Staff Sgt. Andrew Rodier

German guest

Maj. Manson Morris (right), 15th Airlift Squadron, talks to General Hans-Peter von Kirchbach, Chief of Staff for German Forces, about the highlights of the C-17 Globemaster, while Executive Agent for the Chairman of the Joint Chiefs of Staff, Marine Maj. Craig Crenshaw, listens in. Von Kirchbach and members of his staff spent Sunday and Monday at Charleston AFB for a C-17 orientation.

Article 32 hearing set for Dover officer

An officer assigned to Dover AFB, Del., faces an Article 32 hearing on a charge of willfully disobeying a lawful order to be inoculated with the anthrax vaccine.

A single charge was preferred against Maj. Sonnie Bates. He was charged with violating Article 90 of the Uniform Code of Military Justice for failing to obey a lawful order from a superior commissioned officer. Bates declined nonjudicial punishment (Article 15, UCMJ), Jan. 7, and requested trial by court-martial.

An Article 32 hearing has the elements of and is similar to a civilian preliminary hearing and grand jury process. The hearing will inquire into the truth of the matter set forth in the charge, consider the form of the charge, and make recommendations as to the disposition of the case in the interest of justice and discipline.

Col. S. Taco Gilbert, 436th Airlift Wing commander, will make the decision of whether or not to dismiss the charge against Bates, send it to a special court-martial, or forward it to Maj. Gen. John D. Hopper, Jr., 21st Air Force commander, for general court-martial consideration.

Factors Gilbert and Hopper should consider in the decision is the importance of military members obeying lawful orders of superiors, the critical relationship between obedience and good order and discipline, and the fundamental obligation of military members to obey lawful orders. *(AFPN)*

Use space heaters at home safely and wisely

By Robert Hoffman
Fire Inspector

Space heaters have caused many deaths and destroyed millions of dollars worth of property. As the cold weather sets in at Charleston, people are being urged to take precaution and use them safely. Here are a few tips for using them correctly.

1. Keep space heaters a minimum of three feet away from combustible material: desk, wastebaskets, paper articles, curtains, etc.
2. Check the power cord for broken or frayed wires.
3. Ensure the automatic tip-over switch works. All space heaters should have a tip-over switch.
4. Never leave a space heater running unattended.
5. Never plug a space heater into an extension cord; plug it into a wall outlet.
6. Unplug the space heater when not in use.
7. Space heaters sould be approved by an appropriate agency listed.
8. Open flame space heaters are prohibited IAW CAFBI 32-101.

For information, call 963-3121.

Taxes

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mum credit of $500 per qualifying child. This credit is phased out by $50 for each $1,000 of the taxpayer's modified adjusted gross income ("AGI") in excess of $110,000 for taxpayers filing jointly, $75,000 for single taxpayers, and $55,000 for married taxpayers filing separately.

Generally, the credit is limited to tax liability net of credits (other than EIC). However, families with three or more children may be entitled to a credit in excess of tax liability.

To claim the credit, taxpayers are required to provide the name and identification number of the qualifying child on the return.

Education incentives:

HOPE Scholarship and Lifetime Learning Credits: Taxpayers receive two nonrefundable tax credits for payments made for qualified tuition and related expenses (tuition and fees, but not books) for post-secondary education -- the HOPE Scholarship Credit and the Lifetime Learning Credit.

The HOPE Scholarship Credit allows taxpayers to claim a maximum credit of $1,500 (100 percent of the first $1,000 of tuition and fees and 50 percent of the next $1,000 of tuition and fees) for expenses paid on behalf of the taxpayer, the taxpayer's spouse, or a dependent for the first two years of post-secondary education at an eligible institution.

The student must be enrolled on at least a half-time basis for at least one academic period during the year for the expenses to be qualified.

The Lifetime Learning Credit allows taxpayers to claim a maximum credit equal to 20 percent of up to $5,000 of expenses ($10,000 beginning in 2003) incurred during the taxable year for qualified tuition and fees for eligible students for post-secondary education, including any course of instruction to acquire or improve job skills.

Both credits limit qualified expenses to the expenses of the taxpayer, the taxpayer's spouse, or a dependent of the taxpayer. Additionally, both credits are phased out for taxpayers with modified AGI between $40,000 and $50,000 (between $80,000 and $100,000 for joint filers). For each qualifying student, taxpayers must choose to claim either the HOPE Scholarship Credit, the Lifetime Learning Credit, or the exclusion for certain distributions from an education IRA for the taxable year. They cannot claim more than one of these benefits for a student for any year.

To claim the credits, taxpayers are required to provide the name and taxpayer identification number of the student on the return. Educational institutions are required to report information related to higher education tuition and related expenses, including refunds of such expenses, paid during the taxable year.

Deduction for Interest on Education Loans: The Federal tax laws provide an above-the-line maximum deduction for up to $2,500 of interest paid by taxpayers on qualified education loans. The $2,500 limit is phased in over 4 years (i.e., the maximum deduction was $1,000 in 1998, $1,500 for the current tax year, $2,000 in 2000, and $2,500 in 2001).

Taxpayers may take a deduction on qualified education loans for the benefit of the taxpayer, the taxpayer's spouse, or any dependent of the taxpayer as of the time the indebtedness was incurred. Deductions are allowed only for the first 60 months that interest payments are required. The deduction is phased out for taxpayers with modified AGI between $40,000 and $55,000 ($60,000 and $75,000 for joint filers).

Married taxpayers must file jointly to take the deduction, and the credit may not be claimed on the return of anyone who is claimed as a dependent on another person's return.

Gain from the sale of a principle residence

Taxpayers are allowed to exclude up to $250,000 of gain ($500,000 for married couples filing a joint return) realized on the sale or exchange of a principal residence occurring after May 6, 1997.

Unlike the "one time" exclusion provided under prior law, the exclusion is allowed each time a taxpayer sells or exchanges a principal residence, although the exclusion generally may not be claimed more frequently than once every two years.

Also unlike prior law, the taxpayer is not required to reinvest the sales proceeds in a new residence to claim the exclusion. To be eligible, the residence must have been owned and used as the taxpayer's principal residence for a combined period of at least two years out of the five years prior to the sale or exchange.

The taxpayer must recognize gain to the extent of any depreciation allowable with respect to the rental or business use of such principal residence for periods after May 6, 1997.

For assistance with tax preparation or electronic filing, Tax Center at 963-1040.