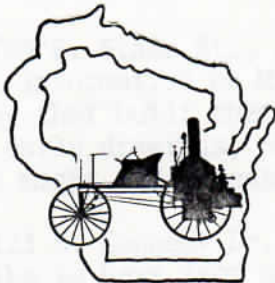
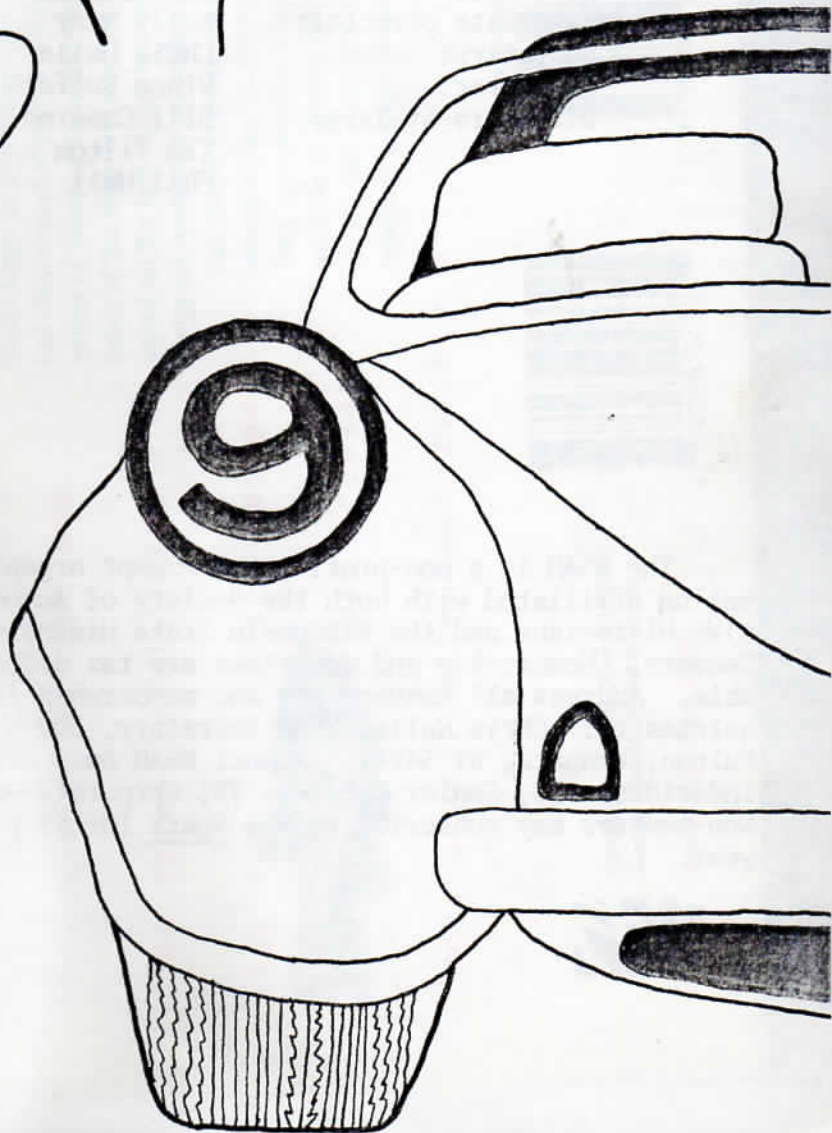


Faint, illegible text at the top of the left page, possibly bleed-through from the reverse side.



THE SPARK



Published bi-monthly by the Wisconsin SAH

Editor: Chris Halla
Associate Editor: Gary Busha

WSAH Officers:

Director: Matt Joseph
Associate Director: Wally Wray
Secretary: Chris Halla
Treasurer: Vince Ruffolo
Directors-at-large: Bill Cameron
Tim Tilton
Phil Hall

The WSAH is a non-profit, tax exempt organization affiliated with both the Society of Automotive Historians and the Wisconsin State Historical Society. Membership and donations are tax deductible. Address all manuscripts and membership inquiries to: Chris Halla, WSAH Secretary, 509 W. Fulton, Waupaca, WI 54981. Annual WSAH dues are: Individual--\$5; Senior Citizen--\$3; Corporate--\$25. Non-members may subscribe to the Spark for \$5 per year.

A LETTER FROM THE EDITOR: LATE AGAIN

I'm late again. I know it. I'm sorry. So what? So what, indeed. The important thing is that here is Spark number 9 in April rather than March. (The next one should be in your hands by late May and will include complete info. on our July meeting at the Iola Car Show.)

In this issue: First, a brief account of our winter meeting which, thanks to Ray Scroggins and Phil Hall, came off beautifully. Then a comment on car people and the IRS by one of our most active members, Bill Cameron. And finally, the beginning of a continuing series of things on oral history--an area our chapter must begin to get involved in. What you will find here on the subject is an edited reprint of the first three installments of Dale Trelevan's "Sound Suggestions," a column on oral history methods from the State Historical Society of Wisconsin's Exchange, a bi-monthly newsletter. In addition to running future installments of "Sound Suggestions," we will also print various other bits and pieces of information on the subject as they present themselves.

It continues to be our intention to make the Spark as valuable an information exchange as possible. This is no easy task for the handful of members who have contributed so far. Obviously we can't afford to pay green dollars for contributions, but there is something to be said for the free sharing that is necessary to make a group like ours work. How about it?

Chris Halla

YOU AND THE IRS

by William T. Cameron

Judging by the number I have accidentally discovered in my limited travels, there must be well over a thousand hidden, unlisted and essentially unknown antique car collections (a better word might be accumulations) across this land of ours. I am not referring to the car or cars whose owners proudly display their jewels at local or national meets or to the beautifully restored cars on display in the 75 or 80 well publicized museums open to the public in the United States and Canada. No, I'm talking about those collections stashed away in old barns, sheds and run-down garages, made up of an occasional completely restored car under a cloth cover, but mostly made up of relics in an as found condition waiting for some day.

For example, I know of one collector with over 20 extremely rare cars dating back to the Teens and Twenties who insists on being unknown, unidentified and unpublicized, either as to name or geographical location. Another in upstate New York has a barn full of cars, including a 1910 Cameron roadster. He says, "even my neighbors don't know what's in that barn and how much my collection might be worth if I ever decided to sell it."

Another friend lives on a farm with a barn full of plastic covered gems, such as a 1925 Silver Ghost (the plastic is to protect the cars from pigeon droppings). He keeps a 1954 Oldsmobile, a junker, in his front yard and he tells me "when someone wants to see my antique car collection I point to the Olds and say there it is."

Why are the owners of these potentially valuable cars so publicity shy? When I talk about my dream of a publication similar to Lloyd's Register of American Yachts, which might be called the Complete Register of American Antique Automobiles, my friends with hidden collections say, almost to a man,

"Shhh! Don't include me. I don't want to tangle with the tax people."

Stories abound about the battles with the IRS over museum collections forced to liquidate because the IRS will not allow depreciation on the museum cars, or the collection was interwoven with the owner's major business and disallowed as an advertising expense. In fact, the James Melton extensive collection had to be sold at a loss because of IRS complications. Melton died broke.

With all this in mind, I wrote the following letter to the Internal Revenue Service:

October 17th, 1980

Internal Revenue Service
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

Gentlemen:

I am a member of the Society of Automotive Historians and am on the Board of Directors of the Wisconsin Chapter of this Society. I have been asked to prepare an article on federal income tax obligations when an antique car is sold by someone who has rescued a rusty hulk from a salvage yard, and with painstaking care has restored it to its original mint condition--both mechanically and cosmetically.

Thousands of antique car enthusiasts are faced with this problem. Much of the motivation for restoring an antique automobile is not monetary but nostalgia, or just the love of repairing things mechanical. Once the enthusiast completes the project, and perhaps wins a few prizes (non-monetary), he decides to sell the car in order to take on another project. He may put the car up for sale at one of the well publicized auctions or he may dispose of it privately, but the fact remains that the one time junker may now be worth quite a few thousand dollars. What is his tax obligation when making such a sale?

It is my understanding that the IRS has been responsible for the closing of several of our antique car museums, such as the one once owned by D. Cameron Peck in a Chicago suburb due to tax problems. I would appreciate being enlightened on this and any other similar tax problems that have arisen.

It would be most helpful to our membership, and to antique car collectors everywhere, to know what our tax obligations are, whether we sell an individual car or liquidate a museum or sell off an entire collection.

Thank you in advance for your help in this matter.

Sincerely yours,
William T. Cameron

Six weeks later I received a page and a half reply, plus four standard publications which are available at almost any post office, saying in effect that an antique car is a capital asset, the gain or loss of which when sold is no different than any other piece of personal property.

The entire text of this letter will be sent to anyone who needs to explore the matter further, but I can assure you it contains nothing new or startling.

So my hope for some real tax advice goes unanswered. All I can say is if some day you want to sell that antique you've worked so hard on, keep track of all expenses, including the most minute, in order to establish a cost basis which the IRS will examine in meticulous detail to determine what you will be expected to pay as capital gains or other profit on your sale. And don't forget the IRS automatically sends a copy of your federal return to your state tax agency, and they will be on your neck if they can smell some otherwise unexpected tax dollars.

Here is a checklist of expenses--notably incomplete--that you could logically and legally charge when determining that cost basis.

--Don't forget that over and above the price you paid for the car were expenses involved in negotiating for its purchase, transportation costs in getting it home, the price of the subscription to the antique car magazine that gave you the lead, and your membership fee in one or more of your antique car clubs which conceivably could be the basis for your interest in a particular marque.

--Next is the expense of housing that car, your workshop or garage, including lights, heat, insurance and depreciation.

--Important also is depreciation on your investment in tools, machinery and other equipment used in restoring the car.

--Other legitimate expenses are those involved in traveling to and from swap meets to buy parts, to display the car in the hope of an award which will eventually add to its value when you get around to selling it.

--The restoration probably involved the maintenance of an office at home where you do your letter writing, phoning, record keeping, and so on, which you can determine as a percentage of your overall household expense (IRS has some very strict rules on this so be sure to investigate it).

--Perhaps the major expense is the time you spend as a mechanic working on the car. You need to make a fair estimate of what your hourly wage would be compared with mechanics in your community with skills similar to yours. These could range from \$12 to \$18 per hour, and at this point what you need is a very carefully kept record of time spent working as a mechanic. You should also establish a reasonable

wage for the time spent selling the car, transporting it, including the times you didn't make the sale.

The most important advice is to keep accurate records, and to include all of those little items that might otherwise be overlooked--the cost of photographic film, depreciation on the camera, postage, stationary, xerox copies, trips to the library and post office, and fees paid to your lawyer and tax accountant in advising you on a tax return that will satisfy the IRS.

In my opinion, a great deal of the lore of antique car collecting is lost when it is necessary for restorers and collectors to hide their masterpieces in some barn, warehouse or dingy garage for fear of prying eyes of the tax collector. Let's hope that someday we can get Lloyds or some other publisher to produce that complete register of antique automobiles--with no one afraid of having their cars listed.

-30-

"SOUND SUGGESTIONS": A COLUMN ON ORAL HISTORY METHODS

by Dale Treleven

Dale Treleven has been oral history coordinator at the State Historical Society since the spring of 1974. He has directed numerous workshops on oral history around the state. In addition, he has served several times on the workshop faculty of the national Oral History Association and is equipment review editor for the International Journal of Oral History. His primary research interests lie in rural history of Wisconsin and the upper Midwest. Dale welcomes questions on oral history, either by phone or letter. Feel free to call (608) 262-2680, or write to him at the State Historical Society.

Selections For An Oral History Bookshelf

The practice of oral history--that is, the collecting of spoken memories of individuals' lives, of people they have known, and events they have participated in--has increased enormously since the mid-1960's. Mainly responsible for that growth in popularity is the development of and improvements in the economical, easy-to-operate cassette tape-recorder, designed originally by the Philips Corporation of Holland as a compact "sound camera" for dictating letters in business offices.

More information about cassette machines as well as open-reel recorders will be included in future columns. I want to focus this first column on sources of general information that are among the most useful for those who desire to start up or sustain an oral history program or project.

Willa K Baum's Oral History for the Local Historical Society has been the most frequently used oral history source book since it was first published in 1969. Last printed by the American Association for State and Local History in 1975, Baum's popular primer contains a wealth of helpful suggestions for planning and carrying out all phases of an oral history project. While the advice on equipment and the commentary on additional readings are somewhat dated, thanks to a combination of rapidly changing technology and the steadily expanding shelf of oral history literature, Baum's 63-page paperback remains oral history's basic manual. It is available from AASLH for \$3.50; \$2.50 for members of the Association.

More comprehensive and up to date is The Tape-Recorded Interview: A Manual for Field Workers in Folklore and Oral History, written by veteran folklorist Edward D. (Sandy) Ives. Fortunately and wisely, Ives chose to include an early chapter entitled "How the Tape Recorder Works," a remarkably clear explanation of exactly what takes place when a recorder picks

up and stores sound. And of special interest to many will be Ives's emphasis on documenting the lives of common men and women. Published in 1980 by the University of Tennessee Press, The Tape-Recorded Interview is also available in paperback for \$5.50.

Another fine book, published in 1979 and available in soft cover for \$5, is James Hoopes's Oral History: An Introduction for Students. The reference to students in the title is somewhat misleading because the book lends itself well to anyone involved in community oral history programs or projects. While Hoopes, like Baum and Ives, devotes many pages to the nuts and bolts of interview planning, preparation and execution, his book also contains excellent commentary on how the theory and methodology of oral history relate to the work of community oral historians and their efforts to record personality, culture and society. Oral History: An Introduction for Students was published by the University of North Carolina Press at Chapel Hill.

My final suggestion, after you have become better acquainted with oral history by having read one or two of the above books, is to curl up with Paul Thompson's The Voice of the Past: Oral History. A professor of sociology at the University of Essex in England, Thompson probably is the world's most vocal exponent of reconstructing community history largely from the recollections of common people whose daily lives have been neglected by historians. Carefully gathered and analyzed oral information, Thompson argues convincingly, may be as valid in constructing the historical record as more commonly and traditionally used research sources. Published by the Oxford University Press (Oxford and New York), The Voice of the Past is available in soft cover for \$5.95.

Affiliated societies may order any of these books at a 10 percent discount through the sales desk at the State Historical Society. A more comprehensive bibliography is available by writing to

Dale Treleven, Oral History Office, State Historical Society of Wisconsin, 816 State Street, Madison, WI 53706.

Addresses of Publishers:

American Association for State and Local History
1400 8th Avenue, South
Nashville, TN 37203 (615) 242-5583

University of Tennessee Press
293 Communications Bldg.
Knoxville, TN 37916 (615) 974-3321

University of North Carolina Press
P.O. Box 2288
Chapel Hill, NC 27514 (919) 933-2105

Oxford University Press
16-00 Pollitt Drive
Fair Lawn, NJ 07410 (201) 796-8000

Next: Selecting A Tape Recorder

Although a tape recorder is not required to conduct an oral history interview (some interviewers argue that a recorder discourages the candidness and completeness of an interviewee's responses), the overwhelming proportion of interviewers use a tape recorder to collect and retain oral history interviews.

Since most collectors or oral evidence in local communities will find it convenient and desirable to set up a recorder to tape interviews, one of the earliest questions to be answered in the planning stage is, "What kind of tape recorder should be used?" In spite of the bewildering array of machines available, the answer is not as difficult as one might expect.

First, the options for what type of recorder to purchase are limited to two: (1) Open-reel and (2) Cassette. The advantages and disadvantages of each are:

<u>Recorder</u>	<u>Advantages</u>	<u>Disadvantages</u>
Open-Reel	Tape easily seen; tape more stable; optional recording speeds; more recording level options.	High cost; weighs more; choice very limited.
Cassette	Lightweight; virtually foolproof operation; low cost.	One recording speed; thin narrow tape which may snarl easily; only an automatic level control on most machines.

While each type of machine has advantages and disadvantages, two factors--cost and technology--have made the cassette recorder a more practical buy for taping oral history interviews. (For recording music it is best to use an open-reel machine at a speed of 7-1/2 i.p.s.). As for the cost, it is virtually impossible to purchase a portable, open-reel for less than \$500, while one need spend as little as \$75 for a reasonably good cassette. Today's cassettes are as capable as open-reel machines in capturing and reproducing good quality voice recordings if the operator includes an external microphone and quality tape.

Assuming that you have limited your choice to a cassette, the next step is to decide on a specific machine from among the many brands and models for sale. Such selection requires the same type of deliberation needed when making any major purchase. The following steps are suggested:

- (1) Talk to others--friends, neighbors, interviewers for library, school or other historical society taping projects--about the cassette. Listen to an interview on tape, if possible, to hear sound quality.

- (2) Obtain the names of reputable dealers who offer not only favorable prices, but also service for major repairs.
- (3) Compare brands and models with your ears and judge the sound quality for yourself. Take along a blank cassette tape during your search and record and playback a segment to narrow your choice.
- (4) Examine and compare owner's manuals.
- (5) Consider for purchase only those machines equipped with an electrical power cord and an external microphone. (It is even better if the unit is packaged complete with power cord and external microphone). An internal microphone, meaning one built into the recorder, always picks up a certain amount of noise from the recorder mechanism. Such machine clatter is completely avoided by the external microphone, when placed far enough away from the machine.

During or after the purchase of a cassette, you may not be satisfied with the external microphone included with the unit. In that case ask a sales person to demonstrate the differences between other external microphones in stock. You will find that there are two basic types of microphones: (a.) Unidirectional, which favors sound coming directly from the front; and (b.) Omnidirectional, which picks up sound equally from all directions.

Buying Tape

Magnetic audio tape is manufactured mainly in two formats: open-reel and cassette. The recommended type of one-quarter-inch open-reel tape for making recordings is low print/low-noise 1.5 mil. While there are slight cost savings if 1.0 mil is used, it is less stable and desirable than the thicker 1.5 mil tape.

Almost everyone, however, will purchase tape for a cassette recorder. Sixty-minute cassettes--thirty minutes per side--are the most reliable, since ninety and one hundred and twenty minute cassette tapes have a tendency to snarl or tear with greater frequency. While it is a difficult task to repair cassette tape, there is a more than even chance of success if the plastic housing is held together by screws. A cassette housing held by other means is almost impossible to reassemble.

Beyond such considerations as tape length and housing construction, the selection of tape includes determining the type of cassette tape as well as brands that will give the best results. As for the latter consideration, a major manufacturer's "economy cassettes" will do the job, according to a recent issue of Stereo Review. "A manufacturer who has a valuable brand name to protect will make his economy cassettes as carefully as he does his premium ones. That means a precisely milled and applied magnetic coating with a firm binder to hold the particles to a strong plastic base, precise tape slitting, and a carefully constructed cassette shell"

As for the type of tape, the so-called "high-bias" tape used by audiophiles for recording music may be avoided in making simple voice recordings. Standard low-noise cassettes made with an oxide base are sufficient for oral history interviews; the new metal tapes are not necessary.

The difference in recording quality between cassettes in various price ranges of a major manufacturer's line, may be determined, first, by making a test recording using the lower-cost tape, then by repeating the test with a slightly more expensive tape. If there is no audible difference between the two, purchase the least costly.

Tape Recorder Maintenance

No matter how carefully you select tape or how sophisticated your entire recording system is, peak sound quality is impossible without regular machine care and maintenance. The recorder should be cleaned frequently--meaning every nine or ten hours of use--with isopropyl alcohol (standard alcohol used over a long period may damage the rubber pinch-roller) and/or a head-cleaning tape. Undesirable tape "hiss" nearly always comes from a dirty recording head--or one cluttered with magnetic particles.

While cotton swabs and isopropyl alcohol will take care of dirt, a small electrical device called a demagnetizer is needed to get rid of the magnetic debris. It may be purchased at your favorite audio shop for about ten dollars. According to a recent issue of Stereo Review, one uses a demagnetizer as follows:

"Begin by turning your tape deck off, removing all recorded tapes to a minimum distance of 3 feet, and detaching any removable head covers that would otherwise obstruct access to the head area of the recorder. Plug in the degaussing unit (turning it on if an additional switch is provided) at a distance of 3 to 4 feet from the deck and slowly bring it up to each head (except the erase head, which doesn't require demagnetizing), tape guide, and capstan that lies in the normal tape path, moving the tip of the demagnetizer slowly up and down the exposed surface. If your unit does not have a soft plastic covering over its tip, cover it with a layer of plastic tape for protection. Then slowly (3-4 inches per second) withdraw the degausser until it is several feet away from the machine before turning it off. Failure to observe the last precaution can zap the heads with a magnetic force leaving them more magnetized than before. The whole operation, with a little practice, won't take more than a minute."

CHAPTER/MEMBER NEWS

The news for this time around centers on one thing--our Second Annual Winter Meeting.

This year's meeting was held in the Milwaukee area and centered around Brooks Stevens. Some 40 members and guests attended all or part of the two-day (Feb. 27 and 28) event. Highlights included a visit to the Brooks Stevens Museum, where WSAH members were treated to a guided tour and a pleasantly long talk by the well known designer on his wide array of creations, both in the automotive and other fields. Stevens was accompanied by his son Kip and several staff people, all of whom were ready and willing to chat and answer questions from their visitors. WITL, channel six (Milwaukee's leading television station) was also present to record the installment of Brooks Stevens as the WSAH's first Honorary Life Member. (Stevens had been a dues-paying member of the WSAH for the past two years.) That day's activities came to a close after dinner and films at the Black Steer restaurant.

Saturday (Feb. 28) kicked off with a tour of the Excalibur automobile works. There, members were taken on a tour and then allowed to wander about and ask questions of staff on hand. For many of us, this was our first, and possibly only, chance to get a close look at the kind of workmanship that actually goes into the making of the exotic and expensive Excalibur car. The Excalibur works tour was followed by lunch and a general membership meeting.

Even though the winter WSAH meeting opened with the Board of Director's meeting and ended with the general membership meeting, it is perhaps best to note the results of both meetings together.

The first order of business was to select our 1981/82 meeting dates and locations. They are as follows: Open Board of Director's meeting, May 16,

1981--Madison; Annual Summer meeting, July 11, 1981--Iola; Automotive History Project Meet and Famil Retreat (tentative), Sept. 18-20, 1981--Minoqua; and Third Annual Winter meeting, Feb. 26-27, 1982--Madison. It was also decided that WSAH members would set up a booth at selected Wisconsin car shows and swap meets. Iola, the AACA Presidential and Wally Rank show were all considered likely prospects. More on this in coming issues of the Spark.

Next subject up was our semi-successful membership drive. At this point, we are just a hair short of 50 members. Thanks to that and the generosity of Chet Krause and Krause Publications for production and mailing of the Spark, our treasury is in good shape. In other words, don't look for a Chapter dues increase in the near future. We've kept our belts pulled tight, and it's paid off. On the other hand, we're still looking for ways to increase our membership. If you have any ideas, let's hear them. One thing you can do right now is think of someone you know who might benefit from membership in the WSAH, and talk to them about it. While you're at it, jot their name and complete address down on a sheet of paper and send it to: Chris Halla, 509 W. Fulton, Waupaca, WI 54981.

Three of our projects came under discussion. They need only be mentioned here briefly. Archival arrangements are still being made, and Matt Joseph will continue to report any progress. In the area of oral history, no committee has been formed yet, but a membership education program in the field, begins in this issue of the Spark. The Wisconsin Automotive History Project/The Automobile in Wisconsin is underway, with some assignments having already been made. Very soon you will all receive a progress report, style sheet and plea for input. Hopefully, everyone will participate. Our goal is to have a major portion of the book written by early September and ready for editing.

The final matter under discussion was the national

(international) SAH dues increase by 100 percent, from \$10 to \$20. After long discussion it was clear that no person in attendance could support the dues increase, but there were mixed opinions on just what to do about it. The Board of Directors as a whole recommended that WSAH members renew their membership in the SAH and allow the parent organization the coming year to demonstrate improved services to members. This in no way means that the issue is dead. We will continue to report on the dues controversy in future issues of the Spark.

-30-

RESEARCH COLUMN

Chet Krause, 700 E. State St., Iola, WI 54990 is looking for information on Mitchell cars and the company that built them. What he needs most are good early drawings, photos and other materials that might aid a restorer.

Gary Busha, 3123 S. Kennedy Dr., Sturtevant, WI 53177 would like to hear from anyone who has examples of published automotive fiction. Needed are books and magazine fiction, especially examples published since WWII. He will gladly pay the cost of xeroxing and postage, and will return all originals.

Wally Wray, Rt. 2, Argyle, WI 53504 is in search of info. and pictures on and of Kissel, American steamers, Briggs and Stratton Flyer, A.O. Smith Flyer and Smith Motor Wheel.

Tim Tilton, c/o Krause Publications, 700 E. State St., Iola, WI 54990 would like to have a dialogue with experts on the Porsche 914 and Corvette cars. He would especially like to hear from restorers.

-30-