

The Coast Guard
Reservist

January-February 1979, Vol. XXVI, No. 2



UNCLAS

BM2 William Niefer of Reserve Unit Base Buffalo was cleaning out an old family trunk in the attic when he came across a yellowed newspaper clipping. It began:

"NEWPORT, R.I.-- The waters of Narragansett Bay echoed early today to the dull boom of one-pounders and the rattle of machine gun fire as Coast Guard patrol boats and rum runners fought it out to a finish that was believed to have come with the sinking of the rum running craft."....

The article is estimated to date from about 1930-33.

"One thing that puzzles me," wrote Niefer, "is why was that article placed in the old trunk with other family memorabilia, 40 years before I would join the Coast Guard Reserve?"

--Unless you come from an old Coast Guard family, Mr. Niefer, we hesitate to speculate here!

BM1 Jim Wall, USCGR makes life at Station Wilmette, IL more pleasant for all his "shipmates" with his original artwork. BM1 Wall painted the Station's large outdoor sign, which includes a handsome cameo of a 40-footer. He also produced a large mural on canvas for the mess deck, as well as a hand carved and painted Station seal.

BM1 Wall is now developing a history of Station Wilmette, including its beginnings as a lifeboat donated by the Navy to Northwestern University students.

BM1 Wall is a member of the Forest Park, IL Reserve unit.

CAPT J.L. Bender, USCGR was walking along the pier to his sailboat at the Washington (D.C.) Marina January 3 when he heard cries for help. A fellow sailor had fallen from his boat into the icy water, and was clinging to a piling.

CAPT Bender climbed into a nearby small sailboat and was able to tie a line around the man's body and swing him aboard. The victim, Edward Fricke, suffered a cut hand and a possible broken rib. He attributed his fall to wearing leather shoes.

Boats become icy and marina piers are often deserted in the winter. CAPT Bender recommends that boaters wear life jackets when visiting these areas.

Cover: This salty chief boatswain's mate was photographed in 1948 for the 158th Anniversary of the Coast Guard.

LCDR Lewis W. Parker and PS3 Eric Coulthurst of Reserve Unit A, Support Center New York, were both "number one" last summer in their respective active duty for training classes at Reserve Training Center, Yorktown.

LCDR Parker, the unit's commanding officer, excelled in the Reserve Unit Command Course, while PS3 Coulthurst was top man in Port Security Basic School.



The Coast Guard blimp leaves its hangar at the Air Station for a rare appearance over the hills of San Francisco. Photo by PA2 Larry Clark and PA1 John Hollis, USCG.

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This material is printed as information only and is not authority for action.

Members of the Coast Guard Reserve are invited to submit articles, photographs and artwork to the editor for possible publication. By-lines will be given.

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CG-288

Admiral's Corner



RADM Wetmore swore SK2 Willis F. Treganowan, Jr. into the regular Coast Guard January 30. SK2 Treganowan was on special active duty in the Reserve Training Division.

A copy of the newly developed pamphlet entitled "Leadership: Right Down the Line" was recently mailed to the home of each Selected reservist. I hope that you've had a chance to review it (it takes only about 30 minutes) and to think about its main points. The pamphlet and the accompanying RCS cassette represent an update of a leadership text first published in the 1950's with the approval of the Coast Guard. Our update is designed to reflect changes which have occurred in the Service since that first publication--changes in uniforms, ethnic and racial composition, and the increasing number of women in our ranks.

The basic precepts of leadership remain unchanged since the first publication. The intent of the new publication is to highlight these basic precepts through graphic depictions of Service settings with which we are all familiar. The format used in the pamphlet is "cartoon" presentation, showing examples of both good and bad leadership. Look at these examples in the total context of the book. There is no intent to single out any group, rank or rate in a discriminatory or degrading sense, but only to emphasize that sound leadership practice is required at every level of our organization and from every member.

The text is not meant to be all-encompassing. Countless volumes have been written on the subject, and countless sea stories have centered on the issue of leadership. Each person's approach to the leadership task varies with his or her personality and the setting within which we must function. There is no single "correct" solution for any given leadership problem. But there are common threads running through the solutions to every situation. Historically, in the task of organizing and motivating people to achieve a stated goal, a humane and morally responsible leadership method is essential.

Our people must be viewed by their leaders as people--with strengths to be relied on and sometimes with weaknesses to be recognized and overcome by training, counseling and example. The keystone of a well-led military organization is mutual respect and open communication between the leader and the members of the organization. The precepts highlighted in the course are those which over the years have been proven to enhance and promote this mutual respect.

The Coast Guard faces great challenges in the coming years. Our missions continue to expand and we are forced to live with increasingly tight budgetary constraints. All of us must improve our leadership and management abilities to get the most out of the resources that we do have!

Review the points in "Leadership: Right Down the Line," review the RCS cassette tape that goes along with the pamphlet, and discuss them with your shipmates. Most everyone aspires to positions of leadership. I hope the thoughts expressed in this course will be of help to you in bettering your performance and attaining your aspirations.

T. J. Wetmore

Brief Comments

As many of you well know, the Coast Guard has recently experienced uniform shortages. Emergency uniform production by the Defense Personnel Support Center (DPSC) Philadelphia, plus regular contracting, have started to generate rapid improvement in uniform supply. The following is the supply status of some major items:

Work Uniform: Training centers are beginning to receive them. Current orders are presently being filled.

Men's Dress Uniform: A few of the popular sizes are low but the training centers are starting to receive their back orders from DPSC Philadelphia. The supply of this uniform should improve in the next few months.

Women's Dress Uniform: Training centers are beginning to fill orders at the present time. Shortages may arise in six to nine months, however, because of technical problems with contractors concerning the fabric.

Garrison Cap Insignia: The anticipated issue date is July 1979.

Long Sleeve White Shirt: The issue date is unknown at present because the Coast Guard is in the process of establishing a contract to have them made. We are shifting from use of the Navy shirt to a shirt made by commercial contract.

Future issues of the Reservist will keep you up-to-date on the uniform supply status.

Two Reserve officers have been selected to be the first women to command Coast Guard cutters. They are LTJG Susan Ingalls and LTJG Beverly Kelley, both Officer Candidate School graduates.

LTJG Ingalls is now serving as a deck watch officer on the GALLATIN. She will command the 95-foot cutter CAPE CURRENT, homeported at Port Everglades, FL.

LTJG Kelley is a deck watch officer on the MORGENTHAU. She will skipper the CAPE NEWAGEN, a 95-footer out of Maui, HI.

The assignment of women to command cutters follows the policy set out last August by the Commandant, ADM John B. Hayes. The Commandant lifted restrictions based solely on sex in the training, assignment and career opportunities of Coast Guard personnel.

When ordering the Port Security Advanced non-resident course, be sure to indicate in the remarks section of the application form whether you want to enroll in the MRN-1 (for advancement to PO1) or the MRN-2 (for advancement to PO2). If you don't indicate which course you want, the Institute will automatically send the MRN-1 course.

PS2 Martin Connors, USCGR was named the Third District's Outstanding Enlisted Coast Guard Reservist of 1978 by the Naval Enlisted Reserve Association.

PS2 Connors is Reserve Affairs Petty Officer for Reserve Group Gloucester City. This is a full time, regular billet which Connors, as a reservist, is filling experimentally. PS2 Connors has improved the Group's liaison with the Regular command, is extensively involved

in recruiting and has produced high morale among the reservists. Working only part time, Connors has exceeded the performance of those who previously filled his billet full-time.

PS2 Connors is a patrolman with the Philadelphia Police Department, which has awarded him the Legion of Honor, Commendation of Merit and Silver Star for Bravery.

The Coast Guard Training Center, Governors Island, NY has quotas available for the Basic Minor Aids to Navigation Maintenance Course (ANC-3). The two-week course will run from 25 June through 9 July 1979 and may fulfill the annual active duty for training requirement.

Reserve warrant officers and enlisted personnel who are responsible for or who perform maintenance on aids to navigation are encouraged to apply for this course. Requests for ADT should be submitted to Commandant (G-RT) via the chain of command as soon as possible.

Ready reservists must notify the Coast Guard of changes in their address and certain other personal statistics, according to Public Law 95-485 (10 USC 652). The law states "each member of the Ready Reserve who is not a member of the Selected Reserve shall notify the Secretary concerned of any change in such member's address, marital status, number of dependents, or civilian employment and of any change in such member's physical condition which would prevent him from meeting the physical or mental standards prescribed for his armed force."

Notify Coast Guard Headquarters of any such changes in your status.



LTJG Carlos Alers, USCGR

When he was in high school in his native Puerto Rico, Carlos Alers didn't know the Coast Guard Academy existed.

Now LTJG Carlos Alers, USCGR, is going to make sure that young Puerto Ricans and other Hispanic Americans are fully aware of their opportunities in the Coast Guard. LTJG Alers was recalled to extended active duty in January to serve as an admissions officer at the Academy. He will specialize in recruiting Hispanic men and women from the Seventh, Eighth and Eleventh Districts for the Coast Guard Academy.

"The Coast Guard Academy is the only service Academy in the country that does not require a Congressional appointment for admission," said Alers. "All that's standing in the way of qualified Hispanic applicants is their lack of familiarity with the Coast Guard Academy."

LTJG Alers started his military career in the Army Reserve as an instructor at Ft. Buchanan, Puerto Rico. He entered the Coast Guard Reserve in 1973, and augmented Marine Safety Office San Juan

as a Port Securityman. While there, he prepared a cross reference of local geographical names and a map of Puerto Rico which have been of great value to the Rescue Coordination Center, Greater Antilles Section.

Alers was direct commissioned as an ensign in February, 1977. In January, 1978 he was assigned to special active duty in the Reserve Administration Division at Headquarters. He served one year there as a computer specialist on the RPMIS (Reserve Programs Management) system. While at Headquarters, LTJG Alers acted as a Spanish translator for several offices. He holds an M.B.A. degree from the InterAmerican University of Puerto Rico.

There are 28 Hispanic commissioned officers on active duty in the Coast Guard. They make up only one-half of one per cent of the active duty officer corps. With the help of LTJG Alers, more Hispanic men and women will become aware that the Coast Guard has a place for them.

The name of Coast Guard Welfare has been changed. As of January 1, it is Coast Guard Mutual Assistance. The organization will continue to perform the many services it has provided during its 38 year history.

Coast Guard Mutual Assistance is Coast Guard people helping one another when they need it most. Both active duty and retired personnel and their families have been able to turn to the program for financial assistance since its inception.

Last year the program provided:

Nearly \$900,000 in loans to Coast Guard members and their families.

Outright grants of nearly \$16,000.

Housing loans totaling \$150,000.

Educational loans of more than \$35,000.

Eligible for assistance from the program are active duty Coast Guard members, reservists on extended active duty, Coast Guard retirees and commissioned officers in the Public Health Service, as well as dependents of these groups.

WE MISSED IT!...but it's not too late to commemorate the 25th Anniversary of the Coast Guard Reservist. Volume One, Number One was published November 1953, as a four-page flyer. It kept this format until the first 16-page magazine November-December 1976.

The cover of the first Reservist featured Seaman Apprentice Robert D. White, USCGR, of ORTUPS 05-425, Miami receiving the Coast Guard Commendation Ribbon from CDR George W. Holtzman, USCG, former Director of Reserve, Seventh District. SA White risked his life to rescue a drowning 13-year old boy in Bayou St. John, New Orleans, August 9, 1952. Where are these folks, 25 years later?

Senior Petty Officers Can Improve Reserve Retention

CDR Dan Williams, Reserve Unit Commanding Officer, 12th District Office (p), was quoted in a recent issue of the 12th District Reserve News asking the two-part question, "How do you get good people into the Coast Guard Reserve and at the same time, prevent good people from leaving the Reserve program?" The article which followed discussed several of the current recruiting problems faced by the Coast Guard Reserve. Yet the second half of CDR Williams' question, concerning retention, was left unanswered.

The recruiting challenge presented by CDR Williams is certainly a real one, in all districts. Strength levels within the Coast Guard Selected Reserve are remaining uncomfortably below our authorized level of 11,700.

On the other hand, we are now facing an even greater problem in the area of retention. The number of Selected reservists being discharged or transferred to the Individual Ready Reserve has recently risen from 50 to over 200 each month. Current recruitment levels show that we have the potential to maintain the Coast Guard Selected Reserve at its programmed strength of 11,700, but the retention problem is negating our best recruiting efforts.

Why are reservists, who were interested enough to join the Selected Reserve, electing to leave in such numbers? There are various reasons, many of them personal, but a recent study by the Reserve Programs Division cited pay problems and a lack of a feeling of accomplishment as major attributes. Reservists who faithfully attend all their required drills, and then go for months without being paid, have a legitimate gripe with the system. Rather than wait for a solution to this problem, many reservists are leaving the Selected Reserve.

The same is true with reservists who come to the Coast Guard Selected Reserve filled with aspirations of being a part

of an organization which boasts continuously of its ecological and lifesaving accomplishments, only to spend their drilling weekends sitting around. Nothing can be more frustrating to an enthusiastic reservist than to report to his unit for a weekend drill, only to find that no activities have been scheduled. This leaves many reservists feeling that they are wasting their time. Just as frustrated is the reservist who is suddenly placed in a responsible augmentation role only to find he lacks adequate preparation or training.

These situations are not found in all of our Reserve units, but unfortunately they can be found in enough units to identify them as major problems needing attention.

Perhaps an immediate solution is to rely more heavily upon our senior enlisted personnel to develop better relations with individual reservists. In units in which senior petty officers get involved in handling reservists' Coast Guard conflicts--pay, uniforms, duty weekend schedule, active duty for training--the reservists' irritation is diminished. Chiefs and first class petty officers who have been in the same situation know when a reservist has "had enough." They must take the initiative to counsel junior enlisted members, and when necessary bring their grievances to the attention of the Reserve unit commanding officer.

Commanding officers can in most instances be the key factor in creating a satisfying work atmosphere within the unit. They must never let the myriad of reports and paper details become an excuse to avoid handling their reservists' individual needs.

Retention is a Coast Guard challenge that depends almost completely on effective management and high "esprit de corps" at the unit level. More involvement by our officers and senior petty officers will go a long way in encouraging reservists to stay aboard.

The Coast Guard Story will be told by the Naval Aviation Museum in Pensacola, FL in a new wing now under construction. Although the museum is aviation oriented, the exhibit will trace much of Coast Guard history. The museum, of Smithsonian quality, will preserve for future generations the important part the Coast Guard has played in the history of naval aviation.

The Naval Aviation Museum is self supporting, and relies on the subscriptions and donations of its supporters.

Friends of Coast Guard aviation should contact:
RADM John D. McCubbin,
USCG(Ret)
Board of Trustees
Naval Aviation Museum Foundation, Inc.
2936 ITM Building
New Orleans, LA 70130

The Commandant met with representatives of the American Red Cross in November to discuss the Red Cross/Coast Guard cooperative agreement for disaster relief. Also participating was CDR Juan del Castillo, USCGR, who serves as a liaison officer with the Red Cross at Headquarters.

During emergencies the Coast Guard responds, whenever practical, to requests for support submitted by authorized Red Cross representatives. This may include movement of Red Cross supplies, equipment and personnel; or providing watercraft, aircraft and mobile communications equipment. During the bitter 1977 winter freeze, the Coast Guard provided a C-130 which airlifted desperately needed infant formula and food to Cincinnati, where it was distributed by local Red Cross volunteers.



Several noted personalities assisted in the Coast Guard's WWII effort. Actor Cesar Romero, top, was a BM2 and participated in the Saipan invasion. Singer Kate Smith, below, entertained amid a sea of 'dixie cups.'



Quick action by a Reserve boat crew helped hold to an absolute minimum the damage from an oil spill last October on the Savannah River.

BM2 C.F. Stanhope and MK2 A.B. Aiwar of Reserve Unit Savannah first observed the slick coming from the ballast of a ship moored at the Georgia Ports Authority docks. The reservists notified the Marine Safety Office, collected spill samples and deployed a containment boom around the spill site. Their rapid response prevented the 1,300 gallon spill from contaminating the Savannah Wildlife Refuge right across the river.

Calorie consumption

A recent report by the Southern California Medical Association pointed out that proper weight control and physical fitness cannot be attained by dieting alone. Many people who are engaged in sedentary occupations do not realize that calories can be burned by the hundreds by engaging in strenuous exercises that do not require physical exercise. The following is a list of calorie burning activities and the number of calories per hour they consume.

Beating around the bush.....	75
Jumping to conclusions.....	100
Climbing the walls.....	150
Swallowing your pride.....	50
Passing the buck.....	25
Throwing your weight around.....	50-300
(Depending upon your weight)	
Dragging your heels.....	100
Pushing your luck.....	250
Making mountains out of molehills...	500
Hitting the nail on the head.....	50
Wading through paperwork.....	300
Bending over backwards.....	75
Jumping on the bandwagon.....	200
Balancing the books.....	23
Running around in circles.....	350
Eating crow.....	225
Tooting your own horn.....	25
Climbing the ladder of success.....	750
Pulling out the stoppers.....	75
Adding fuel to the fire.....	150
Wrapping it up at day's end.....	12

(Reprinted from the Foreign Service Medical Bulletin)

The Reserve training cutter RELIANCE siezed the Seventh District's 100th alleged marijuana holding ship of 1978 last November. The Lady Zuzan, a Key West fishing vessel, was boarded 40 miles east of Miami. It carried five tons of pot, raising the 1978 total siezed to over two and one-half million pounds. Drug Enforcement Agency officials estimate that less than ten percent of U.S.-bound marijuana is intercepted.

A resolution adopted by the Hawaii State Law Enforcement Association requests cooperation between Reserve components and law enforcement organizations regarding military leave for training. The Association encourages reservists to take their two-week active duty for training during months other than June, July and August.

Thus the police are not caught short-handed during the busy summer months.

RADM David Lauth, commander of the Fourteenth District, points out that this plan may also alleviate the heavy influx of reservists to training commands during the summer months.

MKC G. Fuller, USCG, officer in charge of the St. Louis recruiting office, received the Second District's Reserve Recruiter of the Quarter Award last August.

Second District recruiters have had one of the best records in the Coast Guard. By the end of fiscal year 1978, they had met 100% of their recruiting goal for 60 straight months. The St. Louis recruiting office contributed to this remarkable record through its emphasis on quality recruiting, not only Regular, but Reserve as well. The Coast Guard Reserve thanks you, MKC Fuller.

by LT Howard Silverman, USCGR, C.P.A.

The Revenue Act of 1978 was recently signed by President Carter. It includes major tax legislation that will affect many Coast Guard reservists. Most Coast Guard reservists use their automobiles to drive to drills. This article discusses the deductibility or non-deductibility of car costs on your Form 1040 U.S. Individual Income Tax Return 1978. (Page 1, line 23: Employee Business Expenses)

It would be best to review what the law is to eliminate misunderstandings, because there were proposals within Congress to change the law which were reported in the news media. This area of the law has not changed as no ruling or regulations may be issued by the Treasury Department before 1980 to change the rules affecting deductions of commuting expenses. (Public Law 95-427, Sec. 2 October 7, 1978)

It is important to keep in mind that circumstances are never identical for any two Coast Guard reservists. The examples given here are for guidance and do not replace the traditional consultation necessary between you and the Internal Revenue Service's Taxpayer Service Division, a Certified Public Accountant, an Attorney or an Enrolled Agent to Practice before the Internal Revenue Service.

Coast Guard reservists are employees of the Department of Transportation. As such they have "ordinary and necessary trade or business expenses." The automobile expenses are deductible employee business expenses as described in in Regl 1.162.2 of the Internal Revenue Code.

Business automobile expenses are deductible and commuting expenses are not deductible. (IRC 162, IRC 262 and Rev. Rul. 55-109) The rule is simple, but its application is not. Commuting expenses between a Coast Guard reservist's residence and a drill within the area of his "tax home" are not deductible. The "tax home" is your principal business location; your place of full time employment, distinguishable from your residence, but often within the same general area.

The additional costs of going from principal place of business (tax home) to a drill are deductible. Also automobile expenses from your residence to a drill outside the area of your

HOW TO CLAIM RESERVE DRILL EXPENSES

"tax home" are deductible. The following five examples are intended to clarify this distinction.

1. An RM3 from Boston is a student at Harvard University. She augments the First Coast Guard District office every Monday night. This is her only employment, the expense is considered commuting and therefore non-deductible.

2. An SK2 lives in Kirkwood, MO and is employed full time in St. Louis, Monday to Friday. He augments the Second Coast Guard District in St. Louis after work every Tuesday evening. He may commute either of two ways:

a) The SK2 drives 10 miles from his civilian office to the Second Coast Guard District office. He may deduct that 10-mile trip within St. Louis or his trip home.

b) The SK2 chooses to drive home from his civilian office to his home in Kirkwood and later that evening goes to the Second Coast Guard District office. Because he went home in between he drove 28 miles from his civilian employment before reaching the Second Coast Guard District. However, his deduction is limited to the 10-mile distance in example a.

3. A LT lives in New London and has employment Monday thru Friday which covers the entire state of Connecticut. He augments one

PART IV.—Car Expenses (Use either the regular or the optional method.)

	Car 1	Car 2	Car 3
A. Number of months car was held for business use during the year	_____ months	_____ months	_____ months
B. Total mileage for months in line A, above	_____ miles	_____ miles	_____ miles
C. Portion of total mileage that applied to business	_____ miles	_____ miles	_____ miles
Regular Method—Actual Expenses (include expenses for only the number of months shown in line A, above.)			
1 Gasoline, oil, lubrication, etc.			
2 Repairs			
3 Tires, supplies, etc.			
4 Other: (a) Insurance			
(b) Taxes			
(c) Tags and licenses			
(d) Interest			
(e) Miscellaneous			
5 Total			
6 Percentage of expense that applied to business (divide line C by line B, above)		%	%
7 Business portion (multiply line 5 by line 6)			
8 Depreciation from Part VI, column (h)			
9 Divide line 8 by 12 months			
10 Multiply line 9 by line A, above			
11 Total (add line 7 and line 10) (see line 19)			
Optional Method—Standard Mileage Rate			
12 Enter the smaller of 15,000 miles or the combined mileage from line C, above			_____ miles
13 Multiply line 12 by 17¢ (10¢ if car is fully depreciated under straight line method) and enter here			_____ cents
14 Enter any combined mileage from line C that is over 15,000 miles			_____ miles
15 Multiply line 14 by 10¢ and enter here			_____ cents
16 Total mileage rate expense (add lines 13 and 15)			
17 Business portion of car interest and State and local taxes (other than gasoline tax)			
18 Total (add lines 16 and 17)			
Summary:			
19 Enter amount from line 11 or line 18, whichever is used			
20 Add parking fees and tolls			
21 Total (add lines 19 and 20). Enter here and in Part I, line 3			

VOID

PART V.—Computation of Car Basis

Trade-in of Old Car:	New Car:
1 (a) Total mileage accumulated	10 Purchase price or other basis
(b) Portion that applied to business	11 Estimated salvage value
(c) Percentage that applied to business (divide line (b) by line (a))	12 Difference (subtract line 11 from line 10)
2 Purchase price or other basis	13 Multiply line 12 by the percentage on line 6 of Part IV
3 Trade-in allowance	14 To the amount on line 13, subtract gain or add (loss) on line 9
4 Difference (subtract line 3 from line 2)	15 Basis for figuring depreciation
5 Multiply line 4 by percentage on line 1(c)	
6 To amount on line 5, subtract gain or add (loss) on previous trade-in	
7 Balance	
8 Depreciation allowed or allowable	
9 Gain (Subtract line 7 from line 8) or loss (Subtract line 8 from line 7) on business portion	

Note: If you acquired the car for cash only, or by trade-in of another car not used in business, complete only lines 10 through 15. If you acquired it by trade-in of another car previously used in business, complete lines 1 through 15. (Refigure the basis for depreciation each succeeding year if the percentage of business use changes.)

PART VI.—Car Depreciation

Make and style of car (a)	Date acquired (b)	Basis from line 15, Part V (c)	Age of car when acquired (d)	Depreciation allowed in previous years (e)	Method of figuring depreciation (f)	Rate (%) or life (years) (g)	Depreciation this year (h)

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weekend a month at the Coast Guard Academy. This mileage is within his principal place of employment and therefore is commuting. If this is the only trip that day regarding employment it is non-deductible.

4. An HM1 who lives in Lynbrook and works in Lynbrook Monday thru Friday drives two days a month on drill weekends to augment Station Short Beach. The station is outside her principal place of employment, so the entire mileage is deductible. She can deduct four times the distance from Lynbrook to Short Beach if she drives home each evening, or two times the distance if she is one of the many reservists that drill 24 hours.

5. A BMC who lives and works in Garanata Hills travels to Long Beach to augment an Eleventh Coast Guard District sea-going unit. His drills are overnight weekend drills. These drills are outside his principal place of employment and the entire mileage would be deductible.

The five examples are intended to clarify whether you are entitled to an automobile deduction. If so, the best way to compute the deduction is to follow the format of Form 2106, Employee Business Expense. Start with Part IV, Auto Expenses, when filling out the form. You may use either the Internal Revenue Service's regular or optional method. It is suggested you compute the deduction both ways.

You are entitled to deduct the higher of the two results.

The regular method is computed by multiplying the total amount of actual operating cost by a fraction, the numerator of which is the number of miles driven for Coast Guard drills and the denominator of which is the total mileage driven during the year. Let's assume you drove 2,500 miles for the Coast Guard out of a total of 7,500 miles. Therefore, 1/3 of your actual operating cost would be deductible. Your actual operating costs consist of gasoline, oil, repairs, tires, insurance, licenses, etc. They equal \$1,125. Under the regular method your deduction would be one-third of \$1,125.00 or \$375.00.

The optional method is currently 17 cents for the first 15,000 Coast Guard Reserve miles driven and 10 cents per mile for the excess over 15,000. The optional method has limitations so read the printed instructions of Form 2106 carefully. Under this method you would multiply 17 cents times your 2,500 miles (above example) and have a deduction of \$425.00. In this example the optional method is best.

Parking fees and tolls are deductible in addition to the costs determined in either method, since these costs are in addition to "operating costs."

The automobile deductions discussed are within the "Adjustment to Income" section of Form 1040 U.S. Individual Income Tax Return 1978, page 1, line 23. Therefore, the deductions may be taken regardless of the Coast Guard reservist's decision to itemize or not itemize his Medical & Dental, Taxes, Interest Expense, Contributions, Casualty or Theft Loss(es) or Miscellaneous Deductions.

It is a good idea to keep accurate, detailed records of your automobile expenses, including the dates of drills and exact mileage driven as a Coast Guard Reserve employee.

It is hoped that this review of deductible automobile expenses will assist you in preparing an accurate tax return.

(The content of this article is the opinion of the writer and does not necessarily represent the position of the Internal Revenue Service.)



CWO Fred Gillikin, 99 years old, recounts turn-of-the-century sea stories.

"Crusty Old Warrants" – Our Technical Experts

by CAPT W. D. Hobbs, USAFR
Courtesy of Army Aviation magazine.

Probably the most unique rank in the military service is that of warrant officer. Standing between the highest enlisted grade and the lowest commissioned rank, the warrant is a technical expert in his field. He is a person who, with the exception of those warranted from civilian life, represents the best material of the enlisted force.

The dictionary defines the word "warrant" as that which gives a right; authority; a written order giving authority for something. In the Coast Guard, warrant officers are military members who hold a warrant appointment or commission for service. They are extended the same privileges accorded other commissioned officers. They are assigned responsibilities and have authority commensurate with their rank, including assignments as commanding officer and engineer aboard many types of units.

The warrant officer has been a part of the United States Navy since its earliest history. By a Congressional Act approved March 27, 1794, to provide a naval armament, warrant officers were sailing masters, pursers, boatswains, gunners, sailmakers, carpenters and midshipmen. On August 31, 1842, engineers were appointed to the Navy, the chief engineer being commissioned and the others warranted

by the Secretary of the Navy.

Prior to the first World War the Army would not recognize the warrant officer of the Navy as an officer. Not yet having established the warrant rank, the Army classified them with noncommissioned officers. In inter-service operations this became a source of confusion, conflict of authority, and possible disaster.

The same difficulty occurred from time to time with the Marine Corps. Article 24 of an 1893 Navy Regulation stated that to regulate the rank of warrant officers by classifying them with noncommissioned officers of the Army would be to degrade them to persons of inferior rating. This problem continued to exist until 1918.

COAST GUARD WARRANT OFFICERS

In 1915, the U.S. Coast Guard was formed with the merger of the U. S. Revenue Cutter Service and the U.S. Life-Saving Service. The former, originally called the Revenue Marine, was established in 1790. The first mention of a warrant officer is contained in the Rules and Regulations for the Government of the U.S. Revenue Marine issued on November 1, 1843, which stated: "Pilots, engineers, boatswains, gunners, and carpenters will hold their appointments under warrants issued by the head of the Treasury Department."

These regulations also provided standards for uniforms of captains, first lieutenants,

second lieutenants, third lieutenants, warrant officers and seamen. Since the list didn't include the noncommissioned officer category it is thought by some Coast Guard officials that the warrant officer of 1843 was more like the petty officer of the present.

The Register of Officers and Vessels of the Revenue Cutter Service, dated July 1, 1899, lists warrant officers as follows: 13 boatswains, 6 gunners, 13 carpenters and 1 chief oiler, all with dates of appointment of August 2, 1898. With the exception of the chief oiler, footnotes indicate that the men served previously in the rating of boatswain, gunner or carpenter. Therefore, based on this register, it is believed that the Coast Guard warrant officer, as he is known today, had his beginning on August 2, 1898.

The Marine Corps warrant officer came into being in 1916. The proviso authorizing the warrant grades of marine gunner and quartermaster clerk was part of a major piece of legislation passed just months before our entrance into World War I. Twenty of each were authorized.

THE QUESTION OF PAY

In 1949, the pay grades of W-1, W-2, W-3, and W-4, were established. Presently, in all services, the W-1 is known as warrant officer, and the other three grades are chief warrant officer.

A popular misconception about the chief warrant officer (W-4) is that he makes the same salary as a lieutenant commander (O-4). To compare the pay of one rank with another one must look at the two ranks in the same longevity scale. Take, for instance, the O-4 who draws the maximum salary, approximately \$26,983 including allowances, at 18 years service. For a fair comparison one must look at the W-4 with 18 years. His total salary is approximately \$22,346 -- a difference of \$4636 a year. Even the W-4 with 26 years longevity, drawing the maximum annual salary of \$25,132 is still \$1850 short of the O-4 who reached his maximum at the 18-year mark.

SOME CELEBRATED WARRANT OFFICERS

Several warrant officers have figured prominently in the events that have shaped history. Take, for example, CWO Edwin J. Hill, USN. He was awarded the Medal of Honor for "extraordinary courage and disregard of his own safety during the attack of the Fleet in Pearl Harbor on December 7, 1941."

A second warrant officer, CWO (now Captain) Frederick E. Ferguson, became the first Army warrant officer to ever receive the Medal of Honor. An Army aviator and helicopter pilot in Vietnam, he voluntarily rescued five of his comrades in an extremely confined area on May 17, 1969, while under heavy mortar and small arms fire.

The person who is supposed to be never more than a few seconds away from the President of

the United States is an Army warrant officer. He is known as the "Bag Man" because of the attache case he always carries. In the case is the electronic apparatus with which the President could call, in code, for a nuclear attack. When President Kennedy was assassinated in Dallas, the Bag Man was WO Ira Gearhart.

Among the USS Pueblo's six officers captured by the North Koreans in January, 1968, one was a chief warrant officer, CWO Gene Lacy, who served as the intelligence ship's chief engineer.

Two warrant officers have been members of the Presidential Aircrew since the first specifically designated Presidential aircraft was placed in service in 1944. They were CWOs John J. Higgins, who retired several years ago, and John R. McLane. Mr. McLane was the aircraft performance officer for Air Force One. He retired in February, 1969.

A CENTURY ON THE SHORE

One of the best known Coast Guard warrant officers was CWO Fred Gillikin. He died last July at the age of 100, with 36 active years of Coast Guard life saving duty under his belt. "Captain Fred" saw many changes, from the time he joined the Life-Saving Service in 1900, until he was recalled by the Coast Guard to active duty in 1941, a month before Pearl Harbor.

CWO Gillikin spent much of his career as officer-in-charge of the Cape Lookout Life-Saving Station. In 1915 he led the first recorded rescue by the newly formed Coast Guard, saving crewmembers of a schooner wrecked on North Carolina's outer banks.

Through the Coast Guard warrant officer program, the outstanding enlisted man can advance to warrant officer status... and that need not be the end. Moving up through the warrant pay grades he may eventually qualify for promotion to lieutenant and continue on up the promotion ladder.

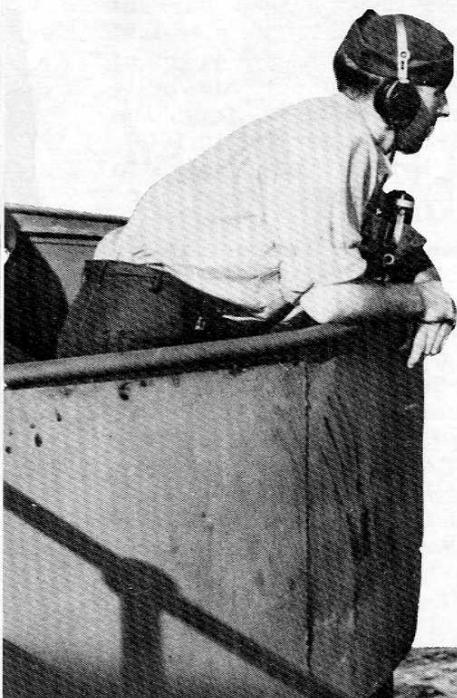
A TRUE TECHNICIAN

It can be concluded that the warrant officer was created as an expert in a technical field. He was given this "in between" rank to allow for the latitude of authority and freedom of movement enjoyed by commissioned officers.

At the same time, he was not encumbered by the problems of command or the limitations of authority and responsibility of the enlisted man. The NCO had a distinct responsibility to the men themselves--to train and lead. Removed from the many traditional aspects of military life, the warrant officer was the military's first attempt at producing a true technician.

The rank of warrant has made an important and lasting contribution to the military service. Born of 18th century naval heritage the warrants, though few in number, have made their mark in history.

(contributed by CWO2 W.L. Adams, USCGR)



The Coast Guard

Today's Coast Guard places great emphasis on our peacetime missions, but we have faced much grimmer tasks. November 1, 1941, with World War II approaching us, the Coast Guard was ordered under Navy command. The next month

Pearl Harbor was bombed; we were in the war.

As in World War I, a big part of our task was antisubmarine warfare. Coast Guard cruising cutters and escorts, as well as sea frontier patrols and pickets along the coast, helped win the



left- A Coast Guardsman looks out for the safety of troops on their way to invade Makin.
right- Armor-piercing tracers are loaded into a Coast Guard plane.



Goes To War

Battle of the Atlantic. Coast Guard ships destroyed 11 U-boats; our aircraft sank another. More than 4,000 survivors of torpedoings and other enemy action were rescued from the Atlantic and Mediterranean by Coast Guardsmen.

The 165-foot ICARUS blasted a U-boat to the surface not far off the Atlantic Coast and took its crew prisoners. The CAMPBELL, after a night-long battle with a submarine wolf pack, rammed and sank one of them for sure, and probably scored on the others with her depth charges. The SPENCER was credited with two subs, and the DUANE for an assist.

But there were losses, too. The HAMILTON capsized while in tow after she had been torpedoed off Iceland and had to be sunk by gunfire. The ACACIA was sunk in the Caribbean; the ESCANABA, LEOPOLD, MUSKEGET, and NATSEK in the Atlantic; the SERPENS in the Pacific. Only two of the crew survived the ESCANABA. Not long before, the ESCANABA had

spent eight hours in sub-infested waters rescuing survivors from a torpedoed transport. Some of her crew went over the side in darkness to tie lines to men who were too weak to climb aboard.

Another of the spectacular war duties of the Coast Guard was manning the landing craft that hit the invasion beaches with assault troops. Guadalcanal, Attu, North Africa, Salerno, Anzio, Tarawa, Makin, Kwajalein, Eniwetok, Normandy, Southern France, Luzon, Guam, Saipan, Iwo Jima, Okinawa--the Coast Guard made all those stops, and a lot in between. The Coast Guard's years of experience operating small boats through the surf made it the logical organization to train and supply crews for landing craft--from the smallest barges to the giant LST's (land ship, tank). Coast Guard crews served also on many of the big assault transports which carried barges and troops within striking distance of the beachheads.

On D-day in Normandy, Coast Guard 83-foot cutters were

given special life-saving assignments. Under fire from German defense guns, they saved 1,468 survivors of sunken landing barges.

Coast Guardsmen also distinguished themselves on other fronts. In September 1941, the cutter NORTHLAND swooped down on the sealer Buskoe and frustrated a Nazi attempt to set up a weather station in Greenland, effecting the first naval capture of World War II. Then there was the Coast Guard beach patrol, guarding 40,000 miles of shoreline. Beach-pounder John Cullen detected four Nazi saboteurs landing on Long Island from a submarine. Their capture led to the apprehension of four others landed in Florida.

The readiness to defend our country has been a Coast Guard standard in every major conflict since the War of 1812. Military readiness is still a major responsibility today--part of the Coast Guard's tradition of service.



PA1 Fitton displays his Bicentennial poster project.

Canvases Express Coast Guard Pride

as told by PA1 Bill Fitton, USCGR

For two years, artist PA1 Bill Fitton, USCGR has been recording with paint and brush the peacetime mission of the Coast Guard. Currently an exhibit of his paintings is touring the Coast Guard Districts.

PA1 Fitton joined the Coast Guard Reserve in 1973 in response to a newspaper ad for professionals to form a special public affairs and awareness unit in the First District. As a member of that unit when he is not on active duty, PA1 Fitton works on assignments for the District, such as portraits of retiring officers and paintings of District-related activities.

PA1 Fitton's present active duty assignment began just after the Bicentennial, when the Coast Guard decided to put together an exhibit to complement its program of art from the Viet Nam era. The effort was originally conceived not only as a recruiting tool, but as an instrument for public awareness.

The exhibit opened in Grand Haven, Michigan, in August 1978, during Grand Haven's annual Coast Guard Week festivities. From there it went on to tour the rest of the Ninth Dis-

trict, and then on to the other Coast Guard Districts.

For the Bicentennial, PA1 Fitton painted three eight-foot posters for the outside of the First District Headquarters building. Each of these panels represents a phase of Coast Guard activity. In addition, he produced a twenty-foot mural in the permanent Coast Guard exhibit room of the Newburyport Maritime Museum, which depicts the commissioning ceremony of the first Coast Guard Revenue Cutter, MASSACHUSETTS, in 1791. This mural was done in acrylic directly on a wall in the exhibit room.

PA1 Fitton painted a second mural on a 22-foot canvas, which is on permanent display at First District Headquarters. The subject is the great overland rescue expedition of Lieutenant David H. Jarvis, in 1897-98. He led a rescue party 2,000 miles into Alaskan territory to bring supplies to a stranded whaler. (See "The Bear of the North", November-December Reservist.)

Before joining the Coast Guard, Fitton served in the Navy from 1953 to 1957 aboard

the U.S.S. IOWA, U.S.S. MISSOURI, and U.S.S. ALBANY. Afterwards he served four years in the Navy Reserve.

Following his Navy days, Fitton studied illustration at Center School in Los Angeles, California. He worked as a commercial artist in Los Angeles. In 1971 Fitton had the opportunity to return to school, and in 1977, he received his M.F.A. from Boston University School of Fine Arts. He is certified to teach in the state of Massachusetts but the Coast Guard has kept him busy in their art program.

PA1 Fitton has enjoyed his work for the Coast Guard, and hopes to continue to be of service, either on active duty or in Reserve status, for many years. In the future, he hopes to have an opportunity to use his skills as a sculptor, which would add another dimension to the work he has already done for the Coast Guard.

If you are lucky enough to have seen PA1 Fitton's work, you have seen the pride he takes in the Coast Guard and its public image.

Views From The Top: Selection, Readiness

The Commandant recently had the occasion to review the case of a young officer who had failed of selection to the next higher grade. Admiral Hayes' understanding, insightful and perceptive letter is good food for thought for those among us who have shared the same experience, may fail of selection in the future, or must carry the burden of judging our fellow officers.



THE COMMANDANT OF THE UNITED STATES COAST GUARD
WASHINGTON 20590



ADM Hayes

Dear Fellow Officer,

It is not my purpose in responding to your letter to argue perceptions with you. Whether one has suffered a death in the family, the need to put a parent in a nursing home, or a pass-over for promotion, it is a highly personal thing and my best service to you is to listen and sympathize. I can also present some facts and a few of my own perceptions to you.

I personally know and have been professionally associated with two other young officers who have suffered agonies similar to your own. I recently reviewed their records at their request. Although specific assignments and sub-specialties were dissimilar, FRI's and recent response to counseling and more experience were quite similar to your own.

I have served on promotion boards, and talked to many members of others. I can tell you that the next most difficult thing to accepting the reality of pass-over is participating in the decision-making process leading to the non-selection of some highly qualified and competent officers. It is an agony, a highly personal one -- albeit of a different nature -- to judge one's fellow man. The point I am making is that every board agonizes over its decisions, and does so in a highly professional way from the broadest possible combination of backgrounds.

Our selection system today is a far cry from what it was during the "fully qualified" years. In that environment, you would obviously have had a greater likelihood of selection. Today, from LTJG to ADM we face a highly competitive process. I can tell you that the ADM who has competed but not been selected for Commandant suffers to some similar degree. This is no consolation to you, but it demonstrates that the process is no respecter of rank, nor is it any less subjective or difficult.

My own perception of our process after 32 years of association with it is that it is fair, just and, like any other process, has its failings and shortcomings. I would urge you in your anger to at least accept this much: our extremely professional and competent Coast Guard today is among the most highly respected federal agencies in the Executive Branch of government. This means to me that with all its imperfections the system is generally working well. I have identified a number of improvements I hope to make in our fitness reporting. I consider them to be fine tuning rather than a major change.

I hope this is helpful to you. I have avoided argument, for it would most likely be unproductive. My counsel to you is to let your self-respect and your competence take you wherever they can be best applied -- including continuation on active duty in the Coast Guard.

Respectfully,

A handwritten signature in cursive script that reads "J.B. Hayes".

In his State of the Coast Guard address January 16, ADM Hayes commented on the "one Coast Guard" and the Reserve:

"First of all, I look upon today's Coast Guard as a highly professional organization with its own justifiably earned self pride. Active duty men and women, military and civilian, comprise that Coast Guard along with our Coast Guard Auxiliary and our Coast Guard Reserve. For indeed, without that combination in our "one Coast Guard" approach, it's my judgment that we could in no manner perform the tasks that are required of us today.

"We must continue a strong Reserve. First, in the context of what it is there for: to be a ready Reserve when we have to go to call-up; and second, to augment the Coast Guard in peace time. It may well be that we need to put a little more emphasis on the readiness aspect of Reserve training now that our Reserve personnel are so well ensconced in augmentation of Regular Coast Guard personnel in our day-to-day duties. I am not suggesting in any way that we deviate from those broad objectives. I simply point out that, as we have increased augmentation, perhaps the other side of Reserve training (readiness) has not received as much attention as it should."

