



# THE Wheelhorse

NEWSLETTER OF THE AMERICAN DRIVING SOCIETY

NL 217

Representing Carriage Driving in the United States and Canada

April 2014

## In This Issue:

- Young Driver Builds Confidence...1
- Exec. Director's Message.....2
- ADS News.....2
- Tax Tips: Small Business.....3
- ADS to Honor 40 Individuals.....4
- Breed Partner Profile.....5
- From Between My Blinders.....6
- Classified Ads.....8
- Omnibus Changes.....8

## A Mother's Perspective: Texas Driving Clubs Help Young Competitor Build Confidence

By Laurie Mays



Dallas driving the mare "Sammi"

*One day in February, Laurie called the ADS office to purchase a membership for her son Dallas. She spoke very highly of the people she and Dallas had met and credited driving for helping him build confidence. We followed up with Laurie to learn a bit more about her son and their story. The interview follows in its entirety. - Maria McGinnis*

### ADS: How did Dallas get his start with horses?

LM: He started riding about three years ago with a group called Hannah's Horse-shoes of Hope near Bonham, Texas. He rode a horse named Beauty and at the end of the three-month session Dallas and Beauty won second place in their class. That was fun but Dallas wouldn't care if he got first or last. He tells everyone "I won!" regardless. When the fall session ended I wanted him to continue riding. I contacted Jill Wilkerson and we started riding with her - Dallas rode Magic. Jill has had Magic

Continued on page 4

Articles that appear in the Wheelhorse do not necessarily reflect the opinions or position of The American Driving Society, its Board of Directors or staff, nor does publication of said articles constitute an endorsement of the view they may express. Accuracy of all material is the sole responsibility of the authors. Appearance of an advertisement in the Wheelhorse does not constitute an endorsement or recommendation by the American Driving Society of the goods and services therein.

## A Message from the Executive Director



It's April, but May is Carriage Driving Month. We are working on special content in ADS print, electronic and social media platforms that will direct

attention to promoting carriage driving in May and year round.

As members of the organization, we already know the value of membership dollars. Publications are just the beginning. There are seminars, clinics, recreational drives, leadership opportunities on committees, access to grants and more. Plus, there is security in knowing a structure exists to support the sport we love – and a vision for its future.

We can all agree that memberships are what we make of them. This month we feature a story about Laurie Mays and her son Dallas. Dedicated drivers and driving club volunteers have helped Dallas achieve goals and build confidence in other areas of his life. Publications are a great window into an organization, but it's the people and relationships that have the biggest impact.

This month, I challenge you to reach out to your non-member driving friends and encourage them to join the ADS and its mission to promote the best interests of the sport of carriage driving.

Have a safe and happy month of driving

— *Susie*

## Hosts Announced for North American Championships

The ADS is pleased to announce the host venues for the new head-to-head driven North American Preliminary and the North American Intermediate Championships.

**Preliminary** - Glen Willow CDE, September 5-7, Avondale, PA

**Intermediate** - Katydid CDE, October 30 – November 2, Windsor, SC

**VSE** - Equestrians Institute CDE, August 8-10, Ethel, WA

---

## Attend the ADS Annual Meeting and 40th Anniversary Celebration!

Members and friends of the ADS are encouraged to attend the **40th annual Members Meeting, September 25-28 at Acadia National Park in Maine**. Registration will open May 1 and close September 8, 2014.

The purpose of the Members Meeting is to connect ADS enthusiasts involved in all areas of the diverse sport of carriage driving.

Attendees are encouraged to bring their equines to the event. Stabling will be located at Carriages of Acadia (Wildwood Stables) in the park – Attendees bringing horses will register for a special package that includes the cost of stabling and facility use. A committee of diligent volunteers is working to secure nationally known speakers and clinicians to make the 2014 ADS Annual Members Meeting and 40th Anniversary Celebration an event to remember.

Attendees will have the opportunity to enjoy driving on over 57 miles of carriage roads on 15,000 pristine acres. The host hotel for the meeting is the Bar Harbor Regency located in beautiful Bar Harbor, Maine. Hotel reservations are not included in meeting registration. Due to limited availability, please make hotel reservations as soon as possible - reference the "American Driving Society" for meeting rate.

Agenda, travel information and registration details will be available on the ADS website. Please contact the ADS with questions.

---

## Sponsorship Opportunities Available!

Turning 40 is a milestone. For the ADS, it's an exciting time to celebrate the sport of Carriage Driving and the driving community. The organization has grown from an idea to the great Society that we know today - no small feat!

The ADS Annual Meeting and 40th Anniversary Celebration also represents unique marketing and support opportunities for equestrian-related businesses, driving clubs and friends of the driving world. Meeting organizers are actively seeking sponsors and donors for the event in an effort to make this a meeting to remember for the next 40 years! As a sponsor of this event, each donor's name and logo will be featured on all signage, printed materials, social media, media releases, on the ADS website and at the event. Special packages are available.

Please direct questions to [maria.mcginis@americandrivingsociety.org](mailto:maria.mcginis@americandrivingsociety.org) or (608) 237-7382.

## Tax Time: The IRS and Business Plans

By John Alan Cohan, Attorney at Law

photo from johnalancohan.com



In recent years the IRS has ruled that a written business plan is important evidence tending to prove that you are operating in a businesslike manner. The Tax Court has said that in hobby loss cases you should have “some type of plan” for the venture. This applies whether you are involved in horse breeding, racing, other farming activities, classic car refurbishing, antique collecting, boat or aircraft chartering, and other areas traditionally under IRS scrutiny.

The IRS takes the view that a written business plan demonstrates your businesslike concern for the success of the venture. People engaged in a hobby do not have business plans. One of the most important things that distinguishes a business from a hobby is the existence of a written business plan.

There are numerous resources, some good and others not, to assist you in drawing up a business plan. It is advisable to have a business plan drafted by a professional, and the fee will depend on the complexity of the facts involved.

Keep in mind that a business plan is one of the best items of evidence to show your true intentions. The IRS Audit Technique Guide asks revenue agents to ask for a business plan in horse and livestock audits, and the absence of a plan is evidence that the taxpayer is not operating in a businesslike manner. In audits, most individuals are caught off guard when asked whether they have a business plan. Some will say that their activity is

very basic, that they know what they are doing, and that they don’t “need” a business plan.

What is a business plan? The business plan narrates what your business is all about, what kind of opportunity you see, and how you intend to make money. It is a guide for carrying forward your idea into a successful business operation. A business plan sets forth the overall market that you are targeting, and how your product or services compare with those of others. The length and breadth of the plan will depend on how much time you want to put into developing it.

The language of a business plan is usually simple and nontechnical. For many individuals, writing the plan is easy because of their prior experience in the field. For many, it is fun and creative.

The main focus of a business plan concerns your marketing strategy and financial projections. You should narrate your market strategy, and state why you believe this activity can be profitable. You could include as an appendix copies of market information you have researched. You should also describe your competition and how you will be able to compete. You should set forth any competitive advantages that you have over other similar ventures.

In financial projections you want to show how much money you will need to spend to get the business going, what equipment, inventory, and materials you will need to obtain, and when you expect to make a profit. There should be an indication as to your reasonable estimate of revenue. This is usually very difficult to project. Just do your best, perhaps with the aid of others experienced in the industry. Your financial projections of prof-

it should be reasonable, not exaggerated.

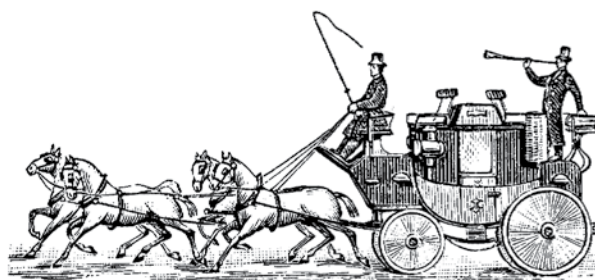
Preferably, your financial projections should cover a three to five year period. Some people hire an accountant or CPA to help prepare the projections, as this can further bolster the businesslike nature of the document, although you will still need to spend time developing the figures.

Most people project operating losses for the startup phase of the activity, which can be from three to seven years or longer, depending on the particular activity.

Prepare your business plan now: don’t wait to get audited. It is too late to muster up a plan once you are audited. The IRS wants to see business records that are maintained in the ordinary course of your activity, not those that you might prepare once you have been notified of an audit. Ideally, your business plan will be written before you start the venture, rather than midway through it.

If you are audited and you don’t have an existing business plan you should still prepare one, and admit that you have prepared it in connection with your audit. That is better than nothing. You can explain that the plan has always been in your head, and you thought it would be best at this time to reduce it to writing so that it can be clear how you forecast that this activity can be engaged in for profit.

*John Alan Cohan is a lawyer who has served the farming, ranching and horse industries since 1981. He can be reached at: (310) 278-0203, or [johnalancohan@aol.com](mailto:johnalancohan@aol.com), or [www.johnalancohan.com](http://www.johnalancohan.com).*



## A Mother's Perspective

(Continued from page 1)

for about 23 years. He is a member of the family and very patient with Dallas. One day Dallas was working on balance so he was riding with just a saddle pad and no stirrups. We were walking through a wooded area and as we passed under a tree limb he leaned too far to the side and fell off. He got back on Magic that day and rode a time or two after that. He never had the same enthusiasm though. Eileen mentioned to Jill that Dallas might like driving. (Eileen is Jill's mom) That's when the real fun began. We started driving in early 2012. Dallas really seemed to enjoy it. He was responsible for tacking Sammi and putting her to the carriage (with help of course). All these things took time to learn but he did. He also had to learn to get in and out of the carriage. At first I think he spent as much time getting in and out as he did driving but eventually he became confident in his ability. Now he gets in

and out by himself without much hesitation. He's so proud of this. He'll tell me "I did it. I got in the buggy by myself." It's so cute.

When I mentioned Dallas getting a ribbon at Hannah's it isn't about the ribbon it's about the people. The instructors at Hannah's went to a lot of trouble to put on that event at the end of the session. They put each rider in the appropriate class. They had a judge at the event and provided the awards. The people we've met have been incredible.

### ADS: Describe Dallas

LM: Dallas is 18. He's been driving for two years and has improved so much. Little

things that we do with ease take time for people like Dallas to learn. Buckling the chinstrap on the headstall or attaching the lead rope to the halter are things that require a lot of concentration. With practice these are things he can learn. It's funny how his accomplishments



Dallas' accomplishments in driving have given him confidence in other areas *Continued on page 7*



in conjunction with the 40th anniversary of the Society.

Forty individuals who have made a difference for the ADS, and have also worked diligently with related associations, breeds, disciplines, education, outreach and events are eligible for nomination. Nominees must have made their impact anytime between 1974 and 2014 and can be nominated by themselves, others or in memoriam.

Those selected a one of the ADS 40 in 40 will be recognized at the annual ADS Members Meeting, to be held this year September 25-28 at Acadia National Park in Maine. Honorees will also be recognized through various ADS communications and other media outlets.

To submit a nomination, please include the information listed below to: ADS 40 in 40 Awards, c/o American Driving

## 40 Years of ADS: Honoring 40 Influential Individuals

Society, PO Box 278, Cross Plains, WI 53528 or via email to [maria.mcginis@americandrivingsociety.org](mailto:maria.mcginis@americandrivingsociety.org), no later than July 1, 2014.

- Candidate nominated by: name, address, telephone, email and date of submission;
- Biographical information on the nominee: name, address, telephone, email, profession, breed or discipline affiliations, honors and awards, ADS membership or affiliation;
- A brief nomination letter: In no more than two typed pages, please describe the nominee's impact and accomplishments on the ADS, members, driving as a whole etc... Be sure to convey how the nominee has made a difference for ADS and its mission or other areas that have been positively impacted by this individual.
- Up to two additional letters of support or supporting material may be submitted, but are not required.

Affiliation with ADS will be considered but is not required. No late nominations will be accepted. Questions can be directed to Maria McGinnis, ADS Marketing Coordinator, at 608-237-7382 or [maria.mcginis@americandrivingsociety.org](mailto:maria.mcginis@americandrivingsociety.org)

## Breed Partner Profile: American Saddlebred

### Longtime Breeder finds success in new division; Follows horse's talents

*The ADS has partnered with 14 different breed organizations in an effort to foster mutually beneficial membership and education. We had a chance to catch up with ADS Member and Saddlebred breeder Paula Briney and driver Carrie Ostrowski. Do you participate in both breed and ADS events? Email Maria McGinnis at [maria.mcginnis@americandrivingsociety.org](mailto:maria.mcginnis@americandrivingsociety.org) to share your story.*

#### Meet “Varoom” and his ladies.



“We find jobs for our horses – even if those jobs are different than what’s traditional for the breed,” said Paula Briney of Pratense Farms in Chatham, Ill.

Briney and her family have been breeding American Saddlebred horses for over 50 years, and have diversified disciplines based on their horses’ talents. In fact, it was

one horse’s talent that brought Briney to the sport of Combined Driving.

“I thought that with [Varoom’s] speed, agility and fearlessness, Combined Driving might be a good trial and we are still doing it - we never thought he would get this far!” said Briney.

“Varoom” is a 2002 gray American Saddlebred gelding sired by Winsdown Hi Octane – a stallion known for producing foals that excel in dressage, hunter, eventing as well as traditional saddleseat disciplines. He is out of Solitary Lady by Solidarity and represents three generations of Pratense Farms breeding. Varoom is currently competing at the Intermediate Single Horse level in Combined Driving.

“He was shown saddleseat as a three and four year old, and then moved onto dressage and has shown through 2nd level. Varoom didn’t like ring work, so we gave Combined Driving a try,” said Briney.

“Saddlebreds in particular are brave, agile, elegant and full of heart, making them wonderful Combined Driving candidates,” said Carrie Ostrowski who trains Varoom for CDE competitions.

Briney is part of a growing number of breed-show exhibitors trying their hand at open driving competitions recognized by the ADS. The American Saddle Horse Association (AHSA) is an ADS Breed Partner.

As a sport, Combined Driving gives exhibitors the chance to show the diversity and athleticism of the Saddlebred breed.

“It’s great to see breed-based exhibitors at ADS events. In fact, a large percentage of exhibitors compete with purebred horses, and it makes sense for them to participate with ADS and their breed organization of choice,” said Susie Koos-Acker, Executive Director of the ADS.

Ostrowski trains multiple breeds for open driving competition but began her riding career with a Saddlebred mare named “Gabby”.

“Like every little girl, I was always horse crazy. I even tried to ask Santa for a horse. My parents compromised and I started saddleseat riding lessons that spring. Within six months my riding instructor had me driving her Shetland ponies and I was in love,” she said.

Connections in the driving world have helped Briney and Ostrowski achieve even more success with Varoom.

“I joined the ADS back when I was a youth to learn more about carriage driving. Growing up in South Dakota, I didn’t have many resources, so being a member gave me more opportunities to learn,” said Ostrowski.

Even though she has spent a lifetime with horses and the AHSA, becoming an ADS member has also been useful for Briney as an owner.

“As Varoom’s owner, I’m not required to be an ADS member (Ostrowski is the primary driver), but I enjoy the various publications, competition information and webinars that help me learn more about the sport and current trends,” said Briney.

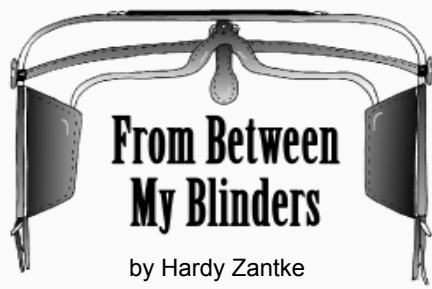
Ostrowski and Briney’s commitment to improvement and learning is paying dividends when it comes to Varoom.

“He has been the ASHA Sport Horse Combined Driving Champion in 2012 and 2013, and Reserve Champion in 2011. In 2013 he was 1st in Preliminary Single Horse division at the Ohio and Indiana CDE’s as well as Preliminary Division Champion at the Ohio CDE and Preliminary Marathon and



Varoom’s bravery makes him ideal in the Marathon phase

*Continued on page 6*



## The Whip: Another Great Issue

My mailman might be a bit slow - or perhaps he keeps my WHIP for a while to read it himself? I wouldn't blame him, as it is delightful - but it makes it a bit slow at times before it comes into my mailbox. Thus I got the February issue too late to share my observations with you already in my March column.

I usually first thumb it through and only stop to read the articles that interest me most - before I read the rest. Close to my heart of course are the events on the west coast as well as news about top names in the sport, so my first read covered both. The lesson with World Champion Carola Slater Diener at Sargent Equestrian Center by one of my favorite reporters - Melinda Takeuchi - and once again, she did not disappoint. How lucky we are to have all of them here!

Next came Penny Nicely's report about the Grass Ridge CDE - and while Penny still ends with the outlook for the 2014 event, unfortunately I just learned that 2013 was the last CDE at Grass Ridge. We will miss it.

Helen Naylor's in depth report about the Pony World Championship of

course was next on the list. Can't just thumb by that one - and with all the pictures too - super! (If only lady luck would have been a little more with us this time!)

Then came full 17 pages covering the ADS Hours to Drive program. I admit, at first I just thumbed through those. But even as I did, I couldn't help but notice: Wow, look at all these pictures, they are so much improved from the previous years! So much so, that I congratulated our editor and posed the question: Did she learn in the meantime what we would like to see as good examples, or did the pictures of the turnouts which were sent in improve so much?

In the meantime, I did read - with interest and pleasure - every one of those 32 (!) personal accounts - and I have to say, CONGRATULATIONS to the achievements of the individual drivers as well as to the editor, and last but not least, also to the ADS for this program. It seems to really catch on, all over the country and beyond with even one driver from New Zealand!

As we can see by the pictures, the turnout and the driving have improved substantially, the drivers are getting better educated and the fun they are having shines through the pictures as well as the reports. I read that quite a few of them also mentioned the trainers they are working with, and it shows! Excellent! Looking at the pictures with my eye as a judge, I could see almost any one of them coming into a dressage arena and expect a decent score - something that wasn't quite the case in previous years.

On page 49 we have one picture with two ponies in snow covered pasture, so

ok, we exempt them from my "dressage" idea, although the white pony looks quite capable of it. And all the horses and ponies shown are so nicely turned out and are moving lovely (oops, two are at the halt :-)) - and reading the stories, all the drivers are having a great time.

One small remark, though, I think driving 50 hours per year isn't enough, that's less than one hour a week! I know, we all are busy, but you can't expect your horse to perform well, if he does it only once a week. So go out there, drive more often, your horse will love it and so will you - and do write down those hours and send them in next year. What an incentive to drive more for that too! Also, the way I understand the program, they don't have to be driven all in one year to be eligible for the achievement award - the hours are cumulative over the years!

And last, but not least, let me mention also that I had tears in my eyes when I read "The Lesson" by Steve Siegel! What a heartwarming story! Together with all the other fine articles, reports and pictures, what a well rounded magazine! The Whip is reflecting so well just what our driving community is! I look forward to the next one. Keep it up everybody.

Happy and safe driving to all.

*-Hardy*

---

## Breed Partner Profile

(Continued from page 5)

Cones Champion at the Indiana CDE. Our first Intermediate show was at the 2013 Kentucky Classic where we had a competitive showing," said Ostrowski.

Driving is part of the Saddlebred culture. Most are taught to drive as youngsters— regardless of the division they will ultimately land in. This teamed with their seemingly innate characteristics of courage and heart make them excellent Combined Driving horses. For Ostrowski, driving competition is appealing because it combines history and creates an opportu-

nity to bond with horses.

"I've always been drawn to driving because of the tradition and heritage, and the extra level of trust you and the horse must have to be successful," she said. "Pulling a carriage goes against every flight instinct that horses have, yet most comply because they trust us."

## A Mother's Perspective

(Continued from page 4)

with horses have given him confidence in other areas. Dallas is very outgoing and very loud. People know when he is around. I think most people enjoy his enthusiasm however I'm sure he is a little over zealous for some.

### ADS: Why did Dallas start driving? How long have you and he been ADS members?

LM: He started driving because he fell off Magic and never had the same enthusiasm for riding. I sort of don't blame him. Driving is a great way for Dallas to practice/learn counting, sequencing, distinguishing right from left, and general decision-making. It's good for him developmentally and it's fun - not work. We just joined ADS this year.

### ADS: When did Dallas start competing?

LM: He went to his first competition in May of 2012. I thought Eileen was crazy when she suggested it but it sounded like fun. The Tejas Carriage Association has an annual event and it includes classes for challenged drivers. There were four in Dallas' class. The three classes were Working, Super Reinsmanship and Obstacles. Dallas was very loud in the arena and we heard a lot of comments about how much fun he was having. You could hear him telling Sammi "go faster" and then telling everyone else "look at me". Dallas got fourth in the Working and Super Reinsmanship classes and he was very excited. The last event was obstacles and I really didn't know what to expect. The three other drivers drove minis so they seemed to fly through the obstacles without much trouble. As I remember it each driver had two minutes to go through as many obstacles as they could. If you had a fault then you were finished. When it was Dallas' turn I was so excited but I really thought he didn't have a chance. Sammi is 15 hands and pulls a full-sized carriage and the width of the obstacle was not adjusted for size. Dallas started off at a good trot and just went for it. It looked like he was going to take out a cone but somehow would squeeze through. Anyway, when the two minutes were up Dallas and

Sammi had gone through more obstacles than the other drivers. It was the most exciting thing I've ever seen. Needless to say we love cones. Once again Dallas was very loud and told everyone "I won!"

The following October he went to Blackstar and now we are big fans of the marathon course too. The first time we went to Blackstar the volunteers awarded Dallas their favorite competitor award. It really is about the people for us. I know I sound like a broken record but it's true.

In April we are planning to go to Sunrise Ridge and then, hopefully, we will go back to the Tejas Carriage event in May. We were unable to participate at Tejas last year because it was on the same Saturday as the Special O area track meet. You

have to go to area if you want to go to State in Special Olympics so we went to the track meet.



### ADS: What has been your experience with Dallas and the driving community?

LM: FUN FUN FUN! The people are wonderful. They have embraced Dallas. That is a big deal because it makes us feel welcome and part of the group. Even though it's a competition it's a friendly, enjoyable environment.

### ADS: Is there anything ADS members should know about youth drivers or drivers with a disability?

LM: Before I had Dallas I would have never understood the difference someone like him could make in my life. I say that because I understand that

others may be hesitant to work with special needs people. They may be uncomfortable because sometimes the special needs person may be hard to understand or they may do things that seem odd. Whatever the reason it doesn't matter. If you give yourself the chance to work with special needs people you will love it. Not only are you helping them but they will change your life forever. Just knowing you helped put a smile on their face is the most incredible feeling in the world. Dallas is truly my gift from God.

# 2014 Calendar of Events 2014

## Calendar and Omnibus Changes

For a complete up-to-date Calendar and Omnibus, visit [www.americandrivingsociety.org](http://www.americandrivingsociety.org)

### Classified Ads

Classified ads are accepted for the *Wheelhorse* at a cost of \$1 per word with a \$15 minimum for a one-month insertion in the next available *Wheelhorse* publication. Payment must accompany ad text (checks, Visa, Mastercard accepted).

COMPETITION FEI YELLOW CONES: \$27 each. Orange Marker Balls \$2.70 each. Number Boxes 1-20 Red and White; \$30 each. Letter Boxes A-D Red and White; \$30 each. Complete Dressage Arena with Letters now available. Accept MC/Visa. Phone Gayla Driving Center 1-800-360-5774. (KY)

### OMNIBUS CHANGES

View Omnibus Web pages for complete updated information.  
[http://americandrivingsociety.org/06\\_omnilistings/adsomnibusindex.asp](http://americandrivingsociety.org/06_omnilistings/adsomnibusindex.asp)

**April 5-6: Sunrise Ridge HDT**, Clinic details announced.

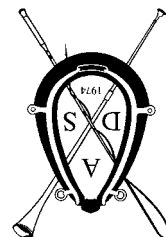
**May 2-4: Gladstone CT & HDT**, Judge change

**May 10-11: GMHA ADT & CT**, Judge announced

**June 21-22: Metamora CDE**, Date changed to June 13-15.

**July 11-13: CDE at Inavale**, Secretary's address listed.

THE AMERICAN DRIVING SOCIETY  
P.O. Box 278  
Cross Plains, WI 53528  
Phone 608-237-7382  
Fax 608-237-6468  
e-mail: [info@americandrivingsociety.org](mailto:info@americandrivingsociety.org)  
[www.americandrivingsociety.org](http://www.americandrivingsociety.org)  
RETURN SERVICE REQUESTED



NON PROFIT  
U.S. POSTAGE  
PAID  
CROSS PLAINS WI  
PERMIT NO. 24