



The Lippisch Letter

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Experimental Aircraft Association Chapter 33

A monthly publication of the Dr. Alexander M. Lippisch Chapter of the Experimental Aircraft Association, Cedar Rapids, Iowa.

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A Warm Saturday in December

by David Koelzer

When it is December in Iowa, you take any chance you can get to warm up your engine, turn on the cabin heat and start auguring some new holes in the sky. Just such a warm day came last Saturday. The skies were sunny and temperatures were in the 50's which, to me, after the past few weeks felt like summer.

I was also excited to move into my new hangar. Since I moved to CID my Sonex had been living in the West T's which are fine for the money but the condensation, dust, and bird droppings have been taking a toll on my bare aluminum finish. Now an opening in the East T's had become available and I was eager to take it. My new hangar is 44" wide which is way over kill for my little Sonex so to offset the higher rent of the hangar I hoped to recruit a hangar mate. Knowing that Alan Kritzman and his new RV-8 would leave his stall when Steve Ciha moves his soon to be completed RV-7a out of his workshop and into the hangar he shares with Tom Olsen, I set my sights on Alan.

Alan and I got to the airport and took a look at my new hangar but before I could start putting the moves on Alan, we decided it was too nice of a day not to go flying. So we got into our planes and headed off to Washington, IA. I was lead plane and since my Sonex is so much faster than Alan's RV-8, I had to keep the throttle back



so Alan could keep up. (Alan, probably remembers this differently but since I am the one writing this article, we will go with my version of events) We soon make it to AWG and did a few touch-n-goes before we stopped for a little rest and to show off our planes to the local pilots. There is just something about homebuilts that makes for great conversation starters.

After taking on a little gas I took off for Fairfield. Alan's Phase I flights restrictions don't include Fairfield so we split up to enjoy the rest of the afternoon. In Fairfield I got to see a new Piper Arrow a friend of mine just bought. Before long I am back into the air enjoying the clear bug free skies. Not wanting to go home just yet I head to Iowa City and after a few touch-n-goes there I taxi in to see if any one else is out this fine day. As I taxi around the corner I spot Don Gurnett readying his SNJ to take to the air. I always enjoy looking at warbirds. Inside one of the other hangars I spied a couple of biplanes being worked on. One was the Rezabek's and Millard's Skybolt getting a newly rebuilt engine. I also spotted Keith Roof's 7/8 scale Curtis P-6E under construction. It makes we wonder what other treasures are hiding around airports. It is to bad hangars don't have glass doors so airports could be more like museums rather than just places to store airplanes.

The sun was getting low in the sky so I headed off home to my new hangar and as I close the door on my hangar I wonder if I could convince the airport management to install a glass door so that I could show off my little treasure.



Death and Taxes (well, hopefully just taxes)

by David Koelzer

As with many issues dealing with government there is a lot of confusion about the proper way to pay the taxes due on a homebuilt aircraft. I am no tax expert but here is what I have been able to figure out. However, it is best to consult a tax professional about these issues and if you get audited please don't call me.

If you were to purchase an airworthy aircraft in the State of Iowa you would be assessed a 5% use tax on the purchase price of the aircraft. However many of us purchase kits, components and parts from out of state where sales tax is not collected. In those cases individuals are supposed to voluntarily pay the 5% use tax to the state of Iowa in lieu of the sales tax. You can find out more about the use tax at <http://www.state.ia.us/tax/educate/78539.html> When the day comes that you register your aircraft with the state you will be expected to pay the 5% use tax on the value of the aircraft. However, since you built the plane from components parts the value of the plane is determined to be the sum of the cost of the components parts. If you had dutifully paid the use tax on the parts as you purchased them then you will owe nothing more. On the other hand if you did not pay this use tax, then you will be assessed the use tax on the total amount or the amount of parts on which you did not pay the use tax. Regardless, of when you pay the use tax you need to keep track of the cost of the component parts because the sum of the parts will also be used to determine the value of the homebuilt plane for calculating the state registration fee which for the first year is 1% of the value of the plane. You can learn more about registration at <http://www.dot.state.ia.us/mvd/ovs/aircraft.htm> Also you should be aware that when you register your plane with the FAA they notify the state of Iowa and you have 30 days to register with the state and pay the use tax and registration fees. If your aircraft is not yet airworthy then you can notify the Office of Vehicle Services to receive a unairworthy certificate and then you will not need to pay the registration fee while the plane is still unairworthy.

Another chapter member who wishes to remain anonymous had these comments:

You can call the IA Dept of Revenue at 1-800-367-3388 and they will send you a brochure and the forms you need to pay the 5% Consumer's Use Tax. Actually I think you can pay without even having a form....just write up a brief description of what you are paying taxes on including the amount you paid for them and the amount of tax payment enclosed. They won't send you any sort of receipt or acknowledgement whatsoever....so the burden of proof that you paid is on YOU. Make sure you make photocopies of what you send them, and keep receipts for everything--not only what you paid taxes on, but also what you did NOT pay taxes on, so if they audit you and want to see proof that you bought your engine here in Iowa and already paid sales taxes and hence do not owe more taxes....you can show them the receipt. Above all get a copy of the check from your bank once it clears, that is your best and only real proof that you sent them money and they received it. Also, a couple other things to consider that I didn't mention..... if you leave Iowa before finishing the aircraft you could get by without ever paying Iowa tax, although if you move to a state which has the same tax laws you will end up paying it one way or the other. Also, there's a 5 year statute of limitations which basically means anything you bought over 5 years ago, you don't have to keep receipts for or any proof that you paid the taxes. So for some people who take 15 years to build an airplane, they could get away with not paying the tax on the first 10 years of purchases.

Last Meeting - Chapter Christmas Party

By Todd Millard

The Chapter's Christmas Party was great fun as always. With around 50 members and spouses attending, there were gifts galore for the gift exchange. After everyone had a chance to stuff themselves at the numerous buffet tables, the meeting was opened by presenting a Completion certificate to Alan Kritzman for finishing and flying his RV-8! Great job Alan!

Next on the agenda was presenting the annual Chapter Service Awards to this year's officers, Technical Counselors, Flight Advisors, and Young Eagles Coordinator. This dedicated group of individuals work hard to make this Chapter run, providing you with fun and educational meetings, support during your building projects, and helping make your first flight a success. Thank you all for your efforts!

Finally we got down to the really important stuff, opening presents. Everyone had a good time choosing from the pile of presents or "stealing" the hot gifts from others. There were a number of them that reached the 3 "steal" limit this year.

The night was great fun and a good start to the holiday season. Hope to see you all there again next year!



Next Meeting - F-35 Joint Strike Fighter

By Todd Millard

For our January Chapter meeting we have an extraordinary treat. Rick Rezabek (Jack's son) will be returning home from California to talk about the development of the X-35 Joint Strike Fighter (now the F-35). Rick was the Product Manager and Chief Designer on this most challenging of projects. The meeting will be on Saturday morning, January 4th, at 9:30 AM in the Beems Auditorium at the Cedar Rapids Public Library.



The Joint Strike Fighter (JSF) is the U.S. military's second fifth-generation fighter aircraft following the F-22 Raptor. While the F-22 is designed as an air superiority fighter, the JSF focuses on strike capability and to a lesser extent air superiority. The challenge for the JSF is to replace the A-10, F-16, F-18, AV-8B Harrier, and A-6 Intruder.

To meet this daunting task will require three versions of the aircraft: a conventional takeoff and landing variant for the Air Force; a carrier variant for the Navy; and , and a short takeoff/vertical landing version for the Marines. All variants will be supersonic and stealthy, and equipped with cutting-edge avionics.

Just to make the design challenge a little more difficult, the F-35 emphasizes low cost and efficiency. The current price tag for the F-35 in the CTOL version is \$37 million a piece. While that may not seem economical to most people, it is compared to the near \$100 million per copy cost of the new fighters being developed (our F-22, the Eurofighter Typhoon, and the French Rafale).

Rick was with the project from its start in 1996 and continues to work on developing the production version of the fighter. His insights into the design process should make for a great program!

The Beems Auditorium is a new venue for our meetings, but it has a great audio/visual system and is a bigger room. The Downtown Cedar Rapids Public Library is at 500 1st Ave SE. To get there, starting from I-380: Take the 5th Ave SW / Diagonal Dr exit (19A); Turn East onto Diagonal Dr SW Turn Left onto 1st St SE Go 3 blocks and you can't miss it.

Hope to see you there!

Preview of Coming Attractions

By Todd Millard

I'm sure most of you have heard about Glacier Girl, the P-38 recovered from the ice in Greenland. After 10 years of amazing rebuilding and reconstruction, Glacier Girl flew again in October! At our February Chapter Meeting Mike Wilson and Jim Zangger will be showing a video of Glacier Girl's first flight and talking about the project. Mike and Jim have both helped out on the project over the past few years. The meeting will be Friday, February 7th (not the 14th as printed in the year's calendar last month), at 7pm at the Hills Bank in North Liberty. Put it on your calendar!



Services Available on New Chapter Web site

By David Koelzer

Our Chapter has a new web site which incorporates some new member services to make the renewal process easier than ever. Go to <http://www.eaa33.org/members/renew.php> then type in your last name and EAA number. You can then renew your membership, update your address and other personal information. While this information is visible to you much of it will be hidden from other visitor to this website. If you have a current picture of yourself please send it to us so we can put it into our membership directory and check out the other in the directory and put a few names together with those faces you see at the chapter meeting.

Editor's Rant

By David Koelzer

The Holiday season is one of the busiest travel times of the year. Thousands of people will be hustling through airports to spend the Holidays with friends and family. And just in time for this rush our Transportation Security Administration (TSA) is there with new rules to make our lives a little more joyful. The TSA is no longer satisfied with confiscating nail files, knitting needles and scissors out of our carry-on bags. They now have informed the traveling public to no longer lock their checked baggage so that the TSA won't have to destroy it in the process of opening it to search for suspected contraband!

I don't even know where to start with this one. First off, people lock their bags for a reason; to keep sticky fingered baggage handlers from helping themselves to any valuables that tickle their fancy. Second, most people consider their personal luggage to be a collection of their private belongings and would be upset to have some stranger in a dark backroom pawing through these belongings. I mean, there is a reason that American Tourister's line of luggage made from clear plastic never sold very well. Our TSA also informs us not to wrap gifts in our checked bags. Apparently, it will be easier for TSA agents to determine if a gift is dangerous and/or make a nice gift for their own kids. Who will pay for items that turn up missing out of the bags we can no longer lock?

The potential for pilfering aside, there is a more important issue here; do we automatically wave our right to be free from unreasonable search and seizure just because we want to get some where that we can't walk or drive our cars to? Is the simple act of buying an airline ticket grounds for "probable cause" or do our TSA agents need to obtain warrants before they bust open your set of Gucci matched luggage? Or does "Voluntary Compliance"

mean our TSA can forcibly open our locked bags? Can agents of our government seize items of your personal property with out compensation?

With these new rules I certainly feel more secure, don't you?



Fly Market

FOR SALE: Kitfox IX N67AH signed off but never flown. Geo Metro 3-cyl engine, Ivo 3-blade prop, custom built flat-bed trailer, tandem axle \$23,000 Call Al Heinitz 319-354-6433.

WANTED: Continental O-200 engine—firewall forward.. John Moffit

FOR SALE: Yaesu Aviator Heavy duty air band transceiver VXA-100 radio. Randy purchased this unit new at Oshkosh in July'99. He never was able to use it in flight, only played around with it at home. The purchase price was \$357.00. It also has the battery pack for recharging. asking **\$175.00** for it. Please call Bernadette Hudson 377-7464

FOR SALE Mustang II project, 99% complete. O-360-A1F6 180hp Lycoming built up by AeroSport Power, zero timed rebuilt Hartzel constant speed prop & governor. Two Tremble coms, one Nav with LOC/GS, transponder, ADF, marker beacon & AM/FM stereo CD player specially designed for aircraft use. Engine instrumentation is via Rocky Mountain MicroMonitor with all of the sensors. 45 gal fuel capacity via for aux tanks and a 25 gal header tank. Dual redundant fuel transfer pumps. Three axis electric trim system. ELT. Cessna 150 seats. I was asking \$80,000 for the project which is just what I have invested. I've dropped the price to \$69,900 tomeeker@rockwellcollins.com or meekert@inav.net or (319) 295-6696 (day) or (319) 294-1754 (evenings/weekends).



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In The January 2003 Issue...

Warm Saturdays, Homebuilt Taxes, Member Services Web Site

Chapter 33 Calendar

Jan 4 9:30am Physiology/X35, Beems Auditorium
 Cedar Rapids Library

Jan 16 Board Meeting

Jan 23 FAA Safety Seminar, Industrial Airport, Terminal Building, Ottumwa

Jan 25 Second Annual Wheel & Ski Plane Chili Fly In, Wautoma, WI,

Feb 5 FAA Safety Seminar, Municipal Airport, Washington, IA

Feb 7 Meeting, Mike Wilson and Jim Zangger, P-38
 Glacier Girl, Hills Bank, North Liberty.

May 3 Pella Tulip Festival Flight Breakfast, free shuttle from the airport to the town all three days of the festival (May 1, 2, and 3).

April 2-8 Sun-n-Fun Lakeland Florida

