

Technician Topics

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FORMAL TRAINING AVAILABLE TO ALL TECHNICIANS. There are several courses of instruction available to all technicians either through the Army Service Schools as outlined in DA Pam 350-10, US Air Force Schools as outlined in AFM 50-5 and Civil Service Courses as outlined in Training Catalog (TPO Dist Only). Check with your supervisor and see if you are eligible to attend any of the courses listed in the above references. Here is a small list of courses available: Army: Basic Electronic Maintenance, Personnel Management Specialist, Senior Supply Sergeant Advanced. Air NG: Weapons Mechanic, Introduction to ADP. Civil Service Courses: Labor Relations for Supervisors and Foreman, Seminar for the Executive Secretary, Supervisor Training Course. In addition to above references and courses, correspondence courses are available to all technicians. See your supervisor or personnel office for more information.

YOUR MEDICARE HANDBOOK. The TPO has on request from the Social Security Office an order for the Medicare Handbook for distribution to those technicians interested in the Health Insurance Program under Social Security. These handbooks will be furnished upon request to TPO.

NATIONAL ASSOCIATION OF RETIRED FEDERAL EMPLOYEES. The TPO has available a kit containing valuable information on the National Association of Retired Federal Employees. Any technician about to retire will be furnished one of these kits.

RETIREMENT OF MR. WHEELER (USPFO). It is with regret that we must lose another of our very faithful and dedicated National Guardsman and Technician through retirement. Each of us wish only the best for Mr. William E. Wheeler and many years of pleasant retirement. A retirement dinner will be held in his honor on 5 April 1973 at 1900 hours, Holiday Inn, Frankfort, Kentucky.

COMPTROLLER GENERAL DECISION B-133972. The following is a summary of parts of a CG decision pertaining to leave of NG technicians. A technician who completes 8 hours of technician employment on a given date and is ordered to military duty following this time, is authorized pay in both categories and is not required to take annual leave on that date. Also, if a technician ends his military duties on a date that allows him to begin work as a technician by the normal starting hour, he may draw pay for both military and civilian employment without taking leave.

LENGTH OF SERVICE RECOGNITION FOR TECHNICIANS. Change 2 to TPP 903/ANGM 40-4 dated 26 Feb 73 makes a major change in determining creditable years of federal service for award of length-of-service emblems. Creditable service for this purpose will include all service used in establishing the technician's Service Computation Date. Previously, only actual technician service time was counted. All records are now being screened and appropriate emblems and certificates being issued.

MEDICAL CARE UNDER THE FEDERAL EMPLOYEES COMPENSATION ACT. Reference Ky NGR 690-4/KyANGR 40-810. An injured technician must be given treatment of an injury sustained while in the performance of duty. He will, however, be given the right to initial selection of a local qualified private physician or hospital of his choice (generally speaking, local is defined as within 25 miles of the employing establishment or employees' home) subject to the following limitations:

(1) United States medical officers and hospitals must be used if available and practicable. (In determining whether the use of these facilities is practicable, consideration must be given to the condition of the employee and local conditions of travel. Generally, ten miles would be reasonable distance to travel but the means of and ability to obtain transportation and time involved in travel should be taken into account.) (US Medical officers and hospitals is defined as: US Public Health Service Facilities; Army, Navy, Air Force or VA Facilities).

(2) The injury is sustained by accident.

NEED FOR TECHNICIANS. Periodically, we should personally review the reasons for being employed as National Guard Technicians. The following Extract from United States Code 32, Section 709 clearly states these reasons:

"a. Under regulations prescribed by the Secretary of the Army or the Secretary of the Air Force, as the case may be, and subject to subsection (b) of this section, persons may be employed as technicians in (1) the administration and training of the National Guard; and (2) the maintenance and repair of supplies issued to the National Guard or the Armed Forces.

b. Except as prescribed by the Secretary concerned, a technician employee under subsection (a) shall, while so employed, be a member of the National Guard and hold the military grade specified by the Secretary concerned for that position."

To sum it up, National Guard technicians are employed for the purpose of supporting and training members of a National Guard unit in fulfilling the unit's assigned mission.

CIVIL SERVICE RETIREMENT REFUND, FORM 843. See attached sheet for information concerning filing of subject form. It should be noted that any assistance needed in filing this claim should be obtained from the Internal Revenue Service at Louisville, Kentucky. A claim form is attached for filing claim for 1969 and additional forms may be obtained from the IRS. PLEASE NOTE: Claims for 1969 and 1970 should be completed and mailed to IRS by 15 April 1973. A separate Form 843 must be filed for each year.

EACH INDIVIDUAL SHOULD USE HIS/HER OWN DISCRETION WHETHER TO FILE CLAIM

REFUND OF RETIREMENT CONTRIBUTIONS.

a. A federal court suit is pending which contends that federal and postal employees' 7 percent of salary contribution to the civil service retirement fund is not taxable income. A favorable decision would mean that in the future federal employees would not have to pay income tax on these contributions. It would also mean that federal employees could file claims for refunds on their 1969, 1970 and 1971 tax returns. In order not to be barred by the three-year statute of limitations, a claim for refund for calendar year 1969 must be filed on Form 843 on or before 15 April 1973. Claims for 1970 and 1971 may be filed at the same time. If there is a negative decision to the present suit there will probably be appeals all the way up to the Supreme Court. This could take several years but if at any point a favorable decision is handed down federal workers who have filed claims will get refunds.

b. According to the Internal Revenue Service the instructions listed below must be followed in filling out Form 843.

(1) Check first block.

(2) Items, A, C, D, E, F and G are self explanatory.

(3) Item I - Insert the following statement: "In Excess of \$1.00".

(4) Item K - Insert the following statement: "Taxpayer, a federal employee, is entitled to exclude his contribution to US CSC Retirement and Disability Fund for tax year 1969. I believe the IRS position taken in Rev Ruling 72-250, IRB 1972-21, page 6, is in error."

(5) Items 1-9 are self explanatory.

(6) On a separate piece of paper describe how you arrived at the amount shown in Item 6. This must be attached to Form 843.

NOTE: A SEPARATE CLAIM MUST BE FILED FOR A REFUND ON EACH TAX YEAR, IT MUST BE FILED IN THE SAME IRS OFFICE THAT THE ORIGINAL RETURN FOR THAT YEAR WAS FILED AND IT MUST BE FILED SEPARATELY FROM YOUR NORMAL 1972 RETURN.

c. This paragraph (para 8) is included in the TIB for information only. The National Guard Bureau does not encourage or discourage any technician in exercising his/her independent course of action.

d. All questions regarding a claim for refund must be directed to the nearest IRS office.

Claim

Director's Stamp
(Date received)

The Internal Revenue Service will indicate in the block below the kind of claim filed, and fill in, where required.

- Refund of Taxes Illegally, Erroneously, or Excessively Collected.
- Refund of Amount Paid for Stamps Unused, or Used in Error or Excess.
- Abatement of Tax Assessed (not applicable to income, estate or gift taxes).

Please print or type	Name of taxpayer or purchaser of stamps
	Number and street
	City or town, State, and ZIP code

Fill in applicable items—Use attachments if necessary

a. Your social security number	Wife's number, if joint return	b. Employer identification number (if any)
c. Internal Revenue Service office where return (if any) was filed		

d. Name and address shown on return, if different from above

e. Period—if for tax reported on annual basis, prepare separate form for each taxable year From _____, 19____, to _____, 19____	f. Kind of tax
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g. Amount of assessment \$	Dates of payment
h. Date stamps were purchased from Government	i. Amount to be refunded (If income tax, complete computation below) \$
	j. Amount to be abated (not applicable to income, estate, or gift taxes) \$

k. The claimant believes that this claim should be allowed for the following reasons:

Computation of Income Tax Refund	Income Tax
1 Tax withheld	
2 Estimated tax paid	
3 Tax paid with original return	
4 Any additional income tax paid	
5 Total tax paid (add lines 1-4)	
6 Less: Your computation of correct tax	
7 Amount of overpayment	
8 Amount previously refunded	
9 Net overpayment (enter in item i above)	

Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Signed

Dated _____, 19_____

Instructions

1. Form 1040X or Form 1120X may be used to amend an **individual** or **corporation** income tax return. The Internal Revenue Service prefers that they be used rather than Form 843, since these forms are designed to expedite processing.

2. The reasons for filing this claim must be set forth in detail under item k.

3. If a joint income tax return was filed for the year for which this claim is filed, social security numbers of both husband and wife should be entered and each must sign this claim even though only one had income. If the taxpayer has been assigned an employer identification number, it also must be entered.

4. The claim may be made by an agent of the taxpayer, but the original or a true copy of a power of attorney must accompany the claim.

5. If a return is filed by an individual and a refund claim is thereafter filed by a legal representative of the deceased, certified copies of the letters testamentary, letters of administration, or similar evidence must be attached to the claim, to show the authority of the executor, administrator, or other fiduciary by whom the claim is filed. If an executor, administrator, guardian, trustee, receiver, or other fiduciary files a return and thereafter a refund claim is filed by the same fiduciary, documentary evidence to establish the legal authority of the fiduciary need not accompany the claim, provided a statement is made on the claim showing that the return was filed by the fiduciary and that the latter is still acting.

6. Where the taxpayer is a corporation, the officer having authority to sign for the corporation should place his signature and title on this claim.

7. If a claim is for excess social security (FICA) tax withheld as a result of having more than one employer during a calendar year, include the names and addresses of your employers, and the amount of wages received and FICA employee tax withheld by each, as part of your explanation in item k. Do not claim tax withheld if you have claimed the excess withholding on your individual income tax return.

Where to File

Certain claims relating to alcohol and tobacco taxes should be filed with the Regional Director, Bureau of Alcohol, Tobacco and Firearms. See the regulations pertaining to the particular alcohol or tobacco tax. Otherwise, file your claim with the Internal Revenue Service Center where you filed your return.

FOR INTERNAL REVENUE SERVICE USE ONLY

Transcript of Claimant's Account

(Complete only as to miscellaneous excise taxes and alcohol, tobacco, and certain other excise taxes imposed under subtitles D and E, Internal Revenue Code.)

The following is a transcript of the record of this office covering the liability that is the subject of this claim.

A—Assessed Taxes

Taxable Period and Class of Tax (a)	Document Locator No. (b)	Reference and Date (c)	Amount Assessed (d)	Paid, Abated, or Credited			Remarks (h)
				Date or Sched. No. (e)	Amount (f)	PD. AB. CR. (g)	

B—Purchase of Stamps

To Whom Sold or Issued (i)	Kind (j)	Number (k)	Denomination (l)	Date of Sale (m)	Amount (n)	If Special Tax Stamp, State:	
						Document Locator No. (o)	Period Commencing (p)
Prepared by (initials)	Date			Office			