

M.A.P.S. *Digest*

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Mid-America Paleontology Society
<http://www.midamericapaleo.org>

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A LOVE OF FOSSILS BRINGS US TOGETHER

****Call for Papers****

The Digest Editors are calling for papers to be included in the EXPO Edition of the Digest. The theme for EXPO XXXIX is the **Silurian Period**. Papers dealing with Silurian fossils, localities, or stratigraphy would be appreciated. The papers should

be in Word, Times New Roman, size 12 Font, single spaced, with one inch margins and e-mailed to one of the Digest Editors by the 16th of February 2017.

John: Fossilnautiloid@aol.com

Chris: CDCozart@aol.com

EXPO Auction Information

A live auction will be held on Saturday evening of EXPO, following a brief business meeting. Also, during show hours, silent auctions will be held. As part of your table fees, you are **encouraged** to donate a correctly labeled, quality fossil(s) or fossil-related item(s) to the Auctions. Information to include with the specimen is as follows:

- Brief description and common name, species information, location, and time period.
- A minimum guide to the value of your donation would be something equal to your table fee: if you have one table, the donation should have a minimum value of \$30; two tables, \$60; etc.

Preference on future table assignments will be given to those who make a donation to the auction as suggested above.

Most proceeds from the auctions go to the Paleontological Society Scholarship Fund and the Strimple Fund, with additional support to the Paleontological Research Institute (PRI) and the Repository at the University of Iowa, which hosts MAPS board meetings. With continued membership support, we hope to continue the trend.

As an interesting note, a number of Auction donations are made by individuals who do not have tables, or who are unable to attend EXPO or the Auction.

Dinosaur Dig to be Sold at Live Auction

Paleo Prospectors is donating a dinosaur dig trip for the live auction Saturday evening. The dig is for 1 week in June or July of 2018 (choice of approximately three different weeks). Possible digs may be in North Dakota, South Dakota or Wyoming.

You will be able to keep almost everything that you find (up to a maximum of \$4,000.00). Only individual bones valued at over \$1,500.00 and articulated bones are excluded. In all cases, however, if you cannot keep your find, you will receive a finder's fee of three percent after the final sale of the object. In most cases

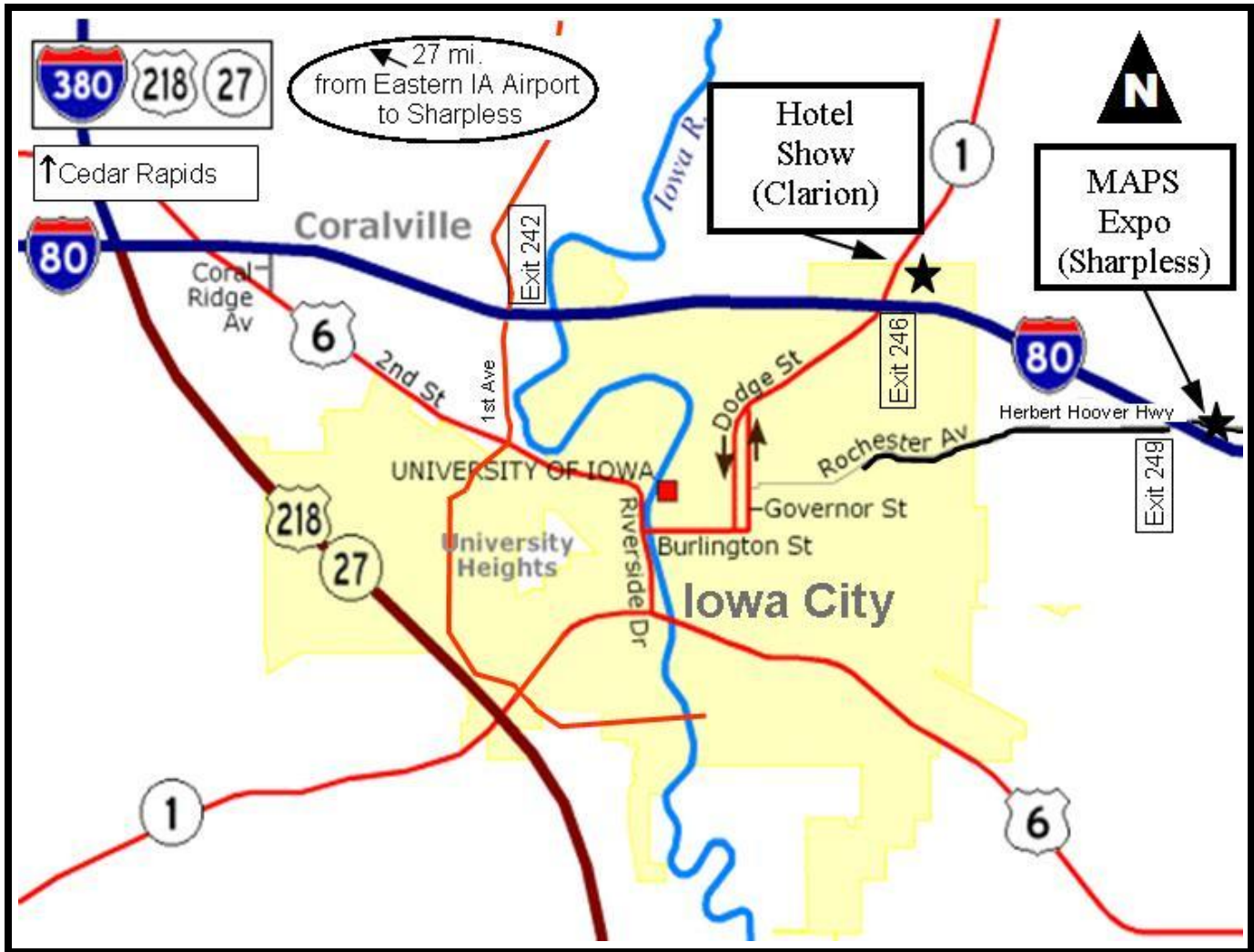
each participant finds several hundred bone fragments, ten or so mostly complete bones and an occasional tooth and claw.

The minimum bid has yet to be determined. If you are not able to attend Expo but would like to bid on the trip, proxy bids can be sent to MAPS EXPO chair Tom Williams, Paleotom234@comcast.net; (815) 223-9638. Payment may be made in 4 installments. For more information on Palo Prospectors digs, check their website: <http://www.paleoprospectors.com>.

Dues are due

Please send your \$20 2017 dues to: **Dale Stout**
2237 Meadowbrook Drive S.E.
Cedar Rapids, Iowa 52403

MAP SHOWING THE LOCATION OF THE TWO VENUES



EXPO Organizing Committee

Show Chairman:

Tom Williams, 2122 14th St., Peru, IL 61354; paleotom234@comcast.net; (815) 223-9638; cell: (815) 228-5083

Co-Chairman:

Steve Holley, 30795 N. Norris Blacktop Rd, Farmington, IL 61531; ilfossil@hotmail.com; (309) 231-8861

Table Reservations:

Tom Williams, PO Box 1371 LaSalle, IL 61301-9998; paleotom234@comcast.net; (815) 223-9638; cell: (815) 228-5083

Live Auction:

Marvin Houg, 1820 30th St Dr SE, Cedar Rapids, IA 52403; m_houg@yahoo.com; (319) 364-2868

Silent Auctions:

Amy Preslicka nautiloidcephalopod@mac.com; (319) 341-6688

Publicity:

David J. Kaplan, Ph.D., 11729 15 Mile Road, 2B, Sterling Hts., MI 48312; (810) 268-6578

Advertising:

Marvin Houg, 1820 30th St Dr SE, Cedar Rapids, IA 52403; m_houg@yahoo.com; (319) 364-2868

Expo Digest Editors:

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Chris Cozart; CDCozart@aol.com

MAPS Website: www.midamericapaleo.org

MAPS NATIONAL FOSSIL EXPOSITION XXXIX—2017

LOCATION AND TIME: EXPO will be held in the Sharpless Auctions building located at 5049 County Road F44 (Herbert Hoover Hwy), Iowa City, Iowa. The simplest way to the site is to take Exit 249 from I-80. Sharpless Auctions is north of I-80 just to the east of the Exit.

EXPO HOURS: Friday, March 31: 8:00 a.m. - 5:00 p.m.

Saturday, April 1: 8:00 a.m. - 5:00 p.m.

Sunday, April 2: 8:00 a.m. - 3:00 p.m. (NOTE: extended Sunday hours)

SET-UP: Normal set-up will take place on Friday, April 1, at 7:00 a.m. However, for those that want to set up their tables on Thursday, MAPS has arranged, **at additional cost to the club**, for the buildings to be opened at 2:00 pm on Thursday at an **additional cost of \$10 per table** (see registration form). Lowest ceilings along the walls of the large building are approx. 10 feet; for the smaller building approx. 8-9 feet. **Buying, selling, or trading will NOT be allowed on Thursday and will be enforced. NOTE: As with WIU field house, there will be no security Thursday night.**

PARKING: Parking at Sharpless Auctions is free.

TRANSPORTATION: I-80 runs right by Sharpless Auctions and provides easy access to a plethora of hotels/motels and restaurants located to the west of the venue in the towns of Iowa City and Coralville. Eastern Iowa Airport is located approximately 23 miles from the EXPO site via I-380 and I-80.

HOTELS/MOTELS: Although the “Hotel Show” will be located at the Clarion Hotel (319-354-2000) (see p. 5 for more information), there is a wide variety of hotels/motels of varying price ranges just off of I-80 in the towns of Iowa City and Coralville (particularly at Exit 242). If you plan to stay in a motel, we urge you to make your reservations early.

ON-SITE FOOD: Coffee and rolls will be available for sale for breakfast. There will be a varied ala-carte menu available for lunch.

SALES TAX: NOTE: As of July 1, 2016, a tax number is needed in Iowa to sell material. Single-event Iowa State tax forms will **not** be available at the show. The Tax Permit Registration form and Instructions can be found in this document after the EXPO Table Reservation Form. Can be completed on-line or mailed in. **It takes 4-6 weeks to process tax number requests.**

EXPO THEME: The Silurian Period will be this year’s theme. Friday night’s Keynote Speaker will be Carl Brett. His program, to be determined, will be given at the Clarion Hotel following the presentation of the Don Good and Sharon Sonnleitner Awards and is open to the public. Updates on the website.

PROGRAMS: Each day of EXPO, a limited number of programs/lectures/workshops are given by members and interested individuals on-site at Sharpless auctions. These programs average 40-60 minutes in length, are usually given in PowerPoint format, and deal with various topics often, but not always, in line with the theme for that year. If interested in presenting a program, contact Dale Stout: dhstout55@aol.com.

EXPO ACTIVITIES: Times for all activities, including workshops/lectures, will be posted.

AUCTIONS: Saturday evening, a **live auction** will follow a short business meeting beginning at 5:15 pm. **Silent auctions** will be held Friday afternoon and Saturday. Proceeds from the auctions go to paleontology scholarships. Each dealer is encouraged to contribute a specimen(s) equal to or greater than the cost of the tables he/she has rented. Include full data and the name of the fossil donor. Specimens can be left at the information desk.

THE HOTEL SHOW

LOCATION: A block of rooms has been reserved at the Clarion Hotel, which is located just north of I-80 at Exit 246 (N. Dodge Street), approx. 3 miles west of Sharpless Auctions. Everyone that plans to stay at the Clarion will need to make their own reservations. When doing so, mention that you are with the "MAPS FOSSIL SHOW" to insure the special lower rates given to us. The number of the Clarion is (319) 354-2000 and their e-mail is gmtlicia@gmail.com. The Hotel Show begins when the first dealers set up--usually Tuesday of EXPO week.

DEALERS: Those selling at the Hotel Show should request room(s) on the first floor for easier access. **Dealers also need to register with the Hotel Show liaison, Dan Cooper (513-869-0226) (dancooper@cinci.rr.com).**

LOCAL ATTRACTIONS

Among the attractions located in the Iowa City/Coralville area are the Devonian Fossil Gorge and the University of Iowa Museum of Natural History. The Devonian Fossil Gorge can be reached by exiting I-80 at Exit 244 (North Dubuque Street) and traveling north 2.6 miles then east 1.3 miles on West Overlook Road to Coralville Dam. The Natural History Museum is located on the University of Iowa campus in Macbride Hall at the corner of North Clinton Street and East Jefferson Street, Iowa City, Iowa.

NATIONAL FOSSIL EXPO XXXVIII GENERAL POLICIES

- Everyone is requested to make advance table registration by February 15, 2017. Check for table fees must accompany registration form.
- Cost of tables is \$30.00 each for the first two EIGHT FOOT tables. Additional tables will cost \$40.00 each. There is an additional charge of \$10.00 per table for Thursday set-up.
- There are fewer tables available but they are EIGHT LINEAR FEET. Therefore, three 8 foot tables are equivalent to four 6 foot tables. Please make your requests reasonable based on the new 8 foot tables.
- MAXIMUM of 6 tables per person/membership/organization.
- Everyone is expected to stay through 5:00 Saturday. And all are encouraged to stay through Sunday.
- Please note your plans for leaving on the reservation form.
- The committee insists that all materials be fossil or fossil-related.
- Mountings, gemstones, minerals, human remains, artifacts, or relics, etc., are NOT PERMITTED!!!! .
- MAPS expects all fossils sold to have been LEGALLY collected and any reconstruction to be divulged.
- No smoking, alcohol, firearms, or disruptive behavior will be permitted on site.
- Aisles must be kept clear at all times.
- NOTE: There will be many gurney-type carts available for unloading/loading of materials.
- No pets are allowed except for service animals.

NATIONAL FOSSIL EXPO XXXVIII POLICIES FOR TABLE ASSIGNMENTS

PLEASE COMPLETE THE RESERVATION FORM, ENCLOSE IT WITH A CHECK OR MONEY ORDER PAYABLE TO MAPS, AND MAIL TO:

**Tom Williams
PO Box 1371
LaSalle, IL 61301-9998**

- The floor plan will be first laid out on **February 15**, with all received **PAID** requests being assigned tables. Thereafter, tables will be assigned on a first come/first served basis. This is necessary to insure fairness to all registrants and to determine remaining number of tables. Tables and/or locations not guaranteed after **February 15, 2017**.
- Registrations with special requests (e.g. same as last year, next to John Doe, etc.) must be received by **February 15** to be honored. Special requests received after Feb. 15 will be honored if possible, but cannot be promised.
- Those with special requests to be located near other dealers/participants must have the permission of all involved for the request to be honored (same names should be on all registration forms) and all those involved must have their payments and registrations in by **February 15** to be honored. For example, if 4 members wish to be assigned in a group, 3 turn in registrations and the 4th does not, the 4th person may not be assigned with the group. (Of course, every effort **WILL** be made to keep the 4 members together.)
- If the venue fills to capacity, a waiting list shall be created. As cancellations occur, the tables will be assigned in the order received.
- A maximum of 6 tables can be reserved per person, organization, or membership. Tables are **EIGHT FEET** long.
- Refunds given up to thirty (30) days prior to first day of show.
- All reservations will be acknowledged. If acknowledgements are not received on or before **March 9, 2017**, contact Tom Williams by e-mail: (paleotom234@comcast.net) or phone: (815) 223-9638; cell: (815) 228-5083.

NATIONAL FOSSIL EXPO XXXIX—2017 EXPO TABLE RESERVATION

Before you reserve tables, please read all the regulations and policies.

Table payment MUST accompany this form.

NUMBER (Up to 2) OF 8 FOOT TABLES REQUESTED _____ @ \$30 PER TABLE (Fri. set-up) = _____

NUMBER (3 to 6) OF 8 FOOT TABLES REQUESTED _____ @ \$40 PER TABLE (Fri. set-up) = _____

NUMBER (Up to 2) OF 8 FOOT TABLES REQUESTED _____ @ \$40 PER TABLE (Thurs. set-up) = _____

NUMBER (3 to 6) OF 8 FOOT TABLES REQUESTED _____ @ \$50 PER TABLE (Thurs. set-up) = _____

TOTAL AMOUNT PAID _____ (Payable by CHECK OR MONEY ORDER to "MAPS")

NOTE: MAXIMUM OF SIX(6) TABLES PER PERSON/MEMBERSHIP/ORGANIZATION. LIMITED NUMBER OF CHAIRS AVAILABLE--ONE PER TABLE PROVIDED. IT IS STRONGLY SUGGESTED THAT YOU BRING ANY EXTRA FOLDING CHAIRS YOU MAY NEED. YOU MAY ALSO WANT TO BRING EXTENSION CORDS.

Your Name _____

Address _____

City _____ State _____ Zip _____

Email _____ Telephone (_____) _____ - _____

Special requests _____

CHECK ONE: _____ I will be leaving on Saturday. _____ I will be staying through Sunday.

_____ I will be bringing _____ feet of display for the special tables up front (No Charge).

_____ Yes, I will help at the Front Desk:

Fri. _____ am _____ pm; **Sat.** _____ am _____ pm; **Sun.** _____ am _____ pm

NO ONE EXCEPT GUARD IS ALLOWED ON THE FLOOR AFTER 5:00 PM FRI. AND SAT.!



Iowa Department of Revenue
<https://tax.iowa.gov>

Iowa Business Tax Permit Registration

Please type or print legibly. Complete both pages. Incomplete applications will delay processing. You are allowed to conduct business after you submit your application. It may take up to six weeks before you receive your permit number.

1. Location Name/Address

You must provide the street address where your business is located.

Federal Employer Identification Number (FEIN) (If you have applied but not yet received an FEIN, write "applied for")		
Social Security Number (SSN) (Required for sole proprietor or individual single member LLC)		
Legal name (Sole proprietor or individual single member LLC fill in last name, first name)		
Trade name (doing business as)		
Location address (Must be a street address. Do not write PO Box.)		
City	State	ZIP
A list of Iowa counties is available at https://tax.iowa.gov . IA county name IA county number		
Phone 1		Ext.
Phone 2		Ext.
Fax		
Email		
Date business established		
State in which established		

2. Mailing Name/Address

Send mail to the address provided below. If you want mail sent to different addresses for different tax types, include a separate sheet listing the mailing addresses by tax type.

Name		
Mailing address		
City	State	ZIP
Phone 1		Ext.
Phone 2		Ext.
Email		

3. Type of Ownership (must check only one)

See Information Section 3

<input type="checkbox"/>	Corporation
<input type="checkbox"/>	Partnership
<input type="checkbox"/>	Association
<input type="checkbox"/>	Government
<input type="checkbox"/>	Limited liability co (LLC) filing on corporation (1120), S corporation (1120), or partnership income return (1065)
<input type="checkbox"/>	Individual single-member LLC filing on individual income return (1040, Schedule C)
<input type="checkbox"/>	Sole proprietor (One person and not an LLC)

4. Previous Owner

If purchasing an existing business, provide prior owner's name.

5. Type of Products or Services Sold

Product/Service

6. Sales Tax Permit (no fee)

This permit is for businesses making sales from an Iowa location.

Start date for selling at retail (MM/DD/YY) ___/___/___

Filing frequency (must check one)

<input type="checkbox"/>	Annually – collect less than \$120 tax/year
<input type="checkbox"/>	Quarterly – collect less than \$500 tax/month
<input type="checkbox"/>	Monthly – collect more than \$500 tax/month
<input type="checkbox"/>	Semi-monthly – collect more than \$5,000 tax/month (electronic payment required)
<input type="checkbox"/>	One quarter only – If you make sales in only one quarter per year. January – March ___ April – June ___ July – September ___ October – December ___ If you make sales in more than one 3 month period, you must select one of the other filing frequencies.

Sales related taxes and permits (check box if applicable)

<input type="checkbox"/>	Hotel/Motel (no fee) Check this box if your business is a hotel, motel, inn, bed and breakfast, or cabin with sleeping quarters.
<input type="checkbox"/>	Automobile Rental Tax (no fee) If you rent automobiles to customers, you must collect this tax. Automobile rental tax is always filed quarterly.
<input type="checkbox"/>	Household Hazardous Material Permit (HHM) (fee) See Information Section or SafeSmartSolutions.org for explanation of HHM permits. <input type="checkbox"/> Regular (\$25 fee) <input type="checkbox"/> Special (\$125 fee or more) When you pay by check, you authorize the Department to convert your check to a one-time electronic banking transaction.

Consolidated Sales Tax? See Information Section 6

<input type="checkbox"/>	Check box if you have more than one sales tax permit for this entity and want to file consolidated returns.
	Enter the number of locations to file consolidated.
0-00-	Enter your current consolidated permit number if you want to add a new location.

7. Consumer's Use Tax Permit (no fee)

This permit is for those located in Iowa who purchase taxable goods or services consumed in Iowa for which sales tax is not paid when the purchases are made.

Start date for making purchases (MM/DD/YY) ___/___/___

Filing frequency (must check one)

<input type="checkbox"/>	Annually – owe less than \$120 tax/year
<input type="checkbox"/>	Quarterly – owe more than \$120 tax/year

8. Out-of-State Retailer's Use Tax (no fee)

This permit is for retailers located outside of Iowa making taxable sales in Iowa.

Start date for selling in Iowa (MM/DD/YY) ___/___/___

Filing frequency (must check one)

<input type="checkbox"/>	Annually – collect less than \$120 tax/year
<input type="checkbox"/>	Quarterly – collect less than \$1,500 tax/month
<input type="checkbox"/>	Monthly – collect more than \$1,500 tax/month

Iowa Business Tax Permit Registration, page 2
Information

9. Withholding Tax (no fee)

Complete this section if you have employees or withhold money from other types of income.

Start date for withholding (MM/DD/YY) ____/____/____

Filing frequency (must check one)

<input type="checkbox"/>	Quarterly – collect less than \$500 tax/month
<input type="checkbox"/>	Monthly – collect more than \$500 tax/month
<input type="checkbox"/>	Semi-monthly – collect more than \$10,000 tax/month (electronic payment required)

Withholding Agent - see Information Section 9

Note: At least one withholding agent is required.

A payroll service is not a withholding agent.

Withholding agent's name	
Withholding agent's SSN	
Withholding agent's personal address	

10. Owners, General Partners, Corporate Officers, and Responsible Parties

Print the name, SSN, and address of all individuals who are owners, partners, officers, or responsible parties. Include additional sheets if necessary.

Individual name	Title
SSN	
Personal address	

Individual name	Title
SSN	
Personal address	

11. Signature

Note: This application must be signed by an owner, a partner, or a corporate officer listed above.

Signature	
Print name	
SSN	Date

Contact name	Phone
Email	

After your Business Tax Registration form has been processed, you will receive a tax permit number and Business eFile Number (BEN) letter in the mail. Information is available at <https://tax.iowa.gov>.

For Office Use Only

Note: A return must be filed even if you had no activity or no tax due, or until you cancel your permit.
 To apply for a license and/or permit not listed on this form, contact Taxpayer Services. See contact information below.

Section 1: Location Name/Address

All businesses must provide an FEIN except for:

- A sole proprietor who does not need a withholding permit.
- A single member LLC filing on individual income tax who does not need a withholding permit.

Section 3: Type of Ownership

- Sole proprietor is one person. Spouses cannot be registered as a sole proprietor.
- Individual single-member LLC is an LLC with only one member that does not elect to be treated as a corporation. Single-member LLC income is reported on the owner's income tax return.

Section 6: Sales Tax Permit

• Household Hazardous Material (HHM) Permit

A permit must be obtained for each location selling HHM on a retail basis. Manufacturers/distributors that utilize independent agents to sell person to person at a consumer's home may purchase one permit at a fee of \$25 for the first \$3 million in sales. An additional \$100 fee is charged for each subsequent increment of \$3 million in sales. Common HHMs include: motor oil, filters, fuel additives, degreasers, waxes, polishes, solvents, and others. Not HHMs: detergents, soaps, or medications. For more information on product types and permit requirements visit SafeSmartSolutions.org

Fees are not prorated or refunded. Your proof of payment constitutes a permit pursuant to Iowa Code 455.7. Your permit is valid through June 30 and must be renewed by July 1. A renewal notice will be mailed to you. Permits will not be renewed until payment is received.

• Consolidated Filers

Consolidated returns may be filed by a retailer with more than one sales tax permit. To become consolidated, include a list of businesses, their locations, and sales tax permit numbers. Consolidated permit holders cannot file annually. All sales tax permits included in the consolidated account must have the same legal owner, SSN and/or FEIN. Automobile rental and hotel/motel permits cannot be consolidated.

Section 9: Withholding Tax Registration

- Withholding agent: any person who is obligated to pay or has control of paying or does pay any Iowa wages. The term also includes anyone who is responsible for filing returns and remitting tax to the Department.
- Withholding agents are personally, individually, and corporately liable to the State of Iowa for withholding and paying money withheld. If a withholding agent fails to withhold and pay the required amount, that amount may be assessed against the withholding agent.

Questions? Contact Taxpayer Services

Phone: 515-281-3114 or 800-367-3388

Email: idr@iowa.gov

eFile & Pay: <https://tax.iowa.gov>

Register Online: <https://tax.iowa.gov>

Or submit this form by:

Fax: 515-281-3906, ATTN: Registration Services.

Mail: Registration Services
 Iowa Department of Revenue
 PO Box 10470
 Des Moines IA 50306-0470

SPECIAL EVENTS – SALES/USE TAX PERMITS**Vendors:**

As of July 1, 2016, the Department no longer issues temporary tax permits. Vendors who used temporary permits in the past should apply for a permanent Iowa tax permit. A permanent tax permit allows you to conduct taxable sales or perform taxable services in Iowa at any time during the year. When you attend a temporary event, such as a craft show, you only need to provide the event sponsor with your name and address, along with your permanent tax permit number.

What do I need to do?

Complete and submit the Iowa Business Tax Registration form on our website at: <https://tax.iowa.gov/please-read-you-register-your-business>

How will I file and pay my tax?

File and pay your sales or use tax online through eFile & Pay. The eFile & Pay system is located at <https://tax.iowa.gov/efile-pay>

Questions?

Vendors who have questions about what is taxable or how to complete the tax return should review our FAQs or contact Taxpayer Services by telephone at 515-281-3114 or 1-800-367-3388. You may also contact us by eMail.

Sales/Use Tax Forms

<https://tax.iowa.gov/form-types/sales-and-use-tax>

Sponsors:

A sponsor is a person who runs the special event. Special events are any type of show, flea market, road side stand or event where vendors offer products or services for sale. Please complete the Sponsor Registration Form, below. We will send you a sponsor report, which you should complete and return to us.

Exhibitors:

Exhibitors show or demonstrate products. Exhibitors who don't sell products do not need tax permits.

The Mid-America Paleontology Society (MAPS) was formed to promote popular interest in the subject of paleontology; to encourage the proper collecting, study, preparation, and display of fossil material; and to assist other individuals, groups, and institutions interested in the various aspects of paleontology. It is a non-profit society incorporated under the laws of the State of Iowa.

Membership in MAPS is open to anyone, anywhere who is sincerely interested in fossils and the aims of the Society.

Membership fee: \$20.00 per household covers one year's issues of DIGESTS. All Canadian and Overseas members receive the DIGEST by air letter post. For new members and those who renew more than 3 issues past their due date, the year begins with the first available issue. Institution or Library fee is \$25.00.

MAPS meetings are held on the 2nd Saturday of October, November, January, and February and at EXPO in March or April. A picnic is held during the summer. October through February meetings are scheduled for 1 p.m. in Trowbridge Hall, University of Iowa, Iowa City, Iowa. One annual International Fossil Exposition is held in late March/early April.

The MAPS official publication, MAPS DIGEST, is published 5 times per year – Jan-Mar, EXPO EDITION, May-August, Sept-Nov, Dec. (EXPO Materials). View MAPS web page at: <http://www.midamericapaleo.org>

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CYATHOCRINITES



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