



# The DoveTale

October 2004

Woodworkers of SouthEast Texas

**Officers:**

President Ray Ward, 898-4542  
President elect Richard Osborn, 860-4817  
Secretary Richard Hicks, 982-5226  
Treasurer Howard Hartman, 835-0564

**Committees:**

Newsletter Richard Hicks, 982-5226  
Shows Rod Ruppel, 898-7041  
Librarian Kenneth Bodden, 962-4997  
Purchases Jerry Shivers, 794-2274  
Membership Richard Hicks, 982-5226  
Programs Pete Nealley, 866-2268  
Web Master Rob Emanuel, 729-9315  
Projects Bill Chanley, 866-5967

Members:	92	Present:	31	Visitors:	0
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[Our Next Meeting will be Nov 22<sup>nd</sup>](#)

## [October 26<sup>th</sup> Meeting](#)

We held our October meeting at Acadian Hardwoods. Business items included:

- Howard Hartman - \$2,388.04
- Richard Hicks - Membership at 92
- Rob Emanuel - We have several new magazines in our library.
- Rob Emanuel says to be sure to check out our website: [www.wwset.org](http://www.wwset.org)
- Bill Chanley & Rob Emanuel - We will have two Saturday toy making workshops in November and we're still behind in our toy drive.

## [Raffles](#)

Our last raffle for 2004 will be a \$100 gift certificate to Woodworker's Paradise. The drawing will be held at the November 22<sup>nd</sup> meeting. Contact Steve Brady if you want to buy tickets and can't make the meetings.

## [Our next meeting](#)

Our next regular Monday Night Meeting will be held at Acadian Hardwoods in Rose City.

We'll recap our 2004 toy drive and sort the finished toys for distribution. Be sure to bring your chairs and Show & Tell items. I'll be there a little early to take pictures of your Show & Tell items.

## [2004 Meeting Schedule](#)

Here's our remaining 2004 program schedule. We need some suggestions for programs you would like to see next year. Contact Pete Nealley or any one of the board members with your ideas and requests.

### [Regular Monday Night Meetings @ 7PM](#)

**November 22<sup>nd</sup>** - Acadian - Bill Chanley & Rob Emanuel

*Sort and Prepare Toys for Distribution*

**NO REGULAR MEETING IN DECEMBER!**

### [Saturday Program Meetings @ 1PM](#)

**November 6<sup>th</sup>** - Richard Osborn's shop  
*Toy Making workshop*

**November 13<sup>th</sup>** - Steve Brady's shop  
*Toy Making workshop*

**December 4<sup>th</sup>** - Kathy Dressel's shop  
*Scroll Saw Workshop*

## Toy Drive

We are making progress on our toy drive, but we are still behind schedule. If you have toys ready, please bring them to the meeting. If you can't make the meeting, contact:

Bill Chanley - 866-5967 or  
Rob Emanuel - 729-9315 or  
Richard Hicks - 982-5226

so they can help make arrangements to get your toys to the meeting.

## Door Prize Drawing

Paul Smith won the door prize drawing. Since he didn't have a show & tell item, it was worth \$25.

## Show & Tell



Sue Caldwell cut her intarsia bird out of butternut, a real easy wood to work with.



Winnie Rudd cut her intarsia raccoon out of various woods.



Gene Warden turned this mesquite pen & pencil set and made the walnut presentation box.



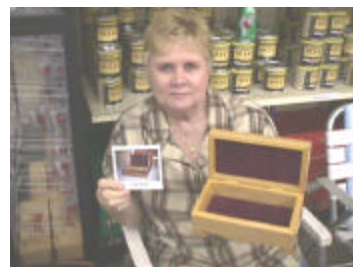
Howard Hartman brought pictures of a baby changing table as well as a piece of wood flooring - not sure about the species.



Rod Ruppel brought 2 jigs - one for tapering table legs on a jointer and one to cut mortises on legs with a router



Earl Rutherford brought a collection of vases of various woods but similar shapes. Great finishes!



Marie Badeaux made a jewelry box out of cypress with a birds eye maple veneered top.



Pete Nealley brought a picture of a 12 ½ " tall mesquite and bloodwood vase he made for a local auction



Kris Castle used his Performax sander to surface this bucoite board. The oily nature of the board really clogged up the

sandpaper. You need to use coarse grit sandpaper when working with oily wood.

### Club Election

President-elect Richard Osborn presented the nominating committee's slate of 2005 officers; Dean Partridge for President-elect, Howard Hartman for Treasurer and Richard Hicks for Secretary. Nominations will be accepted from the floor and the election will take place at the November 22<sup>nd</sup> meeting.



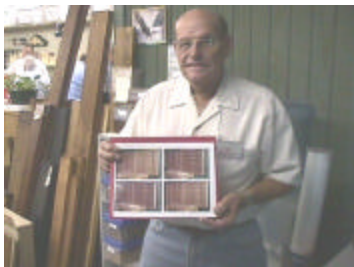
John Phelps with a Veritas shoulder plane. It's used mostly for smoothing edge grain.

### Saturday Meeting

We had a great turnout at the October toy-making workshop. We had 6 scroll saws and a sander running full blast all afternoon. We made over 200 toys. They will really help our toy drive.



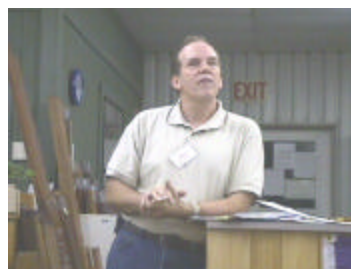
Richard Osborn brought a raised panel cabinet door. He cut off the top section to make a front for a drawer that's installed right above the door. Interesting concept, but will it work? He'll let us know shortly...



Dean Partridge with pictures of 2 shadow boxes, 50 sections per box he made for a friend's car collection.

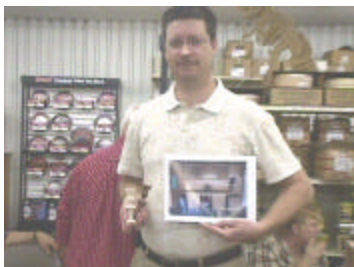
### Program

Waid Gauthier presented a program on "Selling Your Work - Hobby or Business?"



There's very little difference in a hobby or business when you sell your work. You have to charge taxes and report income in

either case. With a hobby, you don't track expenses or take deductions. Expenses



Rob Emanuel brought pictures of his finished shop furniture and some scroll sawn chess pieces.

include, among other things, materials that become part of your product, vehicle mileage, equipment costs (only to the extent used in the business), office space (only if 100% for business and shop supplies).

To setup a business, first you have to decide what business structure to use. Most woodworker's use a sole proprietorship – it's the easiest to setup and the simplest to operate. However, the owner bears personal liability for all aspects of the business, including product liability. Partnerships are basically the same, except the partners share the liabilities of the business. Corporations (there are several types) can limit your personal liability but they are more expensive to setup properly and they require more record keeping. It's best to consult an attorney before you setup your business so you can do it properly.

If you elect to create a sole proprietorship, the first step is to get a DBA (Doing Business As) license from the county clerk's office. Then take the DBA certificate to the state comptroller's office and get a sales tax permit for your business. The type of permit is determined by the structure of your business. Then you can take your DBA to a bank and get a separate business checking account. It's important to keep your 'business money' separate from your 'personal money' in case you're audited.

If your business has employees, you will need an EIN (Employer Identification Number) from the IRS. You need to keep good records of all of your business transactions in order to report the correct earnings on your income taxes. The IRS uses several tests to determine if your woodworking is really a business or if it's just a hobby. First you have to demonstrate that you are trying to make a profit. Second, you'll have to show a profit for three of the past five years. Profits

from the business are normally treated as ordinary income so any expenses you can legally claim will reduce your taxable business income. As a sole proprietorship, when you report your income, you'll have to pay self-employment taxes, including social security.

There are several computer programs that will help you keep up with your business records (Inventory, Profit & Loss, etc.) and calculate your income taxes. If your business warrants it, you should consider using an accountant. The fees they charge are usually pretty reasonable – especially considering the penalties you could face if you don't report properly.

Now all of this may sound complicated, but, by personal experience, it really not so bad. Once you set the business up, the daily record keeping takes very little time.

Thanks, Waid, for a very interesting meeting and for organizing the information for us in your handout.