



The PLS GAZETTE

A newsletter of the Pennsylvania Live Steamers, Inc.

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1970

50th Anniversary Edition

2020

Green Signals Ahead

I think most PLS Members know that the Pennsylvania Live Steamers, Inc. is a 501 (c)3 non-profit organization. We have no paid members and are a 100% volunteer group. The money that we take in to operate PLS comes from Dues, Fees, a few table sales i.e. T-shirts, hats, pins, etc. and from donations we receive from our members along with a few outside organizations. Over the years many guest, members and member families have been very generous and for those donations we are truly grateful.

I do not know what part of our senior retired membership is familiar with Qualified Charitable Donations (QCD), but as you read the article below you will see that if you are currently taking money from a qualified retirement account or IRA, etc. and are required to take a Required Minimum Distribution (RMD) you can donate that money and it is not taxed. If you simply take the money out of your retirement account it is taken at your current tax rate. This is not a deduction from your income tax that you file, it is money that was put into your retirement account(s) and was not taxed and that money can be donated without having tax withheld. I personally had heard of QCD's, but did not know how to make it work for me. I spoke with my financial advisor and he said if I wanted to direct money to PLS or any other charitable organization all I had to do was let him know

to who and how much, he would handle the transaction.

If you saved for a year into your individual retirement account and never paid a penny of tax on the money, provided you made no withdrawals. That was a sweet deal, allowing you to benefit from the powers of compounding and tax deferral. But once you turn 70 1/2, (72 beginning in 2020) it's time to start paying the piper, or more precisely, the tax man. At that age, the IRS requires you to begin making annual Required Minimum Distributions, or RMDs, from tax-deferred retirement savings accounts. Every dollar of the RMD is taxable income. Depending on the amount of the IRA withdrawal, where you live, and your specific tax situation, the RMD could push you into a higher tax bracket, raise the amount of tax due on your Social Security income, and be subject to state tax. Would you like to avoid this extra tax burden? There's a simple solution: Give the RMD to charity. Taxpayers age 70 1/2 (72 beginning in 2020) and over may donate up to \$100,000 each year from their IRA to charity. This donation can include the RMD amount. Donating the RMD money (or more) to charity keeps it out of your taxable adjusted gross income. Giving money from your IRA to charity is called a Qualified Charitable Donation, or QCD. It's a tax strategy you should consider, especially if you already make charitable donations each year.

This strategy makes even more sense now because far fewer American taxpayers today can itemize their deductions, including charitable donations, than in the past. This is a result of the Tax Cuts and Jobs Act of 2017, the most sweeping tax reform in a generation. Standard deductions nearly doubled, making it harder for the average taxpayer to benefit from itemized deductions. The standard deduction for single filers is now \$12,000 and married couples filing jointly have a standard deduction of \$24,000. For taxpayers age 65 and over, single or head of household filers get an additional \$1,600 standard deduction and married couples filing jointly get a \$1,300 increase for each spouse 65 or older.

To illustrate how the IRA Qualified Charitable Donation rule can help, let's look at a hypothetical retired couple. Jack and Rosa usually give \$10,000 per year to church and charity. Prior to tax reform, they itemized their deductions and got a direct tax benefit from their charitable giving. Thanks to the higher standard deduction of \$26,600 (Jack and Rosa are both over age 65), they can no longer benefit from itemizing when filing their federal tax return. Since Jack recently turned 70 1/2 (72 beginning in 2020), he is required to withdraw \$12,000 from his IRA to meet the RMD rule. To benefit from the QCD opportunity, they may now want to take their charitable gifts from Jack's IRA account, rather than donating by cash or check as they have done previously. The \$10,000 in do-

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Notice of Elections and Annual Meeting

PLS elections will be held during the annual membership meeting on Saturday, March 21, 2020 at 12:30 PM. To be elected are president, treasurer, three board members for a two-year term and one board member for a one-year term.

There is no candidate running for the position of secretary.

Nominees for the offices are as follows:

President: Frank Webb
Treasurer: Bob Morris

Board of Directors:
Henry Blanco White 2 year term
Mark Cahill 2 year term
Pat Murphy 2 year term
Ross Magee 2 year term
George Cooper 1 year term

Membership Renewals Past Due

As a reminder, membership renewals were due by December 31, 2019. In order to remain a member, we must have your paid renewal. If you do not renew, this will be your last issue of *The PLS Gazette*. Please take the time to complete the renewal notice that you were sent in early December and forward it with your dues. If you have misplaced your renewal notice, you can receive another one by e-mailing secretary@palivesteamers.org or writing to PLS Inc. at the address at the bottom of Page 2 of this issue. **Please do not forward dues without the renewal form.** We must have the signed renewal form completed for our records. Your membership cards will be sent to you when your dues are received.

Upcoming Events

Saturday, Feb. 15 Board of Directors Meeting - 9:30 AM

Saturday, Mar. 21 Board of Directors Meeting - 9:30 AM
Membership Meeting - 12:30 PM
Annual Elections

Saturday, Apr. 18 Board of Directors Meeting - 9:30 AM
SPRING CLEAN-UP in AM
Membership Meeting - 12:30 PM
Afternoon/Evening Run*

Sunday, Apr. 26 Run Day - Members and Guests
Boiler Testing
(Rain Date May 3)

*Note: Rides may not be available at afternoon/evening run days following membership meetings due to possible limited participation by equipment owners. All members and their guests are welcome to attend with the understanding that rides are not guaranteed at these events.

Club Membership News

PLS welcomes new Associate members Timothy O'Connell and Edward Riley

Membership Cards

Membership cards for paid members have been mailed. Guest cards for those who completed the guest release form will be included. If you have sent your renewal and have not yet received your membership card, please e-mail

secretary@palivesteamers.org

or write to PLS at:

P.O. Box 26202, Collegeville, PA 19426



Membership Gauge

As of January 31, 2020 PLS has:

108 Regular Members

177 Associate Members

6 Honorary Members

Pennsylvania Live Steamers, Inc.

President Frank Webb 77 Roundwood Circle, Collegeville, PA 19426 president@palivesteamers.org

Secretary

Treasurer Robert Morris 3034 Black Swift Road, Norristown, PA 19403 rmorris1171@verizon.net

Gazette Editor Lawrence Moss 815 Maplewood Drive, Harleysville, PA 19438 LarryMoss@outlook.com

Board of Directors: Peter Brown, peteprivate@yahoo.com; Jim Miller, jbmiller@msn.com; Jim Salmons, jshay6@verizon.net

Bob Hillenbrand, RDH7917@comcast.net; Larry Moss, l.moss256@gmail.com; Ross Magee, mrrmagee@gmail.com

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nations to their church and charity through the IRA won't count on the tax return as a tax deduction, but that doesn't matter, since they no longer itemize. Even so, the couple reduces their total income tax by only having to add \$2,000 to their adjusted gross income from the RMD withdrawal, not the entire \$12,000, thanks to the charitable donations from Jack's IRA. And remember, you aren't limited to only donating the amount of your RMD to charity. Senior adults age 70 1/2 (72 beginning in 2020) and older may donate up to \$100,000 annually from their IRA accounts, avoiding the tax burden that would otherwise occur.

I found this article informative and interesting and I thought it was worth sharing with you. The numbers in the example are pretty large, but if only \$500.00 comes out as an RMD at a tax rate of just 15% the money that goes to the government is still \$75.00. I don't know about you, but I would hate to give up \$75.00 to Uncle Sam.

I hope you too find this information of interest and if you give to your favorite charities please remember to plan ahead and speak with your financial planner on how you can give without paying tax on the money taken from an RMD withdrawal you might be taking.

I look forward to seeing you at the Annual Membership Meeting in March. This is an important meeting as Regular Members will be voting for the President, Secretary, Treasure and 3 + 1 Board of director members. The + 1 will be to fill the second year of term that Pete Brown filled due to the lack of anyone to run for that position last year. We will also review the Budget for 2020 as well as how we are getting ready for PLS's 75th Anniversary next year in 2021.

See you on the Railroad,
Frank Webb – President



Railroad Maintenance is All Season Work



The maintenance of the PLS railroad is an ongoing project just as the maintenance of any railroad. Henry Blanco-White and Jim Miller are shown here bolstering the bank of the 1" scale road on an exhilarating day in February. Help is needed all year long and we would be happy to see your name on the Wednesday and/or Saturday Workday Log.

If you are looking for a project or have a project idea, please reference the *PLS Projects Requests/Ideas* project book which can be found in the clubhouse. Jobs are listed that need manpower to complete or you can make your own suggestion using the forms in the binder. The 75th Anniversary is next year and there is plenty of work to do get our site in tip-top shape.

Pete Brown Photo



Save these Dates

September 3 - 5, 2021

For the 75th Anniversary Fall Meet

"The Meet You Will Always Remember"

Donation Acknowledgements

PLS wishes to thank the following members for donations received during December and January: Robert Blackson, John Caldwell, Kenneth Chermak, David Laird, Ross Magee, Paul Miller, Richard Moore, Lawrence Moss Jr, Patrick Murphy, Richard Poletto, Paul Rice, Jim Salmons, Daniel Siegle, Rick Stoughton, William Fluck, R. Buzz Heidenreich, James Milo, Joseph Natale, Stanley Richmond, David Staplin, John Wessels, Domenic Zampogna, Wayne Baldwin, Chris Becker, Fred Daddi, Ronald Drenth, Brittany Grimm, Carl Miller, Paul Miller, Duane Quenzel, Joseph Rohanna, Terry Weinstein, Carl Bruhns, Gretchen Dellatorre, Thomas Diedrich, Edgar Hendler, Mark Layton, Jerry Shank, Dolores Stahl, Jeffrey Stahl, Kenneth Thomas, H. Robert Wallace, Henry Blanco White, Marc Carpino, Roy Nelson, Robert Small, Frank Webb, Kirby Haskell, Gita Talmage, Deborah Voynar, Frank Behrle, David Bucher, David Klotz, Alan Redeker, Jay Forsythe, Steve Leatherman, Michael McDevitt, Kathleen Parris, Eric Peffel, Jared Schoenly, Will Lindley, Don Maleta, Bruce Barrett, Harold Borders, James Zaleski, Carmen Visalli, and Ed Kabak.

We also wish to acknowledge a donation from Pat Heller in memory of her husband, Al, and a donation from the estate of Harry Quirk, Sr.

PLS Gazette 50th Anniversary In the beginning.

By Bob Thomas

February 2020 marks fifty years since inception of the *PLS Gazette*. Word-of-mouth and occasional postcards sufficed for communications in earlier years, but we were going to move from Berwyn to a new location and needed reliable news updates. The Directors agreed to establish a newsletter to keep members informed of anticipated fast-moving events. I named our new paper after the *Railroad Gazette*, ubiquitous 19th century trade journal of the railroad industry.

Reproduction of private publications was primitive in 1970. The least expensive, widely available process was *hectograph* (*Ditto*), capable of making 30 to 100 copies from a special typed master. However, each copy was somewhat lighter than its predecessor as ink carried by the master became depleted with each impression, eventually producing images too light to be read at all! We used a light duty duplicator at first, but as membership grew – in large part due to the *Gazette* – my wife used a Ditto machine where she worked and typed every word of our first thirty issues.

Content of the first edition reflected the wide range of club activities with an announcement of the March meeting featuring parts and drawings for locomotives under construction and reports on land acquisition. Ernie Anastasi was appointed PLS Ambassador to greet visitors and show them our facilities. George Thomas was commissioned to submit design proposals for the new track. A reservation form was included for a dinner where members could socialize and follow progress of locomotive construction. A section was devoted to members' activities.

The *PLS Gazette* progressed rapidly to six pages of solid text in its second issue, including a report on the March meeting where twelve members had displayed parts for locomotives under construction. The June issue included the *PLS Locomotive Roster*, listing 26 locomotives completed and 23 under construction. Builders of diverse backgrounds included dentists, architects, a chemist, tugboat crewman, engineers and business executives, but only one professional machinist – not bad for a club with only 26 Regular members, but it was typical of the hobby in 1970.

The June issue reported final selection of a location for our new track after months of disappointing results in evaluation of numerous possibilities. A real estate agent was finally engaged to assist in the search. He found a 15-acre property between the RDG Perkiomen Branch and the creek. A group visited the former dog kennel on reasonably flat land with a large cinder block building, smaller structures, gravel driveway, shade trees, and electric service. A description and photographs were published in the *Gazette* prior to the June meeting where purchase of the property was approved by a vote of 14 to 1.

The August issue described ingenious funding arrangements conceived by Carl Dougherty to finance purchase of the property. A new entity – PLS Corp – would sell stock for revenue and become owner of the property, which would be leased to PLS, Inc. (the club). When the mortgage was paid property ownership would revert to the club and PLS Corp. dissolved. John Caldwell was listed as new member and photographs of track activity were published.

Tragedy struck when Ken Souser, our benevolent landlord, passed away suddenly on September 14th. The *Gazette* October edition announced that Ken's Berwyn estate had been sold; we had three weeks to remove our track and equipment. A notice mailed to nearby members scheduled removal for Saturday, October 31. The *Gazette* later ob-

served, "What a turnout we had! Thirty-three enthusiasts appeared and, to the amazement of everyone, practically all the rail was lifted before lunch." All equipment was taken to the attic of Malcolm Pierson's cabinet factory for storage until we had access to our new site. Then, "By dusk leaves had begun to blow over the old roadbed and the former *Paoli, Leopard and Sugartown Railroad* took on the appearance of so many other abandoned railways . . ."

A report from the Track Committee published in December described proposed track construction essentially as it is today, with ½" crushed stone ballast confined by cinderblock curbs. That month nine members showed major assemblies for steam locomotives they were building, and ten more items were displayed at the next meeting. The first of Adrian Buyse's essays appeared in the January 1971 *Gazette* with his expectations for technical programs at future meetings. Hoopes, Normart and Buyse presented three track plans for consideration. A "folded figure-eight" was chosen by members for what would become the lower loop of the present route. There was a separate 700ft. track for 2½" and 3½" gauges, and a multigauge turntable. Letters and reports published in the remainder of the year described lease details, progress with land clearing, and comments on track design.

Gazettes for the next year ran six to nine pages of text covering progress on land preparation, building rehabilitation, clubhouse modifications, rejuvenation of the well, minor revisions in the track plan, finances, members' correspondence, and sale of selected portions of our land to Philadelphia Electric and a pipeline company. The July 1972 issue was the first one published with a mimeograph machine and electric typewriter I acquired for improved print quality. My cousin, a commercial artist, designed a new masthead. The *Gazette* noted, "Expressions on faces of passengers and engineer pretty well tell

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you what this hobby is all about.” They still do.

All was not well, however. Although steady progress in land and facilities preparation was reported by the *Gazette*, in the back of everyone’s mind lay a nagging suspicion that building the proposed elaborate track with our severely limited manpower would be a long, arduous task. Two members suggested a simple alternative to the Grande Track Plan at the January 1973 Annual Meeting. Their proposal was to add a rail for 4¾” gauge to the 700-foot loop, then concentrate all our resources on completion of that modest multigauge track to give us a track for running in all gauges and an attraction for new members to enlarge the workforce. The 4¾” track would ultimately be connected to the main line. The proposal was unanimously adopted on the spot! Design criteria for superelevation and quasi-spiral transition curves were published in that issue.

New momentum was evident in the next issue with a report that all ties were cut, drilled and sent for preservative treatment. Construction began on Saturday March 10 with fixtures for a tangent and three radii set up in the meeting room. In three weeks, 710 feet of multigauge track was assembled and stored outside until right-of-way grading was finished.

During the summer, the *Gazette* continued coverage of club and members’ activities. John Caldwell scheduled informative technical meetings. Carl Dougherty described his new 16 ft. steam launch, *Little Queen*, and we published lively correspondence from members. Walter Mensch was listed as a new member in the June issue.

The September edition noted that the turntable was nearly complete with forms in place for pouring its foundation. Curved track sections were forced to exact radius by a fixture, then rail ends of adjacent sections were trimmed and drilled using a clamp-on jig. Meanwhile, a surveying error

caused misplacement of the east-side track roadbed, requiring six more truckloads of fill for correction.

Most of the track had been laid by October and the *Gazette* mentioned that the track crew amused themselves at the end of each day by “testing” their work with a riding car. Elation over closing the new loop was tempered by news that Carl Dougherty who, more than anyone, was responsible for the success of PLS, had died suddenly. In honor of Carl’s dedication to PLS, his two sons, Bob and Rick, made the first trip around the new track behind Carl’s venerable 1” scale 0-4-0T, followed by a second trip with Carl’s wife.

1974 continued to be a busy time for the club as recorded in the *Gazette*. PLS Track and Wheel Standards were published in February following revision by a committee headed by Harold Geissel. That issue also published a 2-page article on prototype chime whistles. Members were encouraged by President Scott to complete final track alignment and installation of curbing. The turntable area was completed, work started on a loading dock and feed tracks to the TT, and a 3-gauge switch was installed in the multigauge loop for a siding to the TT. The May issue noted that Walt Mensch had bought a used backhoe which he offered to use in construction of our new main line. Published letters continued to be a source of information and discussion and another Dinner/Tech meeting was announced.

The August *Gazette* was a thin edition because the editor had been inundated with overtime in his bill-paying job. Two “Tune-Up” run days were scheduled that month in advance of our fall meet and Gold Spike Ceremony on September 1-2. The gold spike was a traditional gift in that era from Harry Dixon, West Coast BLS Secretary, who had given it to us in 1970 in anticipation of this event! George Thomas’ *Nellie* and *Phantom* touched pilots, then several honored visitors took a swing at the gold spike. Eight locomotives

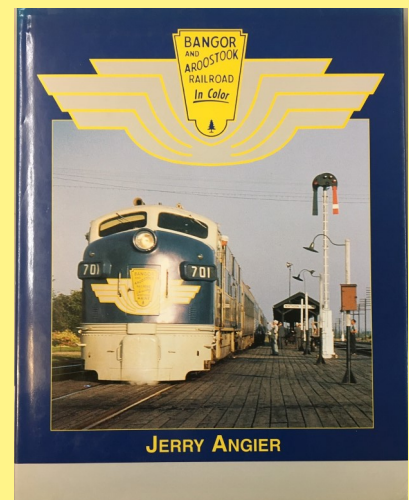
were in steam on Saturday and fifteen on Sunday. 200 people registered on Saturday and 300 on Sunday!

Issue 50, November 1974, had several learned technical articles by members, and George Hoopes contributed lengthy correspondence on non-stop running without firing on a ground level track (over 4 miles). That issue also announced the editor’s retirement. Oppressive overtime and new travel requirements for my regular job became so severe I had no choice but to relinquish PLS activities, including production of the *Gazette*. Thus, after a long, personally satisfying effort, I stepped aside with Issue No. 50, leaving production of a club newsletter to future editors.



PLS Library

Book of the Month



Book Review

The Bangor and Aroostook Railroad (BAR) began on February 13, 1891 and ended in bankruptcy in October 2002. The book contains scores of color photos beginning in the 1960’s.

For Information contact:

Joe Gotlewski Librarian
joegotlewski@gmail.com

Remembering Scenes from Trackside 2019...



PLS Budget for Fiscal Year 2020

Income		Expenses	
100 • Donations		200 • Utilities	233.20 Gazette Printing 425.00
100.10 Run Day 350.00		200.10 Electric 2,350.00	223.30 Other Printing 200.00
100.11 Gauge 1 25.00		200.20 Oil 750.00	223.40 Computer 250.00
100.40 Pot Luck Dinner 200.00		200.30 Septic Tank 800.00	223.50 Internet 1,500.00
100.50 Picnic 00.00		200.40 Portable Toilets 1,725.00	223.60 Community Support 100.00
100.63 Books and Magazines 00.00		200.50 Telephone 350.00	223.70 Waiver Sheets 75.00
100.89 GA#1 Rebuild Donation 00.00		200.60 Dumpster 600.00	223.80 Web Page 700.00
100.90 Other Donations 7,500.00		200.70 Miscellaneous Utilities 0.00	223.99 Misc. Communication 175.00
Total 100 • Donations \$8,075.00		Total 200 • Utilities \$6,575.00	Total 223 • Communications \$3,850.00
120 • Dues		210 • Miscellaneous Expense	224 • Corporate
120.10 Regular Members 8,800.00		210.20 Picnic 0.00	224.10 Legal & Prof. Fees 450.00
120.20 Associate Members 5,610.00		210.30 Pot Luck Dinner 0.00	224.11 Delaware Corp. Tax 50.00
Total 120 • Dues \$14,410.00		210.40 Security 0.00	224.20 Office General 500.00
130 • Items Sold		Total 210 • Miscellaneous Exp. 0.00	224.30 Property Tax 4,250.00
130.10 Boiler Treatment 00.00		220 • Maintenance	224.40 Sales Tax 125.00
130.20 Coal 25.00		220.10 Backhoe 225.00	224.50 Wristbands 50.00
130.50 Soda 1,375.00		220.11 Machine Shop Supplies 50.00	224.60 Office Postage 375.00
130.60 Snacks Non-Run Day 250.00		220.20 Building # 1 750.00	224.70 Insurance 4,250.00
130.70 Snacks Run Day 600.00		220.30 Buildings # 2-8 300.00	224.80 Corporate Printing 50.00
130.80 Kitchen Sales 1,150.00		220.40 Gauge 1 250.00	224.99 Corporate Misc. 200.00
130.90 Table Sales Taxable 450.00		220.50 Track 750.00	Total 224 • Corporate \$10,300.00
130.91 Table Sales Non-Tax 825.00		220.60 Mower 400.00	225 • Sales
Total 130 • Items Sold \$4,675.00		220.70 Signals 750.00	225.10 Kitchen 575.00
140 • Storage Track Fees		220.80 Gas Mowing 275.00	225.20 Snacks 300.00
140.30 Building # 3 Rental 3,636.00		220.90 Gas Track 50.00	225.30 Soda 575.00
140.60 Building # 6 Rental 2,460.00		220.91 Club Locomotive 200.00	225.40 Table Sales 250.00
140.80 Building #8 Rental 432.00		220.92 Landscaping 1,000.00	Total 225 • Sales \$1,700.00
Total 140 • Storage Track Fees \$6,528.00		220.925 Tree Replacement 0.00	226 • Special Projects
150 • Recycling		220.93 Tree Trimming 500.00	226.19 Caboose Painting 1,000.00
150.10 Aluminum Cans 00.00		220.94 Fire Extinguishers 175.00	226.35 Bldg. #1 Updates 1,000.00
Total 150 • Recycling 00.00		220.99 Misc. Maintenance 500.00	226.75 75th Anniversary 2,000.00
Total Income \$33,688.00		Total 220 • Maintenance \$6,175.00	Total 226 • Special Projects \$5,000.00
		223 • Communications	Total Expenses \$32600.00
		223.10 Gazette Postage \$425.00	<i>Excess of Income</i>
			<i>Over Expenses.....</i>
			\$1,088



The PLS GAZETTE

P.O. Box 26202

Collegeville, PA 19426-0202

FIRST CLASS



Good turnout on January 1st for the annual New Year's Day Run. Pictured from left to right are: Bruce Saylor, unknown, Ron Shupard, unknown, Bob Hillenbrand, Roy Nelson, Larry Moss, Steve Mallon, Steve Leatherman, Joe Gotlewski and Jim Gotlewski.

Photo by Paul Miller