



# NEWS AND VIEWS



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December 2017

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## Presidents Message

December 2017

As we close out another year we have a lot to think about. We ended the year with fire recovery.

This follows a year of disasters around the country. We still have troops in conflicts around the world veterans are still facing the problems we have had for many years. As much as we would like to change things we can only work on a few of these issues at a time. We have lots of our members volunteering in a lot of places. We still have the coffee cart at the clinic every morning that they can set up. If we have heavy rain they are supposed to stay home. Our involvement in community programs is growing. We have been involved with the continuum of care in tracking the numbers of homeless and looking at ways to house them. We alas have members on the Veteran and Family Advisory Council at the clinic and the San Francisco VA. We are planning a town hall meeting with the VA in May. We are still working on what subjects we will stress and who will be here to address us. We are also concerned about the use of the Santa Rosa veterans building. We have been working to get more input into the outside and inside appearance of the building. We are also currently in constant communication with the county asking to be kept in the conversations about the use of the building as well as the parking lot. As we get older we need to ensure that

the building is in good shape for the veterans that will take over and remember our service.

Our membership has been steady at about 286 for a few years. We have been losing members a little faster every year, but we keep adding a few. I have been hoping to reach 300 for a long time. We have been in the top 30 chapters for as long as I can remember. We do have some members that have not renewed their membership for a while. If you know some of them ask them to renew or come and see us.

We have just begun to look at what a recovery from our fires will take. There is a lot that is still unknown, such as how many of our members were affected and how many veterans need assistance. Along with all our members there are the AVVA members and the families of our members. Also, there were many the staff from the clinic that lost their homes. We are learning S can help you with a lot of your important papers. They have the records that you needed for filing your claim and can give you copies. There is a lot we can do working together. Remember that someone has already gone thru the process and they are willing to help.

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Santa Rosa, California

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If you would like to purchase an Business Card sized ad to put in our NEWSLETTER, Please call the chapter office. Phone number is: 707-526-4218

Contributors to the News and Views: Ken Holybee, Kate O'Hare-Palmer, Lou Nuñez, Thanks to all. Would like to see more articles next month. Support the chapter. I don't write articles, I just put it together. There are a lot of interesting stories out there, send them to Ken and he will forward them to me.

**NOTICE**

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## Wildfires and Casualty Losses

by Bill Burke

*Disclaimer: Bill is retired 15 year Senior Tax Advisor with H&R Block. This article contains general information and should not be considered individual tax advice. Every person's tax situation is different and any specific information should be discussed with a tax professional.*

As Northern California begins recovery after the horrific wildfires, I've been asked a few questions about taxes and insurance money received for rebuilding. This leads to disclaimer #2: Casualty Losses and your taxes is an extremely complex subject and I recommend getting professional help with doing the calculations correctly.

### **Question 1 – Is the money I receive from my insurance company taxable even if I didn't lose my house?**

To demonstrate how complex this stuff gets, here is the answer to that question straight from the IRS Publications. "If these insurance payments are more than the temporary increase in your living expenses, you must include the excess in your income. However, if the casualty occurs in a federally declared disaster area, none of the insurance payments are taxable." This is why your insurance adjuster asks questions about your average food bills each week and how often (and how much) do eat out each week? The insurance company is trying not to overpay you and keep you out of tax trouble. Similarly, if the insurance company overpays you for your temporary housing (even if it cost more) then you might have to record the difference as income. Fortunately the Northern California Wildfires are a federally declared national disaster area and none of it will be taxable.

### **Question 2 – I was in a Mandatory Evacuation area but I'm not going to file an insurance claim. Is that a good idea?**

Of course the decision is up to the individual. But... It is highly likely that if you live in this disaster area your insurance rates are going to go up no matter what. Insurance companies are going to need to re-

coup their losses somehow. As long as you kept your receipts for hotels, food, incidentals, gas, etc. while you were evacuated you can legally and ethically file a claim even if you didn't lose your house as long as you were in a mandatory evacuation area. Contact your insurance agent to get the process started. They will send out an adjuster to map your house and ask a boat load of questions. From that interview they will make a determination on how much (less your insurance deductible) to pay for your house cleanup and temporary expenses. It is not uncommon to receive \$10k and up to \$40k for the cleanup. Of course the longer you wait the harder it is for the adjuster to do his job.

### **Question 3 – I lost my house, can I claim the loss on my 2017 taxes?**

The answer to this one is a "Maybe". To try to keep this somewhat simple, the wildfires meet the criteria for a casualty loss. However first, figure your tax return without the casualty loss. If you don't have any owed taxes (or tax to get back) don't bother with the casualty loss – there is nothing to get. The next step is to figure out how big the loss is and see if we can get it on our tax return. Second, a couple of glitches. Any loss is only a reduction in income not taxes. You must have paid taxes to get them reduced by the loss. The casualty loss shows up on Schedule A where you itemize deductions. If you can't itemize (even with the casualty loss) you can't take the loss. If you have insurance you must file a claim and get as much reimbursement as your insurance policy allows. Don't sandbag the IRS by not filing an insurance claim. They will find out and big trouble will show up. Let's face it they already know if you have insurance on your house. Be sure to read the Insurance Recovery Definition below.

Here is a magic example, again straight from the IRS Publication:

**Continued page 4**

1	Adjusted basis of the entire property (Land, Building, Landscaping, etc.)	\$152,000
2	FMV of entire property before fire	\$175,000
3	FMV of entire property after fire	\$ 50,000
4	Decrease in FMV (line 2 – line 3)	\$125,000
5	Loss – smaller of line 1 or line 4	\$125,000
6	Subtract insurance recovery	\$ 95,000
7	Loss after reimbursement	\$ 30,000
8	Subtract \$100 deductible	\$ 100
9	Loss after \$100 rule	\$ 29,900
10	Subtract 10% of your AGI (\$70k for example) deductible	\$ 7,000
11	Casualty loss deduction	\$ 22,900

Now for the definitions:

Adjusted basis	What you paid for the property (the IRS calls this real property) plus any capital improvements you made since purchase. You do keep a list of all the improvements made (windows, roof, etc) over the years, don't you?
FMV- before	Fair market value of the entire property before the loss (Zillow, Redfin, Trulia, etc.)
FMV – after	Fair market value of the entire property after the loss. With a house and land this number is never zero. You'll probably need an official appraisal to get to this number as the land is always worth something.
Insurance recovery	This includes insurance recovery, FEMA payments, and most other recoveries (get help!). Not all reimbursements/grants are counted in the recovery calculation!
What about personal property (household furnishings)?	Between items 7 and 8 is where you add in your lost personal property. Bed, sofas, tables, chairs, etc.. The tax code requires that you do the line 1 through line 7 calculations for each and every item you lost. This where pictures of the house before the disaster is a necessity. The last person I helped with this stuff took between 40 and 60 hours to come up with the amounts.

Hopefully this helps a little bit. Again, if you are going to do a Casualty Loss get some help. Even if you don't have an insurance recovery yet, you are required to make an accurate estimate. If you ever get paid back more than you report you'll need to record the recovery amount as income on a future tax return. Since it is unlikely that you'll have all the information you need before the filing deadline, file the return without the casualty loss. Then, when you have all the info and are done you can file an amended return. You can do this within 3 years of the filing of the 2017 return.

That's about it for now.

## Veterans Day



Placing wreath at VN Womens Memorial. with Sandy Miller (Homeless Committee Ch.) Dr. Tom Berger (Veterans Health Initiative)



Ron Cannon & Kate O'Hare-Palmer in DC. One of Kates patients from 2nd Surgical Hospital.



Diane Carlson Evans, director of VN Women's foundation and me



Joan Furry, Linda Schwartz, Gen. Wilma Vaught( former (director of WIMSA) and me

The California Department of Veterans Affairs (CalVet) is proposing the following regulatory change to Title 12, Chapter 4 Section 501.2.

**STATE OF CALIFORNIA**  
**CALIFORNIA DEPARTMENT OF VETERANS**  
**AFFAIRS**  
**1227 O STREET, ROOM 105**  
**SACRAMENTO, CA 95814**

**TITLE 12. MILITARY AND VETERANS AFFAIRS**

**DIVISION 2. DEPARTMENT OF VETERANS AFFAIRS**

**CHAPTER 4. VETERANS HOME OF CALIFORNIA**

**SUBCHAPTER 1, SECTION 501.2 ELIGIBILITY DETERMINATION**

*Proposed Text*

Added text – Underline

Deleted text – Strikethrough

(a) Definitions

(1) “Aged” means a veteran who is 55 or older.

(2) “Disabled” means a veteran that is certified by the United States Department of Veterans Affairs (USDVA) as having a service-connected disability or is certified disabled by the California Department of Social Services.

(3) “Joint application” is an application by a veteran applicant and a spouse or domestic partner.

(4) “Joint admission” occurs when a veteran and spouse or domestic partner obtain joint residency at the same Veterans Home.

(5) “Joint residency” is when a veteran and a spouse or domestic partner live at the same Veterans Home.

(b) The Veterans Home shall determine an applicant's eligibility after a thorough review of all available military data (pursuant to Section 1012 of the Military and Veterans Code (MVC)), financial, medical, personal, and social information.

(c) The Veterans Home shall not admit applicants with a current history of behavioral patterns or traits which would be incompatible with a safe and secure community environment at the Veterans Home.

(d) To consider an applicant for admission, the Veterans

Home must have:

(1) The resources to provide for the applicant’s required level of care and specific needs within its existing services and resources as determined by a CalVet-led preadmission evaluation.

(2) A bed available that is not needed by a current member of the Veterans Home at the required level of care..

(3) (e) To be eligible for admission, applicants shall:

(1) Demonstrate proof of current bona fide California residency by presenting for verification one or more of the following: a current valid California Driver License; a current valid California Identification Card; a public utility statement with the name of the applicant and a California address dated within 90 days prior to the date of application; the applicant’s prior year California State Tax Return showing a California physical address; or other documentation that demonstrates California residency, as determined by the administrator.

(2) Qualify as aged or disabled as defined in CCR 501.2 (a)(1)(2).

(3) Have served active duty service in the Armed Forces of the United States of America as determined by the United States Department of Veterans Affairs (USDVA).

(4) Have been discharged from military service under conditions other than dishonorable.

(5) Be eligible for health care benefits, hospitalization, or domiciliary care in a veterans facility in accordance with the rules and regulations of the USDVA, and enrolled in the USDVA health care program.

(6) Obtain basic medical insurance policies and maintain them throughout their residency in accordance with the MVC 1033 and CCR 501 (e).

(7) (f) A veteran and nonveteran spouse or domestic partner may submit a joint application for joint admission to a Veterans Home.

(1) Nonveterans are not eligible for admission without a joint application with a veteran spouse or domestic partner with the exceptions of widows or widowers of Medal of Honor recipients and former prisoners of war. Eligible widows or widowers may not apply for joint admission with a nonveteran spouse or domestic partner.

(2) The nonveteran spouse or domestic partner shall meet all eligibility determination and admission criteria requirements that apply to veteran applicants with the exceptions of requirements related to military service or eligibility for veterans benefits.

**Article continued on Page 7**

## Preserving the past: 9 tips on obtaining missing military records (and awards) for you or a loved one

By: Kevin Lilley

Shelves of military records stand nearly 30 feet high at the National Archives in St. Louis.

(Lenin Hurtado/National Archives)

Of the 16 million Americans who served in World War II, it's expected that about a half-million will be alive at the end of 2017.

Many veterans of this and other conflicts will take with them stories of service that can't be replaced. Some will have earned commendations they mentioned only in passing, or ignored out of modesty, or locked away alongside painful memories.

Family members who want to learn more about their relative's service, even those in service themselves, may have limited knowledge when it comes to navigating an archive process that, with a bit of persistence, can provide more than just a few dates and places.

Military Times sought advice from the National Personnel Records Center, as well as in-house expert Doug Sterner, curator of the Military Times Hall of Valor, to provide some basic steps on the path to piecing together a personal history.

1. First thing's first. Veterans or next of kin seeking records can visit this National Archives website to learn the basics. Many requests can be filed electronically; be sure to have a Social Security number, service number, dates of service and other basic information at the ready. You can also get a printable version of Standard Form 180, Request Pertaining to Military Records. This form most likely will grant eventual access to all relevant information, provided it can be filled out as completely as possible. As Sterner pointed out, "With more than 60 million records at NPRC, even what one considers a unique name may not be unique."

2. What will I get? More than half of the 1.2 million military records requests received by NPRC involve separation documents: DD-214s or older equivalents. Because these documents are key to receiving various benefits, they are prioritized by the center: Officials said nearly 94 percent of these requests that didn't involve records destroyed or damaged in a 1973 fire (see below) were processed in less than 10 days. Other requests averaged about 24 days. If you're seeking more than the separation documents, be

sure to request specific records via the online submission process or SF-180. If you're after an entire Official Military Personnel File, make that request clear on the form.

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Each week, get insights on retirement benefits and issues

If your request takes longer than 10 days, you can request a status update online or via phone (314-801-0800). In their online guidance, NPRC officials say sending a follow-up request in less than 90 days "may cause further delays."

3. The "entire" file. If you're after materials such as clothing issuances, leave requests or similar documents, you may have to re-submit your request after receiving the OPMF in question. Under a policy outlined at Archives.gov, the NPRC provides "only copies of key documents and extracts of vital information, rather than a copy of every document in a personnel and/or medical file."

Requests since late 2009 have included an explanation of this policy, per the website.

4. Rush requests. NPRC tasks some of its staff exclusively with high-priority requests, such as veterans facing a medical emergency or family members seeking replacement awards prior to a funeral. Online submission portals and the SF-180 include sections where these requests can be explained fully; be sure to include such details if they apply.

(Veterans who lost critical separation documents as a result of recent hurricanes can also take advantage of this expedited process by including the word "Hurricane" in the comments section of their online request or under the "Purpose" field in Section II of their SF-180.)

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(Veterans who lost critical separation documents as a result of recent hurricanes can also take advantage of this expedited process

Continued on page 8





### VOLUNTEER OF THE YEAR ANGIE

**There are only a few days that Angie does not Volunteer at the Santa Rosa Veterans Clinic Coffee Cart. But on the days, that she's there she's amazing. She babies those Veterans, with great kindness, says good morning to everyone that comes to the clinic and serves Veterans their coffee. Same are so used to her kindness that, when they approach the Coffee Cart they just stand there waiting to be served by her. The day she is not at the Coffee Cart the Veterans ask for her "Where's Angie?" She really supports the Veterans and treats them as her family.**

**Thank you, Angie, for helping us at the Coffee Cart.**

**Lou**



(3) The veteran applicant and the nonveteran spouse or domestic partner applicant must have resided together and must have been married or have had a registered domestic partnership for at least one year prior to submitting a joint application to a Veterans Home.

(4) The veteran and spouse or domestic partner shall maintain joint residency at the same Veteran' Home when space is available and unless medically contraindicated. If one member of a couple is transferred to a different Veterans Home, the other member of the couple shall move to the same destination Veterans Home when space is available unless medically contraindicated.

(g) The Veterans Home may conduct a criminal background check of an applicant or member. The Veterans Homes shall not admit an applicant or allow for the continued residency of any member who has been convicted of a felony or a misdemeanor crime that indicates incompatibility with a safe and secure community environment or an applicant that is currently serving on parole or probation for a criminal conviction. . Examples of incompatibility include criminal convictions for elder abuse, assault, or theft or a conviction that requires registration as a sex of-

fender pursuant to Section 290 of the Penal Code, or the equivalent in another state or territory, or military or federal law; The Secretary or a designee may exempt applicants from this subsection on a case-by-case basis if the applicant can prove, to the satisfaction of the Secretary or designee, that admission of the applicant will not endanger residents, staff, visitors, or property, or otherwise harm the community environment or the licensure or certification of the Veterans Home. If, at any point during the application process, an applicant is found to be ineligible for admission in accordance with this subsection, the application shall be suspended and the applicant shall not be considered for admission unless and until an exemption is granted.

(h) Any applicants who do not meet eligibility requirements will not be considered for admission.

Note: Authority cited: Sections 79.3 and 1044, MVC: Sections 1012 and 1043, MVC.

## Obtaining Medals cont from page 6

by including the word “Hurricane” in the comments section of their online request or under the “Purpose” field in Section II of their SF-180.)

The Prisoner of War Medal, right, and the Asiatic-Pacific Campaign Medal, shown on the jacket of Bataan Death March survivor Ramon Regalado. The POW medal didn’t exist until 40 years after World War II ended, and not all veterans are aware they may merit the honor. (Eric Risberg/AP)

5. Old actions, new honors. Even service members who’ve retained complete military records from their time of discharge may be missing honors and awards they earned without realizing it. Sterner cited three examples of high-level honors that came after the recipients took off the uniform:

The Silver Star didn’t exist as a medal until 1932. Prior to 1932, distinguished service members received “Citation Stars” from their commanding general to denote their accomplishments. Those awards are upgradable to Silver Stars, but the service member had to request it. The same goes for next of kin.

Soldiers who earned the Combat Infantryman Badge or Combat Medic Badge during World War II are eligible for a Bronze Star Medal thanks to a directive from Gen. George C. Marshall ... in 1947. By that point, many troops covered by the directive had left service. Troops or next of kin can request issuance of the award and request their military records be updated.

The Prisoner of War Medal, established in 1985, targeted Vietnam War-era POWs but any service member who spent time in captivity back to World War I was retroactively eligible. Many World War II and Korean War POWs may not be aware of the change, and family members of deceased former POWs also may request the honor for their relative.

A preservation technician works to restore military personnel records damaged during a July 12, 1973, fire at the National Personnel Records Center. (National Archives via National Guard)

6. About that fire ... A July 12, 1973, blaze at the NPRC’s military personnel records building in St. Louis took out up to 18 million personnel files, including 80 percent of those belonging to soldiers discharged between Nov. 1, 1912, and Jan. 1, 1960, and 3 in 4 airmen discharged prior to Jan. 1, 1964, whose names came after James E. Hubbard in the alphabet.

Salvage efforts began immediately, both on site and via a bulletin that required government agencies to maintain any other records that might be used to reconstruct military personnel files. They continue to this day. About 3,000 requests for records affected by the fire are processed by the center each week, NPRC officials said.

Even if the file you’re seeking was lost entirely, that doesn’t mean at least some of the information it contained can’t be recovered, Sterner explained.

“While individual records were lost in that fire, the unit records — including histories, action and morning reports, and general orders for awards to individuals within that unit — are warehoused at the National Archives,” he said. “The caveat is that there is no index for these records ... one must generally know exactly what general orders or report they are looking for, or sift through thousands of pages of documents.”

These general orders are especially useful in assembling lists of award recipients. Sterner pointed to the work of Air Force Col. Albert Gleim, who, among other archival efforts he undertook after retiring from service, published an index of all Navy Cross recipients. Gleim died in 1997; his work, and that of many others, provided a foundation for the [Hall of Valor database](#).

[Making a memory: Inside the Veteran Medals Program](#)

A small team of Army civilians fills tens of thousands of requests per year for new and replacement medals.

By: Kevin Lilley



7. Medical confusion. NPRC officials said outpatient and inpatient medical records can be the most troublesome of the 1 million-plus annual requests they receive. If NPRC has the records, they can be obtained using the SF-180 or eVetRecs (online request) methods outlined above. But NPRC likely won’t have the records if inpatient treatment took place within the last three years (the records remain with the treatment facility), **Cont. on page 10**



# December 2017

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1 Christmas Dinner, serving @ 6 PM	2 Poker night—setup begins @ 4:30 PM
3	4	5	6	7 1941—Japanese attack Hawaii	8 1941—US declares war on Japan	9 Army Navy Football
10	11 US declares war on Germany & Italy	12 Board Meeting 1 PM Hanukkah begins @	13	14	15	16
17	18	19 No General Mtg in DEC.	20	21	22	23
24 Christmas EVE	25 Christmas Day	26 Food Distribution, contact John McGiveney	27	28	29	30
31 New Years Eve						

# January 2018

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1 New Years Day 2008 Logistics	2	3	4	5	6 poker set up @ 4:30
7	8 1967—Operation Cedar Falls begins	9 Board mtg 1 PM	10	11	12 National Board Mtg	13
						
14	15	16 General Mtg 6 pm Dinner 7 PM mtg starts	17 1991 Operation Desert Storm Begins	18	19	20
21 1903—birth of modern National Guard	22 1969—Operation Dewey Canyon Begins	23 Food Distribution, contact John McGiveney	24 UVC 7:00	25	26 State Council Mtg 1967—Cedar Falls Ends	27
						
28 State Council mtg Ends 1973 Vietnam Cease Fire Ends	29	30 1968—Tet offensive begins in South	31 1990—Operation Just Cause Ends			

or if outpatient treatment involves a veteran discharged from the mid-1990s through 2014. The proper record system will vary depending on when the treatment was obtained and what service was involved. NPRC aims to provide proper contacts, officials said; learn about the Department of Veterans Affairs Records Management Center, and get links to other record-request sites, [here](#).

8. Do I need my congressman? No, said the NPRC: Online submissions and standard forms make outside help unnecessary, especially for requests involving separation documents. Maybe, said Sterner: While you should include a request for unissued or lost medals along with your NPRC request, he said, "In the case of awards never received, it is best to work through a congressional office."

These offices generally have staffers who've become well-versed in the awards and records process. Successful requests can result in the lawmaker presenting the award(s) to veterans and/or family members in ceremonial fashion.

Forgotten valor: Database helps a Navy Cross recipient receive a fitting final honor

The daughter of this naval aviator ended up with her father's records about a year after her search began.

Congressional offices also may offer assistance when it comes to third-party requests, those involving distant relatives, or others that aren't as easily processed through NPRC's online portal. 9. Arlington honors. Full details on burial and inurnment eligibility at Arlington National Cemetery are available at the cemetery's [official website](#); they include eligibility for service members who received the Medal of Honor, a service cross, a Distinguished Service Medal or a Purple Heart. Separation documents (DD-214 or similar) nearly always reflect these awards and will serve as proof of eligibility. Requesting these documents are the first step, Sterner said, though more research may be required if the documents are not available or do not include relevant information that can be corroborated via other sources, such as general orders.

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Membership is open to US armed forces veterans who served on active duty (for other than training purposes) in the Republic of Vietnam between February 28, 1961 and May 7, 1975, or in any duty location between August 5, 1964, and May 7, 1975.

NAME\_\_\_\_\_

Ad-  
dress\_\_\_\_\_

CITY\_\_\_\_\_STATE.\_\_\_\_ZIP\_\_\_\_\_

PHONE\_\_\_\_\_E-MAIL\_\_\_\_\_

DATE OF BIRTH----- GENDER-- MALE \_\_\_ FEMALE \_\_\_ Year- \$20.00 3-years—\$50.00

Life - \$100.00 Signature:\_\_\_\_\_

Submit to: VVA Membership Chapter 223, PO Box 1583, Santa Rosa, CA 95402

**JOIN VVA OR AVVA**

**IF YOU ARE A VIETNAM-ERA VETERAN YOU ARE INVITED TO JOIN VVA OR JOIN AVVA AND SERVE YOUR VETERAN COMMUNITY**