

FALCON FAMILY NEWS

OCTOBER 2008

CLASS STATISTICS (as of 30 September 2008)

	Men	Women	Total
2009	892	175	1067
2010	859	191	1050
2011	907	224	1131
2012	1004	278	1266
WING	3667	869	4536

BUS TRANSPORTATION FOR THANKSGIVING AND WINTER BREAKS

Tickets are on sale now through November 14 for bus transportation to the Colorado Springs and Denver airports for Thanksgiving break and now through December 12 for Winter Break. Check the web site www.usafaservices.com for more information or call 719-333-4602.

CLASS RINGS FOR 2010

The Class of 2010 will soon begin their ring ordering process. On the 4th of November the cadets will receive their initial briefing from Jostens and be given their ring catalog. On the 9th and 10th of December, Jostens will display genuine stones in the cadet library so the cadets can view them, in case they wish to purchase a genuine stone for their ring. On January 13th, 14th, and 15th, cadets may order their rings in the Cadet Library.

CADET TAX TIPS

Puzzled by the tax law or which credits and deductions your cadet can take? Does your cadet need assistance with a federal or state tax return? You may want to call the USAFA Volunteer Income Tax Assistance (VITA) Center in Arnold Hall. The IRS-sponsored VITA Program, currently open 2 days a week, Wednesdays and Thursdays, offers free tax help for eligible military members. During tax season, February through April 2009, the tax center will be open 4 days/week. Assistance is available for those who have not yet filed a 2007 tax return or need to amend a previously filed tax return, and those who have yet to file returns for 2005 and/or 2006. Hours are limited during the off-season, so please call 719-333-3642 if you need information.

The following general information is for parents of USAFA cadets and the cadets themselves, and addresses a few of the most frequently asked tax questions at the Tax Center.

Exemptions for Dependents

Once at the Academy, a cadet is a member of the active military and no longer dependent upon parents for support. Cadet basic pay is taxable and the cadet receives a Form W-2 and must file a tax return (see IRS Publication 17). Fourth-class cadets who were high school seniors in 2008 and meet all five tests for a qualifying child may be claimed as a dependent by their parents and may not claim their own exemption. See IRS Pub 17, Chapter 3, Personal Exemptions: “You can take one exemption for yourself unless you can be claimed as a dependent by another taxpayer. If another taxpayer is entitled to claim you as a dependent, you cannot take an exemption for yourself even if the other taxpayer does not actually claim you as a dependent.”

Education Tax Benefits

Since USAFA is not eligible to participate in a student aid program administered by the Department of Education, it is not an eligible educational institution as defined in IRS Publication 970, Tax Benefits for Education, and does not file any Form 1098-T. Because USAFA is not an eligible educational institution, any education expenses a cadet may incur are not qualified education expenses for the Hope or Lifetime Learning Credits, the Tuition and Fees Deduction, or distributions from education savings plans.

As a result, a portion of the distribution from Coverdell Education Savings Accounts (ESA) and/or Qualified Tuition Programs (QTP, also called “529 plans”) is generally taxable to the cadet. A Form 1099-Q is issued for each plan with a distribution and the information contained on the form is necessary to complete the cadet’s tax return correctly (see IRS Pub 970, Chapters 7 and 8). The 10% additional tax penalty on the amount included in income does not apply to distributions made because of the beneficiary’s attendance at a U.S. military academy.

Uniforms

The cost and upkeep of uniform items is not deductible as an Unreimbursed Employee Business Expense, contrary to popular belief among military members and tax professionals. IRS Pub 3, Armed Forces’ Tax Guide, clearly states: “You usually cannot deduct the expenses for uniform cost and upkeep. Generally, you must wear uniforms when on duty and you are allowed to wear them when off duty. If military regulations prohibit you from wearing certain uniforms when off duty, you can deduct the cost and upkeep of the uniforms, but you must reduce your expenses by any allowance or reimbursement you receive.”

If you desire more in-depth information on these or other tax issues, please have your cadet call 719-333-3642 to make an appointment.

CADET BEAUTY SHOP

The Cadet Beauty Shop and the Sijan Day Spa are offering gift certificates that you may purchase for your cadet. They offer a variety of services to pamper your cadet. What a great gift for birthdays and holidays! What great stocking stuffers! Gift certificates come in either \$10.00 or \$25.00. If you would like the coupons mailed back to you for the holidays, orders must be received by 15 December 2008. Please call or email Connie Graff at 719-333-4563 or connie.graff@usafa.af.mil.

TRIATHLON GARNERS \$7,000 FOR RANDO FUND

By Major James Thompson, Cycling Team Officer in Charge

Some 212 athletes participated in the Inaugural Lindsay Brown Memorial Triathlon at the Academy on Saturday the 27th of September. A total of 134 individuals and 28 teams took on the 3,200 feet of elevation change in a 750m swim, a 14.69 mile bike ride, and a 5km run.

All saw Michael Hagen scream to the first-place finish in 1:09:35 and Deborah Janssen finish in 1:25:48, both setting course records. For the Academy, a record 59 cadets participated in the individual event, and 48 cadets played a part of a relay team in the event.

Gordon Haller, the first Ironman winner in Hawaii, launched every swimmer at the start, met most at the finish line, and handed out all awards. We were fortunate to have such an historic individual at our race. Colonel R.K. Williams, vice commandant of cadets and C1C Jake Schonig, the cadet wing commander, also presented a special LB Memorial award to the most diligent working sophomore cadet on the LB Tri Staff. The Class of 2010 gave a special "Fallen Soldiers" portrait presentation to the parents of Lindsay Brown.

Most importantly, the event raised \$7,000 for the Dennis Rando Fund, a charity that provides plane tickets to cadets to attend funerals of classmates or their own family members. In a tribute to Cadet Brown, who was involved in a tragic automobile accident last December, the Falcon Groundspeed Foundation and the Academy's Triathlon Team are proud and honored to have executed an extremely successful event. The comments from athletes, competitors, and volunteers have been truly humbling. Perhaps the most eloquent is as follows:

"Major Thompson,

Please accept my congratulations on an outstanding event and tribute to Lindsay Brown. I can't imagine how this inaugural Triathlon could have been more successful. Your entire team must know how much we, as participants, appreciate all the effort and energy it took to plan and execute this event. No small feat considering the "Red Tape" you had to navigate through to pull off this first time ever USAFA event.

On a personal note, we knew Lindsay when she was 3 and have been friends with Ross and Terri ever since. During and following the Tri, we spent time with the Browns. They confessed

they had some nervous energy leading up to Saturday's event because they needed this Tri to be successful. They were thrilled ... ecstatic actually because Lindsay would not have settled for anything less than perfection. You've energized all the tri-athletes, USAFA & community regarding this event and I believe it has the potential of becoming an annual event bigger than anyone ever could have envisioned a few months ago. I can't adequately express my sincere gratitude to you and all the volunteers.

V/R

Lt. Col. Charlie Schweitzer, USAF Ret"

No event is possible without the support of our many sponsors, and this event was fortunate to have several. Criterium Bicycles, Home Depot, USAA, Chipotle, Runner's World, Acme T-Shirts, USAFA Triathlon, USA Triathlon, BodyGlide, Central Florida Parents Club, Deep Rock Water, Blue Ribbon Trophies, and REI all made significant generous donations of both funds and materials in order to make the event a possibility. Clearly, without the phenomenal support of the 10th Mission Support Group, and the 90 cadet, military, and civilian volunteers, nothing on race day would have been possible.

The USAFA triathlon team will be hosting a SPRINT and OLYMPIC triathlon event in April, as well as the 2nd Annual LB Triathlon next September. Interested athletes and volunteers should monitor www.falcongrounspeed.com for details and updates

DEKKER A CANDIDATE FOR LOWE'S SENIOR CLASS AWARD

USAFA, Colo. - Air Force senior tight end Travis Dekker is one of 30 Division I football players chosen as a candidate for the Lowe's Senior CLASS Award. This is the inaugural year that the award will be presented in football.

Dekker carries a 3.75 grade point average in biochemistry and has been on the Academy's superintendent's list for military, academic and athletic excellence four semesters. The Albuquerque, N.M., native is a two-year starter for the Falcons and a two-time academic all-conference selection. Last season, he had 25 receptions for 382 yards and caught at least one pass in every game. His catches and yards are the most by a Falcon tight end since 1989. This past summer, he was selected to participate in the Cadet Summer Research Project at the Air Force Research Lab in Albuquerque. He has held numerous leadership positions at the Academy and has also volunteered for several community projects, including the Salvation Army and a helped raise funds for Hurricane Katrina relief in 2005. In August, he suffered a fractured ankle and has missed the first four games. He returned to practice last week.

To be eligible for the football award, a student-athlete must be classified as an NCAA Division I senior (in the Football Bowl Subdivision only) and have notable achievements in four areas of excellence: Classroom, Character, Community, and Competition.

An acronym for Celebrating Loyalty and Achievement for Staying in School, the Lowe's Senior CLASS Award focuses on the total student-athlete and encourages those leaders to use their platform in athletics to make a positive impact on their circle of influence. This

prestigious awards program was launched during the 2001-02 basketball season, added six additional sports in 2007, and has now expanded this year to include NCAA football.

The 2008 list of candidates is loaded with talented football student-athletes who also excel away from the playing field. Twenty-six NCAA colleges and universities and 11 different athletics conferences are represented. These 30 student-athletes will be narrowed down to 10 finalists midway through the regular season, and those 10 names will then be placed on the official ballot. The ballots will be distributed through a nationwide voting system to media, coaches and fans, who will select the candidate that best exemplifies excellence in the "Four C's" of Classroom, Character, Community, and Competition. The overall winner of the Lowe's Senior CLASS Award for football will be announced during a 2008-09 post-season college football event.

Lowe's, an official Corporate Partner of the NCAA and NCAA Football, expanded the award program in 2007 to include numerous NCAA Division I sports - men's and women's soccer, men's ice hockey, men's lacrosse, baseball, and softball in addition to men and women's basketball. With the addition of football this year, the number of sports encompassed by the nation's premier award for seniors reaches nine. The Lowe's Senior CLASS Award is sanctioned by the NCAA, promoted by CBS Sports, and managed by Premier Sports Management.