

Volume 23 – 03

www.FlyingClub1.org

March 2023



The Privileged View Steve Beste, President

You can now renew online! You can now renew your Flying Club 1 membership online.

- Step 1: Go to the website. []
- Step 2: Click the Join/Renew button.



Do it today!

If you dont know if youve paid or not, the latest roster will say.

The Join-button project was like the sweater where you tug on a loose thread. Only, as you pull, the sweater unravels until you have a huge mess on your hands. The mess included long conversations with the IRS and two people actually dying. Really. Treasurer Fabian did most of the work, and I know he's glad this is behind us.

Like the loose thread, it all started simply enough. "Let's let people renew their memberships online through the Club website." Great idea!

The web bit was easy. Add the Join button and link it to Stripe.

Stripe is a "payments processor" like PayPal. Stripe bills your credit card \$20, takes their 88¢cut, and sends the rest to the Club's bank account. Easy-peasy. Except for one detail: Stripe wanted to know our EIN, our number with the IRS.

No problem! I typed in our EIN. Squawk! Invalid. What?

So I tugged on the thread a little harder. I looked up the EIN on the IRS website. That's where I discovered that the IRS had revoked our tax-exempt status in 2010!

Organizations whose federal tax exempt status was automatically revoked for not filing a Form 990-series return or notice for three consecutive years.

That's when I recalled a conversation from many years ago with our previous Treasurer, Jim Birnbaum. He was our Treasurer for 17 years and died in 2021. I'd asked him if we were supposed to be filing tax returns with the IRS. He said, "Technically, yes. But we never owe them any money, so I stopped screwing with it. Now they'd want \$600 to reinstate us, and I ain't paying that kind of money just for the right to file more paperwork."

The sweater was a shambles.

About this time, our current Treasurer, Fabian Georges got on the case. He brought in a CPA that he works with and looked at what reinstatement with the IRS would entail. It would take hundreds of dollars and lots of depositions as to exactly why we had not been filing returns.

Alternatively, we could just start over. We could apply to the IRS to become, once again, a 501(c)7 corporation (with a new EIN!). Bob Chapman's wife Diane works with IRS people and strongly recommended that



we go this route. The CPA reached the same conclusion, so he started that process.

Here, it was convenient that Jim had died. "Why did we kiss off you folks at the IRS for so many years? That's a very good question, sir. Unfortunately, the only man who can answer it is dead." Thank you, Jim! That made it easier to just start over.

If you want an EIN, you can get one in five minutes online. But not us. First, the IRS had to expunge the old Flying Club 1. That took some doing. And somewhere in here, Fabian's CPA died unexpectedly in middle age! His partner picked up his caseload, but of course our little case was the least of her worries. Just imagine what her work life must have been like that month. Nonetheless, she made many, many phone calls to the IRS on our behalf. I don't know if she was doing this *pro bono* or if Fabian paid for her hours. Either way, we have been given a great gift. We owe her – and Fabian – bigtime.

The Christmas season came and went, the weeks rolled by. Then the months. Finally, a new EIN arrived. The sweater was re-knit! I'm sure Fabian will be filing tax returns with the IRS going forward. As for you, Jim, rest in peace. Thank you for your service once again. And as for you reading this?

Renew online today at https://www.flyingclub1.org.



About 501(c)7 – Isn't Flying Club 1 tax-exempt? Yes it now is once again, as far as the IRS and Federal *income* taxes are concerned. We have to file, but we don't have to pay taxes on our income.

Being exempt from Virginia *sales and use tax* is a different matter entirely. If you're a charitable or educational organization – hence, 501(c)3 – then Virginia will exempt you from paying sales tax. But we're a social organization, hence 501(c)7. Virginia is very clear that we have to pay sales tax on the stuff we buy.

Wikipedia has a summary of the various 501(c) categories. We're clearly 501(c)7.

501(c)7 has an interesting history that our case sort of repeats. Back in 1913, the IRS asked Congress to exempt social clubs from income tax. There were thousands of these clubs, all with amateur treasurers, most with tiny budgets. The IRS complained that they were wasting their time pursuing these clubs. Very little money was owed or collected, as against considerable trouble

by the IRS. Congress adopted the rationale that payments by social clubs are really just payments on behalf of the members. The club makes no profit. It's just a pass-through agent for member expenditures on, say, lunches. Hence, the revenue should not be taxable.

Virginia takes the same view, hence no state tax on the club's revenue. But when the club buys stuff? If, as the IRS says, the club is acting as purchasing agent for the members, then it should pay the same sales taxes that the members would have paid if they had made the purchases directly. Pay up, guys! So we do.

Fly safely, Steve

This Month's Fly-In Destinations

To encourage all of us to get in the air more, the following is a list of fly-ins I found within (about) 100 NM of the Lost Griz Aerodrome which are occurring in the next month. Sources are: The EAA Calendar of Events, www.socialflight.com, funplacestofly.com and the Virginia Department of Aviation Calendar of Events.

Date	Event Description	Location	Distance from 7VG0
Sat, Mar 11 / 11:30AM-8:30PM	Winterfest Fly-In website	Sky Bryce Airport (VG18)	47 NM
Sat, Mar 11 / 9:30- 11AM	EAA Chapter 143 Monthly Meeting	Essex Skypark Airport (W48)	73 NM
Sat, Mar 11 / 8- 11AM	EAA 518 Fly-in Drive-in Breakfast	Mifflin County Airport (KRVL)	121 NM
Sat, Mar 18 / 11AM-3PM	Grand Reopening Gordonsville Municipal Airport (KGVE)		35 NM
Sat, Mar 18	Fly-In with shuttle to Mon- terey Maple Festival (see web- site	Hannah Field Airport (7VA9)	86 NM
Sat, Mar 18 / 10:30AM-12PM	EAA 1641 Monthly Gather- ing and FAA Wings Seminar (Crossing Borders)	• •	
Sat, Mar 25 / 8- 10AM	EAA Chapter 339 Pancake Breakfast	Chesapeake Regional Airport (KCPK)	138 NM
Sun, Mar 26 / 8AM-12PM	EAA Chapter 426 Fly- in/Drive-in Breakfast	Greater Cumberland Re- gional Airport (KCBE)	73 NM
Sat, Apr 8 / 8- 10:30AM	Bear River Pancake Breakfast RSVP 540-810-3144		
Sat, Apr 8 / 8- 11AM	EAA 518 Fly-in Drive-in Breakfast	Mifflin County Airport (KRVL)	121 NM
Fri-Sun, Apr 14-16	Lake Ridge Aero Park Spring Fly-In	Lake Ridge Aero Park Airport (8NC8)	163 NM
Sat, Apr 15 / 11AM - 6PM	2nd Annual Paul Canton Fly- In	Woodbine Municipal Airport (KOBI)	144 NM
Sat, Apr 15 / 9AM- 12PM	EAA 1641 Monthly Gather- ing Flying Start Program	Bloomsburg Municipal Airport (N13)	154 NM
Sat, Apr 22 / 8- 10AM	EAA Chapter 339 Pancake Breakfast	Chesapeake Regional Airport (KCPK)	138 NM

Date	Event Description	Location	Distance from 7VG0
Sat, Apr 22 / 10:30AM-12PM	EAA 1641 Pancake Breakfast, Young Eagles and FAA Wings Seminar	Bloomsburg Municipal Airport (N13)	154 NM
Sat, Apr 29	Fly-In	Warrenton-Fauquier Air- port (KHWY)	5 NM
Sat, Apr 29 / 10AM-3PM	Young Eagles Day and Open House	Danville Regional Air- port (KDAN)	145 NM
Sun, Apr 30 / 8AM-12PM	EAA Chapter 426 Fly- in/Drive-in Breakfast	Greater Cumberland Re- gional Airport (KCBE)	73 NM

Don't forget that there are several great local flying destinations with restaurants on or near the airport. Did I miss some? Let me know!

- Shannon Airport (KEZF) On the field: Robin's Nest Cafe (closed Sundays), Walkable: Wawa, Perfect Pollo
- Sky Bryce Airport (VG18) Across the street at the ski slope: Copper Kettle (closed Mon/Tue)
- Cumberland Airport (KCBE) On the field: Hummingbird Cafe (closed Mondays)
- Richmond Exec Chesterfield (KFCI) On the field: Kings Korner (closed Saturdays)
- Eastern West Virginia Regional Airport (KMRB) (towered) On the field: Crosswinds Cafe (closed Sundays)
- Hagerstown Regional Airport (KHGR) (towered) On the field: The Grille at Runways
- Front Royal-Warren County Airport (KFRR) 20 minute walk: 619 Market
- Williamsburg-Jamestown Airport (KJGG) On the field: Charly's

Also, check out the map created by our very own Club President, Steve Beste on the Flying Club 1 website!



Bear River Fly-In

We are planning a pancake breakfast fly-in at Bear River Field, weather-permitting, on Saturday, April 8, 2023. We plan to have breakfast available from 8:00 to 10:30. All are welcome, the cooks would appreciate an RSVP to help with their planning. Alternate weather date will be April 15.

Bear River Field/VG54 info: Lat/Long: 38.31917 / -78.7627 38° 19' 9.02" / -78° 45' 45.73" Elevation: 1050 ft. Runway 7/25 2000x90 ft., turf in good condition. Rwy 7 Right Pattern Rwy 25 Left Pattern Rw7 preferred for calm wind departures for noise abatement. Comm. 122.9

Drive-in Address: 5509 Holstein Ln, McGaheysville, VA 22840

Follow the drive straight down toward the river, then turn right along the runway to the hangar. **Watch for and yield to air traffic.**

For RSVP or further info, contact: Justin Rodes 540-810-3144 justinriverhill@yahoo.com





Quiz

Congratulations to Jim Heidish for being the first to identify last month's quiz picture as Paw Paw Bends! Jim writes: "The image(looking north) has the RR bridge,mountain tunnel and again bridge at Magnolia, WV on the zig-zagging Potomac River. Trains cross the river from the WV side, through the mountain tunnel in MD, then over the next bridge back into WV. Just 1 miles SW is the old Paw Paw, WV RR tunnel & hiking trail."

This month's quiz picture was taken by Mark Barron. What airport is shown in this photo? As a hint, Mark writes: "Not a great pic but we could get any closer".



Know the answer or have a picture for the guessing game? Email me at ooi.lucy@gmail.com.

My apologies to Tom Simmons for forgetting to include his note on the mothball/dead fleet in the last newsletter. Tom writes:

When a group from USUA#1 and I flew to Kitty Hawk in 1991, there were many more ships in the mothball fleet. Among them was the Spiegel Grove, a dock landing ship that is now an artificial reef (meaning it was intentionally sunk) here in Key Largo.

The reduction in the number of vessels means less money in upkeep for the Navy and more fun places to dive.

The Spiegel sits on a 130-foot deep sandy bottom and the top of the wreck is accessible to divers at around 65 feet. At this point, I have dived on the wreck well over 100 times because it is EVERYBODY's favorite wreck to dive and I, after all, work as a dive guide and instructor in Key Largo.

There is a flag on the crane operator's hut and it's a favorite photo op for every diver. Here is a picture of yours truly posing next to the flag.



On Maintenance By Steve Beste

Note from the editor: As the flying season starts again after many of us took the winter off, we need to make sure our aircraft are airworthy and safe. Now is a great time to think about maintenance!

Who among us has not noticed that maintaining our aircraft is a bit more important than maintaining our car? If something on the car breaks, you can always pull off to the side of the road.

But we don't take the prize. That has to go to the solo long-distance sailors. In 1968 – before GPS – the London *Sunday Times* set up a round-the-world sailing race. Contestants would sail solo. Once launched, they would not be allowed to land or to take on any supplies, equipment or support. The race was expected to take ten months, so maintenance at sea would be critical. Stewart Brand has written a page-turner of an article about the race from the standpoint of maintenance.

Probably a great many famous stories could be retold in terms of maintenance.

Here's one – the Golden Globe around-the-world solo sailboat race of 1968. Its drama continues to echo half a century later because three of the nine competitors became legendary – the one who won, the one who didn't bother to win, and the one who cheated.

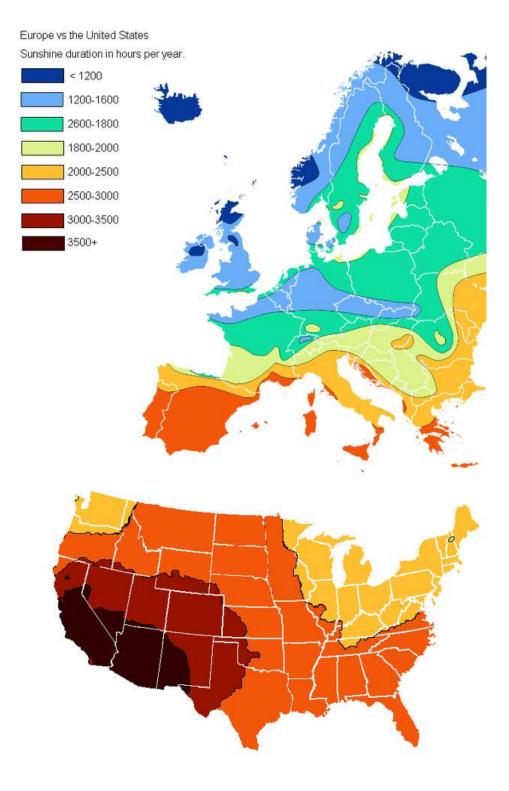
Their stories are usually told as a contest of wills and endurance, but at heart, it was a contest of maintenance styles.

https://www.worksinprogress.co/issue/the-maintenance-race/

Sunshine in U.S. vs. Europe By Steve Beste

Note from the editor: Daylight Savings Time starts this weekend so don't forget to set your clocks ahead! Steve submits this interesting tidbit on sunshine duration in the U.S. vs. Europe.

Europe is further north than we think. Source: Reddit.



Meeting Minutes February 2023

Flying Club One Meeting

Saturday, February 11, 2023 Warrenton-Fauquier Airport (HWY) Midland, VA Selling 50/50 tickets before meeting

Call to Order

President Steve Beste called the meeting to order at 11 AM with 18 attendees.

CONNECTIONS

Visitors and New Members

Doug Dubnowski is a rusty pilot who attended his first meeting. Doug is now flying Powered Hang Gliders and came to the meeting with his son **Jacob**. Jacob has a private pilots license and will be starting the Navy flight school in Pensacola, Florida at the end of February.

Old Members

Jeff Crider flew his RV-9 to the meeting. Jeff has his plane hangered at Luray (LUA) and is currently working on his IFR certification.

Old and New Business

None

Regular Reports

Treasurer and Membership Director: **Fabian Georges** reported that the current membership stands at 56 and almost 50% of the membership has renewed for 2023. The current bank balance is \$3,378.56. Fabian will be printing new membership badges and members should receive them in the mail soon.

Secretary: **JJ Campbell:** The minutes for January were accepted as published in the February newsletter.

Lost Griz Aerodrome Owner: Matt Christensen did not attend the meeting.

Program

Steve Beste gave a very interesting and informative presentation on airspace rules using Jeff Goins' DVD. The club has a copy to loan to members. Ask the president. If you are interested in purchasing the DVD for \$35:

Airspace & Law For Ultralights - FootFlyer

Mike Vadsgy discussed his 1999 Sportcopter Kit-built Experimental Gyroplane. Mike discussed the flying characteristics of the gyroplane and talked about the many modifications he has made to his experimental gyro including 3 different engines and a very innovative independent autorotation system.

50-50 Drawing

Stephen Waide had the winning number.

Adjourn

President, Steve Beste adjourned the meeting at 12:32 PM.

Submitted by JJ Campbell, Secretary

Service Providers

Recap our standing list of service providers:

• PPG instructor and dealer: Brian Goff, 703-963-7389

spin2329@gmail.com

https://www.paraflightnc.com/

- Aircraft instructor CFI: Pete Bastien, 703-568-5778
- Aircraft instructor light sport and seaplane: Chuck Tippett, 540-905-5091
- Gyroplane Instructor: Frank Noe, 443-253-7681

frankcanfly@yahoo.com

http://www.gyromojo.com/

- Machinist: Luther Taylor, 540-222-3927
- Welder: Luther Taylor, 540-222-3927
- A&P mechanic/IA: JD Ingram, 513-388-6312
- Light Sport Condition Inspections, Rotax Certified: Tim Loehrke, 703-618-4005
- A&P mechanic specializing in tube & fabric, based at CJR: Air Knocker Aviation

(Abe Makely, Saverio Gambassi)

571-309-7023

airknockeraviation@gmail.com

For more information on instructors, see http://www.flyingclub1.org/instructors/instructors.php

Activities

Flying Club 1 Activities Schedule

Club meetings will be held on the second Saturday of every month. Warm weather meetings from April through October will be held at the Lost Griz Aerodrome (7VG0). Please see the schedule below for the location of other meetings and information on events. Changes in time or location will be posted in this newsletter and on the Club website.

Date	Activity	Location	Description
Saturday, March 11th, 11:00am	Winter meeting	The terminal building at the Warrenton- Fauquier Airport	Program: TBD
Saturday, April 8th, 11am	Fly-in, club meeting, and cookout	Outdoors at 7VG0	Club meeting, fly-in, and cookout at 7VG0
Saturday, May 13th, 11am	Fly-in, club meeting, and cookout	Outdoors at 7VG0	Club meeting, fly-in, and cookout at 7VG0
Saturday, June 10th	8:00am Poker Run 11:00am Fly-in and club meeting	Outdoors at 7VG0	Poker Run Club meeting, fly-in, and cookout at 7VG0
Saturday, July 8th, 11am	Fly-in, club meeting, and cookout	Outdoors at 7VG0	Club meeting, fly-in, and cookout at 7VG0
Saturday, Au- gust 12th, 11am	Fly-in, club meeting, and cookout	Outdoors at 7VG0	Club meeting, fly-in, and cookout at 7VG0
Saturday, September 9th, 11am	Fly-in, club meeting, and cookout	Outdoors at 7VG0	Club meeting, fly-in, and cookout at 7VG0
Saturday, Octo- ber 14th, 11am	Fly-in, club meeting, and cookout	Outdoors at 7VG0	Club meeting, fly-in, and cookout at 7VG0
Saturday, Octo- ber 21st, 9am	Club 1 Color Run Fly- out	Meet at the Front Royal Airport for the run down to Luray	Club 1 Color Run Fly- out: Front Royal to Lu- ray
Saturday, November 11th, 11am	Fly-in, club meeting, and cookout	Outdoors at 7VG0	Club meeting, fly-in, and cookout at 7VG0
Saturday, De- cember 9th, 12-3pm	Holiday Party	The terminal building at the Warrenton- Fauquier Airport	Monthly meeting and Holiday Party

Classifieds

Ads will be run twice and then dropped unless resubmitted, or renewed by telephone or e-mail. Please advise the editor: **Lucy Ooi** (Ooi.Lucy@gmail.com) when the ad is no longer needed.

Owner/Builder of Fisher Celebrity (biplane)

Looking for a Co-Owner

All wood construction, Grove one-piece spring-aluminum main gear Powered by Rotec R2800, 7-cylinder radial engine, 100 horsepower

A tandem 2-place open cockpit biplane, cruises \sim 80 MPH Qualifies as light sport

Construction site & hangar, Lost Griz Aerodrome (7VG0) Project is \sim 80% complete

Project includes Grove Gear, Rotec R2800, Instruments, Flying Wires and all other major components. Total value \sim \$35,000

A current co-owner is offering his half of this beautiful project (Entire aircraft sale – may be considered)

Call for additional info or to make an appointment to see this beautiful Taildragger!

Gil Coshland - (703) 618-3422 Asking \$17,500 for his co-ownership

Jim T. Hill - (703) 659-8336 (Co-owner)

Membership Dues Policy

The period of membership is the calendar year: January through December.

Renewals can be sent in starting in October for the upcoming year. Members who have not paid their dues by the end of February will be dropped effective March 1 and will not receive the newsletter or the membership roster.

Dues are \$20 per year. But if more than one family member is active in the club, then a family membership covering both of them can be had for \$25. Please:

- Make your check out to Flying Club 1
- Mail it to Fabian Georges
 - P.O. Box 5322
 - Springfield, VA 22150
- Include a copy of the membership application that's attached at the end of this newsletter (and is available on the club website). That's our way of keeping your contact information up to date.

MEMBERSHIP APPLICATION				
		Flyin	2	
		1		
			and the second se	
		Club	E.,	
New/Renewal:	□ New		Renewal	
Type of membership:	🗆 Individ	iual 🗆	Family (when more than one member of the family is active in the club)	
Name(s):				
Name To Go On Your Na	me Tag:			
Street or PO Box:				
City:		Sta	nte:Zip:	
Telephone, Home:		_ Cell:	Work:	
Spouse's Name:				
Emergency Contact: Nan	ne:		Phone:	
E-mail Address:				
Aircraft Liability Insurar	ce through:			
Aircraft make and mode	l:		N-Number (if any):	
Pilot rating(s):				
Club Activities or Service	s for Which You	a Volunteer:		

Information from this application will be included in the club's membership roster which is distributed only to members.

Instructions:

- 1. Fill out the above form.
- 2. Enclose a check made out to "Flying Club 1".
- 3. Send the form and check (\$20 individual, \$25 family) to:

Fabian Georges, Treasurer P.O. Box #5322 Springfield, VA 22150

Flying Club 1 General Information

The Flying Club 1 is a nonprofit, recreational club dedicated to the sport of ultralight and light sport aircraft flying.

2023 CLUB OFFICERS AND DIRECTORS tion(s) (can be more than one) you will support as a Club member. All active Club members President: Steve Beste 703-321-9110 are expected to participate. However, members Vice President: Allen Whatley 571-235-6978 who live some distance away and cannot attend meetings regularly may prefer to support func-Secretary: JJ Campbell 703-379-8930 tions associated with Club weekend activities. Treasurer: Fabian Georges 714-661-8800 ANNUAL DUES (Jan 1-Dec 31) \$20.00. Director At Large: Pete Bastien 703-568-5778 Family membership (typically husband and Director At Large: Tim Loehrke 703-318-7896 wife): \$25.00. A spouse who wishes to participate will please complete a membership appli-Director At Large: Lucy Ooi 585-410-5573 cation form. 2023 **CLUB VOLUNTEER STAFF** CLUB WEB SITE: http://flyingclub1.org

Membership: Fabian Georges 714-661-8800

Club Artist: Jim Heidish 703-524-5265

Newsletter Editor: Lucy Ooi ("Wee")

Ooi.Lucy@gmail.com

Web Master: Steve Beste,

president@flyingclub1.org

A club is only as good as the members who volunteer to support its activities. The following listed activities with the club require member support in varying amounts. Please indicate on your membership application the funcMEETINGS are monthly, year-round. See the web site for dates and places.

THE NEWSLETTER: The newsletter is published by email on the first of every month.

SUBMITTING ITEMS FOR THE **NEWSLETTER** Members and non-members are encouraged to submit items for this newsletter. Send submissions to Lucy Ooi at Ooi.Lucy@gmail.com at least one week prior to the end of the month.

If you are interested in joining the U.S. Ultralight National Organization go to their website for membership information at: www.usua.org

Likewise, if you are interested in joining the U.S. Powered Paragliding Association, the National PPG Organization, go to their website for membership information at: www.usppa.org