## LETTERS



#### Eastward Ho!

To the Editor:

Why Paul Eldrenkamp does his own books ("Why I Keep My Own Books," 1/92) is not the same reason I do. My main reason is that I can do them cheaper than my \$50-per-hour accountant since I get \$30 per hour for my time (\$25 per hour for my carpenters). If, as Mr. Eldrenkamp suggests, he is charging to meet his target of \$40 gross profit per hour and his costs are \$25 per hour, then he must be charging \$65 per hour.

The likely effect of Eldrenkamp's article will be less the encouragement to bookkeeping and more to the mass-migration of southern and midwestern construction people out here, where rumor has it a man can make \$65 an hour. I work here in the East, and I feel I owe it to the people packing their pickup trucks to tell them this is pure fiction.

Chris Keep Designed and Built Frenchtown, N.J.

### Carpentry Instructor Seeks Feedback

To the Editor:

The article, "NAHB Program Trains New Workers" (Eight Penny News, 1/92), mentions that some of the skills now being taught in schools are outdated and that new products are neglected. As a carpentry instructor for fourteen years on the community college level, I would like to make a few comments on this article.

Without going into the gruesome details of underfunded programs, we are governed by an Advisory Board made up of local contractors and workers. Most of our advisors over the years say *they* can train their carpenters using specialty tools and

materials. They want the school to train students to use the traditional tools and products. If I may speak for secondary and post secondary institutions: We welcome your input.

As contractors have you ever visited your local training site? I could be playing cards with my students for all the administrators or contractors care. We need your expertise and help to make our programs successful.

Louis Garcia Carpentry Instructor Fort Berthold Community College New Town, N.D.

#### Timber Framing Alive and Well

To the Editor:

I was very disappointed to read several misleading statements about timber framing in Sal Alfano's article, "The Nuts and Bolts of Timber Framing" (1/92).

Timber framers specializing in traditional mortise-and-tenon joinery are far from scarce; in fact, their numbers are increasing daily. We know of approximately 500 active timber framing companies in the U.S. and Canada today. Builder/ dealer representatives of some of these companies account for another 300 operations.

Also, timber framing is not, as a rule, cost-prohibitive and therefore only accessible to a select elite. Costs vary widely and, as with any other custom-built home, costs can often be controlled by the homeowner's choice of finish materials and involvement in the project.

The article also mentions that manufacturers of post-and-beam kits often do not provide partial frames. But those timber framers who specialize in designing custom frames, one at a time, very often design and provide the timber frame for just a single-room (or wing) addition to a conventional

# Tax Talk Update: IRS Does U-Turn

In the February issue, Irving Blackman's "Tax Talk" column (Eight-Penny News) stated that this year the IRS would not require taxpayers to file a Form 4868 to receive an extension (from April 15 to August 15) for filing Form 1040.

As one reader pointed out, and as Blackman confirms, the IRS has since changed its mind: You do have to file Form 4868, by April 15, if you want a filing extension. And as before, you do need to pay taxes (90% of your total 1991 tax liability or 100% of your 1990 liability) by April 15, regardless of whether or not you file for an extension.

— The Editors

light-frame home (called "hybrid framing"). Although less common, it is not unheard of for a framer to design and cut just the roof trusses for a building project.

I encourage you to contact the Timber Framers Guild of North America. They would be glad to provide you with further information about timber framing in the U.S. and Canada. They can be reached at P.O. Box 1046, Keene, NH 03431; 603/357-1706. Their executive director, Jim Young, can be reached in Bath, Maine, at 207/443-1040.

Kate Kupferer Editor, Timber Frame Homes Buyer's Guide Boulder, Colo.

Keep 'em coming....We welcome letters, but they must be signed and include the writer's address. *The Journal of Light Construction* reserves the right to edit for grammar, length, and clarity. Mail letters to *JLC*, RR#2, Box 146, Richmond, VT 05477.