



507 Tactical Fighter Group, Tinker AFB, OK  
February 1976

# THE THUNDERCHIEF



## First Shirt Diamond Implies True Grit Spirit

How do you make a first sergeant?

Most people would say, "easy". Take a large block of cement and put it where the head is supposed to be, grind up some steel-belted radial tires to form the body, let it lay in the heat and cold for three weeks, pour some ice water in his veins, put at least a pound of nails where the heart is supposed to be, then recite the Air Force training manual until it starts to move.

Next, sew on at least six stripes, put a diamond over the top and B I N G O!!! A real live first sergeant...Right?WRONG!

In today's Air Force, the first sergeant is usually the top man available and the standards are so high that just to qualify for such a position is an honor in its self.

While performing the duties as first sergeant, it may require skills often associated with many different professions. He may be counselor, planner, sales manager, complaint handler, sounding board, writer, coordinator, commander, quality control inspector, drill instructor, teacher and hatchet man.

In the 507th, the first sergeants come from a wide variety of backgrounds with the common denominator being dedication to service and pride in oneself.

In a reserve unit like the 507th, first sergeants have responsibilities that may be even more critical than their active duty counterparts.

Many of the 507th first sergeants have to come to UTAs the day before and stay one or two days after.

This is to make sure the flow of unit training moves at the prescribed rate.

Then after training, the first sergeants have to pick-up the pieces, catch-up the paperwork and get ready for next month.

In an active duty situation, the problems facing a first sergeant may be worked out over a period of a few weeks.

When problems arise with a reserve first shirt, it usually requires an immediate decision.

First Sergeant Clarence C. Cochran, civil engineering flight, views his prime responsibility as making the whole outfit pull together to carry out the wishes of the commander.

MSgt. Michael Miller, 465th Tactical Fighter Squadron first sergeant, believes that his best approach to his job is to work his planning all through the month. The everyday people keep in touch with Sgt. Miller by phone to his home or office. CMSgt. Gene E. Shields, Consolidated Aircraft Maintenance Squadron first sergeant, views his position as opportunity to help his men. He tries to enforce the regulations on one hand, but when one of his people need his help, he acts as a representative for them.

MSgt. Wyman H. Straughn, Combat Support Flight first sergeant, views his job as a continual balancing act. He must keep his people ready by keeping after training, shots, records and yet he must continue to provide the staff for running the Air Force Reserve business as usual.

SMSgt. James N. Hawley is more like the group sergeant major. He works with all the other first sergeants on overall programs plus handles first sergeant duties for group headquarters.

The role of the first sergeant is as varied as the individuals holding the jobs. The end results are usually the same.

There is an old Marine Corps saying that an "outfit is only as good as its first sergeant." In the Air Force Reserve this rule could also be applied.

Pretty good from concrete, nails, old tires and ice water.

**U T A S**  
**6-7 MAR**  
**3-4 APR**  
**15-16 MAY**

## Supervisor Examines Role

### Dear NCO ... Your Ideas Are Our Most Important Assets

(Editor's Note: The following article from a supervisor is a reply to January's non-prior re-servist letter.)

"Your letter prompted me to take another look at my role as a supervisor. Am I fulfilling my responsibilities to you and to the Air Force Reserve?

I tried to gauge your views against my priorities. I determined that we definitely need to talk so that we are both aware of what our top priorities should be.

"First, there's a job to do. I am either told by my boss, or know from experience that the job needs doing. Regardless of who is assigned what task or what procedures we follow, it must get done.

"Usually experience will dictate the best way. But, that's not always true.

"Often we're so busy doing what must be done there's precious little time for those things immediately related to job accomplishment.

"There may have been occasions when I treated you like a less intelligent individual than you are, that is, 'Don't think about it, do it.'

"That's almost always a mistake. (I say almost always because there may be those rare moments in an emergency situation where hesitation can be fatal.)

"Your letter hit home on a couple of other points. From now on, I'll look for more opportunities to discuss our jobs and procedures with you. As an important member of the team, you certainly deserve respect as a professional.

"And as a professional, you come in for your share of responsibility.

"For instance, when you ask me to listen to your ideas, I will assume you've taken time to think them through yourself. Have you considered all the implications? I have had ideas of my own that would simplify procedures, until someone showed me some consideration I hadn't thought about.

"Let's say your ideas pass all of your own tests and we look at them together.

There will be times when I'll say, 'it's against regulations.' I promise not to use that answer as an excuse. I will explain why your idea is not acceptable to higher headquarters. If I don't know why, I'll try to find out.

"If your ideas still merit attention, perhaps we'll try again.

"Regulations, though difficult to change and nearly impossible to abolish, were written by men. They can be changed by men but doing so is an involved and time-consuming process.

"Don't get discouraged by temporary setbacks. I can give you a fair opinion of what can or can't be changed, and I'll try to help when I'm convinced we're doing the right thing.

"Some aspects of military life are an absolute necessity. Take the Air Force's physical conditioning program, for example. Some people are not in shape. They've never participated in sports that require stamina and they show it.

"What's wrong with that? The answer should be obvious: We have to be prepared, both mentally and physically, for all the tasks we could be called upon to perform in the event the klaxon sounds in earnest.

"When the alarm sounds, it is too late for unfit individuals to get in shape to meet the challenge.

"We must maintain our fitness and other standards called for in our jobs.

"If you decide to disobey a regulation you have to be prepared to accept the consequences. Part of our basic freedom is the right to disagree. However, every dissident must decide whether his protest is worth more than the penalties to which he is liable.

"On this I can advise you, but the decision is yours alone.

"The Air Force Reserve is a team of individuals working together towards a common cause. Each of us makes a contribution for the benefit of the team. Your letter helped me to realize that from now on my contribution will have to be a little bigger. I hope my letter helps you in the same way."



SMSgt. Billy J. Bledsoe checks equipment in assembly area during mobility practice. This procedure is done to be sure that equipment is in good condition, properly marked with unit designation, increment number, weights and cube.



**" Your  
Mission ...  
Should  
You  
Decide To  
Accept. "**

## ORI Strategy Close To Mission Impossible Theme

There is no truth to the rumor that Capt. Jack Ogden, 507th Mobility Officer, was given the unit mobility plan from a tape-recording device in a telephone booth near the pizza parlor adjacent to Tinker's main gate. But if he had, the tape might have gone something like this:

"Good morning, Captain Ogden. As you know, the 507th TFGp has a dearth of enemies in the State of Oklahoma - reports from our confidential sources indicate that even the Air National Guard is friendly.

"So in the unhappy event of war or national emergency, it is highly possible that the 507th will have to pull up stakes and move men, equipment, and aircraft to wherever the action is. Fortunately, our Intelligence reports have narrowed the possible area of conflict to the place shown in an illustration in the plain brown envelope

stuck inside the phone directory."  
Captain Ogden opens the envelope and finds a picture of the planet Earth, taken from the moon.

"Your mission, Captain Ogden, if you choose to accept it, is to organize the mobility program of the 507th so that men and equipment (somewhere around 100 of the former and 100,000 pounds of the latter) can be smoothly and swiftly moved to a faraway destination in support of operations by the Groups F-105 Thunderchiefs.

"Make sure you take enough maintenance types of the right specialties you'll need - people who can keep F-105 engines running, avionics humming, and cannons gunning. Get 'em all processed with paperwork from admin and penicillin from the medics.

"Be sure that your proteges properly pack appropriate personal provisions, and that they are on top of the

tool situation...Don't forget to bring them a box lunch for the flight on a Hercules, Starlifter, or Galaxy.

"You'll need lots of help from everyone--even those reservists who won't be deploying. So get your assembly and staging areas ready, your briefings organized and get after it."

"When the ORI team trips into Tinker, you'll be glad you did."



ABOVE: Maintenance ladders and other equipment are being marshalled for deployment during mobility practice.

LEFT: Sgt. James C. Bowen, flight line mechanic, Consolidated Aircraft Maintenance Squadron, is caught with a glinched jaw as medic plunges the needle during mobility processing line.

**Dining-Out  
7 Feb-1800  
OOM**

## Numerous Reserve Tax Deductions Outlined By JAG

By Lt Col J.O. Edwards Jr.  
Staff Judge Advocate

There are several deductions a Reservist can claim as the result of drill participation. A basic thing to remember is that the pay received as a Reservist is treated the same as that received for any parttime job. Thus, the basic pay is taxable, but generally expenses incurred solely to earn that pay are usually tax deductible.

Taxable income for Reservists includes basic pay for attending drills, annual active duty training, incentive pay for hazardous duty, and special pay for certain professional specialists. Mileage and per diem allowances which exceed actual expenses also are taxable income and must be included in wages.

Not taxable are the basic allowances for subsistence and quarters received while on active duty for training, uniform allowances, rations furnished in kind to enlisteds and transportation furnished in kind.

### U.S. INCOME TAX Uniforms

The Internal Revenue Service says individuals may deduct amounts spent for purchasing and maintaining uniforms if this is not reimbursed to the individual. The IRS ruling says that the deduction is allowed as an "ordinary and necessary business expense" when uniforms are required and worn only when on active duty for temporary periods and for attending drills.

Maintenance costs include such things as cleaning, repairs and alterations. For example, if an individual is promoted, the cost of changing uniforms can be deducted. But, these expenses are deductible only to the extent that they exceed any uniform allowance received during the taxable year.

For example, if an individual received a uniform allowance of \$100 during the tax year, and the cost and maintenance amounted to \$175, then \$75 may be deducted as a "miscellaneous" deduction. If no uniform money was received during the tax year, the entire amount can be deducted. This is entered on Schedule A of Form 1040.

If a uniform was purchased while on full-time active duty, the cost cannot be deducted, but costs of any alterations or changes in insignia required by Reserve participation may be deducted.

### Travel to Drills

Probably the biggest expense incurred by Reservists is for travel, and there are some special provisions available to the Reservist.

If the Reservist's civilian job and location of drill are at two different locations within the same city or general area, and if the Reservist works at his or her civilian job and later the same day attends drill, one-way transportation expenses from place of work to place of drill may be deducted.

But, if the individual decides to go home first, then attend drill, only the amount of cost of going directly from job to drill can be deducted.

If the Reservist does not work at his or her civilian job on the same day of attending drill in the same city or general area, a travel expense deduction cannot be claimed, as this would be considered normal commuting—just as it is with the individual's regular civilian job.

If the place of drill is located outside the city or general area where the Reservist's civilian job is located, the Reservist may deduct the cost of round-trip transportation, as long as free military transportation is not provided.

If required to stay overnight for a drill, expenses incurred for meals and lodging that are not paid for by the Government may be deducted.

Reference the cost of driving to drills, the IRS accepts an optional rate of 15 cents per mile for the first 15,000 miles of business driving (which would include drill travel in this case) and 10 cents per mile for each mile over 15,000. Expenses such as tolls and parking fees may be claimed separately.

### Annual Training

Now for the Reservist on annual two weeks active duty for training, or other duty in a mileage or per diem status. If you, as a Reservist, broke even, or if your expenses exceeded the allowances and you don't want to deduct the excess of expenses, forget the whole thing.

On the other hand, if you received more in allowances than you paid out in expenses, then, the excess must be entered as miscellaneous income from employer on line 35 of Form 1040.

If you had excess expenses and want to claim them, or if no allowances at all were provided, you can list the deduction, along with your drill-travel expenses on line 39 of Form 1040. However, attach a Form 2106 or a statement of expenses and reimbursement to your return.

One word of caution—if your family accompanies you on an overnight drill or during annual training, ONLY YOUR EXPENSES are deductible. Also, be sure to keep accurate records. The IRS takes a dim view of approximations, estimates or unsupported claims. Assure that you have documentary evidence, such as bills and receipts to establish your deductions.

### Professional Expenses

There are two other deductions a Reservist is entitled to and which can be listed along with uniform expenses under "miscellaneous deductions" on Schedule A of Form 1040.

These are subscriptions to military or professional journals which help you in your Reserve career, and dues to professional organizations, such as the Reserve Officers' Association.

And if you are a member of such an association, keep in mind that an IRS ruling says that official delegates attending a national meeting of professional associations, can deduct unreimbursed travel expenses, including the cost of meals and lodging while away from home.

### IRS Gives Help

Taxpayers having difficulty preparing their tax returns after first carefully checking their tax instructions have three choices when it comes to receiving help from the Internal Revenue Service in Oklahoma City.

The three options are: Toll-free telephone service, walk-in tax help at local IRS offices, and the availability of over 80 free tax publications.

The telephone number to use for tax assistance in the Oklahoma City area is 231-5121. All other Oklahomans can dial 800-962-3456 toll-free.

Taxpayers who prefer to visit the local IRS office in the Oklahoma City Federal Building at 200 N.W. 4th Street, will find an IRS taxpayer service representative available to help them fill out their tax returns, either through group instruction or individual counseling on weekdays from 8 AM to 4:30 PM. Taxpayers who go to the IRS office for help should remember to take the necessary financial records, including their Form W-2 Wage and Tax Statements.

In addition to phone and walk-in tax help, the IRS has free tax publications on a variety of tax topics, such as the benefits for older Americans, retirement income credit, moving expenses, child care deductions, real estate taxes, and others. Taxpayers can obtain these publications by mailing in the order blank found in their tax packages.

Many questions can be answered if the taxpayer takes the time to check the instructions. Not only do the instructions provide comprehensive information, they also give complete step-by-step details for filling out the return.

### CHECK FICA TOTAL

A final tip: Since FICA (Social Security) deductions are withheld from your Reserve pay, there's a possibility that the amount withheld by the military, as shown on your W-2 Form, combined with that withheld by your civilian employer, as shown on the W-2 from him, may exceed the maximum of \$824.85. If it does, you should claim credit for the excess amount on line 64, page 2 of your Form 1040.

### OKLAHOMA INCOME TAX

Under the new law, Oklahoma taxpayers will be permitted to deduct a portion of their federal income taxes paid.

Single and married persons filing jointly can deduct the first \$500 in federal taxes paid plus 5 percent of the remaining amount owed to the federal government.

Married taxpayers filing separately can deduct the first \$250 plus 2 1/2 percent of the remaining portion.

The limit for single and married taxpayers filing jointly is \$1,700.00 and the limit for married persons filing separately is \$850.

The first \$1,500.00 of taxable military pay is excluded and deducted in computing gross income for Oklahoma State income tax purposes. Reservists who are legal residents of other states are not required to report their military pay on an Oklahoma income tax return even though they perform their military reserve duties in Oklahoma.



MOTTO of the Munitions Branch, displayed on their shop door, is a frequent chide to pilots of the 465th Tactical Fighter Squadron.

## HERITAGE '76



The THUNDERCHIEF is a Class II newspaper published monthly on UTA's for personnel of 507 TFGP, Tinker AFB, Okla. Opinions expressed herein do not necessarily represent those of the US Air Force. All photographs appearing herein are official US Air Force photographs unless otherwise stated.

(COVER PHOTO)

INSIGNIA and name tags are an important issue in grooming standards. Here Sgt. Edward B.J. Johnson sews name tags and patches on fatigues and flight suits in the parachute shop. He is a fabric worker assigned to the Consolidated Aircraft Maintenance Squadron.

Lt.Col. R.P. Scheer.....Commander  
Capt. P.D. Fletcher.....IO  
Barbara A. Vessels.....Civilian IO  
SSgt. Skip Dobie...Information Tech  
Sgt. Richard A. Caram.....Editor  
SSgt. R. K. Brown.....Illustrator



"OLD" FACES, "NEW" JOBS belong to these officers of the 465th Tactical Fighter Squadron, following recent personnel changes. Maj. James Parker, (left), former commander of the squadron, is now the group's Director of Operations. Maj. Ronald Williams, (center), is the Operations Officer for the squadron and Maj. John J. Closner, III, has been appointed squadron commander.



# PROMOTIONS



## TO AIRMAN-FIRST-CLASS

Alice Dyer  
Linda Shumaker  
Terry Pierce

## TO SERGEANT

John Wesley  
Teresa Wesley  
Raymond Bingham  
Harry Marris  
Delbert Looper

## TO STAFF SERGEANT

Danford Hall  
Danny Looney  
Alvin Williams  
Roy Martin  
David Best  
Larry Zimmerman  
Robert Cleveland  
Timothy Macentire  
Ronald Carter  
Omar Nutt  
Richard Cambell  
Ronald Gerst  
William Altizer

## TO TECH SERGEANT

Robert Bragg

## TO MASTER SERGEANT

Richard Blochowiak  
Jack Phillips  
James Alspaugh

Tax Deadline Is

**APRIL 15!**

