To Incorporate or Not to Incorporate

by PATRICIA RICE

As some of you fortunate people struggle with the shock of increasingly higher tax burdens, you may have wondered if there are any tax advantages to incorporating. Like any accounting question, the answer is: that depends.

Incorporating your writing income when you reach certain income levels can be a tax advantage in the right hands, under the right circumstances. It is very definitely not for everyone. If you are irritated with keeping books, filing receipts, talking to accountants, or all of the above, consider your decision closely before thinking in terms of incorporation. Corporations are businesses. The Internal Revenue Service may give a little leeway to individuals running a small business on a Schedule C. They realize that not all of us are precise bookkeepers. But an individual who goes to the legal trouble of becoming a corporation is saying s/he is experienced enough to operate a real business, within the confines and legal limits of a business. There are no excuses such as “the dog ate my receipts.”

Incorporating requires going to a lawyer who will assist you in writing bylaws and articles of incorporation and filing them with the proper state authorities. S/he can also check to see if another corporation name exists under the one you have chosen. They will see that you receive a minute book and a corporate seal. These are not for collecting dust. They have legal purposes and must be used accordingly. I can’t speak of the cost of all this because it varies from city to state, but in my rural area, the charge for these legal services probably falls in the neighborhood of $250. This will be the first of many costs, so be prepared.

If you’re sitting there, wriggling, saying “Yes, but what is this going to save me?”, bear with me. I’m trying to make a point here. Incorporating isn’t just about saving taxes. It is a state of mind. When you get finished with your writing each day, you must put on your corporate top hat and think like a CEO. Experience tells me that isn’t particularly practical for many of us.

That’s where your friendly accountant comes in. If s/he’s dealt with you before and knows you’ve never kept an accounting record in your life, s/he’s going to scream in agony when you suggest incorporating – either that, or start licking his lips and considering that new Lincoln Towncar he’s been looking at.

Corporations must have accounting books. Not only must they have books, they must have payrolls, and payroll records requiring monthly or quarterly reports. If you cannot complete these forms or keep the proper records, your accountant will have to do it for you. That costs money. S/he will also be filing corporate tax returns as well as your individual returns. That’s more money.

Corporations must be treated as uninterested third parties. If you incorporate, you cannot decide to buy your son a new car and write the check out of the corporation. You cannot go to Wal-Mart and buy all the latest romances along with your detergent, pay for it out of your personal account, and then ask the corporation to reimburse you. Would your employer reimburse you for a receipt like that? I don’t know any that would.

I trust by now you’re beginning to get the picture. Incorporation is a serious business. If you are not capable of keeping books and payroll records, you are going to have to pay an accountant to do what you cannot.

Reasonably intelligent, organized (continued on page 6)
**PRESIDENT’s Column**

**The Most Important Thing in the World**

_The profession of book writing makes horse racing seem like a solid, stable business._

— John Steinbeck

I love Novelists, Inc. In fact, I love the whole idea of Novelists, Inc. Why? Because I love writers, and always have. I get a warm and fuzzy feeling from knowing there are talented folks able to create whole new fictional worlds, people who don't really exist, and conflicts of their own creation so rich and exciting that they carry the reader away in an enchanted exercise in shared imagination.

Anyone with a talent of that magnitude should have an organization devoted to their care and maintenance. Maybe several.

Which brings us to Novelists, Inc. As Steinbeck pointed out, the writing biz is erratic and often cruel to the artists that give it life. And it shouldn't be that way, because, as Steinbeck also noted (on a happier day when he was in a better mood), "The writer must believe that what he is doing is the most important thing in the world. And he must hold to this illusion even when he knows it is not true."

Well, he was in a slightly better mood that day, anyway.

This is where I diverge from Steinbeck. As far as I'm concerned, writing is the most important thing in the world. Maybe not my writing in particular, but writing itself, the creative act, the intuitive process by which we transform experience and imagination into art and share it with thousands of people we've never met. If that's not the most important thing in the world, it's definitely high on the list.

And that's why I love Novelists, Inc. NINC exists to support novelists, and novelists are the people who make the magic happen. That's why I think it's so important that we all do what we can to help. And I'm hoping you'll feel the same way.

NINC has almost no paid staff. The work is done by members. All of our accomplishments, past and present, occur because dedicated NINCers are willing to take time out from their writing schedules, touring schedules, speaking schedules, and, oh yes, real lives, to make a contribution. Last month, I mentioned the Advocacy Committee, which is still looking for volunteers. Here are a few other possibilities:

**The Outreach Committee.** Peggy Hoffman is chairman, and she is dedicated to making a full-court press to expand and broaden our membership. One of the first documents I received when I became president was a long, detailed memo from Peggy conveying her thoughts about a membership drive and asking pertinent questions of the Board for guidance. Peggy is doing a terrific job, but I know she would welcome help, either in the form of advice and suggestions, or in the form of people willing to do some of the actual work.

For instance, Peggy is committed to obtaining membership lists from genre-specific organizations to use as a resource for our own membership drive. Ideally, the appeal to these writers should come from a fellow professional in the genre. Therefore, anyone with access to such a membership list, and anyone willing to write or sign-off on letters to others in their genre, or even to help identify eligible members in their genre, should consider contacting Peggy. NINC has
members in every genre I know, but there's no denying the fact that we're stronger in some than others. If you work in one of the "minority" fields, give Peggy a call. I know she'll welcome your help.

While I'm discussing the membership, let me make one other comment. Since my first column, I've seen a few letters from correspondents who were upset because they thought NINC was looking only for members who were not women or not romance writers, and understandably felt that this was a slap in the face to those who did happen to be women and/or romance writers. Well, I never meant anything of the sort. I love women, generally speaking, and there is no genre I haven't read and enjoyed, including romance. Some of my best friends are romance writers. Really. But it is also evident to me that this organization would be stronger, and would have more clout with the powers-that-be, if our membership were more diverse.

One letter writer suggested that our membership composition simply reflects the popularity of the romance genre in the mass market paperback arena, but this just isn't true. I've seen our membership figures, and they are way out of proportion to any market reality. The only thing our membership composition reflects is the historical origin of the organization, and the high level of professionalism among romance writers as a group. That's all well and good, but it's time for NINC to expand beyond its roots.

Don't misunderstand—I can't think of a more solid foundation for an organization like NINC than romance writers, but I also want NINC to expand to include more men and mystery writers and science fiction/fantasy writers and horror writers and western writers and mainstream writers and on and on and on. The more we are, and the more diverse we are, the stronger NINC will be.

**The Newsletter.** Claire Bocardo bravely rushed in where angels feared to tread and agreed to be our newsletter editor this year. This is without question the NINC assignment which entails the most hours, the most sustained effort, the most frustration, the most migraines... Well, you get the idea. This is only Claire's third issue, but I think you'll agree she's already putting together a fine newsletter. That, however, doesn't mean she wouldn't accept help.

We're looking for top-quality ideas for future newsletter articles, articles geared toward the professional writer. They're not as easy to come up with as you might think. If you've got some ideas, or if there's some topic you've always wished you could read up on, contact Claire. And if you want to write the thing, that will probably be okay, too....

**The National Endowment.** I've been touring for my new book (Double Jeopardy, available in bookstores everywhere), and as always, the best aspect of being on the road is having the opportunity to meet writers I didn't know or hadn't seen in many moons. And everyone, it seems, is in an uproar about the threatened termination of the National Endowment for the Arts (NEA). Now, granted, this is probably not a topic that directly affects the lives of professional writers, so I'm not going to try to make it the subject of a huge NINC assault. At the same time, I can't help but suspect that many of you feel as I do and want to see the NEA continue.

Contrary to the accusations of those who call the NEA a waste of the taxpayer's dollars, to me, the NEA is one of the few things the government does which is actually of some lasting value. All totaled, the NEA costs each American about 68¢ (as opposed to $137 each for defense). Well, I've never spent a better 68¢ in my life, have you?

I've seen NEA programs in action, and I know how they can enrich people's lives, particularly children's, by bringing artists and exhibits and programming to schools and communities. I'm tired of hearing about the need to promote math and science skills; they are important, but it is equally important to develop creative thinking, critical and analytical skills, and problem-solving abilities. Those are all byproducts of a strong arts education.

In Europe, taxpayers expect their governments to support the arts ($27 per German citizen; $32 per French). I've read that each NEA dollar generates a twenty-fold return in jobs, services, and contracts and over $11 in matching funds. This is a bargain! Only in America could we hear people pontificating about how this money is all frivolous and wasted and must be cut in favor of several more antiquated battleships or something. Problem is, the people who want to cut mind-nourishing programs like the NEA and public TV tend to be much better organized than members of the creative community.

So are we going to let them walk all over us? Of course not. Write your congressperson at: The Honorable (insert name), United States Senate, Washington, DC 20510 and The Honorable (insert name), U.S. House of Representatives, Washington DC 20515.

Tell 'em NINC sent you.

— William Bernhardt
Letters to the Editor

Letters to the Editor is the most important column in our newsletter, since it is the monthly forum in which we can all share our views and express our opinions. Anonymous letters will never be published in NINK. Upon the author’s request, signed letters may be published as “Name Withheld.” In the interest of fairness and in the belief that more can be accomplished by writers and publishers talking with one another rather than about each other, when a letter addresses the policies of a particular publisher, the house in question may be invited to respond in the same issue. Letters may be edited for length or NINK style.

Update on Harper

I’d like to give an update to Evan Maxwell’s comments from his “East of the Hudson” column in the February 1995 issue, concerning Harper Paperbacks.

Last week it was announced that Carolyn Marino was promoted to Editorial Director for Harper Paperbacks. As a lead author for Harper, it appears that their commitment to women’s fiction is as strong as always. The transition has gone smoothly and it’s business as usual. Those of us who worked with Karen Solem wish her the very best.

— Debbie Macomber

More on Bookseller Practices

This is the first time I have ever written this type of letter, primarily due to the fact that I’m a firm believer in “unless you intend to do something to change a problem, don’t whine about it.” However, I felt compelled to put an exclamation point or two on Sherryl Woods’ letter that ran in the January newsletter. I have actually seen reading copies of authors’ books sitting on a bookstore counter with price stickers on them. (I’ve been told that store is no longer receiving ARC’s from at least one publisher.)

I also cringe every time I hear of a new/used bookstore that gives bonus credit for new books traded in within one week of purchase.

But a letter I received from an independent bookstore owner surpassed those situations in my mind, perhaps because it was so personal. The woman wrote to tell me how much she loved my newest poster and how all my books are “keepers.” It seems her customers love my books so much, no one ever turns them back in for trade. (Isn’t that nice?) So she came up with a solution. She no longer sells my books. Instead, she keeps them in her back room...for rental purposes only. She meant to flatter me, but I was horrified. I responded with a very tactfully worded letter about how all my books are still available for sale in quantity from the publishers, but even so, I fear that I may have offended someone who has the ears of many readers. I have since heard from other authors that that store is not alone in this new practice.

Before I was published, I was one of those readers who found a lot of new authors by shopping at my local used-book stores, so I don’t want to be misunderstood. These stores serve a purpose in our industry, and most of the owners run completely ethical businesses and realize that certain practices could eventually hurt them as well as the authors, but there are obviously a few who are not looking to the future.

Unlike Sherryl, I have no suggestions or recommendations, but would love to hear from anyone who does.

— Marilyn Campbell

Reaction to Perception of Bias

I would like to respond to Teresa Medeiros’s letter about the perceived bias against romance writers in Novelists, Inc., and I’m writing now as a NINC member and not as a board member. I don’t believe anyone ever intended to denigrate 95% of our current membership by saying we need more members from other genres, although that can certainly be inferred from some of the statements that have been made in recent newsletters. You must admit, however, that it’s difficult to state that we need more members from genres other than romance without accidentally implying that we don’t want any more romance members.

We certainly do want more romance members, but the plain truth is, we have pretty much exhausted the membership possibilities in the romance field. I defy you to find a romance writer who doesn’t already know about NINC. All of them have either a) already joined, b) decided not to join, or c) are not yet eligible to join.

At the moment NINC’s membership is hovering right at 500—a sufficient number with which to operate at our current level of service to members. I doubt that any of us wants NINC to remain at our current level of service, though. We want NINC to do more and be more. We want publishers and agents to listen and heed us when we speak. We want the reputable in this business to seek our input and advice; we want the disreputable to tremble at the thought of dealing with us, and we want to have a lawyer on retainer to make them tremble. In short, we want NINC to be a power in the industry, and we can’t have that power without many more members.

Since we can’t find many more in the romance genre, we must find them elsewhere, and those other genres will provide us with more than numbers. They will provide the clout that comes from representing all the genres, because while romance may account for almost half of all fiction sales, it does not account for half of all publishers’ lists or even of many publishers’ lists. If we want the publishers to heed us, we must speak for all their writers, be they horror, mystery, science fiction, fantasy, western, suspense, young adult, or general fiction. Only when writers from these genres also belong to NINC in significant numbers will NINC have the power to improve the lot of all writers.

— Victoria Thompson
Go Get ’Em!

According to the New York Times’ January 19 book section, Ikea may have learned a sharp lesson about dissing romance novelists.

On January 6, the company had placed a full-page ad in the Times whose tag line included a slur against the genre. Editors and writers responded with a flurry of protest, including the following letter from Susan Wiggs, which she forwarded to us:

President, IKEA US East:
Area Manager, IKEA US West:

<sound of heavy, long-suffering sigh coming from Houston near the Ikea store on Katy Freeway>

Help me out here, Harold and Jan. Tell me your company didn’t really mean to call romance novels trashy.

(NYT ad appeared 1/6/95. Reads: “The IKEA Winter Sale ends Sunday at 7 p.m. Up to 50% off our everyday low prices. [Don’t miss it. By the time our next sale rolls around, you’ll be reading novels at the beach. (You know, the trashy romance kind.)]

Tell me that was a typo. Tell me IKEA is going to run a new ad, the same size, in the same market, with the correct wording, (You know, the popular romance kind.) Or instead of popular, try fun, entertaining, un-put-downable, relaxing, life-affirming, or fantasy-fulfilling. Or try 50% of all paperbacks sold. That’s right. You managed to insult the reading material of the largest percentage of book buyers in the country. And what do these people—who spend upwards of $1200 apiece a year on books alone—need in order to support their favorite leisure activity? Bookshelves for their vast collection of romance novels. A chair to sit in while they read. A lamp to light the room. A table to set the lamp upon. Possibly even an area rug under the table.

Quite a few readers might consider buying these things at IKEA, but I fear your choice of words in the ad will send most of us marching off to your competitors. I know I won’t be back to IKEA, and I have spent several hundred dollars in the Houston store in the past. Your loss, IKEA.

I write “trashy” romance novels and make a nice living at it. My author royalties permit me to buy nice furniture. I just bought a new home in the Seattle area, and this home will need several roomfuls of new furniture and a lot of kitchen updating. I can’t see spending my hard-earned “trashy” romance novel money at IKEA considering your attitude, can you?

Sincerely,
Susan Wiggs

Published Author Liaison, Romance Writers of America

cc: Romance Writers of America; Novelists, Inc.

On the 18th, IKEA announced that “to make sure that romance novelists and their readers are not upset with us,” it would make up for the slur by sending a male Topaz cover model to its Hicksville, Long Island, store to sign books for two hours. Any customer who signed up to see him was to receive a $5 discount on any book purchase.

Nita Taublib, V.P. and deputy publisher of Bantam Books, seemed underwhelmed by the gesture.

“I find their choice ironic,” she said. “Rather than give readers the chance to meet one of their favorite authors whose words they love, IKEA has invited the cover model who, to the best of my knowledge, has never written a single word except to autograph books. To me, it is the author and the book that counts.”

Thanks to Edith Layton for the NYT article.

Introducing

The following authors have made application for membership in NINC and are now presented by the Membership Committee to the members. If no legitimate objections are lodged with the Membership Committee within 30 days of this NINK issue, these authors shall be accepted as members of NINC:

New Applicants
JoAnn A. Grote, Winston-Salem NC

New Members
Ann Marie Fattarsi, Stockton CA
Joyce Marlow, Klickitat WA
Carol Devine Rusley, Englewood CO
Terri Valentine, Lancaster OH
Steven Womack, Antioch TN
To Incorporate or Not to Incorporate

(Continued from page 1)

persons can keep the accounting costs down with a little tutoring from their friendly accountants. If you're fortunate, you may have a spouse or child who loves bookkeeping. Take stock of your abilities and those of your family before stepping off the deep end.

If you've gone this far and have decided you can handle the business end of incorporating, we'll complicate matters a little further. There are two basic types of incorporation (actually, there are several, but they're complicated and not particularly applicable to most writers). The very most basic corporation is called an S corporation, for small business corporation. With an S corporation it might be possible to circumvent payroll for a while, but not forever. The IRS really likes to fill the Social Security pot so the government can borrow from it. An S corporation deprives them of that money unless you have payroll or pay out money to yourself as contract services, which of course kicks in the hated self-employment tax.

An S corporation will not really save you anything but self-employment (Social Security) tax. The entire income left in the corporation at the end of the year is reflected directly on your individual income return, on Schedule E instead of Schedule C. This avoids the self-employment tax, but not income tax. Of course, most of us tend to live off our writing income, so it doesn't stay in the corporation for long. It gets paid out to ourselves in whatever clever ways our CPAs devise, and that's where we begin playing games.

If you can pay some of the money out of the corporation to yourself as rent or interest, you can avoid paying self-employment tax even on amounts you take out of the corporation for yourself, but you must have a legally valid reason for those payments. You can't just decide to pay yourself $300 a month for the use of the desk in your bedroom. The IRS would swallow you whole and burp you out.

An S corporation can pay out distributions (money) to owners (you) without the owners paying self-employment taxes, but that dodge is limited. If you are paying yourself $1000 a month in distributions and not paying any wages or services to yourself, the IRS will come in and decide that $1000 was merely avoidance of taxes, reclassify it as wages, and charge you payroll taxes and penalties until you wish you'd never heard of incorporating. An accountant can advise you on the best way to handle payments to yourself.

If your only income is from writing, then an S corporation may make sense until you reach a certain level of income. The social security cutoff for 1994 is $60,600. If you continued filing simple individual tax returns until you earned that amount, you would be paying 15.3% in self employment taxes plus 23% in federal income taxes, a total of 38.3% of your income just in federal taxes.

If you put all your writing income into an S corporation and pay money out to yourself in rent, interest, and distributions, then you will avoid that 15.3% self-employment tax on the rent, interest, etc., but you will still pay the same amount of federal income tax as an individual.

For example, if you pay yourself $30,000 a year in rent, interest, and distributions plus contract services of $30,000, you will pay 15.3% self-employment on the services, but federal income tax on the entire $60,000 (ignoring deductions for simplicity's sake), a total of $18,587 in taxes, or 31% of your income. Remaining a sole proprietor means you will pay 15.3% on the whole $60,000 as well as federal income tax—a tax cost of $23,177 to the sole proprietor. The S corporation would save a person in this situation $4,590 in self-employment taxes. Unfortunately, very few people can arrange to pay themselves that much in rent and interest, or we would all be doing this.

Those of you fortunate enough to make over $60,600 in net income lose most S-corporation tax benefits for amounts over that self-employment cut-off. People in that bracket have different sets of problems.

If you're at all familiar with the tax laws, you realize that individuals pay higher percentages of taxes as income levels increase. A single person pays a 15% tax up to an income of $22,750, 28% tax from $22,750 up to $55,100, and then things get really complicated. Obviously, to keep taxes down, a person must keep taxable income in the lower tax brackets. With an S corporation, that's not possible. Everything you make (less expenses) ends up on your individual income tax return. If you're fortunate enough to make more than $100,000 you are paying over 28% of your income for federal income taxes alone. Add to that your state income tax plus the 15.3% on anything called self employment income, and you can easily pay more than 50% of your income in taxes. (That's where your money went last year. You never realized you hadn't just frivolously spent it, did you?)

When you start reaching those kinds of brackets, the C corporation begins to look attractive. All your income stays within the C corporation and is taxed at corporation rates until you pay it out in some form or another. I'm not saying corporation rates are lower, because they're not (until the Republicans get hold of them, anyway). What I'm saying is that the corporation gives you a way of splitting your income to keep the rates in the lower brackets (unless you're Stephen King, in which case you don't need free advice like this but can afford a fleet of accountants to worry over your soaring taxes).

If your writing earned $100,000 last year, you would be taxed at the 28% plus 15.3% rates (up to $60,600) on your individual return as a sole proprietor, even if you
stick the money in the bank and don't spend it all. If you incorporated and only paid yourself $50,000 in wages knowing you'd need the money next year, the corporation would pay 7.65% in deductible FICA taxes, a small figure for deductible unemployment taxes, and a corporate income tax of 15% on the net income figure after your wages and taxes were deducted. Individually, you would pay 7.65% in social security withholdings and 15% in federal income taxes. The sole proprietor would have paid a total of $35,634 for the year, while the incorporated writer would have paid only $21,753. That's where your savings come in.

Example: a single writer with $100,000 net taxable writing income after commissions and the usual business expenses:

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<td>Total tax:</td>
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*assuming $30,000 paid in distributions, rent, etc., $20,000 in services, $50,000 left in bank.

**assuming $15,000 rent, $35,000 wages, and $50,000 left in corporation.

These are wildly simplified examples, as anyone with a minimum of accounting experience can tell you, but it gives a rough estimate of the differences in tax structures. By incorporating, you are giving yourself a means of controlling how your income will be taxed. The above example assumes maximum avoidance of self-employment tax, but an S corporation becomes less effective once your wages go over the Social Security limit of $60,600 ($61,200 in 1995), simply because an S corporation controls only self-employment taxes. If the $30,000 in rent and distributions actually had to be paid out as wages, the total tax bill would be the same as the individual proprietor's.

A C corporation is only truly effective in saving income taxes if you accumulate a bank account at the end of the year. If the writer in the above example had paid out the entire $100,000 in wages, the tax benefit would have been minimal. As you can see, an accountant will best be able to tell you what would work for you.

There are other advantages to incorporating that I don't have room to go into here. It's possible, if you aren't covered under other medical insurance, to use your C corporation as a means of paying medical benefits and making them tax deductible. For those of you paying your own medical insurance, this could be a giant savings even without the other tax benefits. There are other tax loopholes and legal liability situations that apply to corporations and not to individuals, but if you're truly serious about considering the road to incorporation, it's best to sit down with your accountant and attorney and map out the advantages and disadvantages that apply to you specifically.

For those of you who actually made it through this article and understood enough of it to still want to consider incorporating, you've got what it takes to be a CEO. Go for it.

The greatest pleasure in life is doing what people say you cannot do.

— Walter Bagehot

False Rumor Circulating

Ann LaFarge, NINC member and senior editor at Zebra, has called to say that rumors of the demise of the "To Love Again" series are false. The line has, however, been postponed as of this coming September pending the results of a major survey. The survey's aim is to help Zebra with packaging and marketing decisions intended to help the line find its readers.

Previous studies have shown that readers like the books and like the covers, but the line is still not selling as well as hoped. When the decisions have been made, Zebra will re-launch the line.

"This line is my baby, and I love to talk about it," she says. "I hope any writer who wants to know more about it will call me directly at 212-407-1559."

Novelists' INK / March 1995 / 7
Notice to Members
Proposed Bylaws Amendment

Our Bylaws require at least one month’s written notice before a vote may be taken on any proposed Bylaws Amendment. Although this is a fairly straightforward amendment, and we think you’ll all agree that it’s a good idea to streamline and improve the Nominating Committee in this fashion, we also wanted to give you as much time as you need to look this over, think about it, and ask questions if you have any. In that effort, the Board has decided to post the notice now, giving everyone plenty of time to comment.

This amendment will be voted upon at the Annual Meeting in October, before the election of officers and Nominating Committee members.

If the Bylaws Amendment passes, the five candidates with the most votes will be elected to the Nominating Committee, with one more member (the chairman) appointed by the Board, for a total of six members on the Nominating Committee.

If the Bylaws Amendment fails, the seven candidates with the most votes will be elected to the Nominating Committee, with one more member (the chairman) appointed by the Board, and one more appointed from among the members of the Advisory Council, for a total of nine members on the Nominating Committee.

In either scenario, we have recommended that the Board appoint the immediate Past President, who is also a member of the Advisory Council, as chairman of the committee.

We invite member comment on this proposal or any other matter concerning the Nominating Committee. You may phone or FAX me personally, or contact any member of the Board of Directors.

Thank you!

Julie Kistler, Bylaws Chairman
Phone or FAX: 309-663-8221

The Bylaws Committee recommends the following amendment to the Bylaws of Novelists, Inc. Any language to be eliminated has been struck through (struck-through) and any new language appears underlined (underlined) to highlight the changes for you. Only the relevant portion of the Bylaws is reproduced below. Anything not reproduced will not be changed.

ARTICLE VII: NOMINATIONS

Section 1: The Nominating Committee shall consist of not less than nine members, one of whom shall be appointed by the Board of Directors, either from among themselves or from among the general membership, one of whom shall be appointed by from among the members of the Advisory Council from among themselves; and the remainder of whom shall be elected by the general membership. The member appointed by the Board of Directors shall serve as chair of the committee.

Rationale: Based on a recommendation by last year’s chairman of the Nominating Committee, we specifically looked at the size of the committee as one factor that might be adjusted to facilitate communication and discussion among members.

As they stand, the Bylaws require a minimum of nine Nominating Committee members, including two non-elected members. The de facto policy has been to appoint Novelists, Inc.’s immediate Past President as chairman of the Nominating Committee. Since the Past President is a member of the Advisory Council, the committee has consisted of two members of the Advisory Council and seven members elected from the general membership of Novelists, Inc. as a minimum.

After due consideration and discussion, we felt that we were better served by a smaller, more manageable requirement of six committee members (five elected plus one appointed, with the Past President recommended as the appointee) which allows for some flexibility in the future to adjust the size of the committee. Under this scheme, the Board has some leeway to fine-tune the size of the committee through its Policy and Procedure Manual rather than through further Bylaws Amendments.

The regular appointment of the immediate Past President as Nominating Committee Chairman may also be fixed in the P & PM, with any other member of the Advisory Council as an acceptable alternative in the event the immediate Past President is unavailable.

NINC Note

Novelists’ INK is planning to compile a monthly listing of members who appear on regional best-seller lists. If you have access to a weekly newspaper bestseller list that functions independently of Publishers Weekly or the New York Times and would be willing to help, or if you know of a clipping service that includes such lists, please contact JoAnn Ross, 43 E. Boca Raton, Phoenix AZ 85022-4713, fax (602) 863-6812, or e-mail to JoAnnRoss@aol.com.
Look It Up: Resources for Writers

By VICTORIA THOMPSON

Even eleven years after publishing my first novel, I'm still always on the lookout for new and different ways of doing research. When a friend of mine, also a member of Novelists, Inc. who has been writing as long as I have, recently asked me a research question, I thought maybe the time had come for Novelists' INK to tackle this issue so all our members can share their unique expertise with each other. I am indebted to the NINC members who responded to my request.

All writers will agree that the best source for information about a specific area is, of course, the area itself, and the best research of all is an actual visit. Margaret Chittenden advises setting up interviews with the public relations person at the local police department and with someone at the local newspaper. These people always know everything. Then subscribe to the local newspaper for a while. Papers not only reflect the marriage, ethnic attitudes, cure-alls, and poetry. They also provide insights into fashions, guns, vigilante stuff, names and addresses of organizations to movie trivia to just about anything else. If old newspapers are available on microfilm and access to them through interlibrary loan.

Newspapers are also an excellent resource for historical novels. Many papers are available on microfilm and will give writers information on what was going on in that city at the time of the story. Margaret says she will never forget reading the New York Times for 1888 on microfilm at a Tacoma, Washington, library and coming across an article about the Whitechapel Fiend. She suddenly realized she was reading about Jack the Ripper—in full and extremely gory detail, too.

Lois Kleinbasser reports that old newspapers are works of art and often include articles on subjects as diverse as how to set a stage, royalty, a woman's place in the marriage, ethnic attitudes, cure-alls, and poetry. They also provide insights into fashions, guns, vigilante stuff, food, etc. You can contact local historical societies to see if old newspapers are available on microfilm and access them through interlibrary loan.

Travel bureaus are also helpful, especially if you can't actually visit your location. Look for their addresses in guidebooks and ask for whatever they can supply. They are always happy to oblige and can provide such things as maps, color brochures with pictures of places a writer will need to describe, information on climate, etc. Elisabeth Macdonald says she uses AAA as a source for these guidebooks and maps and more than makes up her annual membership fee with what she gets from them.

Linda Varner Palmer also recommends a road atlas. She says she always need to know mileage between real cities and/or good locations for fictional ones. The atlas will also show the locations of parks, mountains, rivers, back roads and highways. Patricia Werner suggests historical atlases which contain maps from various times in history.

Another invaluable reference Linda uses a lot is called North American Wildlife, a publication of Reader's Digest. She uses this to verify any reference (no matter how casual) to trees, flowers, insects, or animals. For example, is the air in St. Louis fragrant with lilacs in June? North American Wildlife has the answer plus many more.

Linda also considers an almanac invaluable and buys one every year for about $7 to $14, depending on where she finds them. She likes the Information Please Almanac and the World Almanac. They are the source of information ranging from climate of most any state or country to population of same to marriage statistics to names and addresses of organizations to movie trivia to just about anything else. The almanac can tell you everything from whether there is likely to be snow on the ground in Idaho in March to what the divorce rate is in Utah.

Did you ever consider the dictionary a resource book? I like Webster's Ninth New Collegiate Dictionary which has now been updated to Merriam's Tenth New Collegiate Dictionary (which I discovered when I tried to buy one for my writer-daughter for Christmas). This dictionary gives the date that each word first came into common usage. Pat Werner tells me that the Oxford English Dictionary (which comes with its own magnifying glass!) does the same thing and even gives sample sentences from literature with the dates when they were written.

Deborah Martin Gonzales frequently must research illegal acts (for her books!), which isn't always easy to do. When she can't find what she needs in the library, she turns to Loompanics Unlimited (PO Box 1197, Port Townsend WA 98368). They provide an extensive catalog of books on how to commit every crime known to man, along with a bizarre assortment of libertarian, right-wing, left-wing, and just plain unusual books. Although Opium for the Masses: A Practical Guide to Growing Poppies and Making Opium and The South Was Right might not be exactly what you need, you'll also find books like Undercover Work: A Complete Handbook. You may also find it amusing to read the disclaimer at the beginning of the catalog which states that all books are for informational purposes only and are not intended to be used to commit crimes (at least not real ones).
Look It Up: Resources

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Deborah also suggests using your friends to seek out research sources. Interviewing a friend of a friend is often easier than calling an office out of the blue and talking to a complete stranger. I'll vouch for that. When I called our local heart surgeon a few weeks ago to ask for his help on my latest book, his reaction was, "Did my wife put you up to this?" Seems he's an aspiring writer himself, and his wife had been teasing him so unmercifully, he was sure she was behind my call. However, Deborah reminds us, nearly every division of law enforcement has a Public Information Officer whose job it is to talk to people like us, and most big concerns like businesses, industries and hospitals have Public Relations Offices who will answer questions, too.

Don't forget historical societies, which we touched on earlier. Lois Kleinsasser suggests joining several, particularly those in the areas you are researching. They provide a multitude of services, including maps and quarterlies, and can often answer even the most arcane question off the top of their heads, as I discovered when I needed to know where the Dodge City fire department got its water in the 1870s.

No research article would be complete without a mention of libraries. We all know the treasures to be found there and the miracles the interlibrary loan department can work, but Melissa Lynn Jones came up with a marvelous suggestion. She always takes a tray of cookies to the library staff at Christmas time (especially the folks in interlibrary loan) so that the next time she needed to know where the Dodge City fire department got its water in the 1870s.

While we're in the library, a section that grown-ups frequently overlook when doing grown-up research is the children's section. Evelyn Rogers advises writers to consult nonfiction books written for young people—juniors, young adults or whatever they call adolescent literature in your particular library. Such books are usually concise and clearly written with only the major facts presented, indexed and illustrated. Evelyn once needed to write a scene on an immigrant ship from Liverpool to Melbourne. In her middle school library she came across a description of just such a journey, plus wonderful on-deck illustrations.

Nancy Varian Berberick confirms the usefulness of the children's section. When she was writing a fantasy novel that took place in a cavern world, she read a lot about caves but couldn't get away to actually visit one. A friend suggested children's nature books which teach by showing how things feel and smell and sound and look. In those books she learned how still the air is in a cave, how bright the light is when you leave it, how clean and light the air is underground, and how heavy with the underworld scents it is upon coming out again. Now when she wants to know how a place feels, she goes right to the children's section of the library.

Evelyn Rogers also recommends biographies of people who lived during the period you are researching. They often give a good sense of what life was like, the major issues and influences of the day, transportation, communication, attitudes, etc. And don't forget young adult biographies, for the reasons stated above.

First-hand accounts of the period and locale can be invaluable. Deborah Martin Gonzales suggests diaries, letters and plays from the period, and Pat Werner recommends memoirs. Diaries, letters, and memoirs let you glimpse life as it was really lived, and plays give you a feel for period dialogue. Also, if you're researching a foreign country—especially an obscure one—travelogues from the period are essential. Travelers have been describing their journeys since the Middle Ages, and they notice details about a country that no history will mention.

Deborah warns that such first-hand accounts may be hard to find. You must know the names of the works in order to obtain them through inter-library loan, but you can find the names in the bibliographies of the books you can find in your local library. Pat Werner tells us that a lot of good memoirs are available not only at libraries and through book clubs, but in the bargain basements of big bookstores (like the Tattered Cover in Denver where we'll be going for the 1995 conference!) and especially at the bookstores or gift shops in history museums.

And speaking of museums, the bookstore in any museum can be a treasure trove of resource books. Sometimes you can find cookbooks with period recipes and books on clothing and everyday life, in addition to the normal history-type books.

If you can travel, you can get a lot of feel for how life was lived in other times by visiting outdoor museums. Pat Werner tells us that in Tahlequah, Oklahoma, and in Cherokee, North Carolina, re-created villages show how the Cherokees lives both before and after the Trail of Tears. In Colorado, the South Park City Museum in Fairplay is a collection of buildings from a number of mining towns, a gold mine itself for western historical writers. Here in Bedford, Pennsylvania, we have Old Bedford Village, which is a collection of colonial-era houses, schools, and businesses with craftsmen demonstrating period crafts. Dearborn, Michigan, has Greenfield Village with houses and businesses from all eras and from all over the country. Check guidebooks for similar outdoor and "living" museums.

Another type of museum you might find helpful are topical museums, dedicated to one particular subject. Melissa Lynn Jones tells us that the book Subjects Collections, available in the library, lists which museums in the country have which special information and collections.
If you can't find a conveniently located actual recreation of life in the period you are researching, you can check out the Everyday Life series of books by Lonton B.T. Batsford (published by G. P. Putnam) that cover various periods of history and are widely available at libraries and bookstores.

If you don't know what you're looking for until you see it, you'll love the various mail-order catalogues available. **Pat Werner's** favorites (and mine, too!) are Dover Books (Dept. 23, 31 East 2nd St., Mineola NY 11501; ask for free catalog and indicate field of interest) and the University of Oklahoma Press (1005 Asp Ave., Norman OK 73019; write for free catalog).

Oklahoma University Press is good not only for Western history but for other history as well, and you'll find other university press catalogs fascinating, too. Contact the major university press in the area you are researching for excellent resource books on local history. Dover Books sells all sorts of reference books at deep discounts. Once, on impulse, I purchased a book on sheep ranching in Texas from Dover and ended up getting three novels and a short story out of it.

Another great catalog to get is Barnes and Noble (201-767-7079 or fax 201-767-9169). They carry new releases as well as older and out-of-print titles at discount, and have books on subjects from all time periods, ancient to modern. For new books, the Tattered Cover in Denver will take telephone orders at 800-833-9327, or they have an Internet address.

An inexpensive source of historical data on a myriad of subjects is the U.S. Government Printing Office. You can get a free list of bibliographies by writing to the Superintendent of Documents, Washington DC 20402. From the index of bibliographies you can circle the subjects in which you are interested, and they'll send you the free bibliography for that subject. From these you can order inexpensive publications, many under $10.

Another great source for deeply discounted reference books is library sales. Both local and college libraries have sales, and **Pat Werner** advises getting there early on the first day and heading straight for the tables that have history, crafts, architecture, how-to, interior decorating, etc.

**Lois Kleinsasser** often needs rare or out-of-print books, and she finds that time spent prowling **AB Bookman's Weekly** at the library is well worthwhile. In it you can find the names of book hunters and write to them for their catalogs. Most of them specialize, which is to your benefit.

Both **Pat Werner** and **Melissa Lynn Jones** suggest a wonderful resource: the fire insurance maps that the **(Continued on page 12)**

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**Denver 1995 NINC Conference Preview**

**By PATRICIA WERNER**

The Mile-High City of Denver is the site for the 1995 Novelists, Inc. Conference, October 12-15 at the Warwick Hotel, and the Conference Committee is busily planning for you.

This year's conference will take place concurrent with the Third Annual Rocky Mountain Book Festival, which will be located a short cab ride through downtown Denver at Currigan Hall. Major publishers, distributors, and booksellers will offer display booths and signing opportunities, and the Festival will present panels on every aspect of writing and publishing. Attendance at the book festival last year was nearly 40,000. We will coordinate a group signing in conjunction with the conference. Stay tuned for details.

The Warwick Hotel is just blocks from the Capitol building and the newly renovated Denver Public Library, which houses the finest collection of western historical research in the country. Across the street from the library is the Colorado History Museum. The hotel has a shuttle to the Cherry Creek shopping district, location of the famous Tattered Cover bookstore. In 20 minutes you can be in the foothills; in one hour, in historic Georgetown or Central City; in four hours, in Vail.

Share in the high adventure at DIA, Denver International Airport. Will it be open? Will your baggage arrive? Kidding aside, we'll keep you posted on the infamous baggage system well in advance of your travel plans.

If you have ideas for daytime sessions, programs, or night-owl sessions, please contact Kay Bergstrom, 1566 Clermont, Denver CO 80220. We'll keep you updated each month.
Sanborn Company made of a great number of towns in the 19th Century. Not only are streets and businesses named, the maps also indicate what the buildings are made of!

Many libraries have indexes of the maps, and some have bound copies. The Western History Collection at the Denver Public Library, for example, has maps of all the Colorado towns on microfilm. You can also order photocopies from the Library of Congress (Library of Congress, Photoduplication Service, Washington DC 20540). Pat advises that you try obtaining copies of the Index at your local library and getting a look at the maps in your state first. The Library of Congress takes a while, and you might want to call first at 202-287-3640.

If you're researching the Middle Ages, you won't want to miss the Society for Creative Anachronism. Have you ever been driving down the road and seen a sign stuck on a post that said "SCA" and nothing else? Well, that's them. When you first talk to these people, you will think you have stepped back in time. Each member of the society takes on a persona, a made-up person from some art of Middle Ages or Renaissance history. He or she learns everything about that person's time and place, making costumes, tents, acquiring armor, etc. When they are at one of their gatherings, they speak only as that person, whether to you or when interacting with each other.

SCA also produces inexpensive publications that are invaluable for specific details about costumes, falconry, castles, tents, saddles, etc. Contact the Society for Creative Anachronism, PO Box 743, Milpitas CA 95053-0743 for a list of publications.

Nancy Varian Berberick shared another unique source. Two of her fantasy novels, set in 7th Century Britain, were told in the first person by a Saxon warrior-poet who spends a great deal of his time in the army of his king. Her most difficult research problem was how could she, a rather peaceful woman of the 20th Century, learn how it felt to be in a battle in 7th Century Britain? She solved the problem by reading battle poetry of the time. There she found all she needed to engage her imagination and let her speak through her character's voice with some (borrowed!) authority about how it feels to be a Saxon warrior.

And certainly, we should never underestimate the element of magic in doing research. Like Pat Werner, most of us have experienced the serendipity of receiving an unsolicited catalog in the mail offering for sale a book on just the subject we've been going crazy trying to research. Or discovering the answer to an unsolvable plot problem for one novel while researching another. Pat fondly remembers researching a book that took place near Hadrian's wall in Northumberland in the 1880s. She wanted a few ghosts of Roman soldiers clinging around in their chains and armor to scare the villagers. One day she came across a book at the library called What the Romans Wore on Hadrian's Wall. It just doesn't get any better than that.

Can You Top This? Do you have a tip or a resource we haven't mentioned? How about using the Internet or other electronic sources for research? If you'll share your expertise with us, Look It Up can become a lengthy series on research. I'm also compiling the mother of all research bibliographies, so if you have a favorite book or publication, sent it along, too. Fax or mail your tips to: Victoria Thompson, 563-56th St., Altoona PA 16602, fax 814-946-4744.

For a one-year subscription to Novelists' INK, send your request and $50.00 to Novelists, Inc., P.O. Box 1166, Mission KS 66222-1166.

For membership information and application, send, your request to the P.O. Box.