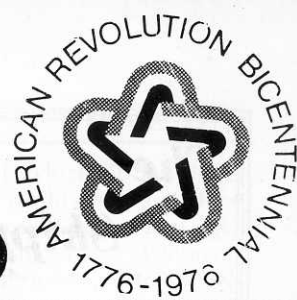




*The*

# MISAWAN



Vol. 6, No. 2

February 1976



# *The Skipper Says . . .*



By Captain P. W. Dillingham, Jr.

On March 11, the Naval Security Group will celebrate its 41st anniversary in recognition of the handful of officers and the small cadre of enlisted personnel who trained themselves during the period between World Wars I and II in the specific skills and knowledge of signals exploitation and security. In addition, the Naval Security Group Activity, Misawa, will be entering its 31st year, a time derived from the establishment of an antecedent organization, the Communications Supplementary Activity, Ominato, in late 1945. Naval cryptologists serving not only in Japan, but worldwide exist for the sole purpose of supporting naval and national operations which provide for and ensure the defense of the United States.

If one takes the time to reflect on the mission of the Naval Security Group as a whole and on this command in particular, there can be no doubt that we must take whatever actions are necessary to ensure that we are professionally and militarily ready to meet any and all challenges which may confront us. Examination of our command structure and modus operandi will show that we are organized to maximize professional and military development at each level of the organization. However, in the last analysis, the effectiveness of the organization notwithstanding, it is the readiness of each individual within the organization that determines the degree of success with which the command accomplishes its mission and tasks and executes its functions. Without its members devoting their time and effort toward improving and applying their individual skills, the command would be a hollow and lifeless shell. It is in recognition of this fact that command policy is so heavily directed toward recognition of each member and her or his contribution toward the common goal. That each member does enjoy a place in the command and recognizes that his or her contribution is meaningful, is a measure of the degree to which the command itself is successful as an entity.

In the past two years, the command has been very successful and has received accolades from many quarters which address every facet of our endeavors from personnel support functions to cryptologic operations. The Travis Trophy award is a testimonial to the broad range of excellence demonstrated by each department and its members contributing to the whole. There is a synergism developed which in turn carries us all on to greater achievements, higher standards and broader goals. It makes the command an exciting place to be since it is where it all is happening. The members are, in turn, making a new commitment of service and a further dedication toward self-improvement and a honing of individual skills. Supervisors and other leaders are improving their skills as well.

There can be no doubt that we are moving in the right direction and in complete consonance with the course charted by the NCO. We are ready because we know that we have to be at all times. Our mission dictates that there is no gearing-up time, no phase-on period, no second chance. The Inspector General of the Navy, Rear Admiral M.D. Carmody, USN, was quick to recognize that we knew what we were doing and that we were doing it in a very professional manner. It showed in the enthusiasm of the individuals to whom he and his team members spoke, it showed in the extremely high reenlistment rates for first term personnel and it showed in the high morale of the command.

We do have a good thing going for us; but it is not something that goes without our continuous input of energy and care. It comes to an abrupt halt if we try to rest our oars. However, I am fully confident that there is no thought of standing down from the challenges ahead, but that in fact, each of us is reaching out, extending ourselves, eager to get on with the future. My personal Bravo Zulu to each of you for your past contributions and I look forward to working with you in the future.

February 1976

## On the Cover

The large ice sculpture towers over visitors at the Annual Sapporo Snow Festival. (See related stories on pages 6-7 and 8) (Photo by CTA2 Guy Fitzgerald)

## MISAWAN

The MISAWAN is an unofficial publication of the Commanding Officer, U.S. Naval Security Group Activity, Misawa, Japan. It is published monthly for U.S. military personnel at NSGA, Misawa, and its detachments.

All opinions and statements expressed are those of the writers and are not to be construed as official views of the U.S. Government or the Navy Department.

Contributions are welcome, but the Commanding Officer, the Public Affairs Officer and the editor reserve the right to correct, edit and omit material as necessary to conform to MISAWAN editorial policy.

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Petty Officer McGee accepts a check from the Navy Enlisted Wives' Club presented by Nancy Weeks, president, as his wife, Marcia looks on. (Photo by CTA2 Guy Fitzgerald)

## CTR1 McGee is chosen as the new E.M.O.Q

Communications Technician (R) First Class Charles D. McGee, an assistant supervisor in 53 Division, was selected as NSGA's Enlisted Member of the Quarter for the period of January to March, 1976.

Petty Officer McGee was, like most E.M.O.Q.s, quite surprised when Captain P.W. Dillingham, Jr., Commanding Officer, notified him about his selection. CTR1 McGee mentioned that everyone nominated was a fine, highly qualified person.

CTR1 McGee has been in the Navy 14 1/2 years. He

joined the Navy to see the world, which he has done, saying "I've been around the world two or three times." Prior to arriving at Misawa two years ago, CTR1 McGee was stationed in the Philippines; Pensacola Florida; Iceland; the Azores; Germany; Homestead, Florida; and Imperial Beach, California; where he attended "A" School.

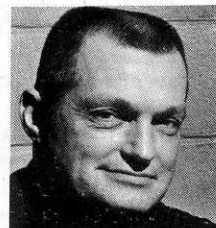
Calling himself an amateur photographer, Petty Officer McGee plans to enroll in the School of Modern Photography in New Jersey. After completing his Navy career, McGee would like to pursue photography as a vocation, especially in the areas of portrait and free lance photography. He owns a Mamiya C-330 and a Petri 35 mm and does his own processing in his lab, which also doubles as his wife's kitchen. CTR1 McGee is also an accomplished organist, playing for such groups as the officers' dine-in, the Chiefs' Association and during worship services at Calvary Baptist Church. He enjoys flower arranging, although he does not care for the Japanese style, ikebana. In fact, he was a professional florist in Pensacola, Florida, where he owned a flower shop. In addition, Petty Officer McGee has completed courses at Pensacola Junior College and the United States Armed Forces Institute.

CTR1 McGee believes the Navy offers him numerous opportunities, listing unlimited travel, training, professional and educational programs and self-satisfaction as specific benefits in his career.

In recognition for his achievements, CTR1 McGee was awarded a 96-hour liberty, a discount from a local tailor, a \$50 bond from the NSGA Command Association, a \$25 check from the Navy Enlisted Wives' Club, a command plaque and reserved parking at the base commissary.

CTR1 McGee and his wife, Marcia, have two children, Scott, 8, and Loren, 6.

## MCPOC TALK



CTACM Richard Brooks Loomis

Oh, the hue and cry that arose when it was announced that personnel inspections would be held this month! It was as if our basic rights had been taken away. So many individuals, including some senior personnel, came to me with reasons that should excuse them or their group from inspection, I began to wonder if people had taken for granted that personnel inspections had been stricken from the book.

United States Navy Regulations charge the Commanding Officer with the responsibility of conducting periodic personnel inspections to ensure that all personnel under his command present a neat, clean and military appearance. What better way to fulfill this responsibility than to muster the crew in one location and devote the time and energy to look at each individual separately?

We tend to become somewhat complacent when left to our own ends and fall behind in the maintenance of

our dress uniforms with respect to adding new awards, promotions, gold rating badges, good conduct awards and the like. Personnel inspections are an incentive for bringing our uniforms up to par.

So, why is there something wrong with having the personnel form into platoons and follow a few basic military commands? It's good for us. It should serve to remind us that for 200 years our Navy survived some perilous times through the application and acceptance of discipline.

A recommendation will be made to the Commanding Officer that he authorize working uniforms for some future inspections, but, since the dungaree uniform is worn as a privilege, it is most appropriate to conduct the majority of inspections in dress uniform.

We already know that we are the best cryptologic command in the world. Well, let's show ourselves off as the best at everything, including pride in our heritage.

## Command Career Counselor

# Chief Miller is at your service



Chief Communications Technician (A) William "Pete" Miller is NSGA's Career Counselor. With almost 20 years of Naval service, Chief Miller arrived in Misawa in November, 1975. He served as a zone supervisor with the Denver Recruiting District and in Morocco, where he was a Career Counselor for two years. (Photo by CTA2 Guy Fitzgerald)

### Why did you become a Career Counselor?

"I wanted to get into a field that had job satisfaction and one where I felt like I was contributing something. Career Counseling at that time (1969-1971) was a fairly new field and it needed people who wanted to help people."

### Did you receive any career counseling-related schooling?

"I went to Career Counseling and Leadership School in San Diego. It was three weeks for Career Counseling and one week for Leadership." (Chief Miller also attended Recruiter School in Bainbridge, Maryland.)

### What is the purpose of Career Counselors?

"I guess you can say the purpose is to assist people in their career patterns, assist people not only on active duty but also people who are leaving active duty so that they'll know what rights and benefits they've earned. In other words, when they're in the military, they may not realize they've earned certain things, such as educational benefits and the right to buy a home under the G.I. Bill."

### What is included in the spectrum of your job?

"I interview people at certain given points in their careers. I assist anyone who asks for assistance in numerous areas, for instance, people who are going to the Fleet reserve, or people who want to join the Navy. I fill out duty preference forms. I assist in trying to help people get a duty station they want to go to and try to find out information concerning their new duty station before they get their orders. Career Counseling has no limits (as far as helping goes)."

### Who seeks your help?

"Most of the people who actually come in here are first term people or people who have under 10 years in the Navy. Most of the career people (over 10 years) usually call or visit me in behalf of one of their people."

### What are some of the common questions you are asked?

"Most of the questions I receive from first term people or those with under 10 years concern the Guard II program which is a guaranteed duty reenlistment program. The program is open to anyone who has less than 10 years of active service; that group comprises a majority of people we have here. This seems to be a station where the input of people, in general, are first term people. Other questions concern the actual duty preference forms."

### What areas are you concerned with at Misawa?

"My primary reason for being here is to assist in retention. Initially, career counseling was not intended to be a retention program; it was intended to be a counseling program. They (Navy) came to the conclusion that career counseling should assist in retention, also. First off, you have to realize that one person can't retain anyone. It has to be a complete effort by the whole command. In other words, you have to make someone want to belong to a group and desire to stay. If someone is interested in staying in the service, I go ahead and present everything the Navy has to offer him in turn for his time; it is a trade off. You're trading your time and life for what the Navy has to offer you if you decide to stay in. At Misawa, the retention rate was, for July to September, 1975, first term reenlistment rate-62.5% and career personnel-100%. For October to December, 1975, the rate was 56% for first term and 100% for career personnel. The desired reenlistment rate, Pacific Fleet, is 35% for first term and 90% for career people. So, as you can see, we are above these figures."

### What specific problem areas have you encountered at Misawa?

"As far as any problem areas in Misawa, I think the greatest problem we have right now is the misconception that if a couple is married and both husband and wife are in the Navy, that they'll almost certainly be guaranteed assignment together at all future duty stations. Basically, the major problem is that the chances of both billets being open during the same period of time is almost an impossibility."

### What are some of the main career considerations Navy-wide?

"Obviously, the Navy is after the cream of the crop—the most intelligent, the most motivated and the most stable people they can get. The Department of Defense is in the best possible position as far as input of people and retention of people in all of the services due to the fact that the economy is down. A large number of people are entering the service and a minimal amount are leaving. In addition to this, BUPERS advise me that they are processing a large number of requests from personnel who have separated and desire to return."





## Misawans... the spirit of human love

February, 1976, will long be remembered by the people of Guatemala and the world as the year of one of the worst disasters in recorded history. Over 600 recorded earthquakes and tremors have destroyed much of the entire country. Complete villages have been destroyed, with entire populations killed.

Misawans, with their usual generosity, are in the process of a base-wide fund raising campaign to aid the stricken people of Guatemala. CTR2 Tim Smith of the NSGA Public Affairs Office, has been designated as the coordinator for the base-wide project. He has assigned to him a person from every unit aboard Misawa Air Base to assist in this huge undertaking.

Many events are planned for fund raising. A 24-hour radio marathon has been held, a T.V. marathon is scheduled for this week-end, a bake sale was held in conjunction with the Misawa Snow Festival and every private organization on base has been asked to raise funds.

The response from the citizens of Misawa Air Base has been phenomenal. In a matter of minutes after announcing the campaign, Petty Officer Smith reported that ideas and names of volunteers began pouring into his office.

You can help too. The drive is scheduled to end the last weekend in February. See your division keyman and offer your support—financially and with ideas for more fund raising.

## Let us strive together

Contributions to America's history are as diversified as the cultures and backgrounds of the American people. This month, Black History Month, special recognition is given to Black Americans.

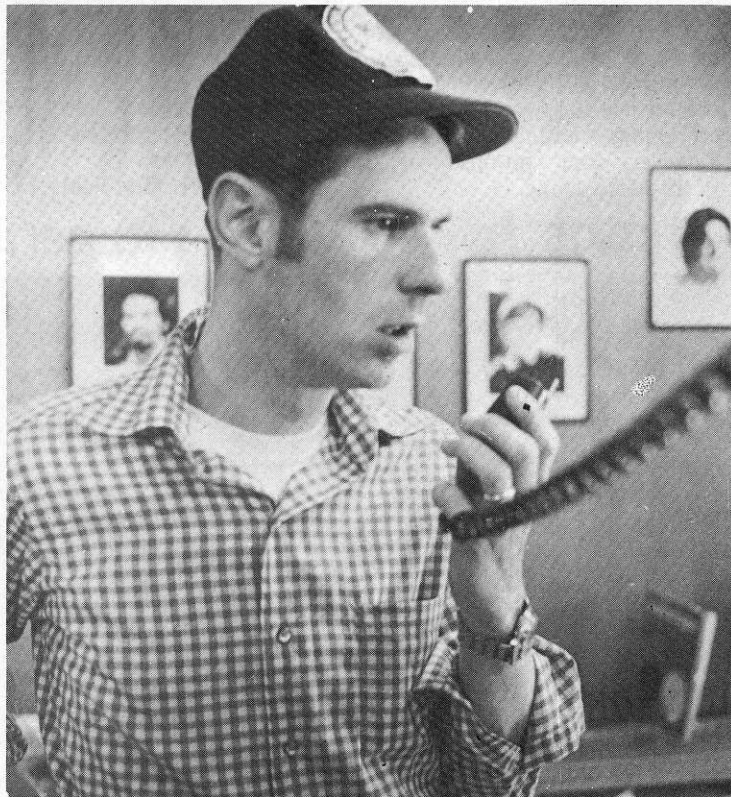
Although some claims are uncertain, black involvement in America's birth and growth is documented. However, until recently, black contributions were seldom included in history books. The aim of Black History Month is, therefore, to increase awareness of the black presence and achievements.

Accomplishments of Black Americans are found in every realm of life: music, science, industrial research, politics, sports, literature, art and religion. However, as Mr. H. Minton Francis, Deputy Assistant Secretary of Defense for Equal Opportunity, points out, setting aside a certain time period to emphasize black achievements is, at best, a temporary stop-gap measure. He comments, "Blacks have made the same contributions as other Americans, but we do not see the same results. . . we see that it is not only the black contributions which have been ignored. . . other non-white, non-European and, in fact, non-male contributions are similarly ignored."

What is the solution? If we set aside a month for Chinese history, women's history, Indian history, etc., do we solve the problem or continue, inadvertently, to isolate people with labels or group affiliations without changing the perception of the rest of the population?

With such a diversity of cultures represented, Americans must strive to ensure that the "whole" panorama of our history is presented, giving us the complete picture of our heritage, not in disconnected bits and pieces, but rather as a wellrounded entity.

Pride in one's cultural background is desirable if one remembers that America is known, and rightly so, as the melting pot of nations. Our American heritage is unique because of the achievements of numerous ethnical groups, not in spite of them. We will have to continue forward together if America is to continue growing as she has her first 200 years.



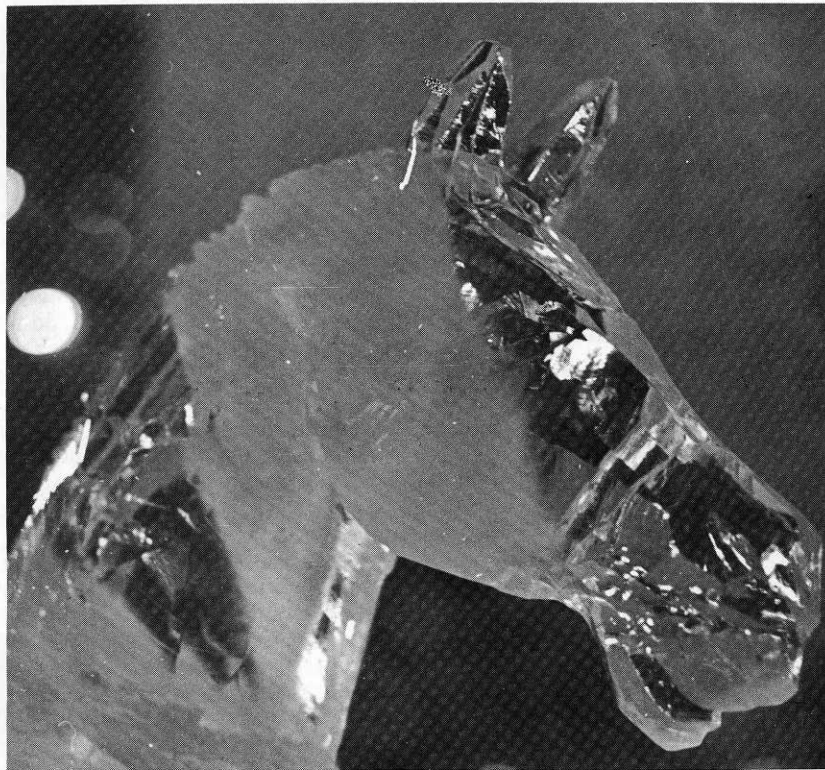
CTR1 Kevin Newberry, a MARS operator, volunteers his help during the Guatemala Relief Fund Drive. (Photo by CTA2 Fitzgerald)

# *Ice, snow make Sapporo a winter wonderland*

Combine heavy snow and cold temperatures, add a touch of creative originality, a healthy dash of talent and enthusiasm, mix well with thousands of people and you've got the winning combination for the 27th Annual Sapporo Snow Festival.

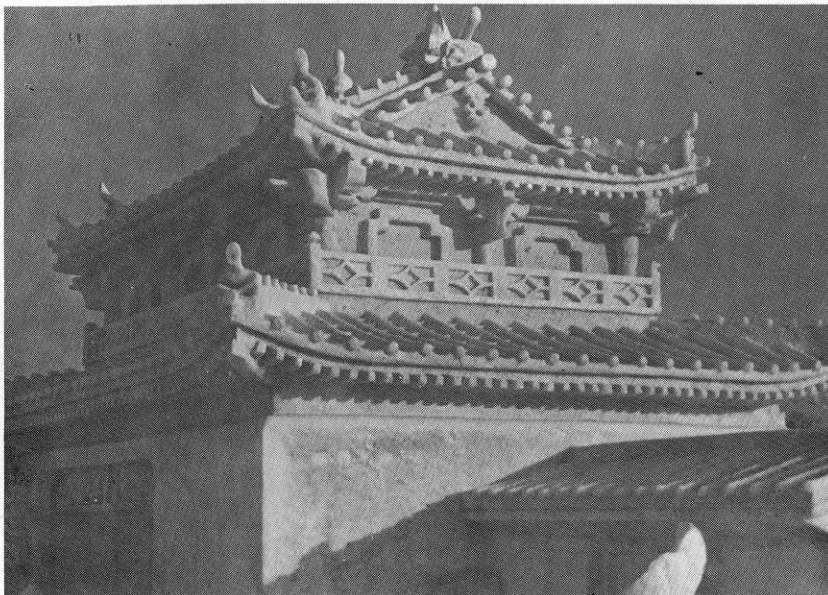
Held in Hokkaido's largest city, the festival displays ice and snow sculptures built by hundreds of workers, representing the efforts of the Japanese Ground Self Defense Force and various groups from other countries.

Obtaining international fame during the 1972 Winter Olympics held in Sapporo, the Snow Festival has grown from a winter recreation for Sapporo citizens to its present size. Tons of snow are piled in Odori Park and huge blocks of ice are readied for the artists. Hours and hours are spent transforming Nature's elements into animals, fantasy characters, historical figures and replicas of famous buildings and places. It seems a shame, then, when the sculptures are plowed down after the festival to prevent accidents from crumbling melting snow. There is, however, the promise of Snow Festivals to come.



The city lights in the background set the ice horse glistening.

Photos by CTA2 G. Fitzgerald

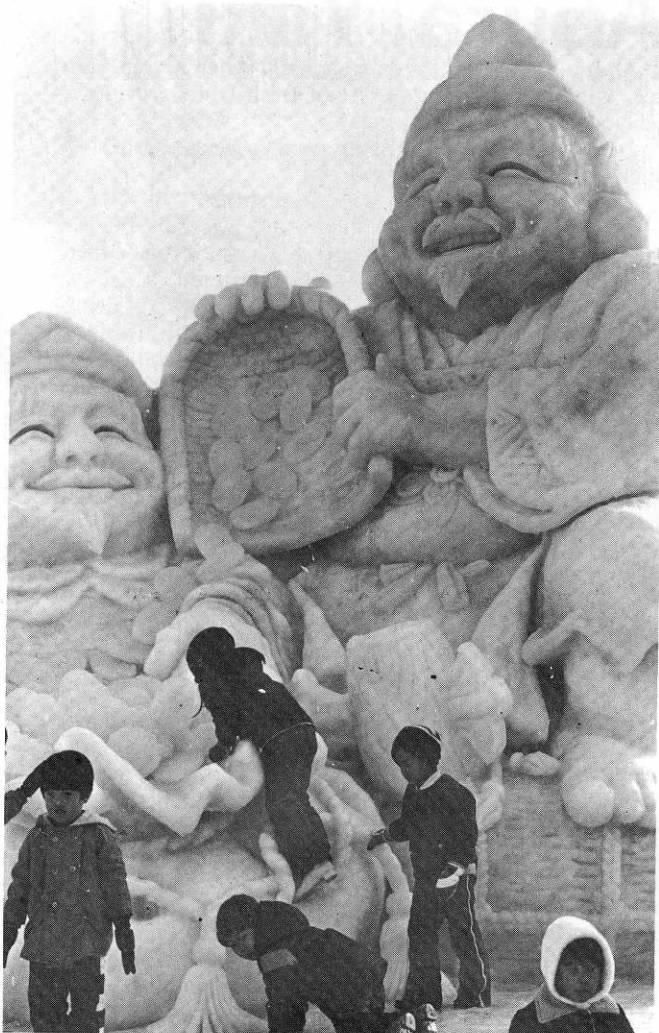


6 Intricate and time consuming detail capture part of Japan's past.



A look of surpri





The children enjoy scrambling on the large smiling figures of snow.



The dragon, above, the symbol of good luck, welcomes visitors with a fierce look. Below, preliminary chipping of the huge ice block is only the beginning of work for the craftsman.



is etched on this figure's face.





Although not as appealing as the real thing, the plastic and wax imitations of various dishes are displayed by numerous restaurant in Japan. These displays are especially helpful if you are in an area where few people understand English. If you do not know the Japanese name for a dish, copy down the characters seen on the card and present it to the waiter or waitress. The displays are also helpful to learn what ingredients are in a particular dish. (Photo by CTA2 Guy Fitzgerald)

## Abura Yaki

Abura Yaki is an easy dish which, when served with rice, wine or tea and a dessert of fresh fruit, provides a delicious and satisfying meal.

1-1 1/2 lb. lean pork, lamb, veal or beef, sliced 1/4" thick or cubed

2 bell peppers, quartered or in eighths

1 sweet potato in 1/4" slices

1 can bamboo shoots cut 1/4" thick or cubed

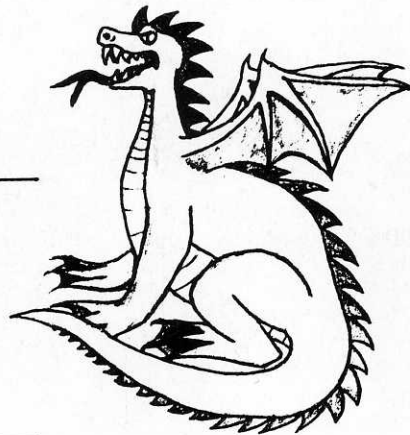
8 large mushrooms halved or quartered

Heat vegetable oil to 350-375 degrees, 2" deep. Skewer an item or two and put it into the oil just until tender. Be sure all items are drained prior to cooking to prevent splatters. Serve with hot rice and following sauce.

1/2 cup shoyu (soy sauce) 1/4 cup sugar

Add any of the following: 1/2 cup vinegar, dash of togarashi (red pepper seasoning), 1 tablespoon grated daikon or radish, 2 tablespoons finely chopped scallions.

**NOTE:** Smoking cooking oil can catch fire easily. If oil smokes, reduce heat.



## Year of the Dragon

February 1 marked the beginning of the Year of the Dragon on the Chinese lunar calendar. Based on the phases of the moon, the Chinese New Years are named after 12 different animals.

## Sapporo offers culture, education

Glistening snow and ice sculptures create a Wonderland affect. This is Sapporo in February but Sapporo is much more.

One of Japan's 10 largest cities, Sapporo is the capital of Hokkaido. Helping to ease the homesick blues for American visitors, Sapporo's wide streets and contemporary buildings remind some of cities back home. Although famous for its Snow Festival (see pages 6-7), Sapporo offers the traveler numerous other attractions. Sapporo is known as the beer capital of Japan and a visit to the brewery is an interesting tour many visitors make. Maruyama and Nakajima Parks provide picnic areas, playgrounds, boating and iceskating facilities and the beautiful landscapes offer photographers a wealth of photos.

The Maruyama Zoo, home for over 2,000 animals of 250 species, is open to visitors the year around. Plant lovers find the Botanical Gardens offer a hothouse, an alpine plant collection, lawns for picnicing and a museum.

Mt. Moiwa affords a view of sprawling dense forests and the city. A ropeway provides a seven minute ride to

the top of Mt. Moiwa, which rises 531 meters or 1,500 feet. Moiwa, one of many ski slopes, gained fame during the 1972 Winter Olympics.

The Tokeidai or Clock Tower, Sapporo's landmark, is one of the oldest western-style buildings. Built as a drill hall for the Sapporo Agricultural College, Hokkaido University, in 1878, the tower was designed by Dr. William S. Clark. Dr. Clark was an American who served as dean of the college in 1876. The clock was made in Boston. Presently, the second floor of the building houses a museum of Sapporo's history.

The night life section of Susukino has numerous restaurants and bars while the mall in the center of town provides shoppers with an unusual underground shopping experience. Book worms might want to spend an afternoon browsing at the Kinokuniya or the Maruzen, the two English language bookshops in Sapporo.

Aside from February, the most popular time to visit Sapporo is during the summer. To avoid crowds, plan your trip for any time but the first and middle part of August, when Japanese return home to honor the dead. Additional information on travel to Sapporo is available at the Mokuteki Recreation Center.



# The people patter



LCpl. Thomas J. Wehrhahn receives a Marine Corps Institute Certificate for completions of MCI course completion. (Photo by CTA2 Guy Fitzgerald)

## 11 awarded medals

CTR1 Robert Willis was awarded the Joint Services Commendation Medal. The following were awarded the Armed Forces Expeditionary Medal: CTR1 John Rizzo; CTR1 Raymond Ruggles; CTR1 Ronald Smith; CTR1 Laddie Cmerek; CTR2 James Smith; and CTR3 Michael Lynch. Navy Expeditionary Medals were awarded to: CTR1 Stephen McRoberts; CTI2 Tommy Lisenby; and CTR3 Bryon Hudler. The following people received Good Conduct Medals: CTI1 James Duck; DK1 Josefino Pinlac; CTT2 Ronald Anderson; and CTI2 Tommy Lisenby.

## Personnel recognized

The following personnel received Command Letters of Appreciation: CTR2 Spencer Offord; BMC Douglas Kiser; BM2 William Cloonan; and CTR3 Michael Riley. CTA2 David Springston received a Letter of Commendation from the Commanding Officer, NAVCOMMSTA, Philippines. CTT2 Michael Dunning, CTT2 Michael Mears and CTT3 Hernon Cordoba were presented with Certificates of Recognition for Youth Activities.

## 10 advanced

CTT3 Robert Wesolowski was advanced to his present rank on January 16 while BM2 Timothy Bowman, CTM2 Richard Huber, CTR3 Edward Bartruff and CTR3 Ronald Denman were advanced on January 29.

GySgt.s Roger Bray, Leow W. Edgell, Jr. and Ronald D. Hughes were promoted to their present rank, effective January 1. LCpl.s Charles P. Hennessey and Robert Oleynick were promoted to their present rank, effective February 1.



CTR2 Michael Mears, 53 Division, accepts a Certificate of Recognition for Youth Activities during a ceremony on January 29. He was recognized for his work as head coach for the Ram football team in the Youth League during the fall, 1975, season. (Photo by CTA2 Guy Fitzgerald)

## Co. E meets rate

In recognition for meeting the Marine Corps Institute's 90% Correspondence course completion rate, established by the Commandant of the Marine Corps, Company "E", attaining 100% completion rate, was awarded the Commandant's Honor Roll Certificate for MCI Correspondence Course Achievement for Fiscal Year 1975.

Marine Corps Institute courses are a valuable part of a unit's training program when they are properly used to accomplish training objectives. Company "E" achievement represents an efficient use of training resources and reflects a noteworthy degree of command attention to effective management of a MCI program. The certificate received by Company "E" is a testimony to the importance of this achievement.



## Co. E welcomes 2

Arrivals during the month of January were: Sgt. Joseph L. Clark and family from Company "E", Marine Support Battalion, Rota, Spain and LCpl. Charles P. Hennessey from Company "K", Marine Support Battalion, Pensacola, Florida.

## No Statute of Limitations

# State taxes due along with the Federal

All active duty service personnel have an obligation to pay state income tax to their home of record. The finance office does not withhold any portion of the member's pay for this purpose, which may cause financial strain for those individuals who have not been saving regularly to meet this expense.

There is no statute of limitations which applies to persons who have not filed a state income tax return and, thus, the various states may go back for an indefinite period of time to collect unpaid taxes.

The NSGA tax representatives are CT12 James Taylor, 5338 or 3232; CT11 Nick Weaver, 5616; and LN1 Ted Irvin, 3382. Contact them if you have any questions.

The following states have the reporting requirements listed regarding income earned from military sources. Income earned from other sources should be reported to the state in which the income was earned.

|                             |   |
|-----------------------------|---|
| <b>ALABAMA</b>              | Income must be reported in full.  |
| <b>ALASKA</b>               | Income need <i>not</i> be reported. No filing requirement.  |
| <b>ARIZONA</b>              | First \$1,000.00 of active duty pay is exempt. Remainder must be reported.  |
| <b>ARKANSAS</b>             | First \$6,000.00 of service pay or allowances is excluded. Remainder must be reported.  |
| <b>CALIFORNIA</b>           | Residents who leave California under permanent change of station orders become non-residents of California for income tax purposes at the time of departure and need pay no tax on income earned following departure. |
| <b>COLORADO</b>             | Income must be reported in full.  |
| <b>CONNECTICUT</b>          | No personal income tax, but does have a capital gains tax.  |
| <b>DELAWARE</b>             | Income must be reported in full.  |
| <b>DISTRICT OF COLUMBIA</b> | Income must be reported in full.  |
| <b>FLORIDA</b>              | No state income tax.  |
| <b>GEORGIA</b>              | Income must be reported in full.  |
| <b>HAWAII</b>               | Income must be reported in full.  |
| <b>IDAHO</b>                | Income from military pay need not be reported, if earned outside state. All other income must be reported.  |
| <b>ILLINOIS</b>             | Military service pay is deductible, but service member will still have to fill return.  |
| <b>INDIANA</b>              | First \$2,000.00 of military pay is deductible, must file return.   |
| <b>IOWA</b>                 | Armed forces pay not taxable.   |
| <b>KANSAS</b>               | Income must be reported in full.  |
| <b>KENTUCKY</b>             | Income must be reported in full.  |
| <b>LOUISIANA</b>            | Income must be reported in full.  |
| <b>MAINE</b>                | Income must be reported in full.  |
| <b>MARYLAND</b>             | Income must be reported in full.  |
| <b>MASSACHUSETTS</b>        | Income must be reported in full.  |

### **MICHIGAN MINNESOTA**

### **MISSISSIPPI MISSOURI**

### **MONTANA NEBRASKA NEVADA NEW HAMPSHIRE**

### **NEW JERSEY NEW MEXICO NEW YORK**

### **NORTH CAROLINA NORTH DAKOTA**

### **OHIO**

### **OKLAHOMA**

### **OREGON**

### **PENNSYLVANIA**

### **RHODE ISLAND**

Military pay is exempt.

First \$3,000.00 of service pay is excludable, plus an additional \$2,000.00 for service pay earned wholly outside of state.

Income must be reported in full.

Military pay is exempt if service member:

1. Maintained no permanent place of abode in state during year.
2. Maintained permanent place of abode elsewhere, and,
3. Did not spend more than 30 days of year in Missouri.

Income must be reported in full.

Income must be reported in full.

No state income tax.

Earned income, and therefore military pay, is not subject to tax.

All active duty pay is exempt.

Income must be reported in full.

Military pay is exempt if service member:

1. Was stationed outside state for entire year.
2. Spent no more than 30 days in state,
3. Did not keep a place of abode in the state, and,
4. Did have a place of abode outside the state. New York does not consider a barracks as a place of abode outside the state, and thus individuals residing in a barracks would be subject to the state tax.

Income must be reported in full.

First \$1,000.00 of active duty pay is excludable.

Income must be reported in full. All city income taxes exempt military pay.

First \$1,500.00 of income in any form derived from US Government as compensation for active duty is deductible.

Military pay is exempt if service member:

1. Maintained no permanent place of abode within state at any time during tax year.
2. Did maintain a permanent place of abode outside state during tax year, and,
3. Did not spend more than 30 days of tax year in state. A barracks or BOQ does not constitute a permanent place of abode outside of Oregon. Persons residing in a barracks or BOQ may deduct the first \$3,000.00 of their active duty pay on their Oregon return.

Income received for active duty outside state is not taxed. City income taxes exempt military pay.

Income must be reported in full.

(Continued on page 12)



# SPORTS



Del Cloud represents Section 1 during the Captain's Cup presentation where he accepted the cup from Captain P.W. Dillingham, Jr. on behalf of the Captain's Cup champs, Section 1. (Photo by CTA2 Guy Fitzgerald)

## Team makes playoffs

There are quite a few things happening in the world of sports at Misawa. First of all, many kudos are in order for the varsity basketball team, coached by Don Dickey, that finished in one of the top four positions in the base-wide intramural basketball league, earning a spot in the playoffs for the base championship. The Bluedevils enter the four team tournament along with teams from the 6920th Air Base Group, U.S. Army Security Agency Field Station and Trick II of the 6920th Security Group. Results of this tournament will be in the March MISAWAN.

## Capt.'s Cup awarded

Section One in Ops brought home all the bacon as they were awarded the 1975 Captain's Cup trophy. Accepting the award on behalf of Section One, were Delos Cloud and Myrle Sprague. The ceremony took place in Captain Dillingham's office on January 27. Section One rode the power of a first place finish, four seconds, and a sixth to give them a 13 point edge over the Company "E" Marines for the trophy.

## Dart tourney champ

In some local play, Myrle Sprague of 51 Division edged out Jack Wagstaff in NSGA's invitational dart tournament. Sprague took the title in a best of three championship playoff. The tournament was organized and conducted by Ray Smaw of 64 Division (Special Services). Smaw is planning a Command-wide pool tournament for March. Watch the P.O.D. for more information.

## 3 to Skeet / Trap play

Three members of the Command traveled to Fleet Activities, Yokosuka, for the 1976 Commander, Naval Forces Japan Skeet and Trap competitions. John Rizzo and Victor Marrano of 54 Division and Ron Allen of Company "E" made the trip to Yokosuka to represent NSGA Misawa. Rizzo finished fourth in overall com-

petition and Marrano was selected as first alternate to go on to the Western Pacific tournament. Allen was still in competition at press time.

## 4 in wrestling meet

Four members of the Command will journey to Yokosuka this month to participate in the CNFJ wrestling tournament. Gary Ferstler and Mike Young of 42 Division and Ed Bartruff and Gary Decubellis of 51 Division will hit the mats in the colors of NSGA Misawa. Competition at the CNFJ level consists of entrants from all the Naval commands in Japan. Winners at this level go on to the Western Pacific tournaments and winners there go on to All-Navy's.

## 2 All-Stars chosen

Two of the Bluedevil players were chosen to play on the Main Base All-Star team, which will meet the all-stars from the Security Hill area soon. Don Vasey of Data Automation and Bill Frohlinger of 55 Division will represent NSGA.



Myrle Sprague, 51 Division, takes his turn during the dart tournament where he beat Jack Wagstaff, 51 Division, taking the title of champ. (Photo by CTA2 Guy Fitzgerald)

# Bazaar slated on Mar. 15, 16

Remember that Christmas party where you had such a good time? Do you remember thinking that the food was really good? Or that all those beverages must have cost a fortune? But your division only asked for a dollar from each person attending!! How do they do it? It's easy; each man in your division was subsidized a certain amount from the NSGA Command Association.

How about the Command's plaques? Or those key chains? Who pays the transportation costs for our athletic teams to participate in tournaments down south? How does the Command afford to keep the bus going? Same answer as before. NSGA's Command Association.

Now, if the Command Association finances all of the activities, then where does it get the funds? Well, there are a number of inputs, but primarily, the Association's funds come from the annual NSGA Bazaar. The Command sponsors a bazaar each year from which all profits are placed into the Command Association.

This year's bazaar will be held on March 15 and 16 at the Officers Club. And that's a Monday and Tuesday. **YOUR** help is needed. Assistance is needed to help set up the bazaar, and then to work with the vendors during the bazaar, as well as serving as cashiers.

(Taxes continued from page 10)

**SOUTH CAROLINA**  
**SOUTH DAKOTA**  
**TENNESSEE**

Income must be reported in full.  
No state income tax.  
All military compensation is exempt from tax.

**TEXAS**  
**UTAH**  
**VERMONT**  
**VIRGINIA**

No state income tax.  
Income must be reported in full.  
Military pay is tax exempt.  
Income must be reported in full and return must be filed even if there is no tax liability.

**WASHINGTON**  
**WEST VIRGINIA**

No state income tax.  
Military pay is exempt if service member:  
1. Did not spend 30 days within state during tax year,  
2. Had no permanent place of abode in state and,  
3. Maintained a permanent place of abode outside the state. A barracks and BOQ would not constitute a permanent place of abode outside West Virginia, but persons residing therein may exclude the first \$4,000.00 of their military pay from the state tax.

**WISCONSIN**

First \$1,000.00 of military pay may be excluded.

**WYOMING**

No state income tax.

Do your part for the Command Association. Contact CTRC Jim Marmas at 5373, or CTRC Don Mayberry, also at 5373.



CTO2 Kathy McWilliams brings in record requests to CTR2 Tim Smith during the Guatemala Relief Fund radiothon held February 14-15. (Photo by CTA2 Guy Fitzgerald)