



Prevention of Collision at Sea – Rules, Rules, Rules!?

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As we continue to build a body of work on the Rules of Navigation, many of the Rules don't deserve a full article but do deserve to be noted. This week's column looks to get those Rules behind us and into your sea log...

Rule 1 says – "These Rules shall apply to all vessels upon the high seas and in all waters connected therewith navigable by seagoing vessels."

Rule 1 means – The COLREGs apply to all of the oceans and bodies of water connected to them with respect given to the United States Inland Rules which apply to the Great Lakes, Western Rivers and all the waterways and bays inside the magenta line COLREGs demarcation line printed on your charts. Many boaters think that the Inland Rules apply uniformly anytime they are within 3 nm of shore. Not so! The demarcation line runs along the south shore of Long Island from Montauk Point to New York Harbor – right across the Inlet mouths...

Rule 3 says – "For the purpose of these Rules (and this Act), except where the context otherwise requires, the word 'vessel' includes every description of water craft, including non-displacement craft, WIG craft and seaplanes, used or capable of being used as a means of transportation on water."

Rule 3 means – Don't be surprised if the U.S. Coast Guard comes alongside to inspect your homemade raft, inner-tube or a log you're tied to...

Rule 4, Section 1, Conduct of Vessels in any Condition of Visibility, says – "Rules in this Section apply to any condition of visibility."

Rule 4, Section 1, Conduct of Vessels in any Condition of Visibility, means – "Neither Rain, Nor Sleet, Nor gloom of night" shall matter in applying Rules 5-

10 to the facts of a case or in the interpretation of their use by the master of a vessel.

Rule 11, Section 2, Conduct of Vessels in Sight of One Another, says – "Rules in this Section apply to vessels in sight of each other."

Rule 11, Section 2, Conduct of Vessels in Sight of One Another, means – Rules 12-18 apply to the facts of a case or in the interpretation of their use by the master of a vessel if the vessels can see each other – the use of radar here is not implied since the word "sight" is explicitly used.

Rule 16 says – "Every vessel that is directed to keep out of the way of another vessel shall, so far as possible, take early and substantial action to keep well clear."

Rule 16 means – Just that. If you are the give-way vessel, telegraph your move to clear well clear. See Rule 8, "Prevention of Collision At Sea – And In Our Bays and Creeks," SSP, 7/25/07, for the prescribed way.

Rule 20, Section 4, Lights and Shapes, says – "Rules in this Section shall be complied with in all weathers, shall be complied with from sunset to sunrise, in restricted visibility and may be exhibited in all other circumstances when it is deemed necessary."

Rule 20, Section 4, Lights and Shapes, means – Rules 21-31 apply to the facts of a case or in the interpretation of their use by the master of a vessel.

Rule 32, Section 5, Sounds and Light Signals, says – "The word 'whistle' means any sound producing appliance capable of producing the prescribed blasts."

Rule 32, Section 5, Sounds and Light Signals, means – Rules 21-37 apply to the facts of a case or in the interpretation of their use by the master of a ves-

sel. It defines a short blast as being approximately one second and a prolonged blast as being of four-six seconds.

So, below is a listing of where we are as of today. If you would like a reprint (by email only), you can email sspress2000@aol.com (attention the Editor) or to me at VPica@AtlanticMaritimeAcademy.com.

Rule 2	Responsibility	SSP, September 19, 2007
Rule 5	Proper Lookout	SSP, July 18, 2007
Rule 6	Safe Speed	SSP, October 10, 2007
Rule 7	Use All Means Available	SSP, July 25, 2007
Rule 8	Actions to Avoid Collision	SSP, July 25, 2007
Rule 9	Actions in a Narrow Channel	SSP, July 25, 2007
Rule 13	Overtaking, Meeting	SSP, May 30, 2007
Rule 14	Head-On, Meeting	SSP, June 6, 2007
Rule 15	Crossing, Meeting	SSP, July 11, 2007
Rule 18	Priority of Vessels	SSP, August 8, 2007
Rule 19	Restricted Visibility	SSP, September 26, 2007
Rule 35	Sound Signals, under Rule 19	SSP, October 3, 2007

OK, this still leaves many Rules to cover in the weeks and months ahead. When we're done, you'll have a good grounding. I doubt whether the USCG would accept a fistful of articles as evidence that you have a copy of the Rules aboard but hopefully these articles are easier to understand than the legal language!

BTW, if you are interested in being part of USCG Forces, email me at USCGAUX2007@aol.com or go direct to MaryJo Cruickshank, who is in charge of new members matters, at FSO-PS@emcg.us and we will help you "get in this thing..."

BUSINESS PROFILE

1040Man Inc. Tax & Accounting

by DEBORAH BROWN-VOLKMAN

Are you paying too much money at tax time? Could there be a refund you are entitled to, but don't know about? Richard Ziegler, the president of 1040Man, a tax and accounting services company in Shirley, can answer these questions for you. His reply may put more money into your pocket.

Rich Ziegler is a former IRS tax examiner. Working as an examiner taught him the inner workings of the IRS. "I saw a lot of tax returns. I got to see what the wealthy do to reduce their taxes, and decided I wanted to help individuals and small businesses do the same," says Ziegler.

"I felt like the little guy was not being taken care of," says Ziegler. "I wanted to lend a hand. Taxes are complicated. Running a business is complicated. With my background, I knew I could help."

"Plus, I always wanted to be my own boss," Ziegler continues. "It was a goal of mine, and I worked hard to make it come true. Now, I am working hard for my clients."

Ziegler started virtually with his website 1040man.com, offering do-it-yourself tax preparation and e-filing. Soon after he left his IRS job, Ziegler officially opened his doors to the community in October 2003. "The business has grown and progressed nicely," says Ziegler.

We are right across the street from the New York Commercial Bank. We

are near William Floyd Parkway and Sunrise Highway. We are in the heart of Mastic and Shirley. We are close to the majority of our customers so we can serve them well."

1040Man works with both individuals and small businesses. They offer accounting services, bookkeeping, incorporations, payroll and advice. They prepare and amend returns. They deal with the IRS so you don't have to. They know the ins and outs of how the IRS works and what to do and say.

"I worry so you do not have to," says Ziegler. "We tell our small business customers that we are a small business too. We can relate to the running of a daily business. It's hard. We know what it's like to be you. We try to help you to make your business successful. We'll help you start your business, run it, and train you on the right software, like QuickBooks, to keep your business going strong. We are qualified to take care of all of your tax and accounting needs."

1040Man will also represent you if you are audited or the IRS sends you a letter that you are not sure what to do with or how to answer. "A man walked in and showed us a letter that the IRS sent him saying he owed \$27,000," says Ziegler. "Needless to say, he was very upset. I sat with him, we went over his books, receipts, income and expenses, and came up with a plan to deal with the IRS. At the end, not only did he not have to pay the money, he got a refund of \$3,200."

"If you get a letter from the IRS, it can be scary," says Ziegler. "We make



Richard Ziegler, owner of 1040Man, located at 944-A Montauk Highway in Shirley

phone calls and write letters to the IRS on your behalf. Whatever needs to be done to resolve an issue for you."

1040Man also has helped numerous customers file the right deductions on their tax returns, as well as amend filed returns to get back the largest refunds allowed by law.

"We have put money into clients' pockets upwards of \$20,000 or more," says Ziegler. "We have an amended tax return service where we look at your filed tax returns over the past three years and locate overlooked allowable deductions. We can tell you on the spot if you are due a refund. You, or the person who did your taxes, may have missed something. It happens. On average, most people get at least \$1,000 or more back per year. This service is a specialty of ours. I reviewed amended returns for years when I was at the IRS. Now, you benefit from my knowledge

and experience."

1040Man offers electronic filing during tax season. Preparation fees can be taken out of your refund. You can also get a rapid refund or refund anticipation loan – an automated system that loans you your refund money in 24 hours, if you are approved.

1040Man stands behind your return, and will represent you if there is a problem with that return. They are open year-round. "Other tax preparers close on April 16," says Ziegler. "What happens if you have a question after April 15? Who helps you then? We have the same people here year-round. We are always here for you."

Ziegler continues, "I've lived in Mastic since 1987. I know a lot of people and they know me. I'm local and this means I am familiar with the clientele. A seasonal employee who comes in once a year to prepare your taxes does not understand your needs as well as I do."

Ziegler and his staff have over 40 years of tax and accounting experience. "We will only put you in the hands of a trained individual," says Ziegler. "We have a great team to assist you with all of your tax needs," says Ziegler.

"With free consultations, affordable pricing and IRS experience, we're the best," says Ziegler. "We are the little company with big ideas."

1040Man is located at 944-A Montauk Highway in Shirley. Contact 1040Man at 399-TAXS (8297) or visit their website at www.1040man.com.