



THE Wheelhorse

NEWSLETTER OF THE AMERICAN DRIVING SOCIETY

NL 219

Representing Carriage Driving in the United States and Canada

July 2014

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U.S. Earns Team Bronze and Giles Captures Individual Silver at 2014 FEI Para-Equestrian Driving Championships for Singles

USEF Communications Department



The Bronze medal-winning U.S. Team (photo by Marie de Ronde-Oudemans)

The United States closed out a successful weekend at The Royal Estate in Sandringham, England on Sunday by capturing Team Bronze at the 2014 FEI Para-Equestrian Driving Championships for Singles and adding Individual Silver to their medal haul.

The team of Bob Giles, Virginia “Boo” Fitch, and Diane Kastama kicked off competition on Friday by driving into third place in the dressage and holding their position the following day over the marathon to head into the final cones phase on a score of 242.00. On Sunday, the U.S. drivers added 6.03 penalties to their overall total score of 248.03 to finish just 3.29 penalties behind the Silver medal-winning Dutch team. Germany earned Team Gold on a three-phase total of 227.07.

In Individual competition Giles (Morriston, Fla.) earned the Grade II Silver medal completing the weekend on a score of 125.21 with Koos de Ronde’s Solo. In the dressage the Vietnam veteran and Purple Heart recipient drove the 20-year-old gelding to a score of 43.70 to head onto the marathon in third place. A fourth-place finish there added 75.51 penalties to his score and saw Giles head into the final phase in second place. On the cones course the combination lowered two balls, adding six penalties to their overall score.

Fitch (Penhook, Va.) finished two places behind Giles in Grade II competition in fourth. Driving her own 11-year-old Irish Sport Horse mare, Kiko, she started

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A Message from the Executive Director



Summer is in full swing and with it comes numerous driving events across the country. The ADS is well known for recognizing shows and training officials, but did you know that the ADS also recognizes recreational drives, schooling events and exhibitions?

Whether it's a show or a just a fun driving outing, there is probably someone behind the scenes coordinating the details. "Organizers" as we officially call them, work tirelessly to promote driving events, organize entries, coordinate venues, schedule officials, the list goes on.

As a service to our organizers, the ADS coordinates resources and tools to help make ADS recognized events successful. This June, I tried my hand at organizing a pleasure show in Wisconsin with a few of my colleagues and a host of fantastic volunteers. Let me tell you – some of the long-time organizers make the job look very easy!

The long hours before and after the "normal" workday and on weekends paid off, I'm happy to report that the show was a success and our team might just sign on for another year.

As I reflect on the experience, I think about all the details, some we anticipated, some we didn't. But we all pitched in to make the event successful. That's the beauty of being part of a team. Everyone has their strengths and unique talents that together, make great things happen.

This relates to the ADS. We have members from all aspects of driving and equine involvement. We are a more robust and sustainable organization because of our diverse perspectives. To all of our "Team ADS" members out there, THANK YOU and keep up the great work!

— Susie

ADS Proxy Vote Procedure

By Amanda Horton, Chair ADS Bylaws & Governance Committee

The ADS annual members' meeting is coming up September 25-28 in Acadia National Park and Bar Harbor, Maine. It would be wonderful if all members could attend but many of will not be able to do so. If you are not going to be among the lucky attendees I urge you to use the proxy form included in this issue of the Wheelhorse and also located on the ADS website at www.americandrivingsociety.org

The use of proxies allows the ADS to meet the quorum requirement (100 members) in order to conduct business at the meeting. In addition the holder of the proxy may cast that member's vote in the election of the board of directors and other business conducted at the meeting. To use the proxy fill out the form and designate the name of your agent – typically an ADS member that you know will be in attendance at the meeting. Send the form into the ADS early enough that it will arrive in the office by September 19, 2014. It is also possible for your representative to bring a signed proxy to the meeting and present it to the Secretary, Ann Davis. We encourage you to use the mail-in method to avoid delay at the meeting.

Form on page 4

Breed Partner Profile: American Haflinger Registry

"I joined ADS for the Love of Driving!"



Melanie Cornman and one of her beloved Haflingers

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 Haflinger exhibitor, Melanie Cornman of Twin Pines Haflingers. Do you participate in both breed and ADS events? Email Maria McGinnis at maria.mcginis@americandrivingsociety.org to share your story.

Melanie Cornman

Name: Melanie & Greg Cornman, daughters – Caraline, age 15 & Christine age 14

Location: York, PA

Farm Name: Twin Pines Haflingers

Horse's Name: Cashmere of Genesis, 5 yr old mare; Ace High of DAF, 4 yr old gelding. Also three – 2 year old fillies that we will start training to drive this spring.

Continued on page 3

Continued from page 2: Breed Partner Profile - AHR

Divisions currently competing: Both Ace and Cashmere are in the horse division, either novice or open. Caraline is youth

ADS Member Since: February 2012

American Haflinger Registry Member Since: 2008

ADS: How long have you been involved with horses?

MC: I grew up on a dairy farm and always wanted my own horse. My dad promised that I could get a horse when I was 10 – thankfully he didn't make me wait that long.

ADS: What brought you to where you are today with horses

MC: Greg and I bought two grade Haflingers for the girls when they were five and six. We started showing because Caraline wanted to take her pony to a "horse show." I kept going from there.

ADS: What drew you to Haflingers?

MC: We had friends that had two Haflingers for sale. I had never even heard of the breed. After doing my research, they sounded perfect for the kids.

ADS: What drew you to driving?

MC: FUN! I drove my horse with a racing sulky when I was a kid. When we bought our first registered Haflinger, she was broke to drive. We bought a cart and harness and kept going from there.

ADS: How have you been able to "merge" your love of Haflingers and driving?

MC: EASY. Haflingers are wonderful driving horses. Most Haflingers are taught to drive before they are ridden. All the Haflinger shows have driving classes.

ADS: How did you come to own your current horses?

MC: We bought all our horses as babies.

ADS: How did you discover their ability to drive?

MC: We trained them to drive as 2 year olds.



"When we bought our first registered Haflinger, she was broke to drive. We bought a cart and harness and kept going from there."



ADS: What other divisions has your horse competed in?

MC: We show in our breed pleasure shows, some pleasure driving shows and some HDT's and recently at the carriage races at the Pennsylvania Horse World Expo.

ADS: Can you list some of their winnings?

MC: We usually place well in our classes. Some of the ones I am most proud of are: Ace and I won both of our driven

dressage classes at the 2013 AHR National show, we also won the pleasure turnout class at MLMDC fall pleasure show, and we won the Teddy Bear Trot at Fair Hill in Oct of 2013. Ace was a 4 year old for all of these. Caraline has won the youth driving class at the AHR National show for the past 5 years with three different horses. She won the competitive

Lady's to Drive class at the AHR National show with her 3 year old mare, Bombshell of Genesis, in 2012 when Caraline was 13 years old at the time. Caraline trained Beauty all on her own and was the only one to ever drive her. I am proud of Caraline for so many accomplishments at a young age.

ADS: How did you learn about the ADS?

MC: We learned about ADS from our driving friends at Haflinger shows.

ADS: Why did you join the ADS?

MC: We joined ADS at the advice of our Haflinger friends and because we love driving.

ADS: Have you attended any ADS shows or events?

MC: We attend as many shows as we can with our busy schedule related to the kids sport schedules.

ADS: How has being an ADS member helped you as a driver?

MC: I enjoy the webinars, CDL list, and the connections to fellow drivers.



American Driving Society, Inc.

Return by September 19, 2014 to:

American Driving Society

PO Box 278

Cross Plains, WI 53528

Phone: (608) 237-7382 • Fax: (608) 237-6468 • e-mail: info@americandrivingsociety.org

AMERICAN DRIVING SOCIETY LIMITED PROXY

I am a member of the American Driving Society, Inc. (the “ADS”). I hereby appoint

_____, as my proxy to vote on my behalf at any meeting of the membership at which I am not physically in attendance, provided that this proxy may be used to establish a quorum for the upcoming Annual Membership Meeting to be held at the The Bar Harbor Regency Hotel, Bar Harbor, Maine on September 27, 2014, including any adjournment and continuation of said meeting, to vote on my behalf at said meeting, and that this proxy shall be used for no other purpose.

Member Name: _____ Member Number _____

Member Signature: _____ Date: _____

This Proxy is solicited by the Board of Directors with the following explanation:

In accordance with the law of the state of New York, the state in which the American Driving Society is incorporated, our annual membership meeting must have at least 100 voting members present, in person or by proxy, in order to be considered a legal meeting. In the event that we do not have a quorum at a meeting, no legally binding actions can be taken.

Your prompt return of a signed proxy to the ADS office, at the address above, will allow the ADS to conduct legal business at the Annual Members Meeting, September 27, 2014. Please note that if you wish to send this proxy to the ADS office, it must be RECEIVED in the ADS Office by September 19, 2014. Proxies carried in person to the meeting must be submitted to the Secretary. If you have any questions please feel free to direct them to the ADS office at (608) 237-7382 or e-mail them to info@americandrivingsociety.org

While we all prefer seeing as many members as possible attend in person, sometimes that’s not always possible. Many members have expressed a wish to be able to participate despite the limitations of time and distance.

Trip of a Lifetime - Within Your Reach!

Top Ten Reasons to Attend the ADS Annual Meeting at Acadia National Park

You might have read about it in the Whip or in an issue of NewsBits via email. Maybe you saw it on Facebook or Pinterest. However you heard, most ADS members are aware that the Annual Members Meeting and 40th Anniversary Celebration is scheduled for September 25-28 in beautiful Bar Harbor, Maine at Acadia National Park. As if attending a meeting with over 150 fellow drivers is not reason enough, we have assembled a "Top Ten" to help make your decision an easy one.

10: Travel to a New Place.

Who doesn't love to get away from time to time? If you are like most horse people, your "vacations" are usually to horse shows/events, which can be stressful and tiring. How about a real vacation with your horse and all your favorite driving people?

9: Put Faces to Names.

It's good to read about fellow drivers in various publications, it's better to connect with drivers around the country on Facebook, forums or phone, but the best way to connect is face to face! Nothing takes the place of connecting with your driving friends in person.

8: Meet Influential People in the Driving World.

If you are new to driving, one way to gain more experience is to meet experts and long-time drivers. There will be numerous influential drivers in attendance. Even several who helped found the ADS! These folks will be available to chat and answer questions. Make new friends with the folks who helped create the sport!

7: Learn Training Tips and Strategies During Seminars and Social Times.

At the Annual Members Meeting, people tend to relax and share from their portfolio of experience and ideas like situations where a training technique worked or even failed. Past attendees have been able to make connections with fellow drivers, trainers and instructors that have resulted in better trained equines and safer driving experiences - maybe even a few more blue ribbons.

6: Being Around Fellow Drivers is Inspirational.

This is self explanatory, and especially true of folks involved with equines. We are a unique group of people. We all need inspiration from time to time.

5: Make Connections, Create Opportunities, Meet New Friends.

Driving is still considered a niche discipline, it's important to meet as many people in our community as possible to keep excitement (and the industry) going strong. When drivers get together, it's amazing the opportunities that come about - there have been horses sold, driving events planned and so much more. All this networking leads to friendships - which is huge. Like-minded people with common goals make awesome things happen.

4: Explore Acadia National Park from a Carriage.

Get ready to cross a few things off your bucket list! There are over 50 miles of carriage trails in Acadia National Park. In fact, the Rockefeller family (who originally owned the land) created a system of roads and bridges that are designed specifically for carriages. This is a once in a lifetime opportunity to enjoy driving in one of the most beautiful places on earth. Learn more about the trails here:

3: Take a Side Trip While Visiting in Bar Harbor and Beyond.

Acadia National Park is located very close to Bar Harbor. There are countless things to do and places to explore. Lobster boat tours, golf, lighthouse tours, hiking, sailing, spas and more. If you are bringing along your "non-horsey" spouse or friend, there will be plenty of things to keep them busy - you will likely want to join!

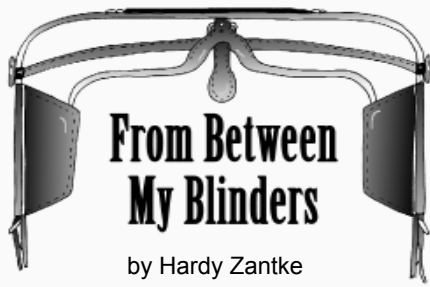
2: Enjoy Amazing Food, Drink and Amenities.

ADS meetings are known for good food, drink and company. This year is no exception! Guests will attend several meal functions, including a traditional Maine Lobster Bake on Saturday night at our Awards Banquet. There will also be plenty of good wine - some of it local to the area. The Bar Harbor Regency (our host hotel) has all the creature comforts a person could need with pools, spas, a marina and free WiFi!

1: Celebrate 40 Years of ADS History Among Friends!

Turning 40 is a big deal. Let's celebrate this milestone with some of the folks who were there from the beginning! Just like a birthday, there will be opportunities to revisit the past, enjoy the present and dream about the future. Registration is open at www.americandrivingsociety.org. We can't wait to see you there!





Safety Vest for Youngsters?

When the last new rule changes came out from the FEI late last year there was one new item which I saw but it didn't catch my attention enough at the time: Article 928.3 now requires that Children and Juniors must wear a body protector (and helmet) at ALL times while on the carriage. I bet, if you are like me, it might not have registered with you either. No big deal, after all, it's just for safety and to protect our youngsters, right? At least that's what I thought, so didn't object at the time. In the meantime I have seen what this means in reality!

No, I still have no objections to them having to wear a helmet. Enough of you have convinced me that it's a good idea. Our young friends are used to doing that these days too when riding a bicycle. But now we added a body protector - AND made that MANDATORY !!! Seeing what this means at our competitions, I now think that's overkill, and I think the best and fastest way to turn off youngsters from our sport. Let's face it, they don't have to do that when they ride their bicycle or skateboard nor in most of their other activities except football and some contact sports, where, however the adults do likewise. When the FEI introduced the requirement for back protectors just on the marathon for adults, on my urg-

ing the Combined Driving Committee did not go along to make that mandatory too. Instead, we just strongly recommended it. I still think that was the right decision. We should do the same for the youngsters.

Frankly, I am much less worried that any of their body area that a body protector would protect gets hurt than I am concerned for the very same with grandma riding along. The youngster just will jump out or just tumble, it's grandma that might break her bones in an accident!

I really doubt that there is any data around of any youngster ever getting seriously hurt in the area that a body protector protects. I think this was well intended but not thought through by a too safety minded committee which did not really weigh all the facts. It even might be ok on the top level of our sport, at the FEI, as those youngsters, who reach that level are already really well into our sport, but I see it as a big turnoff for entry level young drivers at our lower level competitions.

Many parents do not want to spend the money to get a well fitted body protector for their youngster - among all the other expenses involved with our sport - every year or so, while the kid keeps growing. So, at the very least, if they have to, they'll get a safety vest well targeted for growth. I have now seen enough youngsters looking miserably and halfway buried in that much too large safety vest, sweating their little hearts out behind their VSE or pony on the marathon on a hot humid day, while Grandma comfortably rides along in an airy blouse! It certainly doesn't make the youngster look forward to it - unless by chance they win, then they might endure it. Similarly in dressage and cones: Many look really pretty ridiculous, trying to fit a much too large jacket, borrowed from Grandpa over their bulky safety vest, even if they just want to

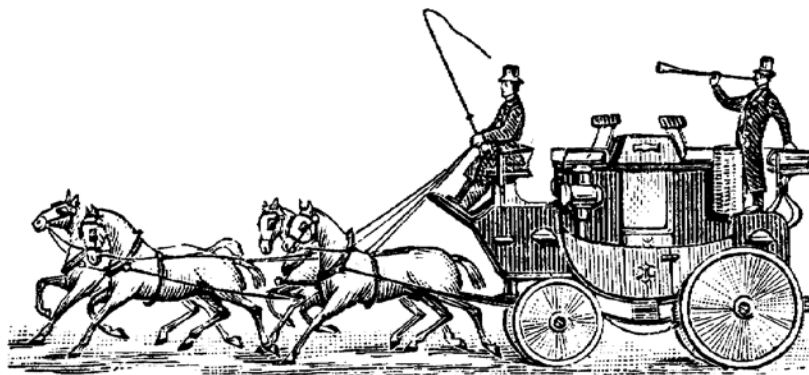
ride along as groom in the back of the carriage, never mind, if they drive themselves where all this bulky extra clothing even restricts their arm movements needed for sensitive guiding their steed.

We are in our rule change cycle again. I saw one Rule Change Proposal (RCS2015#29) to extend the CDE body protector requirement for youngsters to all our driving, e.g. take the CDE requirement over into our General Rules so that it would apply to Pleasure Driving too. Of course, in a way, that seems logical. If we need it in Combined Driving ANYTIME a youngster is on the carriage, then certainly we would need it in our other driving disciplines too. So, yes, I know, these days, safety sells, bubble wrapping is the way to go. But friends, I think that's the fastest way to kill our sport as far as the next generation is concerned. I posted my comment against that proposal, and I also posted my Rule Change Proposal (RCS2015#49) to take it out of the CDE rules as well and in the meantime there are two more: RCS2015#52 to restrict the requirement just to the marathon and RCS2015#57 to assure youngsters are not penalized when they chose to wear body protectors in Pleasure Driving. So there is a good discussion going now.

Please read these (as well as the other) proposals on the ADS website, think about them and make your opinions known too.

Happy driving

-Hardy



Para Team Bronze (Continued from page 1)

the weekend in second place after scoring 42.10 in the dressage. A score of 80.72 on the marathon and three balls down for an additional nine points meant Fitch finished her first World Championship on a score of 131.82.

Kastama (Arroyo Grande, Calif.) represented the U.S. in Grade I competition with her own Welsh Cob gelding, Rupert. They began the weekend in 11th place after scoring 52.00 in the dressage and then added 111.32 penalties to their score on the marathon. A strong performance in the

cones, where they left all the balls in place meant the combination finished 11th place on a score of 163.32.

Rounding out the U.S. effort in Sandringham was Mary Gray (Brunswick, Maine) who drove Nick Hammond's eight-year-old Welsh gelding Leyeswick the Rooster as an Individual. In Grade II competition, they finished in 10th place after scoring 58.30 in the dressage, adding a further 109.17 penalties on the marathon and lowering two balls in the cones to finish the weekend on a score of 173.47.

In Grade I competition Jacques Poppen of The Netherlands earned Individual Gold on a score of 107.18, with Heiner Lehrter claiming Silver for Germany with a total of 118.46 and compatriot Markus Beerhues finishing less than six points behind on 124.25 penalties. In the Grade II championship, Germany's Alexandra Roeder claimed Gold on a score of 111.61 ahead of Giles and Great Britain's Mick Ward who earned Bronze with 127.25 penalties.

For more information about the championship, visit usefnetwork.com

Tax Tips: Activity for Profit Measured by Time Spent

By John Alan Cohan, Attorney at Law, Reprinted with permission from www.johnalancohen.com

An area of concern in IRS audits of farming, livestock and horse activities is the amount of time expended by the taxpayer in the activity.

A recurring problem is that taxpayers do not keep contemporaneous time records, but instead "reconstruct" time records in the face of an audit. This can always be a hurdle because it suggests that you did not really conduct the activity in a businesslike manner, but instead simply prepared self-serving records after the fact, and only because the IRS has indicated its intention to conduct an audit.

Another problem is that proper records of time should break down the time on a daily, or at least weekly basis, to be credible. The IRS and the Tax Court take the position that if your primary objective is to achieve profitability of your operation, you will demonstrate significant interest in monitoring and documenting the time expended.

In judging whether the taxpayer spends sufficient time on the activity, it is relevant to examine the relative importance of the activity compared with the taxpayer's other activities. The fact that the taxpayer devotes a limited amount of time to the activity can be used as evidence that there is a lack of profit motive. In some cases, the fact that the taxpayer devoted an insufficient amount of time to the farm was a significant element in ruling that the activity was not conducted for profit.

For example, in *Hambleton v. Commissioner*, TC Memo 1982-234, the taxpayer was transferred to Washington,

D.C. from New Jersey, where the farm was located, and he was able to work on the farm only weekends, holidays and vacations, which the court found to be insufficient time. In that case, the taxpayer's activities on the farm during weekends, holidays and vacations, consisted of mending fences, cutting hay and operating cattle breeding. The taxpayer sought advice from local farmers, had soil classification tests performed on the property, and attended cattle meetings in an effort to obtain advice and information concerning cattle breeding. The farm was also used for recreational purposes: the taxpayer had a swimming pool, and maintained five Shetland ponies on the property, which were ridden by the taxpayer's wife and children. After the taxpayer was transferred to Washington, he employed a farm manager to care for the farm during his absence. The duties of the farm manager consisted of feeding the animals, cleaning their stalls, mowing and harvesting the hay, spreading manure, cutting firewood, keeping trespassers out of the property, repairing fences, cleaning the swimming pool, sweeping the patio area of the house, and general caretaking. The farm produced very little income, primarily from the sale of hay and pasture rental, and generated 8 years of significant losses. There was one profit year. The taxpayer had significant income from other sources, and the court said that the farm losses served to offset substantial amounts of his other income.

The court said that the enjoyment of

the farm and its recreational aspects were contributing factors in the taxpayer's decision to visit the property almost every weekend. His enjoyment of the farm environment itself is not inconsistent with a profit motive but, the court said that when viewed together with the economic output on the farm along with the effort expended to commute every weekend, "it appears that the enjoyment of being at the property and attending to it was more important to petitioners than the potential of supplementing their other income by realizing a profit from the farm operation."

The court made much of the fact that the taxpayer was only able to devote time on the weekends and holidays after his job transfer to Washington, D.C. Yet the court acknowledged that the taxpayer "worked diligently at clearing the fields, harvesting hay, and mending fences and buildings." Moreover, he hired a caretaker to attend to the property during his absence. The court said that "the employment of a experienced farmer would be a factor pointing to a operation engaged in for profit." However, the caretakers hired by the taxpayer also had outside full-time jobs and had no particular expertise in farming. Thus, the court held that the taxpayer failed to show that the time he devoted was consistent with a profit activity.

John Alan Cohan is a lawyer who has served the farming, ranching and horse industries since 1981. He can be reached at: johnalancohen@aol.com

Omnibus Changes

For a complete up-to-date Calendar and Omnibus, visit 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

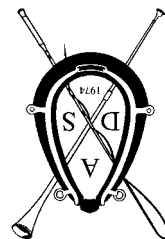
View Omnibus Web pages for complete updated information. http://americandrivingsociety.org/06_omnilistings/adsomnibusindex.asp

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

August 8-10: Equestrian Institute CDE, Judge Change

September 18-21: Shady Oaks CDE, Judge Change

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