

# FROM THE HORSE'S MOUTH



*Official Newsletter of the Inland Empire Hunter Jumper Association*

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Spring 2009

**INLAND EMPIRE  
HUNTER JUMPER  
ASSOCIATION**

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[www.iehja.org](http://www.iehja.org)

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## **A Message from the CEO of the Inland Empire Hunter Jumper Association**

Greetings! The show season is off to a great start and summer is almost upon us.

IEHJA has been quite busy. We were honored to offer the 2009 Meg Shulman Clinic in March at McCoy's Equestrian Center. It was very well attended and received. More show dates have been added to our expanding list of sanctioned shows. IEHJA welcomes Rainbow Canyon Ranch and Willowbrook Riding Club to the IEHJA calendar. This will give riders and horses even more opportunities to earn points toward IEHJA Year-End Awards. Don't forget to visit the association's website at [www.iehja.org](http://www.iehja.org) for continuing updates and links to all of the IEHJA sanctioned shows and events.

IEHJA approved judge Jonathan Bradford will be giving two clinics this summer at Pepperglen Farms in Norco. The clinic will be held in June and August and will include various levels of jumping as well as a flat session. Those interested in these clinics should contact Lori Fairchild, Pepperglen Farms directly.

I want to thank all of our trainers, riders and their families for our growing success. We could not do it without you.

Your IEHJA board looks forward to seeing you at our various 2009 shows and events. Don't forget to come up and say hello.

Ride safe and be well!

Bryan Keegan  
CEO, IEHJA

## IEHJA JUDGE'S CLINIC MEG SHULMAN

On Sunday, March 29, 2009, IEHJA hosted its first "Judges Clinic" at the McCoy Equestrian Center in Chino Hills. USEF "R" judge Meg Shulman shared her breadth of knowledge with over a dozen riders and numerous auditors.



Meg Shulman

The clinic offered three different sessions according to fence height. The cross rail session started off the day with the intermediate session directly following and the advanced session after lunch. Sixteen riders participated in these sessions with fences that ranged from cross-rails to 2'0"-2'3" to 2'3"-2'6" in height.

During the lunch break, Ms. Shulman graciously hosted a question and answer session with participants and auditors. With over thirty year's experience, she expertly answered questions and gave great pointers that riders of all levels could benefit from. Ms Shulman emphasized a solid leg position with heels down and repeatedly told riders that they, "want to win the ties." By this, she meant that riders should pay attention to even the smallest details including clean tack and making sure all keepers are in place. When there are riders that are equal in their skills, a judge will look at the small details to help him/her break that tie.

"We were really honored that such a respected and popular judge as Meg Schulman spent the day explaining how competitors could improve their performance in the show ring," shared Romesh Sinclair, Vice President of IEHJA. "The clinic was very popular and we hope to host more in the near future."

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## "NUGGETS OF WISOM"

During the "Judges Clinic" held on March 29, USEF "R" judge Meg Shulman shared numerous "Nuggets of Wisdom" that riders of all levels can benefit from. Below is a listing of some of those "nuggets."

- ◆ "You want to win the ties"
- ◆ Presentation is important. It doesn't matter if you have the most expensive tack. What matters is how it appears.
  - Clean tack
  - Keepers in place
  - Attire - clean and proper
  - "Polish"
- ◆ A Solid leg position with heels down is the base for both flat riding and jumping
- ◆ Sit the canter for an equitation class
- ◆ The hind end should be engaged for transitions
- ◆ If you don't see the distance to a fence, sit and wait. Do not jump out of the saddle.
- ◆ You must have three good gaits
  - This includes a good walk
  - The halt is important as well
  - The canter will break a tie because that is the gait at which you jump
- ◆ You need to "sink into your tack" for halt transitions
- ◆ "Inside rein to outside rein and leg"
- ◆ Get to know your horse's habits well.

Cross-Rail clinic participant Katy aboard "Apple". (right)



Advanced clinic participant Kristina aboard "Parker". (left)



## SHOW SERIES SPOTLIGHT SHOWCASE TRAINING STABLES

Set in an ideal location nestled in a canyon with hills and orange groves, Showcase Training Stables has been specializing in the training of Hunter-Jumpers and expert care of horses for over 20 years. Trainer Gretchen Clark is no stranger when it comes to hosting Horse Shows. She held shows for over 10 years at her previous location in Sunset Hills with as many as 80 exhibitors. Prior to operating Showcase, Gretchen trained and exhibited at some of the largest regional and national jumping competitions with great success. Also, she has been a judge for English Shows throughout the Southern California region. As a member of the IEHJA Board of Directors, Gretchen has been instrumental in the development of the Association. She maintains a very strong interest in the success of the Association for the Inland Empire.

The facilities include the Jumping Arena, an upper and lower practice arena and a large, easily accessible parking area for trailers, trucks and cars. There is on-site food provided, sun shelters, and photographic services. Shows are designed with the hallmark qualities of professionalism-- set to be on-time-- and are managed with back-gate and exit gate efficiency for all Divisions and Classes. At Showcase, you will find smiling, friendly, and informative staff to assist you. As listed in the Showcase Premium information, all shows provide: Free Exhibitor Raffles, Daily Division High Point Awards, Trainer Incentive and Year-End Show Series high point awards offered, award to 1<sup>st</sup> and ribbons 1<sup>st</sup> thru 6<sup>th</sup> in each class.

Our remaining shows in the 2009 Series are May 17 (Judge Cindy Hale), July 26 (Judge Patty Foltz-McCarty), and September 20.

With over 50 Classes offered included are: Walk/Trot, Cross-Rail, Green Hunters, Short/Long/Rusty Stirrup, Jr./Am Divisions, Medal Classes and Jumpers.

In keeping with the principles of IEHJA, Showcase Management strives to: "... promote the interests of owners and exhibitors of Hunters and Jumper Horses...as well as...encourage and assist owners, exhibitors and breeders of horses to maintain, develop and improve the qualities and strains of horses of the "Hunter, Jumper Horse" classes." All of this is done with the interests of young riders and families being *foremost* in the promotion of "affordable" yet competitive venues for the growth and development of equestrian pursuits. Showcase enjoys an excellent working relationship with and support from local vendors. This support provides resources for exhibitors and trainers and enhances the "showing experience" for all riders.

Please join us for the upcoming shows and visit us "on-the-web" at: [www.showcasetrainingstables.com](http://www.showcasetrainingstables.com)

Showcase Training Stables  
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Equine tax specialist Patrick Hurley shares 10 ways to convince the IRS that your horse business is a business.

Forget Halloween and Friday the 13th. No date strikes more fear in the hearts of Americans than does April 15—tax deadline day. The process of filing year-end taxes is at best confusing and at worst a financial nightmare that can cost thousands of dollars or, in extreme cases, even prison time to remedy. And unfortunately for those in the equine industry, having any sort of horse business only complicates this already stressful situation.

Many people assume that by owning, breeding, training, buying or selling horses, they are automatically qualified for business tax breaks and deductions under Internal Revenue Service guidelines. This is not necessarily true. In fact, it is extremely difficult for horsemen to receive the same tax treatment as other business owners. Why is this? Simply stated, the Internal Revenue Service has taken a firm stance of skepticism when it comes to taxpayers claiming to use horses for anything other than a hobby in the modern world.

Patrick Hurley of Hurley & Associates, Inc. in Brea, Calif., is a former IRS agent who is now one of the top equine tax specialists in the country. He states that, when it comes to the IRS questioning the motives of, or auditing, a horse business, the best offense is a great defense. He offers the following 10 tips that can give you the advantage in case you ever have to convince Uncle Sam that your horse business is legitimate.

**#1 Have good intentions:**

"The IRS looks at horses as a hobby because, since the car and tractor came along, horses have traditionally been a rich man's fancy," said Hurley. "You can have a gift shop or a small restaurant and the IRS is going to look at it as a business, but they will question horses almost every time; Is it a business or a hobby?"

"Now understand, the IRS are not the smartest people. I can say that because I used to be with them and now work against them. But they know to look at the Internal Revenue Code Section 183 and guess to its interpretation. That section will be most important to them if someone is trying to tell the government that horses are their business activity and not just a hobby."

Section 183 of the Internal Revenue Code states that if a horse business activity shows a profit for two years within a seven year period, they are presumed to be in business.

Nevertheless, this section is still not a hard-and-fast rule. In cases where no profit has been made or where only minimal profit has been made in relation to losses, the IRS still may not accuse you of being a hobbyist. Ironically, they may just put your fate back into your own hands to prove that, even though you had losses, your intention is to have a profit.

"People who own, breed or train horses in a business like manner, or people that own ranches and farms can say that their intent was to make a profit," said Hurley. "It doesn't make a difference what breed of horse they have, if they are doing things right, and they can prove that their intent was not to pull one over on the government and they intended for the activity to earn them a profit and not provide a tax loss (a way of reducing taxable income)." They will have legal business and proper tax deductions.

When investigating a person's intent, the government considers nine factors: (1) the manner in which the taxpayer carries on the activity (having a business plan, keeping records, etc.); (2) the expertise of the taxpayer and his or her advisers; (3) the time spent on the activity; (4) how much the taxpayer's assets are expected to increase in value; (5) the success of the taxpayer in other endeavors; (6) the taxpayer's history of income; (7) the amount of occasional profits the taxpayer achieves in his or her business;

*Continued on Page 5*

## ***A Pain in the Tax***

*Continued from Page 4*

(8) the financial status of the taxpayer; (9) and the element of personal pleasure the taxpayer gets from conducting his or her activities.

"None of these factors can prove or disprove intent by itself," said Hurley, "but rather intent is determined based on the number of positive factors versus the number of negative factors."

*The conclusion to "A Pain in the Tax" will be presented in the next issue of "From the Horse's Mouth"*

### **Hurley & Associates, Inc. Horse Income Tax Specialists**

Patrick J. Hurley spent 14 years as an Internal Revenue Agent with the IRS and has been in practice for himself since 1982. His field of specialization is horse income taxes.

Hurley's office services more than 900 clients in various segments of the horse industry, including owners, trainers, breeders, farms, jockeys, handicappers, track officials and various individuals in horse organizations. His clients are from 31 states and five foreign countries and span all breeds of horses.

He also belongs to the following organizations: California Thoroughbred Breeders Association, American Horse Council, Thoroughbred Owners and Breeders Association, National Thoroughbred Racing Association, Thoroughbred Owners of California, Arizona Thoroughbred Breeders Association, Oregon Thoroughbred Breeders Association, Washington Thoroughbred Breeders Association, American Quarter Horse Association and Pacific Coast Quarter Horse Racing Association.

Additionally, Hurley writes magazine articles and speaks before various groups on taxes and record keeping for individuals involved with the horse industry.

Hurley has been married to Charlotte for 35 years and they have two sons, Brian and David. Together, they have a 20-acre ranch in Medford, Ore., where they raise Thoroughbred horses.

#### ***Hurley & Associates, Inc.***

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Brea, CA 92821-6792

PHONE: (800) 996-1040 or (714) 996-2204

FAX: (714) 996-1582

[www.equinetax.com](http://www.equinetax.com) or [taxinfo@equinetax.com](mailto:taxinfo@equinetax.com)

## *Horsefeathers Equine Rescue*



### **Our Mission**

The mission of Horsefeathers Equine Rescue is to prevent the abuse, neglect, or slaughter of unwanted horses. Our goal is that these unwanted horses can become useful again by rehabilitation or re-training then for a new life and purpose.

### **How you can help...**

Because Horsefeathers Equine Rescue is a not-profit charitable organization, your donation is tax deductible. You can make a one-time donation, a monthly donation, or you can sponsor a horse until a new home is found. No matter what amount you give, we will make sure it is used in the best way possible to give excellent care the horses we rescue.

### **Our Passion**

We know that we can't possibly rescue every unwanted horse; there are thousands of them in this country. But even if we can prevent one horse from going to slaughter, we have accomplished our mission.

For those horses that can be rehabilitated or re-trained, they can get a second chance at life in a new home. For those who can't be re-homed due to behavioral or soundness issues, they can live out the rest of their lives in comfort.

### **Contact us:**

Nacy Mukai	951.279.7071
Buffy Betancourt	909.578.6578
Heather Spies	909.991.9785



# IEHJA NEWS & UPDATES



## IEHJA HAS A NEW PHONE NUMBER

Please be aware that the IEHJA office has a new phone number. IEHJA can now be reached at 909-393-1826.

## IEHJA YEAR - END MEDAL AWARDS

New for this year are the Year-End Medal Awards. Three special high point awards will be presented to Medal Class exhibitors that have competed and earned points throughout the show season in the IEHJA Medal Classes. A special award will be given to the Medal Class exhibitor with the highest number of points earned in each of the following: IEHJA Flat Medal, IEHJA Mini Medal 2'3", and IEHJA Medal 2'6".

Year-End Medal Awards will be presented to winners at the IEHJA Year-End Awards Banquet.

Reminder: Rider and trainer must be current IEHJA members to enter medal classes.

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## CALENDAR OF EVENTS

**January 24 & 25**

Pepperglen Farms Show Series

**February 21 & 22**

Pepperglen Farms Show Series

**March 7**

Inland Empire Show Series

**March 15**

Showcase Show Series

**March 21 & 22**

Pepperglen Farms Show Series

**March 29**

IEHJA Clinic with Meg Shulman

**April 11**

Easter Preview at McCoy's

**April 19**

Inland Empire Show Series

**April 25 & 26**

Pepperglen Farms Show Series

**May 17**

Showcase Show Series

**May 23 & 24**

Pepperglen Farms Show Series

**June 28**

Inland Empire Show Series

**July 26**

Showcase Show Series

August 9

Rainbow Canyon Ranch Summer

**August 16**

Inland Empire Show Series

**September 20**

Showcase Show Series

**September 26 & 27**

Pepperglen Farms Show Series

**October 11 - MEDAL FINALS**

Inland Empire Show Series

October 17

Willowbrook Show Series

**October 24 & 25**

Pepperglen Farms Show Series

## *From the Horses Mouth*

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Quarter Page	\$25.00 per issue \$25.00 per half-year \$50.00 per year
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\*Includes a free listing on the IEHJA website for duration of newsletter.

*From the Horses Mouth* is published four times a year in February, May, August and November.

Make checks payable to: Judy Keegan

Full payment must accompany ads.

Send payment and ad to:

Judy Keegan  
18054 Via La Cresta,  
Chino Hills, CA 91709

You may also e-mail ads to: [info@iehja.org](mailto:info@iehja.org)

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**IEHJA**  
18054 Via La Cresta  
Chino Hills, CA 91709



IEHJA Memberships are \$35.00 per person (18 & older) and \$25.00 per person (17 & under). Horse registration is \$10.00 per horse. Memberships are valid from the date of application and fee submission through the end of the year. Points toward the IEHJA Year-End Championship Awards will start to accrue from the date the membership application is received by either the IEHJA or the management of an IEHJA sanctioned show. If you would prefer to mail in your membership application, please complete the form below and mail to:

**IEHJA**  
18054 Via La Cresta  
Chino Hills, CA 91709

**INLAND EMPIRE HUNTER JUMPER ASSOCIATION**

18054 Via La Cresta•Chino Hills, CA 91709•www.iehja.org

**ANNUAL MEMBERSHIP APPLICATION - 2009**

Senior Member (18 & Over) - \$35.00 • Junior Member (17 & Under) - \$25.00

Trainer - One free membership per stable

Make checks payable to IEHJA and mail to the address above.

Name \_\_\_\_\_ IEHJA # \_\_\_\_\_

2009 Show Age \_\_\_\_\_ (as of 12/1/08) Jr. Rider's Birth Date \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Day Phone \_\_\_\_\_ Eve Phone \_\_\_\_\_

Email \_\_\_\_\_

Trainer's Name \_\_\_\_\_ Trainer's IEHJA # \_\_\_\_\_

Your trainer must also be an IEHJA member if you ride in any IEHJA Medal Classes. Points toward the IEHJA Year End Championships will start accruing from the day you become a member. Points earned prior to your membership date will not count.

**Annual Horse Registration** \$10 per horse

Show Name \_\_\_\_\_

Breed \_\_\_\_\_ Color \_\_\_\_\_ Age \_\_\_\_\_

The Show Name registered here is the name that points will accrue on. Please make sure to provide each IEHJA sanctioned show with the correct Show Name. In classes where points accrue for the horse or horse/rider combination, if the wrong Show Name is provided, points will not accrue. Names must remain the same throughout the entire 2009 show season. Horses must be registered to accrue points.