www.nwmomodela.com February 2018

# The ROAD RUNNER



MAFCA Charter

MAFCA "Newsletter of Excellence" 2015, MARC "Award of Excellence" 2015

MARC Region

### <u>Officers</u>

President:
Vice President:
Secretary:
Treasurer:
Activities/Tours:
Technical
Concerns/Calling
Membership/Public Relations:
Merchandising:

Raffle
Newsletter/Publishing:
Property:
Director:
Director:

Loura Cook Bill Matteson Mary Lou Matteson Bob Martin Doug Scott Walt Jones Etta Ridgeway

Etta Ridgeway Liz Blakley Amy Lang Glenda Dunlop Sherry Winkinhofer Terry Richardson Terry Richardson Bill Skaggs

### **Birthdays**

Larry Harding	02/01	Doug Scott	02/14
Melissa Spawn	02/02	Sylvia Donius	02/15
Vicky Roseberry	02/03	Jéan Gayle Parker	02/16
Clarence Lawson	02/05	Beth Osborn	02/26
Malcolm McIntyre	02/07	Lanell Young	02/27

## **Anniversaries**

Milton & Sharon Hessefort 02/09
Bill & Sandy Skaggs 02/14
Pat & Kay Lawlor 02/20
Ron & Belva Carson 02/23

### **Monthly Meeting**

# February 5th, 2018

6:00 dinner available at special price, 7:00 meeting The American Legion, 92 Hwy & DD, Smithville MO

### **Board Meeting**

# February 15th

The 3rd Thursday of each month, 7 pm , Woodneath Library Center \* 8900 NE Flintlock Rd, Kansas City, MO 64157

\*New location

# Technical Meeting & Breakfast Club-KC Big Biscuit in Liberty

Please join us every Wednesday 7:00 am to "whenever" at the Liberty Corner Shopping Center, at 840 Missouri Highway 291, (816-429-5314)

Technical Meeting & Breakfast Club-St Joe Every Monday 8:00-10:00 AM Hy-Vee 201 North Belt Highway, St. Joseph

Ice Cream & Socializing
Every Saturday evening 6:00 PM
Moved to Wendy's in Liberty
3 Victory Dr, Liberty, MO 64068

### **Presidents Comments:**

As the new year kicks off, we have had our share of illnesses, flu, pneumonia and some bitter cold weather to compound things. Hopefully, we have that all behind us and are now thinking about getting our A's in shape for a busy year.

Thanks to Terry Richardson for the use of his shop for a garage day where 16 guys had a day of getting their hands greasy, visiting, and lunch out. The calendar is filling up with some awesome events, thanks to Doug Scott and suggestions from others. February is our Valentine's day outing on the 10th, with dinner and playhouse theatre. Be sure to check out the sign up sheets at our club meeting.

Sherry Winkinhofer has been busy getting the pictorial directory ready for the printer. Don't forget March is our annual silent auction fundraiser. Thanks to Bill Auch for heading that up. I hope this finds everyone as excited to get out and on the road again as I am.

Happy Model A'ing!

Loura Cook, President.

To succeed in life, you need three things: a wishbone, a backbone and a funny bone

Editor's Comments:

Can it be February approaching already? I'm not sure where January went! Of course I spent a lot of time searching for a new KC home, and quite a bit of time cocooning on my sofa during the weeks of bitter cold weather. But I'm happy to report that I may have turned the corner on my home search. I have a bid in on a house, but unhappily the inspection turned up serious structural issues. If the seller will repair these big dollar items, I'm in. If not, the search resumes. Time will tell, keep your fingers crossed for me. It sure would be good to have a new home for the Old Lady by the time spring touring happens!

Speaking of spring, even though our cars are garaged for the cold weather, that doesn't mean the Model A fun has stopped for the winter. Check out page 3 for the fun Valentine's outing Doug and Lonie have planned for the club. Please take advantage of these activities and let them know what other events you'd like to participate in during the coming year!

Remember, the best way to get full enjoyment in the club is to get involved! From joining us at meetings and tours to volunteer for a position, or just volunteering for one specific activity, it all helps to get to know your fellow members and gain maximum enjoyment out of this wonderful community of Model A enthusiastic! If you want to get involved more but just don't know where to start, come talk to me! I'm glad I got involved and so will you be.

Happy A'ing

Sherry Wink Editor

# NORTHWEST MO MODEL A FORD CLUB MEETING American Legion Hall, Smithville, MO January 8, 2018 7:00 p.m.

Meeting was opened by Loura Cook; Bill Matteson led the Pledge of Allegiance. Program for the evening was "Warriors' Best Friend", trained service dogs for soldiers with post traumatic stress disorder (PTSD). Samantha Jeffers, with her dog Annie, presented a very interesting program.

**Secretary Report**--December Christmas Party was a festive affair, tables adorned with Model A cookies for each, ginger bread Lathrop Gas Stations as centerpieces. (Thank You Sherry Wink & Company!) Bill Skaggs passed the gavel to Loura Cook our 2018 president. Charley Ishmael was honored as our outstanding member for 2017.

**Treasurer Report:** Opening balance \$10,894.87. Income, \$2,360.02, expenses, \$2,378.48. Ending Balance \$10,877.07 Motion to approve by Bill Auch, 2<sup>nd</sup> by Lonie Hank. Bob Martin pointed out the importance of thriftiness shown by Linda in the raffle prizes and Sherry in all her work helps keep our expenses down, encouraging all to follow suit.

Old Business: Pictorial Directory 2018. Need to submit head and shoulder photos soon to Sherry.

**New Business**: Bill Matteson thanked Sandy Hank and Clarence Lawson for their diligent work in conducting the 2017 finance audit. Bill praised Treasurer Bob Martin for his meticulous detail in record keeping. A written report of the audit findings is filed with the Board minutes.

**Activities**: Doug Scott is working on a calendar of events probably available by our February meeting, including a Valentine's Day event and more activities planned for women. Garage Day hosted by Terry Richardson is January 20. A proposal was presented by Doug and Jim Spawn that the NW Mo Model A Club sponsor a Dust Bowl Jamboree/Poker Run event during 2018. To do this, an application to the Platte County Parks & Recreation Outreach Grant program for financial support is needed. January 12 is the deadline for submitting the grant application. The Club's Board of Directors recommended passage of the project. Discussion was held, questions answered. Motion to submit the grant application, with Doug Scott, Bill Skaggs, & Walt Jones named to coordinate with Jim in preparing the application and subsequent event planning was made by Bill Skaggs, 2<sup>nd</sup> by Lonie Hank. A ballot vote was held with 39 voting yes, and 6 no. **L**ook for updates on this in the near future.

**Concerns/Calling**; Mary Lou reported for Etta as Lyman Ridgeway had a stroke January 2<sup>nd</sup> and is in North K.C. Rehab. Walt Jones is also in North K.C. hospital with pneumonia. Mary Anne is home with the flu, and unable to be with Walt at this time. Liz & Jr. Blakley's youngest son has had a collapsed lung requiring surgery. Terry asked that we keep Joe Wishon in our thoughts.

Membership--48 members present tonight.

Merchandising--Contact Amy for 2018 name tags

Meeting adjourned--8:15 p.m.

Respectfully submitted by Mary Lou Matteson

# **January Meeting**





In January, our presentation was made by Samantha, Development Director from "Warrior's Best Friend". This is a local group from Liberty. She brought Anna to visit us and demonstrate some of the skills used by a service dog. learned much about this great organization that has been providing service dogs to Veterans with PTSD and Traumatic Brain Injury (TBI) since 2013. This organization is unique in that all dogs are also rescues from animal shelters. These dogs are highly trained and provided free to qualifying veterans. It was interesting to learn that in this program, only larger dogs are used, as they are trained not only for at least 25 routine commands, but also at least 4 commands unique to the type of disability they are assisting with. One unique command is "Brace". Issued this command, a dog will stiffen its back so the veteran can use it to help with balance issues. Learn more about this great group at their web page www.warriorsbestfriend.org

# MAFCA Board Of Directors Meeting—Highlights December 1, 2017—Oklahoma City OK

### **National Conventions**

June 24-29, 2018 Reno-Sparks, Nevada Host: Northern California Regional Group

2020 - Open

### **National Tours**

October 7-11, 2019 Kanab, Utah Host: Canyonlands Special Interest Group

June 2021 North Conway, NH Host: Lakes Region Model A club

2023 - Possible host

# **National Awards Banquet**

Nov. 27-30, 2018 Tucson, AZ Host: Tucson Model A club

### **Policy Changes**

P2S06 Board Planning Procedures

P3S03 Vehicle Judging Certification Program

P1S06 Privacy of Members' Personal Information Policy

P2S06-F Marketing and Membership Director

P2S05-F MAFCA Newsletter Award

Submitted by Kay C. Lee, Secretary December 27, 2017



"Departure places and times for events will be published on the Web Site and Newsletter the month prior to the event".

# February 10th—Slightly Off Broadway See article below

March 16-17 - Sunflower Swap Meet

Century II Performing Arts & Convention Center 225 W Douglas Ave, Wichita, Kansas -- kssunflowerswapmeet@gmail.com https://www.facebook.com/kssunflowerswapmeet/ 316-267-8914

## June 3-8 - A's in the Ozarks" Regional Meet

Springfield, Missouri --Hosts: Heart of America Model A Club Info: Lance Burton, 816-809-8648.

# June 24-29 -- MAFCA National Convention

Reno-Sparks, Nevada

Hosts: Northern California Regional Group http://ncrgmafca.com/2018MAFCAConvention/2018index.html

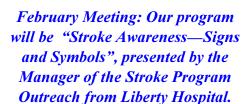
## June 24-29—MARC National Meet

Branson MO

For more info, contact Dan Bixby (816) 213-8437
Email: mbixbys@msn.com
http://model-a-ford.org/event/come-a-dancin-n-branson-in-2018/?
instance\_id=160

If you are planning on joining in on any of the tours or activities, please sign-up at the meeting or let Doug Scott know in advance at (469) 323-6426

That way if an event has to be canceled or has a location or the schedule changed, we will do our best to make sure you are notified!



### NWMO Model A Merchandis

Order your name tag now! New magnetic version available (cannot have pacemaker with these)

Also available: vests, t-shirts, sweatshirts, car magnets, pins, & decals!

Email Amydaniellelang@gmail.com Or call 816-651-9567



# Free MAFCA Membership Offer

Ever been a member of MAFCA, the Model A Ford Club of America? If

not, you might not realize just what you are missing. But now's the time to find out. Just contact Jay McCord at freemembership@mafca.com and he can set you up with a free membership for 2018!

# **Valentine's Event**

Slightly Off Broadway Theatre 114 N. Marietta St., Excelsior Springs Saturday, Feb 10th



The Slightly Off Broadway Theatre in Excelsior Springs has been producing and performing new and classic dramas, musicals, revues and production since 1980. The theatre is housed inside of a church built in 1903.

Come join us for a club theater excursion to enjoy a production of "Broadway Dames", an original music revue. The performance is billed as the opportunity to hear the legendary leading ladies as their share their lives, loves and tears.

The show starts at 7:30pm, our tickets are \$10 per person.

- -- Lonie Hank has pre-purchased 26 tickets to get this discounted rate.
- -- Members are to contact Lonie directly to reserve their tickets.
- -- If more than 26 members want to attend, we'll try to get more tickets.
- -- The \$10 price is available only if ordered in advance through Lonie.

We will also have a group dinner prior to the show. Meet at 5:30pm at Wabash BBQ, 646 S. Kansas City Ave, Excelsior Springs. Look for the sign up sheet at the meeting!



# Sunshine/Concerns (816) 719-9997



Etta Ridgeway is our Sunshine/Concerns lady! If you know anybody in need of a card or phone call, please let her know. And, if you just want to share the news of a happy event, such as a new grandbaby or a wedding, let her know that too!

# Deadline for the Next Road Runner The 20th of the preceding month

Email to swinkinhofer@hotmail.com Or mail to: Sherry Winkinhofer 14900 Green Briar DR Smithville Mo. 64089

### Club Contact Information:

President Loura Cook: 816-632-1776 All Officers: <a href="mailto:info@nwmoModelA.com">info@nwmoModelA.com</a> Publications: <a href="mailto:swinkinhofer@hotmail.com">swinkinhofer@hotmail.com</a>

816-519-2630

### Visit www.nwmomodela.com today!

Please email any info, pictures, questions & suggestions to swinkinhofer@hotmail.com



# **Model A Mystery Part**

What is it?
Do you know? For "Bragging Rights",
email

# techguy@nwmoModelA.com!



Photo courtesy of Snyder's Antique Auto

# **Last Months' Mystery Part**

This is a chrome wiper knob used all four years.

Did you know?



# Walt's Old Time Tech Tip

From one of our exchange newsletter, Quail Mail, from the Lehigh Valley Model A Club in Reading



The exhaust system in the Model A is quite simple, but here is some information on how to button it up.

# **Exhaust Leaks in the Model A Car**

by John Costenbader

While you were driving in the recent tour you constantly smelled exhaust fumes. It had to be from that 'A' in front of you. Now they've all left but you still smell it. OH! OH! It must be from your car!!! Yes the exhaust pipe behind the muffler ends just at the rear axle. Could that be the problem. Probably not! The most common exhaust leak on the Model A is under the hood. Of course a blown head gasket can be the reason but there will be other serious symptoms if that is the trouble. There are two exhaust system places prone to leaks. One is at the joint between the muffler pipe and the

manifold. The other is at the gasket between the head and the manifold.

The most likely spot is the gasket on the engine block where the exhaust manifold is attached. Usually there will be loud engine noises which can help you identify the location.

Fixing the problem at the muffler/inlet clamp is fairly easy compared to fixing the manifold problem at the block. To work on the manifold gasket you must first drain and remove the carburetor.

That means disconnecting the gas line, choke lever and accelerator pedal rod. Drain the carburetor by removing the plug underneath the float chamber and drain the small amount of gas into a can. There won't be much gas - maybe 1/2 pint or so. Remove the carburetor using the two nuts at the bottom of the intake manifold.

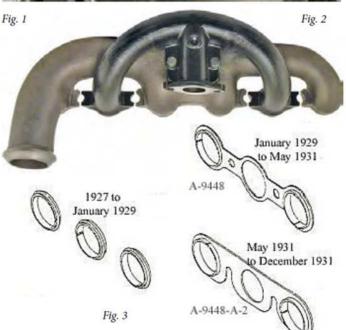
Before you remove the clamp at the muffler you must support the muffler and inlet pipe from underneath the car. You can also use a rope or ratchet strap from above to hold the muffler and inlet pipe. See section 'At Muffler Inlet Pipe' for more instructions.

With the clamp removed you can separate the manifold from the muffler pipe. That means that you will have to reassemble that connection after you replace the gasket and re-apply the exhaust/intake manifold to the block. Figures 1 & 2 (on page 3) show you the manifold and the ports on the side of the engine block.

When you separate the exhaust/intake manifold combination from the block you will see immediately whether the gasket has damage which might cause the leak.

If no damage is visible there could be an alignment problem where the exhaust manifold and intake manifold do not both firmly and correctly fit against the block. Heat from the exhaust and weight from the muffler can warp the opening alignments on





the two manifolds. How to check this will be mentioned later.

The diagram in figure 3 shows how the manifold gaskets evolved during production. This shows a nice little piece of history on these parts.

Ford must have recognized the problem because the gaskets used between the block and the manifolds had three different forms. Area 5-1 of the Judging Standards says that originally there were 4 designs of exhaust manifolds relative to the use of glands. The intake/exhaust manifold gaskets were asbestos capped on both sides with copper, brass, or steel.

In 1927 to January 1929 they used steel gland rings and a circular gaskets on each of the six ports as shown in figure 5 below.

The January 1929 to May 1931 copper or brass covered asbestos were on 2 separate gaskets with 3 port holes each. The gasket issued was labeled A9448A. Gland rings were only in the exhaust ports. Later in 1929 instructions were sent out in the service bulletins not to use the gland rings because they were having trouble with breaking the mounting flanges on the manifolds.

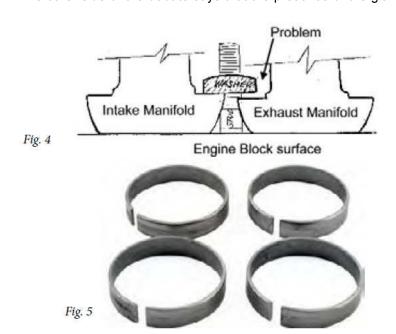
In March of 1931, manifolds with a reinforced elbow were issued with a gasket A9448A2. In May 1931 another gasket A9448A3 was released and was used to the end of Model A production and into the Model B production in 1932. Those gaskets were flat black or zinc plated steel. It was flat across the top with slots for the bolts. Both A-2 and A3 gaskets had the gland ring built into the gasket only on the exhaust ports.

There were two forms of the exhaust manifold also during the 4 years. The change in 1929 reinforced the casting at the exhaust port at cylinder number 4. This was probably done to have more strength to support the muffler.

What to expect? Obviously there were and still can be problems with the manifolds at the port holes in the block. It's a high probability that you will encounter a mis-matched intake manifold and exhaust manifold if you buy them separately. Incorrect size glands when used, mounting of the intake manifold to the exhaust manifold, different machined mounting surfaces, and different vertical levels of the flanges where the washers and bolts hold the manifolds to the block are all likely to be incorrect. Figure 4, bottom left, shows you how the washer and flange may not be matched. Precise machining will be required to fix something like this. Bad bolt threads can also cause the washer and bolt to be slanted and not put equal pressure on the flanges.

Want to use ring glands as shown in figure 5? There are differing opinions on the use of the exhaust port gland rings. One side says that because of the tension from the weight of the muffler and/or high heat at the exhaust ports the gland rings help to prevent warping of the exhaust manifold. If the warping occurs the alignment between the exhaust manifold ports and the intake manifold ports will change resulting is gasket breakage and exhaust leakage.

The other side of the debate says that the presence of the gland ring in one port but not in the adjacent port will cause a



difference in vertical alignment resulting in gasket leakage. The age of these engines means that they have had maintenance and repairs many times. Resurfacing and machining may have altered the glands in the engine block. Present after-market parts have sizes that are not appropriate. They have to be altered in order to fit properly. Some glands are thicker, not made of spring steel and need to be machined to precisely fit the block. They can break, fall out, and go into the muffler. Since there is only one bolt between the ports which holds both the intake and exhaust manifolds, the gland ring presence expands the space between the block and the manifold on only one of those. Tightening the nuts can also break the manifolds.

Your opinion on this will determine which procedure you will use. Generally it seems that more people lean toward not using them.

# **Elegant Spring Coats**

Sherry Wink

These beautiful coats from The Charles Williams Stores, Inc. Spring and Summer 1928 catalog. While they look quite warm to me, they are advertised as spring coats.

I love the detailing on each of wonderful garments. Lots of tucks and piping, with buttons and fur trimmed collars and cuffs add a uniqueness to each and every one of these that we just don't see anymore

I've tried to give a summary of each coat's description below.

- A: All silk satin with deep shawl collar and cuffs, dyed a red fox Line with jacquard shade. rayon and warmly interlined throughout.
- B: All wool, trimmed with tucking and buttons. The collar is also trimmed with tucking and a band of soft summer fur. Lined with jacquard rayon.
- C: wool mixed poriet sheen, trimmed with summer fur on the collar. Small buttons and fancy stitching trim the sides. Sateen lining.
- D: All wool cashoran cloth which is woven of the finest all wool yarns and finished with a thick pile and velvety texture. Self colored stitching finish the collars, cuffs and pockets.
- E: All wool with velvet piping on cuffs and revers. patch pockets.
- F: Smart fur collar for renovating your old spring coat. Finest imported French Coney plucked and made in a wave effect. Taped and padded.



HIGH GRADE MATERIALS, FUR TRIMMINGS, NEWEST STYLE FEATURES REPREJENTED COATS DESCRIPTIONS SEE OPPOSITE PAGE summer fur. Slashed cuffs and sides trimmed with tucking.

A: Spring weight wool mixed velour, shawl collar trimmed with

B: All wool buxello suede velour, a pinch tuck trimming and silk floss stitching on the front and in the back. Collar of genuine squirrel. Lined with all silk crepe.

C: Wool cashmere twill broadcloth, shawl collar of twin beaver fur. Tucks from shoulder to hem, sleeves trimmed with novelty buttons and tuck. Lined with silk satin.

E: Tibetine fur choker. Soft and fluffy with head, tail, and paws.

F: All silk satin with large white summer fur collar. Lapels faced with all wool kashateen to match band on cuffs.

G: All wool suede velour, trimmed with silk floss pinch tucking and embroidered leaves on the side front and sleeves. Summer fur trims collar and cuffs

These interesting recipes come from a 1928 cookbook name "Fry's Book of Recipes". Fry's was an English Chocolate Company now owned by Cadburys.



# **Brands We Still Know**

The U.S. Rubber company was formed Former "Dub" Elected Baseball Captain in 1892 by a merger of nine different manufacturers based Connecticut. The company produced a variety of rubber goods including tires, gloves and shoes, under multiple brand

In 1916, U.S. Rubber consolidated 30 different shoe brand names to create one company. They wanted to call the new company "Peds" the Latin word for feet, but it was already trademarked. So it became "Keds", from a Native American word for moccasins. Because the shoes had a soft rubber



1931 American Boy Magazine Ad

sole, they soon became known as sneakers as the rubber soles allowed "sneaking around silently".

Keds' first shoe was a woman's rubber-soled, canvas sports shoe today known as the Champion Original. The shoe was first marketed for the athletic properties given it by the rubber sole, but quickly became known for its casual appeal, By the early 1920s, the shoes were worn by Olympic soccer players. national and international tennis champions, and college athletes. And of course by any kid or teen lucky enough to be able to afford a pair!

# **Restoration Workshop Saturday January 20th**

Sixteen members attended the first official club activity for 2018. From the below pictures, it looked like everyone had a great time! A lot of hands-on learning, and even more armchair chattering went on for this day long event. I can't imagine a better way to spend a cold January day!























# For Sale / Wanted To place an ad send your information to swinkinhofer @Hotmail.com, or mail to Sherry Winkinhofer

As a service to our members, the area Model A clubs have decided to share our classified ads sections! (this will include Model A specific items only.) Ads will run approximately 3 months unless we are notified that the item is still available.

For Sale: 1929 Model A 4-door Phaeton, body-off restoration 7 years ago, looks great, drives great. Beautiful paint and LeBaron-Bonney upholstery and top. Trunk, side curtains, white-wall tires, turn signals. Has won many trophies. Fun to drive. Always turns heads. Car is in Orlando, Florida, area. \$32,000 OBO

4235 Rear Axles W/ Gears and new key ways \$70. ea. A-3311 Drag link, weld in, Ball Stud \$2. A-1115 - BH Rear Hub \$25. B-4209-A Set Std 3.78-1 Rear End Gears [Real nice] \$110. 4025 Rear End Housing Banjo [good] \$25. **Contact**: Jim Cannon 832-692-2288 (NWMO -01/2018)

Contact: Charlie Volf 515-965-0579 or 515-299-0573 (CIMA 02/2018)

For Sale: Model A Parts: Total Short Block (Needs Babbit)

\$125. Crank Shaft \$30. Clutch Assembly \$25. 2- B-6600 oil

pumps \$35. ea. 13670 Auto-Lite Manifold Heater \$50. 2 - B-

For Sale: 1930 Deluxe Roadster. Sharp looking Washington Blue with black fenders and yellow wheels. V8 clutch, rebuilt steering and water pump. A luggage rack with nice trunk, step plates, and quail.

Contact: Karol Russell 816-217-4013 (NWMO 10/2017)

Wanted: 19" Model A rims.

Contact: Terry Richardson (816) 365-0885 (NWMO 11/2017)

For Sale: 1930 Model A (Rear Doors) Panel Truck. Contact: Ron Russel (515) 577-7374. (CIMA 01/2018) For Sale: 1931 Model A Rumble Seat Coupe older restoration. Strong engine, new tires, wiring harness with turn signals.

Contact: Bill Skaggs 816-807-6300 billskaggs.ahm@gmail.com.

(NWMO 12/2017)

For Sale: Several Model A's for Sale: Standard coupes, sport

coupe, 2 door sedan. Emporia Kansas

Contact: Clarence Howland, 620-341-3533 (ICTA 01/2018)



Rebuilding Starters, Generators, and Alternators 6volt - 12 volt

920 Commercial St. Atchison, KS 66002

Phone: (913) 367-1717

# Tech Tip from Terry:

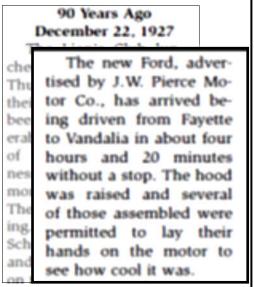
TIGHT WINDOWS if you've ever had trouble raising and lowering your windows and never got motivated enough to take off the door panel, grab a metal clothes hanger and straighten it out. Bend a hook in one end, lower the glass, insert the wire over the part that needs oiling.

Take an oil can or W D 40 and squirt oil on the wire and it will flow down to mechanism, lubricating the tight parts.

# The New Ford Promotion

Check out this interesting clip Eddie Griggs found in a recent issue of the "The Vandalia Leader."

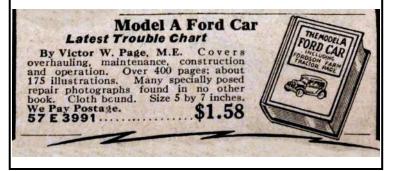
Printed most recently in the December 27, 2017 edition, it is originally from the December 22, 1927 edition:



# **Early Edition Model A Literature**

This Ad for a Model A Troubleshooting book was found in the Fall & Winter 1929-30 edition of Montgomery Ward & Company catalog.

I know there are a number of books for Model A'er on the market today. Now I see that Model A'ers have been enjoying books on our cars from the very beginning!



Spotlight on Advertisers

# THE 2017 TAX REFORM – HOW WILL IT AFFECT YOU

In December, Congress passed the 2017 Tax Reform Bill designed to lower the overall taxes that most Americans pay. While most will see some lowering of their overall tax bill, it provides heavy tax relief to corporations, business owners and the wealthy. It is estimated that this tax reform will saddle the national debt by an additional \$1.46 trillion dollars in the next decade, on top of our continued deficit spending. This number could be potentially much higher if the future Congress allows for the individual tax cuts to continue beyond 2025, which is when they are currently set to expire. The business tax cuts are permanent.

The focus of this article will be on how the tax cuts affect most middle-Americans. While the taxable income thresholds did not change for clients currently in the 10% (9,525 for single and \$19,050 for married filing joint) and 15% (\$38,700/\$77,400) tax brackets, the current 15% tax rate will drop to 12%. Those currently in the 25% bracket will see a slight increase in the taxable income threshold to \$82,500/\$165,000 and a lowering of the tax rate to 22%. Curiously, individuals currently in the 28% bracket will have a lowering of the taxable income threshold from \$195,450 to \$157,500 while MFJ will have an increase from \$237,950 to \$315,500. The 28% tax rate will fall to 24%

The standard deduction will essentially double to \$12,000/\$24,000 as it is Congress' attempt to reduce the number of tax payers who itemize. However, the personal exemption which is currently at \$4,050 per exemption is being eliminated. As a result, a married couple with one dependent who previously filed the

standard deduction will not realize any tax relief through the increase in the standard deduction.

The child tax credit is being doubled to \$2,000 per qualifying child under 17 and the income level before the child tax credit begins to phase out is increased dramatically to \$200,000/\$400,000. Working-class families should especially benefit from this change. The refundable portion of this credit is capped at \$1,400, meaning if your tax liability based upon your taxable income is less than \$600, you will receive a maximum refundable credit of \$1,400 per qualifying child. Changes to potential itemized deductions include a limitation on all state and local taxes to \$10,000 unless those taxes are associated with a trade or business. Mortgage interest is limited to the first \$750,000 of indebtedness. Interest on home-equity loans is no longer deductible. As a result, if you have a home equity loan and a primary mortgage lower than the \$750,000 threshold, you may want to consider consolidating it into your primary mortgage, especially if you are able to lower the interest rate on your primary mortgage. Miscellaneous itemized deductions are no longer allowed, nor are casualty losses unless associated with a federally-declared disaster.

Alimony payments are not deductible to the payor or included as income for the recipients for divorce decrees executed after 12/31/2018. So, if you are in the unfortunate position of contemplating divorce where you will be subject to alimony payments, you may want to push that to be completed in 2018 and hope your future ex isn't aware of this change!

Corporate tax rates will be cut from the current 15-35% graduated rates to a flat 21% rate. It is Congress' hope that corporations will be enticed to use these tax savings for capital expenditures and job growth. Whether that materializes or not remains to be seen, but in my

opinion, a good portion of these tax savings will be used to increase dividends or buy back shares, which could help to maintain the continued bull stock market.

There are also favorable tax savings for pass-through entities. These include sole proprietorships, S corporations, master limited partnerships (MLP), limited liability partnerships (LLP) and limited liability companies (LLC). Frankly, these rules are complex and if you have one of these pass-through entities or a C-Corporation, I would strongly encourage you to schedule a meeting with me or a trusted tax professional to review your specific circumstances to determine how to best position yourself to take advantage of these tax savings.

I have hit the highlights of the 2017 Tax Reform that may be interest to most middle-class Americans. If you have questions on how it may affect you, or how best to position yourself to take full advantage of the reform, please do not hesitate to contact me at 816-746-0080. My primary office is near Zona Rosa and I have a satellite office in Lee's Summit. Also, please see our advertisement about our tax preparation services in this newsletter.

The following disclaimer is required in my position as an Investment Advisor Representative; however, I have been preparing taxes as well for over 20 years and I am well-versed in tax laws!

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