



January 2021

From Your WISE Superintendent...

— Mike Slater



Hello 2021.....

Hopefully 2021 will be a positive change from what 2020 was. While we will start off 2021 a lot like 2020 ended, I feel things will turn out for the positive. To make 2021 better we will need some new help to make this division a great success for all of its

members. We need some volunteers.

We will need a new Owl Car editor. Steve has made this a wonderful newsletter however he has other things he would like to do, and he needs to pass the duties onto a new person. If we do not find a person to fill this position a benefit of your membership is in jeopardy as I do not have the time to add more to my plate. If you are interested, please talk to Steve or myself. We need your help, remember the greatest joy one can have is to volunteer to help out.

Another thing that we need for a successful Division is clinics..... These may be a how to..... Layout tour or update..... Or a recent rail fan trip..... While I am trying to build a library of pre-recorded clinics, I really want those to be filler or a last-minute back-up.... Sharing your knowledge with others is how we all can learn something new in this hobby. If you are unsure how to do these tasks, just ask..... we are here to help you with these tasks. If you feel comfortable with someone coming over to help you are record your layout or help you run a train please ask....

For Trainfest we need a volunteer that can email out the invites and then forward the completed forms to our Show office manager and the person who does the show floor layout. This year I will do this task, however, if this is something you would like to do please let me know.

One of the things I have signed our division up for is a Multi-Division Zoom Call. I wish I had a date for every one of them, however at times I only know when the next one will be

scheduled only a few weeks before the event, and I do not receive the lineup for that event until a week before the event with the zoom log in information. We then forward that information to all of you the same way we send out the Owl Car newsletter. We usually try to email you the link ID for this the Friday before the event. This way the link does not get lost in your email. The only downfall to this is that we will send you three emails a month; one for the Owl Car newsletter, one for the multi-division zoom call and one for our division zoom call. Please make sure you are receiving these emails. If you are not, please let me know so we can add you to the email list.

Soon we will have elections for the Division. Up for vote are several BOD positions along with Superintendent and Assistant Superintendent positions. Please think about running for any positions.... This is your NMRA Division and it takes volunteers to operate it.

Until next time please remember, "Model Railroading is Fun".

Mike Slater

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\$\$\$ From the Cluttered Desk of the Paymaster

— Dennis Janssen

The CARES Act, enacted by Congress last spring, includes a special \$300 deduction designed especially for people who choose to take the standard deduction, rather than itemizing.

Get to know the IRS, its people and the issues that affect taxpayers



By Edward T. Killen
CL-20-07, December 1, 2020

At the IRS, we work to support our nation's charities in many different ways. In my organization, we oversee the tax-exempt groups that do vital work for our nation. And many of us who work for the IRS use our free time to volunteer and contribute in countless ways to charitable organizations and churches across the country.

This year, there's an additional component at play with so many people, businesses and organizations struggling due to COVID-19. Many people may not realize it, but there's a special tax deduction available for them through Dec. 31, 2020 for cash donations up to \$300 to qualifying charities.

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Please send any comments, information, or editorials to Steve Miazga, the Owl Car editor, via email: owlcar@trainfest.

Next WISE Board Meeting

All WISE/NMRA members are welcome to attend our monthly board meetings. As noted in the Superintendent's April report all meetings for the balance of this year will be by conference call.

Our next conference call meeting will be held on Wednesday, January 13, 2021 at 7:00 pm.

If you are not on the Board and want to listen in please email Mike Slater at superintendent@trainfest.com for login information. You will need to have downloaded and installed the free program Zoom in order to participate.

From the Paymaster *(continued)*

As we enter the season of giving, I encourage people to take a few minutes to understand this new change. This could help taxpayers when they file their taxes in 2021 – and help many organizations across the country as they try to help people coping with the coronavirus. Many charities are struggling this year, and donations for many are down.

The Coronavirus Aid, Relief and Economic Security (CARES) Act, enacted by Congress last spring, includes several temporary tax changes helping charities. This includes a special \$300 deduction designed especially for people who choose to take the standard deduction, rather than itemizing their deductions.

What does this mean for the average taxpayer? Nearly nine in 10 taxpayers now take the standard deduction and could potentially qualify for this new tax deduction. Our most recent figures from 2018 show more than 134 million taxpayers claimed the standard deduction, representing more than 87% of all filers.

So if someone makes a cash donation to a qualifying charity before the end of 2020, they can get a deduction of up to \$300. This will be easy to report when they fill out their Form 1040 in 2021, especially if they file electronically.

The deduction lowers both adjusted gross income and taxable income – translating into tax savings for those making donations to qualifying tax-exempt organizations. ***This could help taxpayers when they file their taxes in 2021 – and help many organizations across the country as they try to help people coping with the coronavirus. Many charities are struggling this year, and donations for many are down.***

Here's an important step to remember: Before making a donation, use the special [Tax Exempt Organization Search \(TEOS\) tool](#) on IRS.gov, developed by my organization, the IRS's Tax Exempt and Government Entities division, to make sure an organization is eligible for tax-deductible donations.

All too often, we see fly-by-night organizations pop up trying to take advantage of natural disasters and people's good will in the name of charity, when in reality they don't have tax-exempt status. This can damage the reputation of noble charitable organizations and undermine confidence in charitable giving at the very time where generosity and help are most needed. So, before making a donation, we encourage everyone to take a moment and use the [TEOS](#) tool to make sure the charity is legitimate. We have more information available in [Publication 526, Charitable Contributions](#), and on the TEOS site.

Here are a couple of other important reminders:

- **Taxpayers:** Keep good records when you donate. Under the law, special recordkeeping rules apply to any taxpayer claiming a deduction for a charitable contribution. This is an easy step to take; usually, it means simply getting a receipt or acknowledgement letter from the charity before filing your tax return and retaining a cancelled check or credit card receipt.

- **Charities:** Don't forget to file your Form 990. By law, most tax-exempt organizations other than churches and certain church-related organizations are required to file with the IRS. We frequently see instances where smaller – but well-meaning – groups overlook filing for three consecutive years. When that happens, the IRS is required to automatically revoke their tax-exempt status. We urge these groups – which sometimes can see frequent leadership turnover – to not overlook the requirement to file a tax return. We have a wealth of [information available](#) to help.
- **Other CARES Act provisions:** The new law created other temporary provisions designed to help charities. These include higher charitable contribution limits for corporations, individuals who itemize their deductions and businesses that give food inventory to food banks and other eligible charities. For more information about these and other COVID-19 provisions, visit [IRS.gov/coronavirus](#).

As the difficult year of 2020 comes to a close, there is still time to make a difference in many different ways. We want you to know that one of those can be helping a charitable group, and at the same time helping your tax situation when you file in 2021.

All of us at the IRS have worked as hard as possible to make a difference for people during this challenging year – both at work and in our communities across the nation. Personally, I take great pride in both our people and the work that we do on behalf of America's taxpayers to maintain the integrity of the tax-exempt sector. And as 2021 begins, we will continue these efforts to help in both the tax-exempt arena and other areas.

Edward T. Killen

Acting Commissioner, Tax Exempt & Government Entities

About the Author

Edward T. Killen is the Acting Commissioner of the Tax Exempt and Government Entities (TE/GE) division of the Internal Revenue Service where he leads a multi-faceted program ensuring the compliance of charities, small local community organizations, major universities, large pension funds, small business retirement plans, local and state governments, participants in complex tax-exempt bond transactions and Indian tribal governments and tribal associations. Edward previously served as Deputy Commissioner of TE/GE and the IRS Chief Privacy Officer.

You Can Help Your Division

The WISE Division is a qualified 501(c)3 non-profit organization and meets the criteria presented in this article as it relates to your charitable giving. Please contact our Paymaster, Dennis Janssen, at the contact information on the next page for details. Remember, it needs to happen before the end of 2020.



Upcoming Division Events

January 17, 2021—Division Virtual Membership Meet with Clinic
1:00 pm—3:00 pm via Zoom login

February 21, 2021—Division Virtual Membership Meet with Clinic
1:00 pm—3:00 pm via Zoom login

March 21, 2021—WISE Division Meet (face to face pending)
Oconomowoc Museum, Oconomowoc, 12:30 pm

April 9 & 10, 2021— WiseOPs Operating Weekend (cancelled)

April 18, 2021—WISE Division Meet and Annual Meeting
Location TBD, 12:30 pm (pending)

* **May 2, 2021— Annual DuPage Train Show Bus Trip** (cancelled)

* Denotes extra fare event

For more event details go to our website: WWW.WISEDIVISION.ORG



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Open - Membership Director



Upcoming National And Regional Events Of Interest

May 20-23, 2021—Midwest Region NMRA Convention
Rockford Railway Convention—175 Years of History
Rockford Holiday Inn, Rockford, IL
www.mwr-nmra.org

July 4-10, 2021—NMRA 2021 Convention—Santa Clara
Santa Clara, CA
www.nmra2021.com

May 18-22, 2022—NMRA Tri-Region Convention
"Indy Junction", Marriott East, Indianapolis, IN
www.mwr-nmra.org

Historical Society Meetings

May 20-23, 2021 -Chicago & North Western Hist. Society
2021 Mankato "Rails and River" Convention
Check Website
www.cnwhs.org

June 17-20, 2021—Milwaukee Road Historical Association
2021 Convention, Holiday Inn & Suites Chicago Northwest
Elgin, IL www.mrha.com

August 6-8, 2021—Missabe Railroad Historical Society
www.missabe.com

September 8-11, 2021—Soo Line Historical & Tech. Society
2021 Annual Convention
Holiday Inn, Manitowoc, WI
www.sooline.org

September 18-22, 2021—Great Northern Railway Hist. Society
2021 Convention, Willmar, MN
www.gnrhs.org

October 7-10, 2021—Burlington Route Historical Society
2021 Annual Convention, St. Louis, MO—Check Website
www.burlingtonroute.org

Meetings Pending

Green Bay & Western Historical Society
2020 Annual Meeting Postponed—Check Website
www.gbwhs.com

Video Library Update

— Burnell Breaker, Video Librarian

With the switch from in-person to virtual meetings, it will be a bit difficult in the near term checking out items from the Video Library. Those of you who have Division DVD's, hang onto them until we can again meet in person.

I am hoping to have DVD's from our VHS tapes available when we resume meeting again.

The Frugal Modeler Thinks Out Loud

— Dave Nelson

Like any rewarding hobby, model railroading can offer a progression of activity, involvement, challenge, and achievement. The more you experience what it has to offer, the more your skills, and presumably your interest, can increase.

The Model Railroader forum I frequent on trains.com recently took up the topic of just how a modeler can progress into a world of better and more challenging modeling when cost is a key part of the equation. What next, this person asked, can or should I do in the way of kit-building and kit-modification without 1) spending good money on a project which I might botch, and 2) frustrating myself by getting too far ahead of my skills or my collection of tools? Those of us (ahem) over a certain age all had to face these challenges, but we also remember when far less money was at stake when new skills were being learned. The hobby "back in the day" used to offer more in the way of a clear and affordable path to the next level, the next steps.

Ideally there would be reasonable gradations between each level of challenge, with cost being little or no barrier and no big punishment for failure. I am not sure that is the case today.

The progression was clear and pretty smooth when I was a beginner and HO really was the dominant scale. You had a train set, all ready to run. Next came a level of simple-assembly plastic kits personified by Athearn's "Blue Box" line (and Mantua kits were even easier!). It is a style of assembly now continued, with varying degrees of challenge, by Accurail, Bowser, and Con-Cor, not to mention the Blue Box kits you still find at swap meets (or on your own shelves): a few parts that are merely assembled and there you have your freight car.

Sneered at by some as "shake the box" kits, they nonetheless do take you beyond just buying and running. Before the advent of plastic, kits from Athearn and Varney were metal and involved assembly of separate sides, ends, roof, floor, and underframe, with separate grab irons and ladders. Not hard, but they took patience, and patience is its own challenge. An angry letter from Guy Omer, Jr., in the February 1952 issue of Model Railroader magazine said that because of "shake together" kits, true model building was a lost art except for those in traction and narrow gauge. But his letter appeared before Athearn or Varney sold plastic kits, so Omer was referring to their metal kits, or perhaps the Silver Streak or Ambroid wood kits which were regarded as simple at the time but ironically would now be described as "craft train" kits! That is how much the notion and perception of "difficulty" has changed in the hobby.

Why? Well, most kids who were into model railroading in the 1950s and 1960s were also into other forms of kit building; if you were prepared to tackle the once-popular "balsa wood and tissue paper" model airplane kits then a Silver Streak or Ambroid wood kit would not be at all difficult. Every boy I knew in elementary school built automobiles, airplanes, or military ship plastic kits. Those kits had more parts and called for more skills, than any Athearn Blue Box plastic kits. Plus it meant you had the tools and the cements ready at hand.



The first "complex" (that is, with separate parts rather than molded on details) plastic freight car kit that could be compared to those popular automobile and airplane kits was the Kurtz-Kraft Pullman-Standard PS-1 boxcar kit from 1956. The detail remains impressive even now. They came in a cheap-looking flat plastic bag without trucks or couplers and sold for under a dollar, about the same as the automobile and airplane kits. Separate ends, lettered and painted sides, roof and floor, separate doors, brake system details, running boards, ladders and grab irons called for patience and rewarded knowing how to carefully apply plastic cement. Ironically -- plastic had the reputation then of being for inept modelers and kids -- the advanced modelers of the time who should have appreciated the detail and accuracy of the Kurtz-Kraft kits had such a bias against plastic that they rarely had any experience or interest in working with styrene, and likely were not happy with their results if they tried. Maybe that is why the Kurtz-Kraft line disappeared, but I still saw them for sale into the 1960s. I built one, very poorly I regret to say (too much sloppy cementing). I did a better job when Cannonball Car Shops revived the tooling in the 1980s.

The next "complex" plastic kit with lots of separate detail parts came around in the early 1960s, the Pacific HO me-

The Frugal Modeler *(continued)*

chanical reefer which eventually Silver Streak and later Walthers ended up selling. Your first car might be a bit rough around the edges, and there were some design flaws inherent in the Pacific HO tooling that Walthers was never able to cure before they retired the line, but the detail on this car probably made a lot of converts among the anti-plastic crowd who wanted modern rolling stock. But at the time there was no other comparable line of plastic kits that your newly acquired skills could be applied to. You were left with older "legacy" wood or metal kits which in terms of fine detail often seemed a step backwards. In the 1970s Roller Bearing Models came out with a line of plastic kits of some sophistication, but they used a very brittle resin that many modelers found just too frustrating to enjoy.



By the 1980s, the modeler interested in highly detailed, accurate, and challenging plastic freight car kits had some real choices. Bill McKean's pioneering efforts (some of you might recall Bill's clinics at the 1985 NMRA National Convention here in Milwaukee that virtually founded the prototype modeling movement) were followed by IMWX, Intermountain, Red Caboose, Branchline and others. But here is the irony: over time many of those kits have been reintroduced, with the tooling modified to eliminate the challenges. Con-Cor and Accurail both acquired McKean tooling but they changed the nature of the kits back to simple construction "shake the box" style. Intermountain has converted its kit tooling and that of Red Caboose and IMWX into (very nicely assembled) ready-to-run. There was also an entire line of car kits that went through a bewildering change of names and ownership: Front Range-Skylim-E&C Shops-LBF-Hubert's. It seemed nobody could make a living selling cars from that tooling, which admittedly sometimes had flaws and construction issues.

One line from the 1980s that has not been converted to ready-to-run or "shake the box" is the Gould plastic kits - the tank car, flat car, and in particular the crane car. These were a revelation when new; Robert Hundman editor of Mainline Mod-

eler thought that the Gould crane car changed everything forever about prototype modeling and kits. Once again some skills had to be learned, although by that time the anti-plastic bias was gone and there was enough kitbashing and scratchbuilding going on in plastic that for a solid population in the hobby the skills were there. Mostly what was needed was patience for the many steps of construction, but the parts fit together well, which could not be said of McKean. The Gould line is now part of Tichy and is still first rate stuff, reasonably priced. But the Tichy tank car and crane car are perhaps not the best choices to cut your teeth on in terms of fine detail and degree of difficulty after graduating from "shake the box" kits. Except for the Tichy flatcar, the jump in challenge is a bit too wide.

The original Life Like Proto2000 freight car kits are often seen, unbuilt, at train shows (remember those?) for as little as \$5, and of course at that price you take what you can get in the way of road name and number. I'd start with the flatcar if you can find it. While the kits were well designed, for those who remember when those kits were new Life Like would generously send free replacement sprues for grab irons and other delicate parts because frankly what a skilled tool and die person could accomplish in the way of thin cross sections got ahead of what a skilled modeler needed in the way of even modest durability and practicality and fine motor skills. Those darn grab irons! I do not know the name of the clever modeler who discovered that the secret to installing them without making them disappear somewhere on the floor was to slightly nip off the end of one "leg" so that you weren't trying to shove two nearly invisible legs into the two tiny holes at the exact same time. Once installed they'd still break off too easily however.

Eventually Life Like started to introduce wire grab irons into their kits, even before they sold themselves to Walthers, which eventually converted the tooling to RTR. If you have one of the original kits, I suggest you make your own wire grab irons or use after-market wire parts. This substantially lowers the frustration level with building those kits, and improves the durability of the car in operation considerably. And personally (and I am at odds with some of my prototype modeler friends on this topic) I am always prepared to sacrifice accuracy and realism for practical durability.

So where does that leave us in terms of affordable next steps after fairly simple-to-construct kits? I mentioned the Tichy flatcar, and the often-inexpensive Life Like Proto2000 kits at swap meets. Accurail acquired the reasonably challenging Milwaukee Road boxcar tooling from the old Rib Sided line. Intermountain offers only undecorated kits. For a time Atlas offered a few kits from the Branchline series which they acquired.

And yes the high quality resin kits of today (Westerfield, Funaro & Camerlengo, Yarmouth Model Works, Resin Car

The Frugal Modeler *(continued)*

Works, Speedwich Media) offer the needed challenge, and are superbly accurate prototype models at that; their difficulty level is such that one might hesitate making too big a jump before trying one. And they cost enough that they are expensive things to learn with.

Conclusion: the commercial side of the hobby has left a serious void between the very simple and the affordable and practical next steps when it comes to rolling stock kits.

So let's take a fresh look at the "shake the box" kits that remain available from Bowser, Accurail, and Con-Cor (and on the used market, there is still a quantity of Athearn Blue Box, Roundhouse/MDC and Train Miniature kits out there). There are so many things that can be done with these kits in the way of more accurate detailing. The cast-on grab irons and ladders with care can be scraped off and replaced with accurate separately applied parts; unrealistic boxcar door guides can be re-done; and the minimal, and often incorrect, or even entirely absent air brake detailing are all opportunities to learn skills in wire forming, scraping off cast detail, and fabricating new parts from styrene or adapting after-market commercial parts. This also offers a reason, and opportunity, to learn more about the prototype, since only a few of them are entirely accurate models right out of the box. I mentioned that some new tools may need to be

added to your workbench, but what red-blooded modeler ever complained about that? Micro Mark sells special chisels for getting rid of the unwanted cast on details. I recommend them. And as with any new skill it takes practice to get it right. Protect nearby details such as rivets with masking tape.

Of course you can also learn those skills with RTR cars or kits that other people have built and sold at swap meets/train shows. At Du Page I have seen bins of train set quality kits and RTR cars, good stuff to practice on, for a dollar. Sure there comes the day when you actually do a great job and wish you'd done it with a better car, but do not entirely disdain the train set level by the way. I have known skilled but frugal modelers for whom there is no train-set raw material sow's ear that they cannot convert into a silk purse gem with skill, sweat equity, prototype research, and patience.

And that in my opinion is the major skill that needs to be acquired before taking on any next level(s) -- patience. Thinking ahead to next steps. Slowly and thoughtfully reading the instructions (fighting every manly instinct you have). Practicing being patient. If the model railroad manufacturers are not going to provide us with an affordable and graduated path towards building better skills, then it is simply something we are going to have to provide for ourselves. And that is the spirit that made this a great hobby.

Achievement Program Update

Steve Miazga recently received an AP Merit Award for his HO Scale DSS&A shorty caboose model. The model is scratchbuilt including a fully detailed interior and scored 118 of a possible 125 points. If you are working on any of the Achievement Program certificates and need to have judging done, contact Gary Children, our Division AP Director.



From the Editor

— Steve Miazga

I wanted to thank everyone who took the time to contribute articles and photos for the Owl Car this year. With the Covid restrictions on our meets, we obviously did not have any news to publish as it related to contests and our normal event driven activities. Don't quit! We are always looking for ideas, photos and how to articles. The newsletter is digital now so we do not restrict the number of pages. Normally content should be submitted by the 20th of the month for inclusion in the upcoming edition.

As Mike mentioned in his opening column, I will be stepping down from the position of Owl Car editor after the May 2021 issue. We are looking for a volunteer to take over the job. The newsletter is currently produced using Microsoft Publisher and Adobe Acrobat. If you have some experience and want to help out the Division, please contact Mike or myself so we can discuss this. It would be nice to have someone in place prior to the last issue so that some quick training can be done. Wishing all of you Best Wishes for 2021!

Railfanning and Nostalgia Corner

Enjoy some great railfanning photos and a little nostalgia from your Superintendent, Mike Slater, this month. Just a reminder that any WISE member can submit photos for the Owl Car. Email them in a JPG format to owl-car@trainfest.com. Make sure you include some description for the photos.



Above, CP Holiday Train in Franksville, WI—2016. Below, Davis Junction, IL , September 1, 2014. Bottom left, street running in Warsaw, IN, August 28, 2014. Bottom Right, pulling heavy iron in Dolton, IL—no date. At middle right, a classic warbonnet leads a BNSF auto train in Galesburg, IL, June 19, 2014. And who could not like the classic ad that the North Shore Line did a long, long time ago.

