

WARRANT OFFICER ASSOCIATION

CRATER CHAPTER # 0603

FORT LEE, VIRGINIA 23801

MEMORANDUM FOR RECORD

6 March 2019

1. The Chapter President, CW4 Dan Howison, called the meeting to order at 1729.
2. Quorum - 10 (31 proxies) present to conduct the meeting, 5 visitors; Pledge of Allegiance was recited. Two Warrant Officers were on line, member CW4 Alex Blain and call in visitor CW3 Kevin Cutchins from CASCOM.
3. We welcomed:
 - SFC (WOC) Tyrone Lander, QM, (future 920A) serving as instructor, who will attend the March 19 WOBC. While attending the last 3 months, he remains a non-member visitor until appointed WO1. His assignment is Ft Hood, and he met his new Fort Hood Chapter President.
 - CW4 Clinton Coonce, 948D, President of the Fort Hood Silver Chapter, came to visit, observe and learn new approaches and fellowship at the Crater Chapter
 - Call in visitor CW3 Kevin Cutchins, 915E from CASCOM, who attended in December 18, and telephonically since
 - CW5 Maria Martinez, the new Quartermaster Regimental Chief Warrant Officer
 - CW4 Damian Chin. 915E, CASCOM Capability Developer, former member and will renew (working it)
 - **CPT Jaron Janson, from Fort Lee Tax office, who gave an absolute great Professional Development Session on Veterans Affairs Disability Tax submission (see report)**
4. Minutes from the 6 Feb 2019 meeting were reviewed by all. CW4 Francis Pattin made a motion to accept the minutes subject to edit, and CW4R Charlie Mills seconded. Motion passed.
5. The Treasurer's report for Feb 2019 were read by all. CW5R Vickie Vachon made a motion to accept the report subject to audit, and CW5R Karen Ortiz seconded. The treasurer's report for Feb 2019 passed.
6. Committee Reports:
 - a. Vice President Report CW4 Alex Blain - Includes Membership statistics with reports from the Vice-President for Army Reserve/National Guard Affairs – CW5 James Williams- Vice-President for Retired Affairs – VACANT- and Vice-President for Junior Warrant Officer affairs VACANT- (VP-JWO) WO1-CW2 TBD - see report.
 - b. Memorabilia – CW3 Karen Algernon-Wallace. See report. See report.
 - c. Volunteer Hour monitor- CW5R Vickie Vachon – see report.
 - d. Boy Scouts of America - CW4R Charlie Mills see old business
 - e. JROTC High School Support – CW5 Nicole Woodyard
 - f. McGuire VA Support – CW5R Karen Ortiz
7. Old Business.
 - a. A Bylaws revision Committee composed of CW5R Wayne Burton, CW5R Vickie Vachon and CW4R Charlie Mills have reviewed the 2013 bylaws document and have provided a revised document for the April 2019 meeting. A draft of the new Bylaws, that were electronically mailed out to each member was on each table, and the consensus is that this is ready for quorum consideration and approval. Members have until 1 April to return comments. The final draft will be voted on 3 April 2019. The Crater Chapter is eligible for Silver Status in April 2020. The BOD has agreed to finalize the 2019 Bylaws update process. We have numerous urgently need changes, plus approved standing orders that needed incorporating into the 2019 Bylaws update. In 2020, the Silver Status will be edited into our Bylaws, putting 5 year reviews on zero and five years.
 - b. CW4R Charlie Mills attended the 23 February Boy Scout Court of Honor, which to the observer would be similar to a validation of training and promotion ceremony for the Boys Scouts who ascend the honors and badge process within the Scout organization. Charlie is working with BS leaders Rob Davis and John Skeleton, and on 14 March after taking the required one-hour on-line class, completion of the background checks which confirms his training for 'good touch and bad touch' actions when dealing with these children of other parents. Charlie also advised the quorum he in inquiring to the standing support of \$200 each December by the Crater Chapter, to be given in June or July, which will aid and support

the Summer Camps Events the Boy Scouts participate and work their training. He will bring the issue forward at the April or June meeting.

c. McGuire VA support. CW5R Karen Ortiz is working with Sherry Hicks to line up McGuire support for our Chapter interaction. CW5R Vickie Vachon made motion to provide funding for up to \$300. Actual coordinated dates are (Saturdays) 18 May 1300-1600 and 1 June 1300-1600. Funds would be provided for Cantina coupons, gifts, VA exchange store coupons and refreshments,

d. CW5 Nicole Woodyard volunteered for the committee lead for High School JROTC support. The Committee's intent is to use old Scholarship questions for JROTC essay and funding awards. Support is allegedly to be the review or award applications, plaque, awards, badges and other administrative type support. This is an open action pending determination of JROTC programs participation, and our donation, for example, one per school, or a certain number per school, and what award is given, such as a badge, medal, etc.

e. CW4 Destria Gladney chairs a membership drive to attract Active duty and retired Warrant Officers. This is an open issue for review in future business.

8. New business:

a. Solicitation for Crater Sponsorship: and CW5R Wayne Burton provided CW5 Nicole Woodyard and the president a sponsorship letter for dissemination by the March meeting. The draft solicitation letter is signed for action and solicitation.

b. Feed the Homeless in Petersburg support. CW5R Karen Ortiz is working with Mr. Garrett Gibson to schedule dates for providing food at the Homeless Shelter in Petersburg, Virginia. CW5R Karen Ortiz, CW5R Wayne Burton and his wife Amy will supply the meal Wednesday 13 March, and Karen also will work the next Wednesday 20 December feeding. The plan is, and CW5R Karen Ortiz made a motion to spend up to \$100 for one or more meals at the shelter, to be cooked by individuals and individual volunteers associated with the Crater Chapter. It is noted that the Crater Chapter will not be responsible to ensure food preparation is in accordance with federal and local laws, that the individuals assume this responsibility. Vickie Vachon seconded motion, which unanimously passed. The Shelter is operated near the Trinity Methodist Church, on 210 Sycamore Street, near Church's Chicken. Feeding times are 1800-1930 (6-7:30PM). Volunteers should arrive at 1730 (5:30pm), prepare meals, serve it and clean up completion is expected at 2000 hours (8pm).

c. Our Vice President CW4 Alex Blain has expedited orders to Fort Knox, to be a branch manager. He arrives there 15 March 19. He will continue as a Crater member by phone. Official nomination for replacement was received.

d. CW5R Wayne Burton nominated CW4 Francis Pattin for Vice President. Notification to members has occurred. Ballots will be emailed 7 March for concurrence or write in candidate. Results will be announced 3 April 2019. CW5 Maria Martinez will swear in the new Vice President at the meeting. .

e. CW4R Charlie Mills gained permission from President and quorum to attain a bank debit card for CW3 Karen Algernon-Wallace, our Memorabilia Committee lead. Valid parameters exist in the current Bylaws, and this is only an administrative tool to action them. Standard procedures and checklist, for an audit trail to the President and Treasurer will be compiled for continuity books.

f. The following members are being presented the Presidents Volunteer Service award:
CW5 Nicole Woodyard, CW4 Adrianna Aldape, CW4 Francis Pattin

9. The next meeting will be held on Wednesday, 3 April 2019 at Suite E, Bldg. 10000, near Carver Avenue and Sisisky Blvd (the Hut) at 1700, gather for social and the meeting will begin at 1730 hours.

10. Motion to adjourn was made by CW4 Francis Patton, and was seconded by CW5R Karen Ortiz at 1845. Motion passed.

Wayne Burton

Crater Chapter Secretary

Dan Y. Howison

Crater Chapter President

6 March 2019 Quorum

CW4 Dan Howison
 CW5R Wayne Burton
 CW5 Travis Elliott
 CW4R Charlie Mills
 CW5R Vickie Vachon

%CW4 Alex Blain
 %CW3 Kevin Cutchins
 CW3 Dan Bish
 CW5R Karen Ortiz
 CW5 James Williams

SFC WOC) Tyrone Lander
 CW4 Clinton Coonce
 CW5 Maria Martinez
 CW4 Damian Chin
 CPT Jaron Janson

* USAWOA member; not
 Crater Chapter member
 # membership unknown
 VISITOR
 %Telephone Call in

ADDENDUM: Crater Chapter Proxies Held

| Name | Expires | Proxy given to: |
|---------------------------|---------|--------------------|
| CW5R Frank Meeks | Jul 19 | CW5R Vickie Vachon |
| CW5 Roberto Figueroa | Jan 20 | CW5R Vickie Vachon |
| CW4R Luis Martinez | Jan 20 | CWR5 Vickie Vachon |
| CW5R Karen Ortiz | Jan 20 | CW5R Vickie Vachon |
| CW5 Guy Hunter | Mar 20 | CW5R Vickie Vachon |
| CW5R Vickie Vachon | Jul 19 | President or VP |
| CW4R Richard Jefferson | Mar 20 | VP |
| CW3 Joshua Martin | Mar 20 | President or VP |
| CW4 Robert D. Johnson | Jul 19 | President or VP |
| CW4 Wayne Melesky | Nov 19 | Presiding Officer |
| CW3R William King | Mar 20 | Presiding Officer |
| COLR David Buck | Mar 20 | Presiding Officer |
| CW4R Allan E Rickard | Mar 20 | Presiding Officer |
| CW5R Wayne Estes | Mar 20 | Presiding Officer |
| CW4R Donna Zampi | Oct 19 | President |
| CW5R Sam Galloway | Nov 19 | President |
| CW4 Adriana Aldape | Mar 20 | Open |
| CW4 Alex Blain | Mar 20 | Open |
| CW4 Clenora "Jenn" Walker | Mar 20 | Open |
| CW4 Ted Vanzant | Mar 19 | Open |
| CW5 James Williams | Mar 20 | Open |
| CW5 Jose Agosto | Mar 20 | Open |
| CW5 Robert Gowin | Mar 20 | Open |
| CW5R Alvin Taswell | Aug 19 | Open |
| CW5R Wayne Burton | Jan 20 | Open |
| CW4 Dan Howison | Mar 20 | Open |
| CW5 Nicole Woodyard | Feb 20 | Open |
| CW4R Hope Bean | Jan 20 | CW4R Amy Jones |
| CW4R Chester Morris | Jan 20 | Chapter President |
| CW4R Monty Meston | Jan 20 | CW5R Wayne Burton |
| CW4R Amy Jones | Aug 19 | CW5R Wayne Burton |
| CW4R Percy Alexander | Jan 20 | CW5R Wayne Burton |
| CW3 Dan Peoples | Mar 20 | CW5R Wayne Burton |
| CW5 Travis Elliott | Jan 20 | CW5R Wayne Burton |
| CW5R Bob Gates | Jan 20 | CW5R Wayne Burton |
| CW4 Francis Pattin | Jan 20 | CW5R Wayne Burton |
| CW4R Charles L. Mills | Mar 20 | CW5R Wayne Burton |
| CW4 Ted Vanzant | Mar 20 | CW5R Wayne Burton |
| CW3 Ryan Harman | Jan 20 | CW4 Dan Howison |

Proxies used:

Bronze Level - Eagle Rising Recipients:

CW5R Wayne Burton CW4 Dan Howison
 CW4 Adriana Aldape CW4 Ted Vanzant
 CW4 Francis Pattin CW4R Charlie Mills
 CW2 Kevin Pick CW5 Nicole Woodyard USAWOA

Silver Level - Eagle Rising Recipients

CW4R Amy Jones CW5 James Williams
 CW5 Nicole Woodyard USAOWA

Gold Level - Eagle Rising Recipients

CW5R Vickie Vachon CW5R Wayne Burton
 CW5 Travis Elliott
 CW5 Guy Hunter CW5R Karen Ortiz

Crater Chapter Standing Orders:

- Chapter President is authorized discretion to fund administrative purchases of up to \$500, provided the budget contains funding. Such expenditures will be reviewed in the next Treasures Report minutes.
Will be removed when it's in the approved by laws
- Two Scholarships are funded annually. One to a dependent of a Crater Member present in the local area and one open to student attending college in local area from the tri-cities area or other member dependent. All funds in the Chapter Savings are for Scholarships. Deviation from two scholarships or amount change in any year are actioned with a quorum motion and voting. Application guidelines are published in the entry form available on the Chapter website.
- Chapter Memorabilia Chair is authorized to fund replenishment of existing memorabilia lines from sales proceeds up to \$999.00 limit.
Will be removed when it's in the approved by laws
- Chapter Treasure is bonded and signs all checks for Chapter expenditures; with actions reported in following Treasurer's reports.
Will be removed when it's in the approved by laws
- Chapter sends a representative to the AAM each year if funding is available. Raised and obligated annually NLT July permitting best scheduling and bargain travel costs.
- Crater Chapter supports the following community events as Old Business:

- Rebuilding Tri-Cities/Habitat-for Humanity* suspended

- Thanksgiving Baskets
- Wreaths Across America
- Holiday Helper

Chapter BOD – Committee Structure

President+: CW4 Dan Howison dan.y.howison@mail.mil

Vice President+: CW4 Alex Blain alex.blain@mail.mil

Vice President for Army Reserve/NG Affairs – CW5 James Williams

Vice President for Retired Affairs – OPEN

@Membership – Filled by VP, VP-RA, VP RS A,

Memorabilia - CW3 Karen Algernon-Wallace karen.a.algernonwallace@mail.mil

*Rebuilding Tri-Cities – suspended

@Nominations/Elections Committee – CW5R Wayne Burton & CW5R Vickie Vachon

*Volunteer hour Monitor - CW5 Vickie Vachon (pokeandprod@aol.com)

*Holiday helper – CW5R Vickie Vachon

*Web-Master – CW3 James McCracken james.mccracken13@mail.mil

*Boy Scouts Of America (+ Cub Scouts) CW4R Charlie Mills

*JROTC High School Support – CW5 Nicole Woodyard + CW4 Jenn Walker

*McGuire VA Support – CW5R Karen Ortiz

*Crater 100th Committee CW5 Nicole Woodyard

*Resolutions/ Parliamentarian - CW5R Wayne Burton

*Chaplain – OPEN

Treasurer # – CW4R Charles Mills (charlieandada@gmail.com)

Secretary# – CW5R Wayne Burton (waynebrv@yahoo.com; marion.w.burton.civ@mail.mil)

*Special Committee + elected office # appointed office @ Committee IAW Bylaws

Note: All Elected/Appointed Officers and Committee leads will serve on Crater BOD.

All committee members & appointments are installed and removed at discretion of the Chapter President IAW current Chapter Bylaws

Presidents' Report – Verbal report at meeting.

Vice Presidents' Report

Vice President NOTES:

CW3 Alex Blain– Chapter Vice President, CW5 James Williams VP – Reserve/NG Affairs, and VACANT VP- Retired Affairs

VP Report - Roster

| | |
|-------|-----|
| ADW | 50 |
| RET | 67 |
| ARW | 4 |
| NGW | 9 |
| ASC | 1 |
| Life | 71 |
| Total | 134 |

VOLUNTEER HOURS

Volunteer hours as they stand in the following spreadsheet:

As of 1536 1 April 2019

Members - 1473.5

Guest 47.5

Volunteer Hours (Need ages of volunteers always if younger than 18)

Also need following volunteer hours: None

Boy Scouts of America REPORT

I have not been able to get the online BSA Adult Leader Training that I need, their site is down, and hopefully they will get it fixed soon.
Once I complete the training then I will then be able to get the background check and only then be able to personally get involve with the troop.

I did attend the BSA Committee meeting, and I will brief our membership at our next meeting.
CW4R Charlie Mills

Petersburg -Feeding the homeless. CW5R Karen Ortiz, CW5R Wayne Burton and Amy Burton conducted a Trinity Methodist Church recon on Monday 11 March, and also bought spaghetti ingredients at Sams. Amy prepared baked spaghetti for Wednesday 13 March in an effort to reduce preparation times before the serving time (and clean up afterwards). Everything went perfect to the plan. The Church feeding program on Sycamore had a large turn-out of 24 (heard about spaghetti menu?) and there ultimately was no spaghetti left over.

On Wednesday, 20 March, CW5R Karen Ortriz prepared a meal of Chicken, rice, bread with ingredients from Sams. CW5R Wayne Burton and Amy Burton helped served. The Church feeding program on Sycamore had a large turn-out of 32 (toward end of month) and there ultimately was nothing left over.

On Friday, 29 March, CW5R Wayne Burton and Amy Burton prepared a meal of hotdogs, Amy's Special Chile and chips. The Church feeding program on Sycamore had a large turn-out of 32 (end of month) and the hot dogs filled them up!

Crater 2019-2020 Calendar Events

- 3 Apr Chapter Meeting – HUT
- Close Scholarship acceptance (1 April 2019)
- Swear in new VP
- Approve bylaws
- Audit
- 1 May Warrant Officer Meet & Greet –Pavilion
- announce scholarship winners
- 18 May VA BINGO 1300-1600
- 1 June VA BINGO 1300-1600
- 5 Jun Chapter Meeting - HUT
- 10 Jul Chapter Meeting – HUT
- Audit
- 7 Aug Chapter Meeting - HUT
- Accept Nominations - approve Ballot
- 4 Sep Warrant Officer Meet & Greet - HUT TIME -TBD
- Final date to approve Ballot
- Rebuilding TriCities standing order decision
- 2 Oct Chapter Meeting – HUT
- TBD Oct 2019 47th AMM Fort Campbell, KY – Details to follow
- Habitat for Humanity
- McGuire Veterans Hospital Visit Planning li
- Present post with donation for Thanksgiving
- Audit
- 6 Nov Chapter Meeting – HUT
- Holiday Helper donation & planning list
- Wreaths Across America planning list
- Election Vote
- 4 Dec Chapter Meeting - HUT
- Announce election results
- Holiday Helper execution
- Visit McGuire Veterans Hospital
- Wreaths Across America
- Audit
- 8 Jan 2020- Swear in elected new officers
- 5 Feb 2020 – Crater paperwork needs filled out and submitted for Private Organization Revalidation

NOTE: Revalidation is at least a 6 month process, therefore POA revalidation efforts must begin in February 2020, to meet Oct deadline. Crater Chapter POA revision will be as the Crater Silver Chapter, USAWOA

Items in yellow require clarity by quorum and Chapter Leadership

Crater Meeting Call in Number

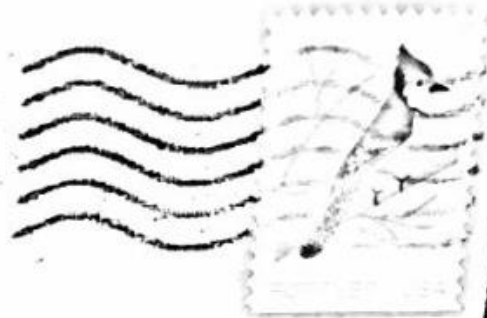
641-715-3580

Access Code: 501219

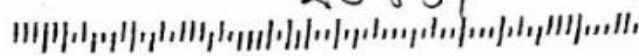
Calling in to the Crater Meeting is like being here in person. If you are a member, YOU may participate, open motions, offer seconds, discuss and vote. We all are busy, and the Crater Chapter steps up to the 21st Century with live telephonic meeting!

Boy Scouts Say "Thanks"

Ellis for Pack & Troop 912
25411 Grant Ave RICHMOND VA 230
N. Dinwiddie VA
23803



Warrant Ofc Association
c/o Dan Harrison, President
4700 Ridgecrest Lane
Colonial Heights, VA
23834



Dan,
On behalf of Pack and Troop 912,
I'd like to thank the Warrant Officers
Association for your generous gift
of \$200.00. It's greatly
appreciated and will be put to good
use.

We hope to see you again soon,

Sincerely, Samantha Ellis
Troop 912 Committee Secretary



REPLY TO
ATTENTION OF:

DEPARTMENT OF THE ARMY
UNITED STATES ARMY LOGISTICS UNIVERSITY
D COMPANY, 71st TRANSPORTATION BATTALION
2401 QUARTERS ROAD
FORT LEE, VIRGINIA 23801-1705

ATSZ-QM

01 April 2019

MEMORANDUM FOR RECORD

SUBJECT: Warrant Officer memorabilia status

1. Cash Status:

| | |
|-----------------|-------|
| Beginning Cash: | \$100 |
| Items Sold: | \$135 |
| Bank deposit: | \$0 |

Total Cash on hand \$235

2. Purchased:

| | |
|----------------------------------|-----------------|
| Promotional Considerations - | \$596.02 |
| Freedom of Speech LLC Printing - | <u>\$300.00</u> |
| Total - | \$896.52 |

3. Point of contact for this memorandum is the undersigned at 804-765-0959.

ALGERNONWALLACE.K
AREN.ALTHE.12421699
44

Digitally signed by
ALGERNONWALLACE.KAREN.ALT
HE.1242169944
Date: 2019.04.01 11:08:28 -04'00'

KAREN ALGERNON-WALLACE
CW3, QM
Memorabilia POC

USAWOA CRATER CHAPTER
Treasurer's Reports
1 March – 31 March 2019

Checking Account Fort Lee Federal Credit Union- Balance previous month \$ 4,428.80

INCOME:

| | | |
|----------------------------|------------------|--------------------|
| National | \$ 11.63 | |
| Memorabilia | \$372.00 | |
| Donation | \$ <u>50.00</u> | |
| <u>Income Total</u> | \$ 433.63 | + \$ 433.63 |

Expenses:

| | | |
|-----------------------------------|------------------|--------------------|
| Operational Expenses | | |
| Meals | \$ 59.85 | |
| Memorabilia | \$ <u>896.52</u> | |
| <u>Expenditures Total:</u> | \$ 956.37 | - \$ 956.37 |
| <u>Total Revenue</u> | | \$ 3,906.06 |

Savings Account Fort Lee Federal Credit Union - Balance previous month \$4,056.68

Income:

 Interest \$ 00.00
 Deposit \$ 00.00

Saving Account Balance: \$4,056.68

Checking & Savings Account COMBINED TOTAL: \$ 7,963.29

Pledged 2019

| | PLEDGED | PAID |
|------------------------|-------------------|------------------|
| Mail Box: | \$ 62.00 | |
| Liability Insurance: | \$ 268.00 | \$ 268.00 |
| Bond: | \$ 114.82 | \$ 114.82 |
| Scholarship Member: | \$1,000.00 | 0.00 |
| Scholarship Community: | \$1,000.00 | 0.00 |
| Thanksgiving Donation: | \$ 250.00 | |
| Christmas Donation: | \$ 250.00 | |
| AMM: | \$ 3,000.00 | |
| Re-Building Tri-City: | \$ 200.00 | 00.00 |
| Scouts – BSA: | \$ 200.00 | |
| Veterans Home: | \$ 300.00 | |
| TOTAL | \$6,674.82 | \$ 382.82 |

Pledged Donation for 2019 \$6,674.82 Spent \$382.82 Remaining Obligation \$ 4,292.00

Charles L. Mills
CW4(R), OD
Crater Chapter Treasurer

Dan Y. Howison
CW4, OD
Crater Chapter President

Bottom Line: CPT Jaron Janson gave an awesome presentation.

Quorum members were very tuned in to this topic, and the interaction was awesome. CPT Janson is a Jag lawyer, who has specialized Tax training, and he had command of the topic, and was also very personable. A gentleman, Walter Stith, has served soldiers and retirees for 26 years at the Fort Lee Tax Office, and since 2014, has amassed over 100 successful cases where VA disability retirees have submitted less on their taxes, and IRS rebuttal address' are with a perfect record of no negative pushback and IRS audits. Bottom line is come armed with DD214, VA percentage letter, 1099R, W2s and other forms, and work with the tax office. The current year can be fixed to lower tax, and 3 previous years may be amended. Captain Janson, works with the Charlottesville, VA Headquarters. The Strickland decision that permits concurrent receipt of 1099R Retirement, and VA disability simultaneously is standing law. Further, when properly executed, box 1 Form 1040 earnings is reduced by VA disability percentage to a new figure in line 2. While survey result show that especially within the Warrant Officer Community line 2 earnings are already reduced on the pay 1099R, there are cases on new VA percentages where the Tax office needs to work magic. Each state works different on this topic from IRS federal submission. Come to the tax office for details. Specifically, he addressed the Virginia for 762-S rebate process and form.

He also address a new Spouse Residency Act which permits the spouse to claim the same state for taxes as the serving soldier.

IRS Publication 525 https://www.irs.gov/publications/p525#en_US_2018_publink1000229318

Disability Pensions

If you retired on disability, you must include in income any disability pension you receive under a plan that is paid for by your employer. You must report your taxable disability payments as wages on line 1 of Form 1040 until you reach minimum retirement age. Minimum retirement age generally is the age at which you can first receive a pension or annuity if you aren't disabled.



You may be entitled to a tax credit if you were permanently and totally disabled when you retired. For information on this credit, see Pub. 524.

Beginning on the day after you reach minimum retirement age, payments you receive are taxable as a pension or annuity. Report the payments on lines 4a and 4b of Form 1040. For more information on pensions and annuities, see Pub. 575.

Terrorist attacks.

Don't include in your income disability payments you receive for injuries incurred as a direct result of terrorist attacks directed against the United States (or its allies), whether outside or within the United States. However, you must include in your income any amounts that you received that you would have received in retirement had you not become disabled as a result of a terrorist attack.



Contact the company or agency making these payments if it incorrectly reports your payments as taxable income to the IRS on Form W-2, or on Form 1099-R, to request that it re-issue the form to report some or all of these payments as nontaxable income in box 12 (under code J) on Form W-2 or in box 1 but not in box 2a on Form 1099-R. If income taxes are being incorrectly withheld from these payments, you may also submit Form W-4 to the company or agency to stop the withholding of income taxes from payments reported on Form W-2 or you may submit Form W-4P to stop the withholding of income taxes from payments reported on Form 1099-R.

Disability payments you receive for injuries not incurred as a direct result of a terrorist attack or for illnesses or diseases not resulting from an injury incurred as a direct result of a terrorist attack can't be excluded from your income under this provision but may be excludable for other reasons. See Pub. 907.

Retirement and profit-sharing plans.

If you receive payments from a retirement or profit-sharing plan that doesn't provide for disability retirement, don't treat the payments as a disability pension. The payments must be reported as a pension or annuity.

Accrued leave payment.

If you retire on disability, any lump-sum payment you receive for accrued annual leave is a salary payment. The payment isn't a disability payment. Include it in your income in the tax year you receive it.

Military and Government Disability Pensions

Certain military and government disability pensions aren't taxable.

Service-connected disability.

You may be able to exclude from income amounts you receive as a pension, annuity, or similar allowance for personal injury or sickness resulting from active service in one of the following government services.

The armed forces of any country.

The National Oceanic and Atmospheric Administration.

The Public Health Service.

The Foreign Service.

Conditions for exclusion.

Don't include the disability payments in your income if any of the following conditions apply.

You were entitled to receive a disability payment before September 25, 1975.

You were a member of a listed government service or its reserve component, or were under a binding written commitment to become a member, on September 24, 1975.

You receive the disability payments for a combat-related injury. This is a personal injury or sickness that:

Results directly from armed conflict;

Takes place while you're engaged in extra-hazardous service;

Takes place under conditions simulating war, including training exercises such as maneuvers; or

Is caused by an instrumentality of war.

You would be entitled to receive disability compensation from the VA if you filed an application for it. Your exclusion under this condition is equal to the amount you would be entitled to receive from the VA.

Pension based on years of service.

If you receive a disability pension based on years of service, in most cases you must include it in your income. However, if the pension qualifies for the exclusion for a service-connected disability (discussed earlier), don't include in income the part of your pension that you would have received if the pension had been based on a percentage of disability. You must include the rest of your pension in your income.

Retroactive VA determination.

If you retire from the U.S. Armed Forces based on years of service and are later given a retroactive service-connected disability rating by the VA, your retirement pay for the retroactive period is excluded from income up to the amount of VA disability benefits you would have been entitled to receive. You can claim a refund of any tax paid on the excludable amount (subject to the statute of limitations) by filing an amended return on Form 1040X for each previous year during the retroactive period. You must include with each Form 1040X a copy of the official VA determination letter granting the retroactive benefit. The letter must show the amount withheld and the effective date of the benefit.

If you receive a lump-sum disability severance payment and are later awarded VA disability benefits, exclude 100% of the severance benefit from your income. However, you must include in your income any lump-sum readjustment or other non-disability severance payment you received on release from active duty, even if you're later given a retroactive disability rating by the VA.

Special statute of limitations.

In most cases, under the statute of limitations a claim for credit or refund must be filed within 3 years from the time a return was filed. However, if you receive a retroactive service-connected disability rating determination, the statute of limitations is extended by a 1-year period beginning on the date of the determination. This 1-year extended period applies to claims for credit or refund filed after June 17, 2008, and doesn't apply to any tax year that began more than 5 years before the date of the determination.

Example 19.

You retired in 2012 and receive a pension based on your years of service. On August 3, 2018, you receive a determination of service-connected disability retroactive to 2012. Generally, you could claim a refund for the taxes paid on your pension for 2015, 2016, and 2017. However, under the special limitation period, you can also file a claim for 2014 as long as you file the claim by August 3, 2019. You can't file a claim for 2012 and 2013 because those tax years began more than 5 years before the determination.

Terrorist attack or military action.

Don't include in your income disability payments you receive for injuries resulting directly from a terrorist or military action. However, you must include in your income any amounts that you received that you would have received in retirement had you not become disabled as a result of a terrorist or military action. Disability payments you receive for injuries not incurred as a direct result of a terrorist or military action or for illnesses or diseases not resulting from an injury incurred as a direct result of a terrorist or military action may be excludable from income for other reasons. See Pub. 907.

A terrorist action is one that is directed against the United States or any of its allies (including a multinational force in which the United States is participating). A military action is one that involves the Armed Forces of the United States and is a result of actual or threatened violence or aggression against the United States or any of its allies, but doesn't include training exercises.

CPT Jaron R. Janson

Tax Center OIC

Client Services Attorney

701 27th Street, Fort Lee, VA 23801

804-765-1500

jaron.r.janson2.mil@mail.mil



Subject: REFUNDS from Military Retirement taxed by the IRS

Classification: UNCLASSIFIED

Caveats: FOUO

Ladies/Gents here is the deal, if you know anyone that are retired and receiving disability; your Retirement check should only be taxed at a rate minus your disability %. In other words, if you are 80% disable rating from the VA, your Retirement pay should only be taxed 20%. You have to file 1040X for each year separate, you have to send by mail, (no e-file) and you will need your DD214 and disability award letter.

1. Talk to your tax advisor: here is the basic info also see pages 15 and 17 of IRS Publication 525.
2. You can only file current year, plus 3 years back (Retro back to 2008 [2014])
3. Retroactive VA disability determination

If you retire from the Army based years of service and are later given a retroactive service-connected disability rating by the VA, your retirement pay is excluded from income up to the amount of the VA disability benefits you would have been entitle to receive. You can claim a refund on any taxes paid on the excludable amount by filling an amended return on Form 1040x for each previous year during the retroactive period (subject to statute of limitations).

You may exclude 100% of any severance benefit from you income if you receive a lump-sum disability severance payment and are later awarded VA disability benefits. However, any lump-sum readjustment or other non-disability severance payment you receive upon your release form active duty must be included in your income even if you are later given a retroactive disability rating by the VA.

Agenda

April 3d, 2019 meeting

1. Count of members to ensure a forum/forum established () ID Proxies ()
2. Call meeting to order at _____
3. Pledge
4. Welcome guest and new members

* ask Election Committee for results. Committee will state that the results are 100% of all responses were for the VP candidate, and that additionally with PROXY votes, the results are that we can swear in CW4 Pattin as VP.

5. Minutes passed out and read, any discussion, motion to accept subject to edit

Motion made by _____

Seconded By _____

6. Treasures Report read and any discussion, motion to accept subject to audit

Motion made by _____

Seconded By _____

7. Committee Reports

- a. [Vice President Report](#) CW4 Alex Blain – CW5 James Williams- CW5R Jack Van Zanten
- b. [Memorabilia](#) – CW3 Karen Algernon-Wallace.
- d. [Volunteer Hours](#). CW5R Vickie Vachon.
- e. [Holiday Helper](#) CW5R Vickie Vachon.
- f. [Boy Scouts](#) CW4R Charlie Mills
- g. [Solicitation](#) – CW5 Nicole Woodyard
- i. [JROTC](#) – CW5 Nicole Woodyard.

9. Old Business

McGuire support – CW5R Ortiz

Petersburg Feed the Homeless support – CW5R Ortiz

What's in it for me" membership process – CW4 Destria Gladney –*action*

Committee of CW5R Wayne Burton, CW5R Vickie Vachon, and CW4R Charlie Mills to revise Bylaws–*action Report Due NLT 1 April 19*

CW5 Nicole Woodyard, and CW5R Wayne Burton have written memorandum, for 2019 local vendor support, with Chapter mission statement, and intent to support community for President's signature, NLT March 2019 –*action / results*

Vice President Vote results

Boy Scouts

10. New Business –

11. Alibi's

12. Next Meeting - Warrant Officer Meet and Greet, at the Pavilion 1130-1300 Social

13. Adjourn meeting at (time) _____

Motion made by _____

Seconded by _____

