

PCN Services – High Life Newsletter, News, Events, Deaths, Illness Notices & PCN Ads & Calendar. Note: Notices from major sections are distributed by separate email address to allow our subscribers the ability to customize and filter notices not desired.

Large web community for one of world's largest airlines

High Life

facebook

For all Delta people who have truly touched the *High Life!*

Above aerial I shot somewhere in the Midwest.

Dear PCN,

Group Section.....

Mark's Remarks:

One of the most exciting Master's I have ever watched. What great golf!

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Shutdown averted for now!!!! But beware of burps in your payments from the HCTC and even the PBGC.

Stay alert since this faux shutdown could possibly cause your insurance to lapse or some to possibly miss a pension payment. You may have to make a insurance premium payment in full.

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To post in High Life: Just a reminder if it is just as convenient for you to use email instead of the PCN forms, then by all means simply email misc@pilotcommunication.net. Please refrain from hitting the REPLY button on a notices sent by the google group. I eventually get those, but they go to the google group and not my normal inbox and they are not as easy for me to process. Instead, just plop in one of the appropriate PCN email addresses and compose. Thanks.

While I am at it, one more. A lot of email thieves are sending emails from your contacts list with the only content being a link. Of course I delete those and you should too. If you are sending me a good link for the High Life than you should put a little text with it like "Hey Mark look at this". In that way I can be protected against those dastardly email hijackers.

Finally, I get a few "composed" posts and a large number of "forwards" to post. There are too many forwards to make it in every week. So just to let you know, I peruse the forwards and put in what we can and I think the net would enjoy. Some of them unfortunately do not make the cut. Thanks for your understanding.

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Signing Up questions: (from our FAQs)

How do I sign up for this group? Visit our [signup page](http://pcn.homestead.com/SignUP.html) but please be advised that there is 2 STEPs to the process. <http://pcn.homestead.com/SignUP.html>

Why are there 2 STEPs for signing up? It evolved that way, but now there are distinct advantages. The 1st step places your data in our data base. The 2nd step, allows you to apply to our google group. Your application, is compared with the data base, and in that way the membership has a very tight control and we can keep riff raft out. The google group then is used for publishing info and distributing email notices.

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For all of you who have an item, service or offer to promote:

3 categories are completely FREE!

PCN Ads – up and running!

Every one submitting an Ad gets a private login and complete control over their ads. URL's and images are allowed and you will see it is a very nice format for entering online ads.

Check it out and get your item, thing wanted, service or house, posted!

PCN Ads

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Calling the PBGC for BSW:

I wish I had a direct number for the Atlanta office (which you need to ask for when calling the PBGC) but I do not. Simply call the national PBGC number at the Atlanta office.

PBGC in DC- 1-800-400-7242 Any questions regarding your benefits or obtaining your **benefit statement worksheet**, talk to the Atlanta office.

Following is not good anymore: (~~extension 2000 or PBGC in ATL at 404-607-8836~~)

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Tools for our members:

PCN Main Website: <http://pcn.homestead.com/home01.html>
PCN Google Group archives: <http://groups.google.com/group/PilotCommunicationNet>
PCN Ads – <http://pilotcommunication.net/Ads/>
PCN Tool Bar (for IE browser) - <http://pcntools.ourtoolbar.com/>
PCN Calendar - <http://pcn.homestead.com/Calendar.html>
PCN specific emails: misc@pilotcommunication.net
pcn.calendar@gmail.com
signup@pilotcommunication.net
illness@pilotcommunication.net
death@pilotcommunication.net
ads@pilotcommunication.net
mark@pilotcommunication.net

News Section.....

Delta NEWS (Recent stories of interest): [Yahoo](#), [AJC](#)

Is Delta Air Lines Making You Any Cash?

<http://www.fool.com/investing/general/2011/04/07/is-delta-air-lines-making-you-any-cash.aspx>

Seth Jayson
April 7, 2011

Although business headlines still tout earnings numbers, many investors have moved past net earnings as a measure of a company's economic output. That's because earnings are very often less trustworthy than cash flow, since earnings are more open to manipulation based on dubious judgment calls.

Earnings' unreliability is one of the reasons Foolish investors often flip straight past the income statement to check the cash flow statement. In general, by taking a close look at the cash moving in and out of the business, you can better understand whether the last batch of earnings brought money into the company, or merely disguised a cash gusher with a pretty headline.

Calling all cash flows

When you are trying to buy [the market's best stocks](#), it's worth checking up on your companies' free cash flow once a quarter or so, to see whether it bears any relationship to the net income in the headlines. That brings us to **Delta Air Lines** (NYSE: [DAL](#)) , whose recent revenue and earnings are plotted below.

Read More: <http://www.fool.com/investing/general/2011/04/07/is-delta-air-lines-making-you-any-cash.aspx>

Other Airline News (Recent stories of interest): [Yahoo](#), [AJC](#)

6 Most Beautiful U.S. Airport Terminals

By [Ted Reed](#) 04/09/11 - 09:58 AM EDT

Most beautiful airports story updated with information about Miami International and San Francisco International's new Terminal 2, for which there will be a grand opening party Saturday.

NEW YORK ([TheStreet](#)) -- Airline travel can involve unpleasant moments, from going through security to waiting out bad weather to watching thoughtless passengers with too much baggage. One way airlines and airports can enhance the experience is by making terminals pleasant places to be.

These are multibillion dollar projects that take many years, so they involve major bets on the economy. For airlines, it can be difficult to quantify the [financial](#) benefit, but it is easy to make the case that gorgeous terminals like **American's**([AMR](#)) Terminal Eight at New York's Kennedy Airport provide a competitive advantage, given that international travelers in the New York area have a broad array of choices.

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Survey: Despite hole incident, Southwest Airlines still a flier favorite

Denver Business Journal - by Mark Harden

Date: Friday, April 8, 2011, 6:42pm MDT

Despite the fuselage rupture that forced a **Southwest Airlines** jet to land a week ago, nearly two-thirds of those in a recent survey still like the low-cost carrier.

The survey released by Rasmussen Reports — conducted a few days after the April 1 emergency — found that 63 percent of adults have at least a somewhat favorable impression of Southwest, including 26 percent who view the carrier very favorably.

In fact, Southwest rated higher than three other large airlines included in the Rasmussen poll. **American Airlines** scored a 58 percent favorable rating, while **United Airlines** rated 56 percent favorable and US Airways scored a favorable reaction from 51 percent of those surveyed.

Southwest is the No. 3 carrier at Denver International Airport; United is No. 1. American and US Airways both serve DIA as well.

The results were different among those surveyed who fly at least once a month. Among that group, American scored the highest favorable percentage (67 percent), followed closely by United (66 percent). Southwest came in last of the four airlines among frequent fliers, with a 59 percent favorable percentage.

Overall, 88 percent of those surveyed rated U.S. air travel as at least somewhat safe, including 40 percent who called it very safe, Rasmussen said.

The survey of 1,000 U.S. adults was conducted April 4-5.

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Average age of US airline fleets

A look at the average age of US airline fleets

- Companies:
 - [Delta Air Lines Inc.](#)
 - [JetBlue Airways Corporation](#)
 - [US Airways Group, Inc.](#)

The Associated Press, On Saturday April 9, 2011, 7:34 am EDT

The average age of U.S. airlines' fleets:

Allegiant Air: 21.5 years
Delta Air Lines: 16 years
American Airlines: 15.1 years
United Airlines: 15 years
US Airways: 12.8 years
Hawaiian Airlines: 12.1 years
Southwest Airlines: 11.7 years
Continental Airlines: 10 years
Alaska Airlines: 7.7 years
Frontier Airlines: 6.3 years
JetBlue Airways: 5.8 years
Spirit Airlines: 4.2 years
Virgin America: 3.4 years

Source: Ascend Worldwide Ltd.

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Remaining financial items for retirees to watch:

After Aug 2007 these are retirement items remaining with financial consequence.

1. ~~PBGC 2nd look re-calc at qualified annuity benefits~~ - completed 8/24/07
2. ~~PBGC make up lump payment for underpayments since termination:~~ most reported received 1/31/08
3. ~~Final claim distribution by DAL through BSI~~ – distributed at or around Mar 23, 2011.
4. ~~Class Action suit against DAL concerning 5-yr look-back worth in excess of \$100 million~~ - *withdrawn*
5. Final Benefit Determination Letters (BDL's) PBGC re-calc "determination" of qualified annuity (likely after claim stock sale) – *in process until end of year (only 45 days to appeal)*
Appeal extensions generally granted in Nov 2010 now extended by our law firm for all to: revised to Feb 18, 2011, New Mar 18, 2011, April 29, 2011, July 29, 2011
6. Pension reinstatement/contribution request by DP3 representing the retired pilots. *very long shot....pending*
7. ~~Roth IRA creation as per Worker, Retiree, and Employer Recovery Act of 2008~~ – deadline June 22nd, 2009
8. Expiration of HCTC 80% premium subsidy will expire on December 31, 2010. *Action has continued 80% for Jan & Feb. Action expired and subsidy effective Mar 2011 is now back to 65%.*
9. Financial condition of the D&S Plan--a plan that pays benefits to eligible survivors of deceased pilots as well as to disabled pilots. A form 5500 for the D&S Plan is filed annually.
10. Formation of a VEBA Health Insurance plan by DP3.

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Insurance (issues about health, life or disability that are of interest):

Pension:

Today DP3 has sent out two updates; one for Honor Roll members and the other one re-printed below for general consumption. Here is the message:

DP3 Chairman's Update for Former Honor Roll and Non-Honor Roll Members of DP3

April 10, 2011

We want to update you on the status of DP3's consolidated appeal to the PBGC. We recently learned that the PBGC Appeals Board has moved the appeal deadline to July 29, 2011, primarily due the agency's inability to provide our attorneys with documents we have requested under the Freedom of Information Act that will help us draft our appeal of your PBGC benefits.

Only Honor Roll members will be included in the consolidated appeal. With the most recent delay, the DP3 Board of Trustees has decided to extend the payment deadline for all dues and assessments (currently \$1,500, including 2011 dues of \$300) from March 31, 2011, until a date to be decided during our April trustee meeting. Our goal is to give all retired pilots an opportunity to participate in the appeal by helping to share equally in the costs for retaining our highly experienced legal counsel of Miller & Chevalier.

While we believe that extending this deadline is in the best interest of all retired Delta pilots, both members and non-members, we did not make this decision lightly. The reason we have a deadline is we need to know early in the year how much financial support we have so that we can properly budget our resources. We, the nine unpaid trustees, work very hard at minimizing all costs borne by our members without sacrificing the quality of the effort we are waging to restore your lifetime pension benefits, but any organization needs to know its level of financial support to effectively plan and carry out its mission.

A key question answered: I missed the 45 day deadline - should I become an HR member and appeal anyway?

Yes.

- Please take the time to read this paragraph and disseminate this information to retirees who may be hesitant to join the appeals late.
- Our attorneys believe the PBGC application of the 45 day appeal time limit is very wrong on many levels. We believe that if this issue reaches the courts, the PBGC's position will be indefensible.
- Regardless of the timeliness of your appeal with the PBGC, you will be included by name in all appeals actions.
- Our attorneys will specifically petition the PBGC and the courts for your right to participate in the appeals.
- *We are very confident that if you become an HR member you will share in any appeals successes, and want to emphasize that your right to do so will be a key appeal issue. You WILL be included.*

On April 15, the password for accessing the members' only area of the DP3 website will change. We will accept your dues payments after that date, but if you want uninterrupted access to our appeal resources, we urge you to pay your Honor Roll dues prior to April 15.

Also, the election for three DP3 Board of Trustees positions will start on April 15 and only Honor Roll members can run for one of these positions, or vote in the election.

To pay your 2011 dues, visit the DP3 web site at DP3.org and click on the Pay Pal link on the right side. If you prefer, you can mail a check to:

DP3, Inc.
PO Box 76362
Atlanta, GA 30358

Years of planning and preparation will be culminating this year as we are finally able to file our formal appeal with the PBGC. We encourage you to gain or maintain your Honor Roll status so you can help DP3 fight for the pension benefits retired Delta pilots have earned and deserve.

Sincerely,

Will Buergey
Chairman, DP3

Our fax numbers are **888-505-1242 & 678-493-8616**

Our document submission email address is documents@dp3.org

Our email address for questions is contactus@dp3.org

Send VEBA questions to contactVEBA@dp3.org

As the PBGC appeals progresses the sensitivity of the information does as well. While the PCN has re-published many of DP3 general postings, we will refrain from re-publishing "private emails" in view of the nature of the process. So when there is a general update we will re-publish and when there is a private email we will help announce its existence.

To PCN subscribers these links are "hot" and will take you directly to the DP3 resource page or checklist for filing an appeal concerning your PBGC benefits.

Click for [PBGC Appeals Resource Page](#)

Or

[Appeal Checklist](#)

DP3 (login required)

Click to appeal your PBGC benefit

Call PBGC in DC- 1-800-400-7242

Link of explanation for BSW ([Benefit Statement Worksheet](#))

(Note: Must know your DP3 assigned passwords which cannot be shared in our newsletter!)

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Commercial Section.....

Investment (Legitimate firms that have helped our group are encouraged to contact PCN to add articles here):

Travel & Non-Revving (share a quick reco):

Life Section...

Misc Posts:

From: Jmorgan667@aol.com
Date: 4/8/2011 2:24:21 PM
Subject: To DP 3 Board of Directors

Dear Board of Directors,

April 8, 2011

Haydee Geyer, widow of deceased Captain Paul Geyer informed me yesterday that she is paying an additional \$400 to bring Paul's DP 3 assessment up to date so that his name remains on the HONOR ROLL.

She said that DP 3 Board members informed her that she probably would not benefit from paying the additional assessment because Paul retired in 1982.

However, even though she will not benefit, she considers it a *moral obligation* to assist the many First and Second Officers that Paul flew with during his career and who are now suffering badly. She said, "Paul would say it was the honorable thing to do."

I say kudos to Mrs. Geyer. In a quiet way she has shamed those Delta pilot's unaffected by the pension loss and for various reasons are ignoring and failing to support their fallen comrades. (It always amazes me when retired pilots feign knowledge of the financial rape of their friends and walk away unabashedly.)

Perhaps DP 3 might consider a separate Honor Roll to honor widows and/or family members that continue to support their late husband or dad's friends (by paying the assessments) even though they themselves may have little to gain.

Thank you again for your continued support of the retired pilots.
Warmest Regards and Best Wishes,
John Morgan, Miami
BBC: To many DP 3 members and to some non-members.

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Tax – Distribution Emails: OK, before I share some of the latest emails on the amended return. If you have been keeping up, you have seen emails from every end of the spectrum concerning this issue. The fact is that I have received a number of emails from those who have been successful. Now I know that many of you want me to publish the exact steps you have to do to get 'er done. Well, what I have published is numerous names of the parties involved. Enough I think for any reasonable seeker to get some advice and help from those who have actually done it.

From: rastorm5@cfl.rr.com
Date: 4/10/2011 5:45:55 PM
To: pilotcommunicationnet@googlegroups.com
Cc: [PCN Dir](#)
Subject: Re: PCN - Re: - TAX Refund info by amended returns

I really do not want to get into this fray as I tried to bring this to your attention while an active pilot, and certainly at many grievance hearings with the Company. So I just do my thing which is the correct thing, I hate paying taxes like everyone else but realize taxes are necessary for the defense of our great country, but I state one thing unequivocally, I will not pay one red cent more than that I am required to pay, not one penny.

Let's look at some basic facts:

a. Statutes of Limitations begin the day after a decision has been made against you, not the day the government states. You must go through an administrative review process which freezes the date the clock begins until a decision by said committee is announced and accepted by said judicial/administrative body. AS SUCH, there exists no immediate rush.

b. In general cases dealing with taxation/SS/Disability claims it is best not approached alone. If something has been done once, it certainly has been done numerous times by management and/or government.

c. Large corporations generally have IRS agents assigned to them to answer questions and keep the company within the law, and I might add aid the government in enforcing/non-enforce the rules for some advantage of the state/taxing authority.

d. There is a line on the 1040 which asks for non-taxable income. fill it in with your gross amount, not the net amount.

By doing so, your will credited for the amount of those taxes you paid.

e. If IRS asks you to justify your actions, just state that you are in compliance with the previous order issued by the IRS on the first distribution.

Dick Storm 386-788-3661 or above e-mail address.

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Date: 4/10/2011 6:48AM

Hi, Mark,

Here's the meat of the response I got back from the KC IRS re: my FICA claim. It was produced on March 31st.

"We have disallowed your claim for return of FICA taxes. Section 3121 (v) (2) of the Internal Revenue Code requires an employer withhold and pay FICA taxes on amounts deferred under nonqualified deferrred compensation plans once the present value of the deferred benefit becomes reasonably ascertainable."

"Unfortunately, an inherent feature of these plans is that the benefits promised by the employer may never actually be distributed to the employees. Even though you may never receive the full value of the deferred benefits, these FICA taxes must be withheld and remitted by the employer. There are no provisions in law which allow the refund of FICA taxes if the plan is terminated."

As you can see, various agents from the same IRS office can apparently have and respond with different opinions, so some of us win, and others lose! What a system!!

In regard to Mr. Whalen, who did put together the above claim in a timely fashion so I could get it to KC with a January postmark....I sent him my entire 2007 tax package on February 18th. He eventually responded at my request that he had it on March 2nd, and that was the last I've heard from him. A couple of emails have gone unanswered, and his phone message system has been "full" for weeks. He had not initially requested a check, so I thought that may have been the problem until I read that a couple of guys got quick service and then sent their checks, while others sent the checks with their returns, and haven't yet received the IRS forms.

A local NE/DL retiree had his accountant do the return for him, and it only cost him \$350. With the days passing quickly, I'm gonna see if perhaps that gentleman can do the same for me.

Good luck, Everybody! And thanks again, Mark for the opportunity to opine!!

Jon Rineman

nittanylines@aol.com

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From: [John Weiland](#)

Date: 4/9/2011 5:04:20 PM

To: misc@pilotcommunication.net

Subject: 2007 stock distrabution

Has the deadline passed to re coupe the taxes deducted by Delta in error. I received two settlements in 2007, one for pilots qualified and one for non-qualified settlement CL4 and CL5 , schedule 1073264 and 1059573. any help will by greatly appreciated.

Thank you

John Weiland Retired 10-1-1996

Editor: John, It is my understanding that there is 3 years from the time you filed the 2007 return sometime before April 15th 2008. But according to the email from Jean that I recently posted, there may be precedence now for recovery past that window. Note the last (most recent) post in this thread or see her email re-printed below:

http://groups.google.com/group/PilotCommunicationNet/browse_thread/thread/553b295597d38577

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Repeat of Jean's email:

Jean Marie Cinotto

Email jeancinotto@sbcglobal.net

Issue Area - Pension

Comments - Mark,

You may want to post this story to the pilots asap. It is an outside case in Gadsden, AL concerning the unjust withholding of Social Security taxes. Pilots should note the 3 year window of 2002 to 2005 and they subsequently had to file a lawsuit to recoup beyond that 3 year window. The lawsuit was settled (with one exeception) long after that 3 year window had closed.

The article further illustrates that a company (in this case gove. entity) can not unjustly withhold the ss tax and that it must be refunded.

The bottom-line is that a pilot should file to get the ss tax back and they need to file quickly as that window is closing.

"Police officers' lawsuit partially settled

By Lisa Rogers

Times Staff Writer

Published: Tuesday, April 5, 2011 at 10:35 p.m.

Last Modified: Tuesday, April 5, 2011 at 11:00 p.m.

(page all of 2)

A settlement in a lawsuit filed by seven police officers who had Social Security taxes mistakenly withheld from their paychecks is expected to be settled before the case goes to trial on April 18.

Related Links:Gadsden Council: Put chiefs under mayor's authority More Information:City of Gadsden The City of Gadsden helps organize First Friday and controls traffic and services for the event.

But no settlement was reached with Gadsden Police Chief Richard Crouch, who also filed suit. The trial with Crouch still is set for April 18.

The Gadsden City Council on Tuesday passed a resolution approving the settlement with seven current or former officers.

The eight police officers filed the suit against the city in 2006.

For years, some Gadsden police officers and firefighters had Social Security taxes withheld from their paychecks. It affected those who were older than 35 when they first were employed and ineligible for participation in the city of Gadsden's Policemen's and Firemen's Retirement Fund.

It was believed they could be placed automatically on the state retirement system.

The Social Security Administration advised the city to stop withholding the funds, and it stopped in November 2005. However, the employees affected learned that taxes paid before 2002 could not be refunded. The Social Security Administration said the taxes should not have been taken out to begin with.

The city had withheld a portion of each person's compensation and paid that amount to the Internal Revenue Service under the Federal Insurance Contribution Act for eligibility for the old age, disability and survivorship benefits of the Social Security Act, according to the settlement.

Each employee had 6.2 percent taken out of each paycheck for however long he or she was employed.

Some employees had Social Security taxes taken out for about 14 years.

Some of the people who had the Social Security taxes withheld were reimbursed and others were not.

Those who filed the lawsuit in 2006 were not reimbursed.

Seven of the officers in the suit — Gayle Eaker, Steven Parker, Jeffrey Knowles, Rodney Rylander, Johnny Richardson, Michael Hooks and Michael O'Brien — agreed to the settlement and agreed to release the city of Gadsden from more liability. Officers were paid anywhere from \$3,553 to \$50,000, depending on negotiations, for legal fees and other costs.

The resolution approved Tuesday says it is in the public interest to resolve the claims without further litigation.

City Council members voted to approve the settlement. However, Councilman Robert Avery abstained, explaining he did not think the officers were "entitled to anything."

The city retained an outside attorney after the suit was filed.

City Attorney Roger Kirby would not say how much has been spent defending the lawsuit."

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From: dwskjerven@aol.com

Date: 4/7/2011 6:05:29 PM

Subject: Fwd: PCN - Re: - TAX Refund info by amended returns

This calls for a class action lawsuit (with punitive damages) by all the pilots, retired and active, against Delta for improper and malicious withholding, amongst many other things!!! Where was the union??? Oh, now I remember the union had its head in the sand, to put it nicely. David W. Skjerven

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Received: April 7, 2011 1:59PM

Already got my \$5350 refund from my 2007 taxes.
Captain Gary Stricker gary.stricker@verizon.net
Retired May 1, 2005

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Hey Mark,

I filed for return SS taxes a couple of years ago and it was denied. I even appealed. I was told that there was no mechanism to repay the error.

Mike mc@coxaviation.net

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Received: April 7, 2011 3:15PM

so how does one file to get SS back.n Stinger t28cdkmk@aol.com

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From: mjoh419065@aol.com
Date: 4/5/2011 10:36:13 PM
To: mark@pilotcommunication.net
Subject: 2007 taxes

Mark,

Apparently I misquoted a reference concerning taxability of health care payments in 2007. I meant to say the reference as being US Code Title 26 Subtitle A Chapter 1 Subchapter B Part III Section 106 a) General Rule..... To get there go to Bing or Google and put in US Code Title 26 subtitle A. You will have many choices. I use the Cornell law site.

Please disseminate this to correct my original error.

Thanks,
Clint Johnson

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From: Scott Hersha
Date: 4/4/2011 10:06:17 PM
To: mark@pilotcommunication.net

Subject: Tax Return

Mark,

I got a surprise in the mail today. A check for \$8284. from the US Treasury. I assume it was for my amended 2007 federal tax return rebutting federal taxes that were withheld on the medical bankruptcy claim. There was nothing in the envelope but a check. Maybe I'll get some sort of explanation in a few days, who knows, but I'm cashing the check tomorrow. My amended return showed that they owed me \$7280., so I'm guessing the difference is interest or penalty (theirs). Sounds like a lot of interest. This didn't include the FICA portion. I filed this return January 23rd, but haven't heard anything about Social Security, so I guess that's another battle which is evidently over because of the date. I'm not sure if my accountant filed for the FICA claim - I'll check with him tomorrow. I used my accountant here in Cincinnati who filed my original 2007 tax return. He wrote a letter accompanying the return that clearly explained that any amounts received under Delta's medical plan, had it not been terminated, would be exempt from income under IRC Section 106(a). Delta's healthcare plan would have continued to cover me (and you) through our retirement. This would not have been a taxable event for the taxpayer. Instead of paying the health insurance benefit over my lifetime, Delta made a one-time payment. This should not change the character of the underlying payment. Since the payments would not have been subject to income tax had there been no bankruptcy, they should retain their nontaxable status as a lump sum payment. I guess the IRS agreed, and so do I. Now I'll need to apply this same logic to my 2011 return concerning our 'final' bankruptcy settlement, because Delta is still trying to hose us any way they can.....

Thanks for keeping us in the loop Mark,
Scott Hersha
CVG B767 RET
shersha@fuse.net

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Rcvd: April 3, 2011

Mark, Please pass this on,
April 4, 2011

I talked to Jim Munton and CPA Whalen and then met with my CPAs who agree that there should be a refund. We recently filed an amended return that should recover \$22,794. I was hoping to be able to tell you that I have the funds in hand but it can take four to six weeks or longer if there is an audit so I am waiting. The fee for the return is \$600 not to include audit representation if necessary. Here is the information if you are interested:

Jeffrey Wilkinson CPA and Kimberly Bidingger CPA/ATTORNEY
1075 Kingwood Drive Suite705
Kingwood, Texas 77339
Ph. 281-359-0050

All the best of luck guys
Jim Rush flyjrush@yahoo.com
RE: A question by Capt Hammett

Maybe some of you who have received refunds could respond directly to Capt Hammett (vern.hammett@gmail.com) about his question. Vern I would ask that if you receive some further info to report back and I will fly it out. Thanks all.
Mark

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From: [William Guy](#)
Date: 4/3/2011 11:34:24 PM
To: misc@pilotcommunication.net
Subject: 2007 Tax Return

Wages or long term capital gains
With the 18th of April deadline approaching for tax filing many are scrambling to complete their amended return for 2007. My CPA advised me that since I filed for an extension for my 2007 return, I can file an amendment up until the date of my extension., Sept 2, 2008.
Has anyone else had a CPA who has advised them of that provision? Check it out if you need more time.

Bill Guy

Editor: Bill, I believe that is the common understanding of 3 years since you filed. However, see Jean's email re-printed above because it lends one believe that there may be a larger window.

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From: [Steve/Gwen Dunn](#)
Date: 4/5/2011 11:11:37 AM
To: signup@pilotcommunication.net
Subject: Unsubscribe

Thanks Mark for all your work and info over the years, but with the final distribution out of the way I am finished with the airline industry and gladly so. I will never forgive Delta, or ALPA for that matter, for singling out the retired and senior Delta pilots as the scapegoat and causing those employees to retire early and carry the majority share of the financial burden in reorganization. My 25 years with Delta were among the most rewarding of my flying career, I didn't want it to end this way.

Steve Dunn
dunner3@gmail.com

*Editor: Steve, I hear ya loud and clear and actually share some of your sentiments. **Here at the PCN you're always welcome to come and go as your please.** In fact even if not subscribed, you are welcome to occasionally peak at our online archive (if ever interested) at any time.*

I will take you off the distribution list and I both appreciate your time staying connected and your former contributions. Have a great retirement by re-focusing on the life that matters. Tailwinds!

Human Interest:

From: Jeff Degner <j.degner@sbcglobal.net>
To: DAVID SKJERVEN <DWSkjerven@aol.com>
Sent: Tue, Apr 5, 2011 7:24 am
Subject: Just Flying!

View this - and be inspired.

<http://www.youtube.com/watch?v=QuMHSFPOzpc>

Good Read (Good book recommendation & Community Author's blurbs):

From: [Dick](#)
Date: 4/4/2011 7:59:10 AM
To: [PCN Dir](#); marksztanyo@gmail.com
Subject: PCN post



Please post this email on PCN

Retired from Delta on 07/01/94, based in PDX as a MD-11 captain.

Published author: My article 'Into the Abyss' was published in the Feb 2011 issue of FlyPast Magazine www.flypast.com It is a factual account about taking-off from the USS Wasp with engine problems at night. I took the pictures myself in 1956 in the Mediterranean.

Check out my two novels. My novels can be reviewed and/or purchased on amazon.com Type in 'Dick Blizzard' on the Amazon search page and both novels will come up.

Other writings can be read for free on my two blogs: <http://dickblizzard.blogspot.com> and <http://funkydicksmusic.blogspot.com> including the account of Doug Loftin and Fred Jones getting shot in the cockpit of a DC-9 at the ramp in Baltimore. Fred died in the seat. Doug was my buddy and Delta Classmate. He told me the story after he came back to work in PDX.

Thanks.

Dick Blizzard
<http://dickblizzard.blogspot.com> (aviation and boating)
<http://funkydicksmusic.blogspot.com> (fiction and videos)
<http://s2fstories.blogspot.com> (Send me your Stoof stories)

Event Announcements (Click here for [Calendar](#)): to post pcn.calendar@gmail.com

This is the PCN Calendar designed for you to publish your 2011 event dates. Please send them in to Kim.

Click here for our PCN [Calendar](#).

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I am looking for....." (Share a post of who you are seeking, if one sought answers....wallah):

From: [Jack Waeltz](#)
Date: 4/4/2011 12:17:03 PM
To: mark@pilotcommunication.net
Subject: Looking For

Mark,

I'm trying to establish contact with **Bob Lindley**. Last I knew of him, he was flying out of ATL in the 90's. I retired in '97.

Thanks,
Jack Waeltz
jwaeltz0441@charter.net

Good Deal/Bad Deal (Share a quick good deal or bad deal you have found – no commercials here!)

If you have something you represent that has a commercial interest, place it in the new service of [PCN Ads](#). Designed especially for our group but available to the industry. Registration is free and so are some ads. The rest start as low as \$5. Enter you promo in [PCN Ads](#).

Hangar Flying (Share a bit of ole hangar flying with the net. Need a sim buddy? Use PCN for request) :

From: [Eric Jensen](#)

Date: 4/7/2011 7:55:18 PM

Subject: FW: Naval Air Operations in Afghanistan

A little different from the Vietnam experience....Eric Jensen

Attached is a letter from a young Navy JO to his family/friends.

For those of us from the VN era, this combat flying sure is a different deal. What a difference hi-tech makes, eh?

Of course, the same pilot "concerns" are there: Night tanking and night carrier landings. Do either of those poorly and you'll likely be off the schedule or, maybe, dead. If I think about it much, I can easily elevate my heart rate just from memory.....without even thinking of dropping a bomb. Most of you know what I mean!!!!!!

Yee Haw!!!!!!

God Bless 'em, those flybabys!!!!!!

Naval Air Operations in Afghanistan

Hello everyone,

I just wanted to send another update to let you know how things are going out here on the good ship USS Eisenhower. We're in our seventh week of deployment and have 108 days to go. We began combat operations on March 21st and have been flying over the beach almost every day since then. This is the most flying that I've done in all my 17 years. Naval aviators are limited by instruction to 30 flight hours a month and, to exceed that, you must have a written waiver by the Flight Surgeon. As of today I have 65 hours in the last 29 days.

Our missions are regularly 6 hours long. Its an hour transit to and from the ship just to get on station in southern Afghanistan . All the air traffic travels up a common air route that we call the boulevard that traverses Pakistan and crosses the border into Afghanistan . All the traffic on the boulevard is either Naval aircraft from our ship or Air Force tankers coming from Qatar .

Most of our missions thus far have been in southern Afghanistan near the city of Kandahar. That is where a lot of the poppy harvest is taking place right now and that is where a lot of the enemy forces are dug in. On a typical mission, we check in with a Joint Tactical Air Controller (JTAC) on the ground who is part of a ground unit. The JTAC is trained to communicate with aircraft and if necessary call in for air support in case some shooting starts. They used to be called Forward Air Controllers.

Thus far I have worked with American Special Forces, British Forces, Australian and Danish Forces. It is very interesting to see the mix of troops on the ground. But its nice to see that all the procedures are very standardized no matter what nationality that you are supporting. On most of our missions we provide Armed Reconnaissance, which has us watching over a friendly ground patrol, in vehicle or on foot, and looking ahead of their route of travel to try and find enemy fighters or potential spotting positions.

A few days ago I was watching over an Army Special Forces unit. There were about 15 to 20 guys all riding four wheelers in the hills overlooking a small village. We do most of our searching using our FLIR camera which is an infrared camera that has the ability to zoom in pretty close. The JTACS on

the ground can also link up with our FLIR camera and see what we are seeing on their laptop computer.

We look for bad guys in groups digging or potentially placing roadside bombs. A lot of times the JTACS give us coordinates of known bad-guy locations and have us watch for movement or activity.

A few nights ago I was talking to a JTAC and I could hear the gunfire over the radio and he calmly said they were taking fire from an unknown locations and wanted us to scan the hills surrounding them for any activity. On average our Airwing drops four or five bombs a day or conducts a few strafing runs on enemy positions.

We also do a lot of Shows of Force which is simply a high speed low-altitude pass over an enemy position to get them to stop shooting or even run. Although I haven't yet gotten a chance to drop a bomb, I can say that I'm not in a rush. My time will come. I did have a wingman who conducted a strafing run on two individuals who were digging at a roadside intersection. It was at night so the complexity of shooting bullets from an aircraft moving 500mph at a small moving target in the dark is absolutely amazing.

I enjoy working with the guys on the ground. I think it's a comforting feeling for them to know that we are overhead and can deliver a devastatingly accurate blow within seconds of asking for it. Even if we don't find bad guys, I feel a lot of job-satisfaction just being up there and talking to the guys on the ground. These guys are pretty amazing. I will hear them say something like, "We are taking fire from an unknown location so we are going to get out of our vehicles and move into the open so we can try to locate where the fire is coming from." Amazing bravery. Our team is killing a lot of bad guys right now.

Some of the most harrowing parts of our mission is refueling ... particularly in the dark or in bad weather. On a typical 6-hour mission, we refuel off of big wing Air Force tankers three times.

There is a point on the boulevard that once I cross it I know that if I have a problem with my tanker, that I do not have enough fuel to get back to the carrier and would have to divert to one of the three occupied airfields in the country. The tankers all hold at specific points and altitudes around the country.

I know before I launch what my tanker's call sign is, what point he will be at, what time I'm supposed to be there, what altitude he will be at and what frequency I will talk to him on. There is an overarching control agency that runs the tanker plan and it is constantly changing usually based on the fight that is going on the ground. A lot of times tankers get pushed over an area where there is fighting so that the airborne assets don't waste time trying to get to their tanker and back into the fight. Once one tanker moves it starts a domino effect that affects almost everyone. It's like a shell game. They are constantly shuffling tankers around. I don't think I've launched on a single mission and hit all my tankers that I was originally scheduled for. I have tanked off American and British Air Force tankers.

Two days ago I was on a tanker and two French Rafael fighters were waiting in line with me at 22000 feet for their gas. When the mission is over we hit the tanker one last time before exiting the country and fly the boulevard south and the hour flight back to the carrier. When it's all done then I get to look forward to that night carrier landing.

Luckily the North Arabian Sea is calm and the weather has been good. No pitching deck out here so far. By the end of the mission I'm usually starving. I try and take food and water with me in the cockpit and typically I get a chance to eat and drink something on the trip back to the carrier at the end of the

mission. But you don't want to drink too much because that presents a whole new problem for a single seat cockpit.

Thank goodness for altitude hold. The cockpit gets pretty crowded with all of our extra gear. We have our standard issue gear for going in country which includes our pistol and two magazine clips, our blood chit which is basically a piece a paper that we use in case we find ourselves on the ground that is written in several different native languages and basically says "I'm an American and you will be paid if you help me return to friendly American forces." We carry a camel back full of water that is sewn into our flight vest.

On every mission we go on, we have a stack of papers that have coordinates and radio frequencies. I also have my new helmet-mounted targeting system which is a new visor that clips to the regular helmet and projects vital information on my visor (I've attached a picture of me wearing that helmet in the cockpit.) It looks like a Martian helmet, but it is honestly the best piece of gear that I carry with me. I can type in the coordinates for a friendly unit on the ground and then look outside the cockpit and diamond will be projected on my visor directly over the position of that unit on the ground. It's very useful in locating things on the ground, but it also helps me find things in the air.

Yesterday I saw my tanker from 28 miles away because my helmet puts a box around the radar contact that I have locked up so I know exactly where to look. Pretty cool. I also take a pair of NVGs on every flight. Night-vision goggles are absolutely necessary once the sun goes down. The ground units use a lot of infrared lights to help mark their positions or the positions of enemy units and I can see all of that from 20000 feet with my NVG's on.

Well I've written way more than I should have. I hope I haven't bored you. I know many of you have asked what I'm doing over here. This email was to try to help you understand what I've been doing. It in no way is meant to be tooting my own horn.. The guys on the ground are the real hero's. I'm simply a supporting element to the fight.

I want to say thank you to all of you who have sent care packages. They were very much appreciated by me and all the guys in my ready room. Keep watching the news. If you hear about airstrikes in Southern Afghanistan there is a good chance it came from my air wing.

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From: [Wayne Rich](#)
Date: 4/8/2011 3:50:04 PM
Subject: Re: Courtesy of the Red White and Blue

Great air power (and song)!!!!!!!!!!!!!!!!!!!!!! Sure am glad they are on our side.

A great flying video, sorry Navy guys, mostly Air Force and Army! But you guys appreciate the finer things in life, don't, you?

<http://www.youtube.com/watch?v=wbV3lf1HzQI>

This music and this video capture OUR Air Force. Put the sound up and go full screen.

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From: [FRED MUESEGAES](#)

Date: 4/9/2011 6:33:52 PM

To: [Undisclosed-Recipient:](#)

Subject: Fw: B-17 & B-25 Over Saguaro Lake, AZ

Go "full screen" and turn-up the volume!

The photography is HD, the planes are gorgeous, and, most notably, it is shot as the B17 takes off from Falcon Field in Mesa, AZ and then flies over the Superstition Mountains. to the east of Apache Junction and then on to Roosevelt & Canyon lakes on the east edge of the Phoenix valley. The backdrops are stunning. Music is from the mini series John Adams. Great combo.

<http://vimeo.com/18135369>

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From: <dwskjerven@aol.com>

Date: Apr 6, 2011 7:38 PM

Subject: Fwd: Blue Angels! - WOW!

Note: No trees were killed in the sending of this message, but a large number of electrons were terribly inconvenienced.

http://www.youtube.com/watch_popup?v=W6tB8Lf7YoU

Political (food for thought):

Humor/Sobering or Fun (Share some "vulgarity free" humor with the net):

From: [Bruce Cullen](#)

Date: 4/6/2011 11:55:53 AM

To:

Subject: New Southwest (SWA) Slogan

Gotta admit, this is a funny redux on the original.

Leno: Southwest Airlines has a new slogan: "*We love the sky — and it shows.*"

I've heard that they're going to start charging, along with baggage fees, an Intact Fuselage Fee.

Mark

Mark Sztanyo (Stăn'yō), PCN Dir & HL Editor

[Pilot Communication Net](#) from Aug 2009

[Contact the Net](#)

Life on earth will soon be past, only what's done for Christ will last!

Serving the Delta community, and pilots (active and retired) and their families, *including original Delta*, and former: C&S, Northeast, Pan-Am, Western, NWA, Republic, North-Central, Southern Airways, Hughes- Airwest, and all the Delta Connection carriers.

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Delta Pioneers - <http://www.deltapioneersinc.com/>
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