

The Signature

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Service members supporting Enduring Freedom get tax break

By Gerry J. Gilmore, American Forces Press Service

WASHINGTON — U.S. troops serving in Afghanistan as part of Operation Enduring Freedom will pay little or no federal tax this year thanks to an executive order President Bush signed Dec. 14.

The order, effective Sept. 19, declares that the country of Afghanistan and the airspace above it is a combat zone. It makes service members involved in combat operations in or above Afghanistan eligible for certain tax benefits.

DoD will also certify the eligibility of certain troops outside of Afghanistan to receive these tax benefits. To be eligible, these troops must be directly supporting operations in Afghanistan and must be receiving imminent danger pay or hostile fire pay for reasons related to the Afghanistan operation.

According to Internal Revenue Code, different degrees of tax relief exist under the combat zone tax benefits: For enlisted members and warrant officers, all compensation for active service earned in a combat zone is tax-free.

This includes regular basic pay. Special pay, such as re-enlistment bonuses, is also tax free if the service member re-enlists in a combat zone. For commissioned officers, the monthly tax exclusion is capped at the highest enlisted pay, plus any hostile fire or imminent danger pay received.

Therefore, for 2001, the most an officer can earn tax-free each month is \$5,043 (\$4,893, the highest monthly enlisted pay, \$150 hostile fire or imminent danger pay).

The tax exclusion applies only to compensation for active service in the armed forces. Civilians are not eligible. Troops serving in a combat zone are also allowed extra time to file tax returns and to attend to other tax matters.

The deadline for taking actions with the Internal Revenue Service is therefore extended for at least 180 days after: The last day the taxpayer is in a combat zone (or the last day the area qualifies as a combat zone). - The last day of any continuous qualified hospitalization for injury from service in the combat zone.

The tax deadline extension also applies to certain civilians serving in a combat zone, such as Red Cross workers, accredited correspondents, and other civilians acting under the direction of the U.S. armed forces in support of those forces.

Under the Internal Revenue Code, survivors of service members killed or declared missing in a designated combat zone may receive certain benefits: - Special filing status if deceased spouse was in a missing status as a result of service in a combat zone. - Forgiveness of income taxes of members of the armed forces who die in a combat zone or by reason of combat zone-incurred wounds. - Reduction in estate taxes for members of the armed forces who die in a combat zone or by reason of combat zone incurred wounds. - Survivors may file a joint return if a spouse is in missing status as a result of service in a combat zone.

Most states follow the federal lead, but service members should check with unit tax or legal advisers to be sure. Presidents have previously designated combat zones during the Korean and Vietnam Wars, the Persian Gulf War and military operations in Kosovo.

S. Antonio celebrates holidays with NLSO



NLSO recently hosted a Christmas party for 30 children from the Istituto S. Antonio orphanage. The children celebrated Christmas with gifts and goodies courtesy of NLSO, SJA, TSO and AFN.

FFSC spreads holiday cheer to St. Vincent



Recently, the Fleet and Family Support Center hosted a lunch in the name of St. Vincent's orphanage. St. Vincent in Grammichelle is the third community project the FFSC has done this year, according to Mary Jane Suarez, the host of this year's Christmas party.

Naval Safety Center celebrates 50 years of service

By Naval Safety Center Public Affairs

NORFOLK, Va. (NNS) — The Naval Safety Center (NSC) is celebrating its first half-century of doing business this year. For the past 50 years, NSC has been an essential part of naval readiness. Headquartered at Naval Station Norfolk, NSC provides support to more than 4,200 commands and detachments worldwide.

It maintains a computerized repository for reports on injuries, occupational illnesses and property damage. It is the Navy and Marine Corps' "one-stop safety shop" that gathers information from the fleet, then analyzes and interprets data to help military and civilians develop programs on safety awareness and prevention.

NSC's safety management responsibility includes ensuring every Sailor and Marine receives training on operational risk management. The staff conducts worldwide mishap investigations, oversight reviews, safety surveys and seminars, and provides liaison support with international military, governmental and industrial safety boards, committees and councils. NSC is instrumental in developing hazard awareness media such as safety posters, magazines and presentations. In 1999, NSC inaugurated its Web site <http://www.safetycenter.navy.mil>. The site includes checklists, presentations, resource pages, instructions, common discrepancies found and general safety information. The more than 200 military and civilian workers at NSC have seen their efforts in reducing mishaps pay off. Through such programs as angled

decks, the Naval Aviation Maintenance Program, Readiness Air Group concept, Naval Air Training and Operating Procedures Standardization program, squadron safety program, system safety designed aircraft, aircrew training, and operational risk management, the number of Navy and Marine aircraft destroyed dropped from 776 in 1954 to 15 in 2001 — the safest year in history. Off-duty motor vehicle and shore/recreation mishap rates also dropped to all-time lows.

Established Dec. 1, 1951 as the Naval Aviation Safety Activity, the command had 11 officers, four civilians and 13 enlisted personnel. They collected, evaluated and published information about aviation safety. They also advised the Chief of Naval Operations and the commandant of the Marine Corps on all phases of the aviation safety effort.

In 1953, the assistant Secretary of the Navy for air and the deputy CNO for air both acted to increase emphasis on aviation safety. The Naval Aviation Safety Activity was made a division in the Secretary of the Navy's organization, and its staff was expanded to 27 people. The staff grew to 56 people a year later, then to 88 in 1953, when its name was changed to Naval Aviation Safety Center (NASC). The officer-in-charge was replaced with a director.

By 1956, NASC had seven departments, including literature, crash investigation, maintenance and material, records and statistics, aeromedical and analysis and research. In 1957, the director's billet was filled for the first time with a flag officer. The following year, the director's title became commander.

The Signature Online

Italian phrase of the week...

"Ti auguro
un buon
Natale e un
felice anno
nuovo"

(I wish you a Merry Christmas and a happy New Year)

