

## Getting the (Moss) ball rolling

Get ready America, here come Moss Ball Pets

By **Kyler Klix**  
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DAYTON — Moss Ball Pets could take the nation by storm — they could be the next Pet Rock. Joshua Buscay hopes his business venture could be the next craze to hit the United States.

Moss Ball Pets, known as marimo, is a species of green algae that grows in a spherical shape with a velvety appearance. The green balls of algae are a cultural natural treasure in Japan and are celebrated as a symbol of luck and love. The fuzzy “pets” are kept underwater in a terrarium or fish tank for display.

“What I find interesting about that, is that something so silly, something so insignificant can make a huge cultural impact,” Buscay said. “In Japanese culture, it is a very prestigious gift to someone. With the potential lifespan of hundreds of years, it is something that lasts forever.”

Buscay wants to spread love, luck and happiness across the U.S., and so far he has sent thousands throughout the nation, he said.

### INVITED TO FACEBOOK

Facebook invited Moss Ball Pets to the headquarters in Menlo Park in San Francisco, on Aug. 13 and 14, right where Mark Zuckerberg works, Buscay said.

“It was so cool. We knew that



Atreyu Buscay watches over a jar of Moss Ball Pets.

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our product was kind of trendy and almost hipster in a way,” he said. “We know it makes the perfect little thing to keep on your desk.”

While there, they sold and gave away a few hundred

terrariums.

“Now in San Francisco in a very densely populated area, we have a pretty good amount of our product out there,” he said. “People give them away as gifts quite often. It is the perfect gift.”

### BUSINESS

Buscay started the online business about 22 months ago in Dayton. He’s well known in the area for helping and

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## Keeping a record of business hours can be important

Robin Robison and Shane Robison have a 500-acre ranch in southern Utah. He was a successful computer science executive who earned more than \$10 million in 2010 and in 2011 he retired from Hewlett Packard. In 2012 he earned more than \$4 million.

The ranch was operated as a husband-wife partnership and filed partnership returns. The returns for more than 15 years showed losses that were offset against their other income for major tax savings.

IRS audited and determined the ranch operations didn’t have a profit intent, so the losses were disallowed. The Tax Court reviewed the operations for years 2010-2014 and found the Robisons did have a profit intent as business owners. They had a full-time ranch manager and a ranch hand.



John Bullis

IRS claimed if the losses were allowed, the losses were passive (as an investor) and could only be used to offset passive income or be a deduction when the ranch was sold.

The judge found the Robisons failed to establish material participation that satisfied any one of the seven tests provided in the IRS regulations.

One of the tests was, “The individual participates in the activity for more than 500 hours during such year ...” The judge found the time records presented to the court were prepared after the IRS audit and contained many hours that

were in the nature of being an investor, not an operator. The taxpayers failed to show what they did each day and how much time was spent on matters directly relating to the ranch operations.

The other test that was relevant was, “Based on all of the facts and circumstances ... the individual participates in the activity on a regular, continuous, and substantial basis during such year ...” The judge found the taxpayers didn’t show they met that test. Much of their time was spent more as an investor than a business operator.

All isn’t lost for the Robisons. If they sell the ranch for the listed \$10 million, they will recoup their initial purchase of \$2 million and much of the accumulated losses. They just don’t get the deduction for passive losses in years 2010

until they sell the ranch. So, they paid additional taxes for the years under audit since the partnership losses were passive instead of active business losses.

If they had kept daily time records as the days went by and those records showed how they were involved in the business operations, maybe the judge would have found the losses were not passive.

*Did you hear? “I’m a fallible human being — but if I were to react to that knowledge with fear and defensiveness, then how would I move forward?” by Jay Woodman.*

*John Bullis is a certified public accountant, personal financial specialist and certified senior adviser who has served Carson City for 45 years. He is founder emeritus of Bullis and Company CPAs.*

## Pioneer Award winners are recognized

### Nevada Appeal staff report

Carson City’s Aquasyn, LLC is among the Pioneer Award winners as announced by the Northern Nevada Development Authority.

The winners will be honored during the Pioneer Awards and Gala to be held from 5:30 to 9 p.m., on Nov. 8 at Harrah’s Lake Tahoe.

Aquasyn, LLC is the Silver Forge Award winner. It focuses on providing customers worldwide with innovative fluid control solutions and associated components of uncompromising quality. The company is proud all of its manufacturing materials, processes and services are performed or sourced in the U.S. Some of its products were included as part of the Smithsonian Institution’s “The Birth of Biotech” exhibit in Washington, D.C.

During the 2018 NNDA Pioneer Awards ceremonies, the Nevada Builders Alliance will present its annual Golden Hammer Award to Bently Heritage Estate Distillery of Minden. The Bently Heritage Estate Distillery project is expected to draw visitors from the Tahoe Basin and beyond, generating additional revenues for local retailers, restaurants, and lodging establishments.

Other award winners are:

■ Quick Space of Mound House is the Kit Carson Award winner. Quick Space provides solutions to several industry sectors for infrastructure projects and special events throughout Northern Nevada. The 2018 Inc. 5000 recognizes Quick Space as one of the fastest growing private companies in the U.S.

■ The 2018 Pioneer of the Year is Aaron West, CEO of the Nevada Builders Alliance (NevadaBuilders.org). West has done an outstanding job of representing Nevada’s construction industry and the critical role it plays in economic development. He has been an economic development trail-blazer, in support of his members, the Silver State’s construction industry, and the Sierra Region.

■ Boundary Peak Award for Nonprofit of the Year is The Comstock Foundation for History and Culture (Virginia City – ComstockFoundation.org). The preservation work of the historic and cultural resources within the Virginia City National Historic Landmark District repurposes historical industrial properties and public spaces for use and enjoyment by the general public.

■ The Battle Born Award Winner is Edgewood Tahoe which incorporates sustainability innovation, leadership, and business practices into its business model. Its extensive use of sustainable energy and land improvements demonstrates the organization’s dedication to the conservation of resources and protection of the environment.

Tickets and sponsorships for the Pioneer Awards and Gala are available at PioneerAwards.com.



# The doctor who 'nose' best

**W**ell, he comes from a family of ministers  
It's part of his history  
It's my friend Dr. Philip Schlager with Carson Medical  
He can be your new ENT.  
This week I choose my doctor  
I've not done that before  
But I have become a regular with allergy shots  
I keep coming back more and more  
It is your basic office  
To that I will attest  
But Tish, Susie and Michele all smile  
And that's the very best  
His patients range in age  
From newborn to 106  
Ear and sinus infections, tonsils, cancer  
There really is no quick fix  
So if you cough, if you sneeze  
Cover your mouth if you please  
A sinus infection, perhaps you can't breath



**Jenny Schnabel**  
*Talk of the Town*

These are probably signs of allergies  
In conclusion, I just want to say  
Ear nose and throat problems  
Please go away  
But bless you, Dr. Schlager,  
And have a good day!

*Jenny Schnabel is a graduate of Arizona State University with a bachelor of fine arts degree. She welcomes poem ideas at carsoncitypoet@gmail.com. Carson Medical Group, Dr. Philip Schlager, is located at 1200 Mountain St., 775-884-3687. Hours are 8 a.m. to 5 p.m. weekdays.*

## PETS

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designing the project that put the American flag atop C-Hill. His printing service Sign Designz was also in business for many years in Carson City. Currently he's CEO/Marketing Director for another business he started, AMP Social LLC.

Moss Ball Pets is staged out of Buscay's brother's garage. Buscay's two children, daughter Aria, 6, and son Atreyu, 8, and his friend Chris Huckeba help with the business.

The kids help with marketing, appearing in photography and also help take care of the pets. Children are a big part of the market so their input is valuable, he said. Atreyu helps with product development by coming up with new terrarium ideas.

"With being such a young kid having a completely different perspective on everything than us adults," Buscay said. "He actually comes up with some really good ideas."

### CHOSE MOSS BALLS

As an entrepreneur, Buscay said he enjoys starting new companies. He wanted to do something along the lines of e-commerce and he combined that with a hobby for houseplants.

"I wanted to make sure that the product that we ultimately sold was something that we were passionate about, and something that was unique — as in not the same thing you would find on other websites," he said.

The versatility of the marimo appealed to him because it requires little maintenance. As a frequent traveler, Buscay had a hard time keeping house plants alive.

"A good friend of mine told me that having



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Moss Ball Pets sit in their terrariums.

### ORDER ONLINE

Visit [mossballpets.com](http://mossballpets.com) to see the selection. Each Moss Ball Pet comes with a terrarium and materials to create the environment. It also comes with an adoption certificate for the pet, and a lifetime VIP membership that gives you 15 percent off for every future purchase.

houseplants creates happiness," he said. "I travel a lot, so what ended up happening is the plants would die. Ultimately it led to me being unhappy because I really loved my plant and I let it die, which I didn't really feel good about that."

He said as long as you have water in your terrarium, you should be able to leave it for a while, although it's recommended to change the water every two weeks.

"The Moss Ball Pets are very hearty," he said. "What a great living organism to have, but not have to feel so responsible that you might have to kill it."

The biggest killer of moss balls is heat. They aren't supposed to be put in direct sunlight, as they thrive in conditions similar to the bottom of a riverbed or lake.

### NOT MOSS

The marimo are not moss but actually algae. In Japan, people have been calling them moss balls for more

than a century, so the name stuck.

"It's a colony of living organisms," Buscay said. "Technically the moss ball is not just one being, but it is a colony of living organisms, which I find fascinating."

They are sourced from a sustainable farm to ensure the moss balls will never leave the natural habitat.

### BECOME A FAD?

Could Moss Ball Pets become a cultural fad in America? Buscay hopes so. From a business perspective, there's the potential to make a good amount of money, like the Pet Rock did, he said. But he really likes bringing the idea from Japan and what the marimo represent.

"The more moss ball pets that we sell and get out to the United States, in our opinion is that we're spreading that love, luck and happiness across the United States," he said. "Money aside, we're doing kind of a fun service."

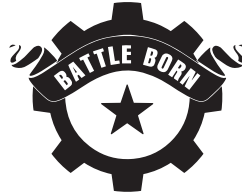
# NDA Northern Nevada Development Authority

## Congratulations to our 2018 Pioneer Awards Winners!

The annual NDA Pioneer Awards & Gala showcases the innovations and success stories of Nevada's Sierra Region!

### PIIONEER OF THE YEAR

Aaron West



**Battle Born Award**  
For Sustainability Practices  
Edgewood Tahoe Resort

**Silver Forge Award**  
For Manufacturing  
Aquasyn, LLC



**Kit Carson Award**  
For Entrepreneurship  
Quick Space

**Boundary Peak Award**  
For Outstanding Nonprofit  
The Comstock Foundation



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