

LOG

Official Publication of the Seafarers International Union • Atlantic, Gulf, Lakes and Inland Waters District • AFL-CIO Vol. 48 No. 2 February 1986

Owners Reject Arbitration

Fair Share Is Key in New Bedford Fish Strike

by Mike Hall

About the only thing that is certain in the seven-week-old New Bedford fishermen's strike is that the SIU will be there "until hell freezes over," Union President Frank Drozak said.

The strike, which began Dec. 27, centers around several issues, including the way each boat's catch is divided between the fishermen and owners, documentation of crew expenses, work rules and the way the entire fish auction system is run (see page 7).

Despite SIU attempts to reach a contract (the old contract negotiated by the fishermen's former union, Local 59 of the International Brotherhood of Teamsters, expired in March), boatowners' representatives have failed to bargain in good faith, Union officials say. More than 50 failure-to-bargain charges have been filed by the SIU since contract talks began in July.

The main bargaining unit for the

owners, the Seafood Producers Association (SPA) which represents only 32 owners, made its "final offer" Jan. 24. The proposal would drastically slash the share of the catch which currently goes to the fishing crews and leave the fishermen with virtually no rights.

"We're willing to give them another 1 percent. But the boatowners have gone too far. There isn't any more to take from us. But the percentages are not the main issues. We want a contract that can correct the incredible abuses in this whole system," said Jack Caffey, SIU special assistant to the president.

In an attempt to bring about a settlement of the strike and reopen New Bedford's \$1 million-a-day harbor, the Union offered to turn the dispute over to binding arbitration in which a neutral party would decide the issues

which split the Union and the owners. On Feb. 2 the SPA flatly refused the SIU's offer.

The strike by some 600 SIU fishermen from about 120 boats has virtually shut down the once-busy harbor. New Bedford is the nation's most profitable fishing harbor. Even though most of the fishing boatowners are not part of the SPA, the Association wields power far beyond its numbers.

"It's a closed market and they are trying to dictate for the rest of the industry. We've asked the independents what their demands are. We've offered to talk to them, but most haven't shown up. The Seafood Producers have totally lied to the independents," Caffey said.

In the face of the SPA's attempts to dominate the New Bedford fleet,

(Continued on Page 5.)



Fisherman Dan Spooner walks a pre-dawn picket line at the site where the Seafood Producers conduct their disputed fish auction with catches from scab boats.



Seafarers at the New Bedford hall make preparations for the day's picket action.

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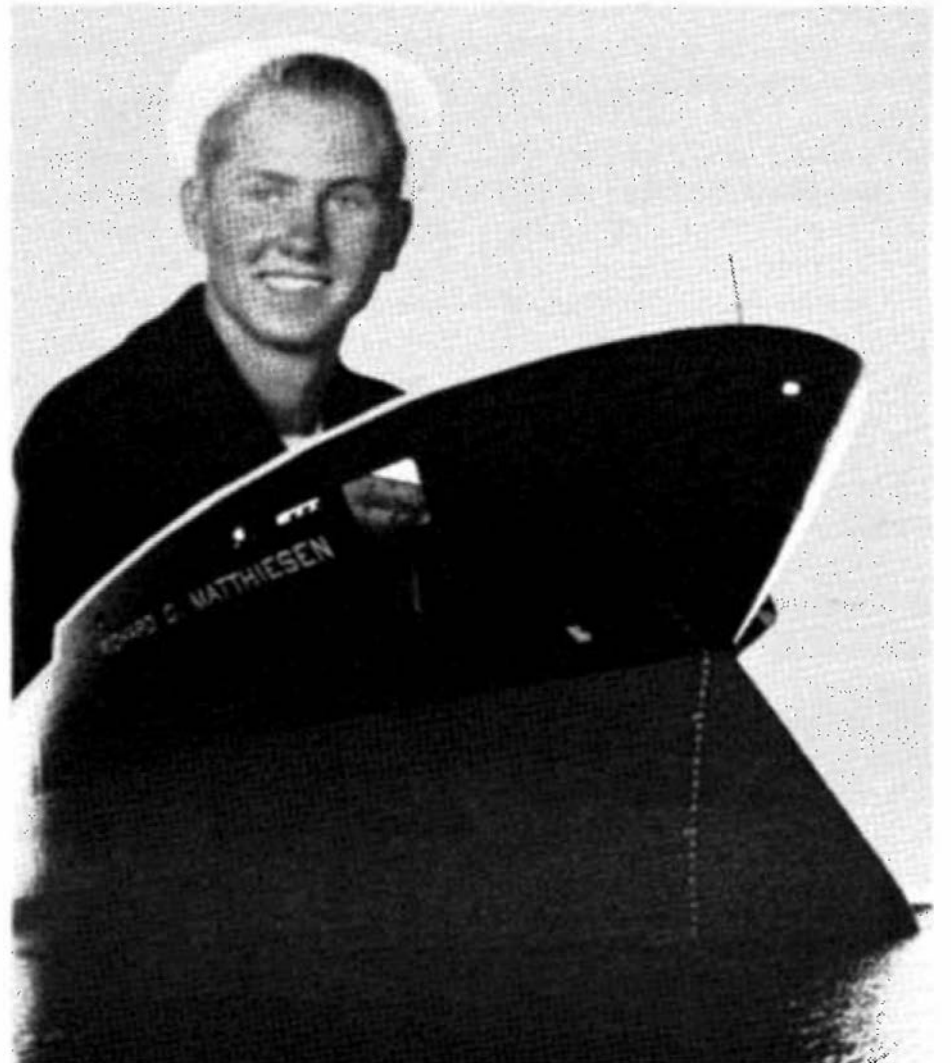
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The SIU-contracted *MV Richard G. Matthiesen* is the second of five new T-5 tankers scheduled for long-term charters to the Navy's Military Sealift Command. All five will be operated by Ocean Carriers, Inc. of Houston, Texas. Both the *Matthiesen* and the *MV Gus Warren Darnell* were built at the American Shipbuilding Co. yard in Tampa, and both are crewed by the SIU and District 2, MEBA-AMO. The new 30,000 dwt tankers are being named for civilian American seafarers who have been cited for acts of heroism aboard merchant ships during World War II. Able Seaman Richard G. Matthiesen was killed aboard the *S.S. Marcus Daly* during the initial invasion of the Philippine Islands.

President's Report

by Frank Drozak

IT'S TOUGH trying to determine just how well we are doing as an organization representing deep-sea seafarers, tug and barge workers, Great Lakes sailors, offshore fishermen and industrial workers. If we look at the number of jobs we have today for our membership compared to 20 years ago, you can see that our industry is in a deep decline. But, if you look at the availability of jobs for our full book members, and even most of our B seniority members, we're not doing too badly. And, if you look at the sad condition of the other unlicensed unions, by comparison we are doing quite well.

But, there's another barometer to measure the condition of our organization. That is the day-to-day activity of our organization, and the participation of our membership.



and service for our members.

There are the new job opportunities in the growing military support sector of our industry. Here, we have been successful in getting the very large majority of these jobs because our members understand that this is where the job opportunities are and

... We are moving forward with new programs to improve job opportunities, education and service to our membership. . .

In every area—at headquarters, on the legislative front, in our ports and at our Training Center in Piney Point—we are moving forward with new programs to improve job opportunities, education and service to our membership. And because we have placed a high priority on communication and education, we have a membership that understands the needs and the problems of our industry and has responded to them in positive ways.

A reading of this and recent issues of the LOG shows the scope and the depth of our many programs, and how they all tie together to provide job security

that in order to get these jobs we must be competitive. I don't like the manner in which we have to bid for these jobs, and I'm not happy with the manning scales. But I know, and our membership understands, that we have to make concessions now in order to protect our job security. It is a base from which we can build to better these conditions.

A key reason for our success in winning these military sealift and support jobs is that we alone have developed the training programs that enable our members to qualify for the many new jobs they will perform on these vessels. Our members are the most

skilled seafarers in the world. We are the most skilled and best trained because we have developed the finest training facilities anywhere in the United States, and because our membership has taken advantage of these programs.

* * *

At our headquarters, we are continuing to develop new services for our membership. We have streamlined our claims department to provide better and faster service in the payment of medical claims. We are offering new options in our pension programs. We are improving our mail system to make certain that our members get timely information.

* * *

Our legislative and political action departments are continuing to work to protect our job rights and to seek new job opportunities. We have already outlined in recent issues of the LOG the many struggles we had in the past three years to protect our jobs in the Alaskan oil trade and in foreign aid cargoes. That fight goes on.

As we go into this last session of Congress, we have another shot at breaking open a whole new job market—the U.S. passenger ship trade. I can tell you that if we can get legislation to open up this trade, it could mean

thousands of new seagoing jobs. That means more job security for all American seafarers. We are also on the verge of a breakthrough in getting agreement with the Japanese on carrying the many thousands of cars that are imported each year into the U.S. I have had a number of meetings with Japanese trade and government officials in recent months, and I am hopeful that we will get some agreement here. Again, it means more jobs for American seafarers.

* * *

As I write this, I am getting ready to meet with the executive board of the AFL-CIO Maritime Trades Department. I will be meeting with the presidents and other top officers of 43 national AFL-CIO unions who share a common interest in the well-being and growth of the U.S. maritime industry. There are a number of programs we will be discussing, and I will report to you on this at our next membership meeting in March.

* * *

Finally, let me encourage each of you to take advantage of the many training and upgrading opportunities that are available to you at the Seafarers Harry Lundeborg School of Seamanship. These are the finest programs available anywhere, and they are free.



Edward X. Mooney (l.) meets his old friend Scottie Aubusson (r.) at a Chicago fund raiser for Richard F. Kelly Jr., state senator from Illinois' 39th district. Mooney, a former SIU official, is now working with some of our pensioners in the Seattle area. Aubusson, also retired, was one of our colorful port agents in St. Louis and Chicago.



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February 1986

Official Publication of the Seafarers International Union of
North America, Atlantic, Gulf, Lakes and Inland Waters District,
AFL-CIO

Vol. 48, No. 2

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The LOG (ISSN 0160-2047) is published monthly by Seafarers International Union, Atlantic, Gulf, Lakes and Inland Waters District, AFL-CIO, 5201 Auth Way, Camp Springs, Md. 20746, Tel. 899-0675. Second-class postage paid at M.S.C. Prince Georges, Md. 20790-9998 and at additional mailing offices. POSTMASTER: Send address changes to the LOG, 5201 Auth Way, Camp Springs, Md. 20746.

Advance Your Career—Ship T-AGOS



The *USNS Triumph* (Sea Mobility) is one of the new T-AGOS military-contracted vessels which now comprise 30 percent of the SIU's manned fleet. Standing on the dock is Bob Hamil.

Job opportunities with a chance for quicker advancement from B to A-book and for Seafarers with third assistant engineer diesel unlimited licenses are available aboard the T-AGOS vessels.

Currently six T-AGOS vessels are sailing, and there will be 12 of these ships under SIU contract by next year.

Any Bosun/AB, AB, OS, third assistant/QMED, QMED, engine/utility, steward/baker, chief cook, steward/assistant or corpsman/independent duty who is interested in securing a berth aboard a T-AGOS vessel should get in touch with their port agent for details.

Under a new program adopted by

the Seafarers Appeals Board (see Oct. 1985 LOG) a B-book member who earns 730 days seetime aboard a T-AGOS vessel or other selected military ship, will be granted A-seniority.

Also, Seafarers with third assistant engineer diesel unlimited licenses can upgrade more quickly under another new program by sailing as third assistant engineer/QMED aboard a T-AGOS vessel.

Under the rules of the new program, which applies only to the T-AGOS vessels, a Seafarer with a third assistant engineer's license, but with no seetime on that license, could advance to T-AGOS chief engineer in three years. But that license would be limited to only the T-AGOS vessels. However, half of that seetime could be applied to the requirements for an unlimited chief engineer's license. The

appropriate Coast Guard examinations must be passed for an unlimited license also.

For example a third assistant/QMED who sails in that job for two years can move up to T-AGOS limited first assistant license. Then sailing for a year on the first assistant's license, he or she may move up to a T-AGOS chief engineer's license. But the applicable portions of the second engineer's unlimited license exam must be taken.

If a Seafarer sails aboard a T-AGOS vessel as third assistant/QMED, he or she will gain membership in MEBA-2 and will also sail as an officer with the privileges and responsibilities, including posting their license and wearing khakis.

For more information on this program contact your port agent or call Frank Paladino, at headquarters.

Iranians Board, Search APL's President Taylor

(See Reaction Page 10.)

No one could have predicted that on Jan. 12 the *President Taylor*, heavily laden with cotton, would not be permitted free passage through the Gulf of Oman.

At 1 a.m. eastern standard time and 150 miles north of Abu Dhabi, seven Iranian officers and seamen came alongside the *Taylor*. Travelling on a gun-boat fitted with 50-caliber machine guns, they radioed the captain of the *Taylor* to stop, that they were coming aboard.

According to Richard Tavrow, senior vice president of American President Lines, the owner of the vessel which carries an SIU steward department, the guns were positioned before the bow. He said it was the first time in the 75 years APL has provided service in that region that one of its vessels has been stopped. Aboard were 11 SIU crewmembers.

Iranians proceeded to search the vessel and ordered a black-out on radio contact during the search. They broke open seals on containers, searched rooms and ship's alcoves for war armaments en route to Iraq. In 45 minutes the incident was over. But international repercussions were only just beginning.

Vessels have been stopped as far away from Iran as 240 miles southeast of the Straits of Hormuz near Pakistan. Iran officially acknowledges searching 300 vessels since September for war goods that could be placed in the hands

of Iraqi soldiers. Iran and Iraq have been engaged in war since 1982.

Response from the U.S. State Department was immediate. Bruce Ammerman, an official at the department, issued a statement that the U.S. thought of the incident as "a matter of serious concern." However in recent weeks the State Department has called its stand into question. It now holds that international law does not restrict a nation at war from searching vessels for contraband and has pointed out that the U.S. has engaged in similar activity, searching vessels during the Cuban missile crisis.

No injuries were reported, and Ammerman said the incident was the first time that an American vessel has been stopped and searched by Iran. In an effort to guarantee safe passage of U.S. vessels for the time being, vessels are being given Naval escort through the Gulf region.

The *Taylor*, a C-5, 27,000-ton multi-purpose carrier, was to pick up a cargo of wheat in the Port of Fujaira in the United Arab Emirates when it was intercepted. There were 43 crewmembers working on the vessel at the time. The *Taylor* is one of several APL vessels that normally travels with cargoes into the Gulf.

There was deep concern for the safety of the SIU crewmembers by officials of the SIU.

"American ships," said SIU President Frank Drozak, "are like a piece of the U.S. The Iranians who boarded the *Taylor* had no legitimate right to



Another vessel in the T-AGOS fleet is the *USNS Contender* (Sea Mobility). Sitting (l. to r.) are Bruce Mercado, OS; Errol Pak, patrolman; Steve Ruiz, port agent; Nelson "Chico" Rodriguez, OS, and Norm Young, QMED. Standing (l. to r.) are: Al Lautermilch, bosun; Kimberly Allen, chief cook; Jack Kem, AB; Chris Bren, SA; Bob Wassink, AB, and Gerald Durham, AB.

board the vessel under the rules of international law. We condemn the boarding and we consider it to be piracy at sea."

Drozak urged the Navy to train all Seafarers in self-defense. He has asked the State Department to "take the strongest action to see that this doesn't recur."

"The crew," he said, "handled themselves in a professional manner

and had the good sense not to incite the Iranians.

"I am reminded," he said "of the reports of piracy particularly occurring in the South China Sea and of the *Achille Lauro* in which an American businessman was killed by terrorists. Something has to be done," he said.

The *President Taylor* is tentatively scheduled to return to the U.S. March 7 in the port of Seattle.

Orientation Held in Honolulu



The new SIU hall in Honolulu is the site for orientation programs for newly-hired crewmembers aboard our passenger ships.

SUP Re-Elects All Officers

All incumbent officials of the Sailors Union of the Pacific were returned to office Jan. 31, at the conclusion of the unionwide two-month secret ballot vote of the membership conducted by the American Arbitration Association. Those re-elected in San Francisco were President Paul Dempster; Vice President Jack Ryan; and Business Agents Gunnar Lundeberg, Duane Hewitt, Knud Andersen and Kaj Kristensen.

Incumbent port agents and business agents in Seattle, Portland (Ore.), Wilmington (Calif.), New York, New Orleans and Honolulu also were returned to office.

Also on the ballot were 63 proposed constitutional changes and three proposed shipping rule amendments, most of which were adopted by the required two-thirds majority of the votes cast.

Did You Get Your W-2 Form?

If you received taxable benefits from the Seafarers Plans, such as Vacation or Sickness & Accident, you should have received a W-2 form in the mail. These forms were mailed to each member's last known address.

If you have not received your W-2, please call headquarters (301) 899-0675, and ask for extension 210.

You should also send by mail your permanent home address so that you will not miss any important information from your Union.

Write to: Seafarers International Union
Membership Services
5201 Auth Way
Camp Springs, Md. 20746

COLA Boosts Freighter, Tanker Wages

A 1 percent Cost of Living Adjustment (COLA) went into effect for Seafarers working under the Standard Freightship and Standard Tanker agreements Jan. 1. Following is a list of wage rates with the COLA included for those agreements.

Tanker
Wages, Premium and Overtime Rates
as of January 1, 1986

Monthly Rate Premium Rate Overtime Rate

DECK DEPARTMENT

Boatswain (on vessels constructed since 1970)	2133.34	18.52	10.11
Boatswain (25,500 D.W.T. or over)	1933.83	17.82	10.11
Boatswain (under 25,500 D.W.T.)	1861.32	16.23	10.11
A.B. Deck Maintenance	1587.23	13.85	7.75
Able Seaman (Green)	1396.86	12.21	7.75
Able Seaman (Blue)	1299.41	11.34	7.75
O.S. Deck Maintenance	1282.55	11.22	6.14
Ordinary Seaman	1107.66	9.68	6.14

ENGINE DEPARTMENT

Q.M.E.D.			
Class 1	2133.34	18.52	10.11
Class 2	1949.21	16.89	10.11
Class 3	1765.10	15.28	10.11
Class 4	1580.98	13.70	10.11
Q.M.E.D./Pumpman	2133.34	18.52	10.11
Chief Pumpman	1951.53	17.00	10.11
Second Pumpman/Engine Maintenance	1951.53	17.00	10.11
Ship's Welder Maintenance	1727.66	14.89	10.11
Engine Utility	1571.30	13.98	10.11
Oiler Maintenance Utility	1609.86	13.99	7.75
Oiler	1396.86	12.21	7.75
Fireman/Watertender	1396.86	12.21	7.75
General Utility/Deck Engine	1282.55	11.22	6.14
Wiper	1282.55	11.22	6.14

STEWARD DEPARTMENT

Chief Steward (on vessels constructed since 1970)	2133.34	18.52	10.11
Steward/Cook	2133.34	18.52	10.11
Steward/Baker	2133.34	18.52	10.11
Chief Steward (25,500 D.W.T. or over)	1941.54	16.93	10.11
Chief Steward (under 25,500 D.W.T.)	1869.06	16.29	10.11
Chief Cook	1677.71	14.62	10.11
Cook & Baker	1638.12	13.85	10.11
Third Cook	1453.02	11.92	7.75
Assistant Cook	1453.02	11.92	7.75
Steward Assistant	1070.77	9.40	6.14

PENALTY RATES

Off Watch, Monday through Friday

Group I	11.26
Group II	9.04
Group III	8.04

Freightship
Wages, Premium and Overtime Rates
as of January 1, 1986

Monthly Rate Premium Rate Overtime Rate

DECK DEPARTMENT

Boatswain (SL7's, SL18's, D6's, D9's, Lash & Mariner)	2050.29	17.64	10.11
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Boatswain	1813.41	15.79	10.11
Carpenter	1668.42	14.54	10.11
Carpenter Maintenance	1668.42	14.54	10.11
A.B. Maintenance	1541.83	13.42	7.75
Quartermaster	1454.20	12.69	7.75
Able Seaman (Green)	1380.62	12.06	7.75
Able Seaman (Blue)	1284.30	11.22	7.75
O.S. Maintenance	1153.69	9.42	6.14
Ordinary Seaman	1079.20	9.42	6.14

ENGINE DEPARTMENT

Chief Electrician (SL7's, SL18's, D6's, Lash & Mariner)	2193.56	19.24	10.11
Q.M.E.D./Electrician D-9	2193.56	19.24	10.11
Chief Electrician	2133.34	18.52	10.11
Crane Mtce./Electrician	2133.34	18.52	10.11
Electrician Reefer Mtce.	2133.34	18.52	10.11
Second Electrician	1994.28	17.38	10.11
Engine Maintenance	1994.28	17.38	10.11
Engine Utility Reefer Maintenance	1994.28	17.38	10.11
Refrigeration Engineer (when one is carried)	1994.28	17.38	10.11
Refrigeration Engineer (when three are carried)			
Chief	2045.56	15.93	10.11
First Assistant	1817.73	15.22	10.11
Second Assistant	1695.70	14.77	10.11
Q.M.E.D.			
Class 1	2050.29	17.64	10.11
Class 2	1882.87	16.31	10.11
Class 3	1715.45	14.85	10.11
Class 4	1548.04	13.40	10.11
Plumber Machinist	1828.64	15.93	10.11
Unlicensed Jr. Engr. (Day)	1744.84	15.22	10.11
Unlicensed Jr. Engr. (Watch)	1571.08	13.72	10.11
Deck Engineer	1692.04	14.77	10.11
Engine Utility	1593.63	13.91	10.11
Evaporator/Maintenance	1461.71	12.78	10.11
●Oiler	1380.62	12.06	7.75
Oiler (Diesel)	1485.74	12.97	7.75
Watertender	1380.62	12.06	7.75
Fireman/Watertender	1380.62	2.06	7.75
Fireman	1380.62	12.06	7.75
Wiper	1282.47	11.22	6.14
Ship's Welder Maintenance	1712.73	14.77	10.11
Oiler/Maintenance Utility	1593.63	12.97	7.75
General Utility/Deck Engine	1282.47	11.22	6.14

STEWARD DEPARTMENT

Chief Steward (SL7's, SL18's, D6's, D9's, Lash & Mariner)	2050.29	17.64	10.11
Steward/Cook	2050.29	17.64	10.11
Steward/Baker	2050.29	17.64	10.11
Chief Steward	1813.41	15.79	10.11
Chief Cook	1611.82	14.07	10.11
Cook & Baker	1571.07	13.72	10.11
Second Cook	1380.62	11.92	7.75
Third Cook	1361.96	11.92	7.75
Assistant Cook	1361.96	11.92	7.75
Steward Assistant	1070.78	9.40	6.14

PENALTY RATES

Off Watch, Monday through Friday

Group I	11.26
Group II	9.04
Group III	8.04

Fair Share Is Key in New Bedford Fish Strike

(Continued from Page 1.)

the SIU has been able to sign about 35 fishing boats to new contracts, and negotiations between the Union and other independents goes on daily. Union officials hope that by signing up boats one at a time, they will be able to weaken the SPA's hold on the other owners.

But since the strike began, a few scab boats have been out to sea, and the SPA, in violation of a 20-year-old New Bedford ordinance, has been buying their small catches at an illegal auction house.

The New Bedford Seafood Exchange Inc. has rented space on the property of Yellowbird Trucking Co. to hold the illegal auctions. Every morning two vans and a handful of other vehicles are escorted by police past the Union's picket lines. The courts slapped an eight-person limit on the picket line there. But usually they are buying the catch of only one or two boats.

The city, reacting to strong Union pressure, has finally asked for an injunction to halt the auction because it violates an ordinance which requires that all seafood sold in New Bedford be sold through the city's own auction house at Pier 3. It also requires that

the auctions be open to the public. These are not.

Since the strike began, support from SIU headquarters, the Labor Movement throughout New England and the local townspeople has been overwhelming.

Almost 1,000 striking fishermen, their families, friends and other union members marched through New Bedford last month for a rally to support the strikers.

In addition, enough groceries to fill more than 400 bags have been donated by townspeople and other unions to help strikers through the tough times.

Oddly enough, fishermen say, they began a strike fund under their old union, Local 59, but the officials of that union have refused to release any of the funds. The SIU is helping through a stipend of \$10 a day for strikers on picket duty. In addition a 24-hour sandwich board is available at the makeshift Union hall. Local 59 refuses to vacate its offices in the former Union building. Also, several coffee and sandwich runs are made each day to all the picket sites throughout New Bedford and adjoining Fairhaven.

Fred Ostman, who has spent 40 years on the water, estimates more



Every day since the Seafood Producers began to violate the city's ordinance on fish auctions by holding their own private auction from scab boats, fishermen have been at the site. Here fishermen George Albert and Milo Pendergast lead a group of pickets.

than 2,200 pounds of lunch meat, 1,200 loaves of bread, 400 pounds of cheese, 72 cases of coffee and more than 200 dozen donuts have been used. Ostman, a cook on the boats, spends about eight hours a day preparing the food and buying the supplies.

In addition, the SIU has sent about

40 members from the port of New York to assist the striking fishermen around the clock. They work 12-hour shifts.

"We've never had the strength we have now. The brotherhood is there," Ostman said, "I think we're strong enough to whip any boatowner's ass."



In better times New Bedford's fish auction was held at this site, the City Wharfage on Pier 3. No fish have been sold there since Dec. 27. Fishermen Bill Murphy (left) and Jimmy Jones man the site. At right, New Bedford Rep. Frank Joia helps some striking fishermen at the Union hall.



Area Rallies Around Strikers with Donations and Support

Since the New Bedford fishermen's strike began in December, there has been an outpouring of support and help from many segments of the community. The area's unions have shown a great deal of support for SIU fishermen. People from as far away as New York have journeyed to New Bedford to join the fishermen on the picket lines and to show their support.

The following groups have helped and to them we express our heartfelt appreciation.

Hospital Workers Local 767, Operating Engineers, United Food and Commercial Workers, Electrical, Radio and Machine Workers, United Rubber Workers, Southern Massachusetts Faculty Federation, United Auto Workers, Bricklayers, Plumbers, Longshoremen, Insurance Workers-American Income Life, Massachusetts State Federation, New Bedford and Cape Cod Central Labor Council, Building Trades Department, MEBA-AMO, Leather and Novelty Workers, Garment Shops.

There are many other individuals who have helped, but space does not allow us to list them at this time (see next month's LOG).



Unions throughout the region have pitched in and helped out during the SIU strike. Above are members of Operating Engineers who joined hundreds of others at a rally late last month.

SIU Fishermen Demand End to Years of Abuse

The sentiment of most SIU members in the New Bedford fishing fleet is that they have been "ripped off" in the past and they want that changed.

"I don't want to be on a boat where there is total dictatorship by the captain and the boatowner. You don't know how long you'll be out, where you'll be working or what your pay will be," said fisherman Patrick Carr.

"I'm 60 years old and I have never fished for what they're asking for now," said Jimmy Jones, another SIU fisherman.

The strike centers around several issues (see page 7). The percentage of the catch that goes to a fishingboat's crew is a central issue. Under the last contract, crews on scallopers divided up 64 percent of the proceeds from the catch. On the draggers—that figure was 58 percent. But those figures are deceiving.

"There are so many ways to rip us off," said Dan Spooner who has been fishing for eight years.

Before a fisherman receives a penny, here is what happens.

First the boat's captain gets 10 percent of the catch's value off the top. That leaves 90 percent of the catch to be divided between the crew and the owner. That means before anything is split, 10 percent of the boat's catch is slashed from the top.

But there's more. The crew must pay fuel, ice, and food costs for the trip. However, few of the boats' fuel tanks are equipped with gauges so the owner "estimates" the cost of fuel. The owners order the tons of ice needed to keep the fish fresh. The owners order the food and other supplies, and the owners determine "miscellaneous" expenses.

The owners also do all the accounting, but there is no way to hold them accountable for the figures, striking fishermen say.

Supposedly after each trip the owner provides a settlement sheet which is supposed to outline the expenses.

But many owners simply tell the crew what their expenses were, and while others will provide settlement sheets, there is no way to determine how accurate and honest the figures are.

"You don't see any receipts. You ask them what \$3,000 in miscellaneous is and they say 'you're paying for the light bulbs.' For the last 50 years, if you asked to see the settlement sheet, you got fired," said Kevin Mederios who has been fishing for 13 years.

But Union officials and striking fishermen say the abuses don't stop there. The crew may have been told their expenses for the trip ran \$20,000; they still don't know how much the portion of the catch weighed or how much it will bring at the fish auction. And strikers are not convinced either process is run honestly.

In normal times, the auction is run at the city's own auction house. The auction at the city's facility is public, but in reality the entire operation is a "closed market." Strikers and other observers have charged that some buyers and some owners work hand-in-hand to cheat fishermen on the weights of the catch, the prices and the quality. All of those factors figure into the final pay. Fishermen and Union representatives have few ways to ensure an honest process.



The community has rallied around the striking fishermen. Here Seafarer Marti Ramos helps unload bags of groceries donated by a local woman.



Several times a day, an SIU van makes the rounds of all the picket sites in New Bedford and Fairhaven, keeping strikers warm with coffee and fueled with sandwiches. More than a ton of lunch meat and 1,200 loaves of bread have been served.

See Editorial Page 47

A common practice, according to striking fishermen, is to take only part of the catch to the auction house and arrange for the remainder to be sold to buyers outside the auction system.

By the time a fisherman's expenses have been deducted and the price of the fish determined, the leftover money still does not belong to the fisherman. Under an agreement negotiated by the fishermen's previous union, Local 59 of the International Brotherhood of Teamsters, each employee must pay his own Social Security taxes, which last year amounted to more than 13 percent.

Earl Withee is a cook on a New Bedford scalloper. He has been fishing in New England for 23 years. At one time he fished out of Maine on a non-union boat. "If I wanted to fish for nothing," he said while walking the picket line, "I could go back to Maine and fish for nothing. That's what they are asking us to do here."



Striking fishermen and local fish buyers eye each other at the site of the disputed fish auction where a handful of scab boats sell their small catches. Police escort the buyers in and out of the site.



Jack Caffey, SIU special assistant to the president, tells the nearly 1,000 people at a rally that the fishermen will stand firm. New Bedford Port Agent Joe Piva (right) also spoke at the rally.



SIU fishermen will not be moved.

Fishermen's Rights Are Strike's Central Issue

The strike centers around what every American worker, and even most managers, would agree are basic issues—guaranteed rights. But decades of tradition and a powerful group of owners and fishbuyers have run the industry as their own personal fiefdom for years. They do not want to give up anything. Their greed shows through their offers.

Here is a list of the main issues.

	Owner Demands	Union Offer
SHARE OF THE CATCH	Increase owners' share from 42% to 48%	Increase owners' share to 43%
PENSION/WELFARE	Take away current plans	Keep plans (2½% of gross to each plan)
FISHING TIME	Take away all limits on time away from home	Keep some limits
GRIEVANCE PROCEDURE	Take away grievance and arbitration procedure	Keep procedure
AUCTION HOUSE	Take away all rules regarding selling catch	Keep city-run, jointly administered auction house
SAILING TIME	Captain & crew can agree to Sunday sailing	No Sunday sailing
FISH WEIGHING	Take away union access to fish weighing	Keep union access
SHOP STEWARDS	Take away steward recognition	Keep recognition
ACCOUNTING OF WAGES & EXPENSES	No documentation of wage and expense records	Crewmember access to documentation
FUEL GAUGES	No fuel gauges; estimate fuel costs	Gauges to be installed on every boat
SAFETY COMMITTEE	Take away safety committee	Keep committee; add survival suits for each crewmember
PENSION ABUSE	Existing plan benefits non-fishermen	Stop abuses; benefits to union fishermen



Port Agent Joe Piva (second from left) and a group of striking fishermen picket the site of the Seafood Producers disputed auction.



This child's sign tells the story.



When members of the Seafood Producers Association tried to hold an illegal auction with scab fish, they called on law enforcement officials to protect the site. Hundreds of SIU fishermen turned out to protest the action.



Revised Forms for CIVMARS

MSC Releases Important Tax Information on W-2 Forms

The MSC has released important tax information concerning W-2 forms. All MSC employees should be aware of this information.

Because of the importance of this material, the LOG is reprinting the circular that the MSC handed out word for word. Forget the condescending tone of the circular ("Employee expense deductions are not limited to CIL payments, but to actual and provable expenses. Note the emphasis in the last sentence.'). The information it contains will be very helpful when the April 15th deadline for taxes rears its ugly head.

The Wage and Tax Statement, more commonly known as a W-2, for civilian marine employees has been changed slightly for the 1985 tax year. Previous editions apparently caused substantial confusion regarding the taxation of cash in lieu of subsistence and quarters (CIL). Revisions have been made in an attempt to alleviate this confusion.

MSCPAC's revisions do not change the tax consequences of CIL payments, if the proper tax forms are completed and adequate supporting documentation obtained. The revisions merely simplify the W-2 form and treat both CIL Homeport and CIL Other as taxable income. The revisions also align the W-2 with an existing provision of CMPI 593, Subsistence and Quarters, paragraph 1-5e, which states:

***Income tax deduction**—The value of subsistence and quarters furnished in kind is not subject to Federal Income Tax. Cash paid for subsistence and/or quarters in the homeport is taxable and is subject to withholding tax deductions whether the employee's homeport is in the continental U.S. or overseas. Cash paid for subsistence and/or quarters away from the home port is not subject to withholding tax deductions, but must be reported by the employee on his Income Tax Return as part of his gross income from which he may deduct the actual expenses incurred in procuring board and/or lodging for the period during which the allowances were paid.*

CIL will continue to be reported on the W-2 in two categories: "Homeport" and "Other." However, all CIL, wherever earned, will be included in taxable income. In other words, all CIL payments will be reported to the IRS as income via the W-2. This does not necessarily mean that tax will be owed on CIL payments. CIL payments are made to reimburse employees for food and lodging expenses incurred when subsistence and quarters in kind (S & Q) cannot be provided aboard ship.



The USNS DeSteiguer is one of the oceanographic ships that the SIU fought to obtain for MSC members.

Since subsistence and quarters are normally provided at no cost to the employee for the convenience of MSCPAC, the value of S & Q in kind is not taxable. Although there is a W-2 block for S & Q in kind, that block is always empty. The block exists because several years ago a value was attached to S & Q in kind for social security deduction purposes. However, placing a dollar value on S & Q in kind became unnecessary in 1981 due to a Supreme Court ruling, and the S & Q block on the W-2 is no longer used.

Expenses for meals and lodging when S & Q in kind are not available are expenses incurred by an employee on business for his employer which may be deducted from income by completing Form 2106, Employee Business Expenses, and making an adjustment to income on line 25 of Form 1040. In fact, if actual expenses exceed the CIL payment, a better tax position will result by using this form. Employee expense deductions are not limited to CIL payments but to *actual and provable* expenses. Note the emphasis in the last sentence. The taxpayer has the burden of proving the validity of all deductions, and must keep records supporting his expense deductions. If audited two or three years from now, do not expect to rely upon MSCPAC for records. By then, records will be in storage, if they have not been destroyed. There is a difference between "CIL Homeport" and "CIL Other" related to income tax withholding which needs to be understood. Twenty percent tax is withheld from all CIL Homeport payments. No withholding taxes are deducted from CIL Other pay-

ments. This difference in withholding is based upon the premise that mariners maintain their residence within commuting distance of the homeport; therefore, when assigned to a ship in its homeport, food and lodging is obtained at home and consequently the CIL Homeport payments are income. However, mariners who do not commute from their homes and who actually spend their CIL Homeport payments on meals and lodging can deduct these expenses as employee business expenses and avoid taxation on CIL Homeport payments. Since 20 percent of CIL Homeport payments has been withheld, if these payments were used to pay for meals and lodging away from home, then by completing the proper forms the amount withheld may be refunded or may at least offset other tax liabilities.

Even though no taxes are withheld from CIL Other payments, these payments are reported to the IRS as income. If Form 2106 is not completed and actual expenses are not deducted, then the CIL payments will be taxed as income.

To avoid paying tax on any CIL payment, "Homeport" or "Other," maintain records of your expenses by keeping receipts. By completing Form 2106 and taking the appropriate adjustment to income, the value of CIL will be deducted from your gross income and you will not be taxed on these payments.

Any individual tax questions should be directed to a private tax professional. Any general questions regarding S & Q and CIL can be addressed to Carol H. Pickard, Assistant Counsel (415) 466-4925.

Around the MSC Fleet

Boarded the USNS Hassayampa. Talked with crew and ship chairman. No beefs.

Hassayampa went to sea Jan. 27 about 7:00 pm. Two or three men were left on the beach. One of the men came to the office the next morning and stated he had the midnight to eight watch but the board was not posted when he left the ship. He did turn himself in to the MSC office.

Steward department asked if they could have a meeting in the SIU office as they did not want to talk on the ship. I informed them they could come to the office anytime that was right for them. As of yet they have not come to the office.

Ship did pick four new TVs in Japan for crew and licensed personnel. Crew stated that 33 days in Japan was pure hell—cold and nasty weather. Ship did give leave to everyone that wanted it here in Subic.

One watchstander raised hell because of the watch time he lost in engine department. He stated that it was not fair. I explained to him the facts that were put to me on this subject.

* * *

Boarded the M/V Rover. Talked to crew. No complaints on ship. Collected dues of members getting off.

Was told by crew that the *Rover* would pick up the *Ranger* load. *Ranger* canceled out in coming to Subic. Was not told the reason why. Did not get a crew list of *Rover* as it was not ready at this time.

All crew feel the captain is something else. Crew stated he was a very hard man to get along with. Crew also stated the captain picked up seamen's documents, for what reason I do not know. !!!!

Captain was not available at this time, so will try and talk with him tomorrow.

—Melvin Henline

New Administrator at MSC

The Military Sealift Command, Pacific has, for the first time, brought onboard a full-time administrator for the Civilian Employees Assistance Program (CEAP).

Donna Ottosen who came to MSCPAC from the Veteran's Administration can boast of 20 years experience as a counseling psychologist. Her credits include service with the Mental Health Division of the County of San Mateo (Calif.) where she worked with drug addicts and alcoholics. She has also worked with the mayor's task force on drinking and driving in Monterey, Calif.

Although the CEAP has been touted by MSCPAC to help shoreside as well as civilian marine employees, little was accomplished in the area for which the program was designed until the arrival of Ottosen.



Donna Ottosen will lend a sympathetic ear to MSC mariners.

U.S. Ships Threatened

The Islamic Jihad has threatened to continue its war against the United States by carrying out new suicide attacks and kidnappings against targets belonging to the U.S. and its allies, most notably ships and embassies.

In a letter sent to the Associated Press news agency headquarters in Beirut, the Jihad announced that it would carry out "righteous" attacks against Israel, Turkey and the United States.

"The American terrorist Ronald Reagan must be told," the letter said, "that other U.S. embassies and ships will be blown up just as the U.S. Marine headquarters in Beirut was destroyed."

The Jihad has claimed responsibility for the suicide attacks in 1983 against the American Embassy in Beirut, as well as for the 1984 attack against the embassy complex. The combined attacks caused the deaths of more than 300 people.

"This underscores the importance of implementing new safety measures onboard American vessels," said SIU President Frank Drozak. "The safety measures formulated by the MSC are a good beginning."

According to the MSC, the key to vessel safety is alertness.

Ottosen declared that she will expand the program to deal not only with alcoholic and personal problems, but marital, financial, legal, drug, mental and family issues as well. She realizes she will be dealing with a widely diversified group (shoreside and marine personnel), but she is looking forward to the challenge. Never having worked with mariners before, Ottosen feels she can become better acquainted with the problems of seamen by observing them at the point of production. It is her intention to visit the ships and also to make a short voyage where she can gain first-hand knowledge of the life of a seaman.

It should be understood, however, that Ottosen is not there to do extended counseling on a case-by-case basis. She will perform assessments and give referrals to outside agencies for whatever needs to be done. Nor is she there to deal with EEO or disciplinary actions. Her role is to discuss and counsel those who seek help in the problems outlined. For many employees, particularly marine people, this type of help could very easily avert disciplinary actions.

Referring to employees with a chemical dependency, Ottosen said "getting people to admit they have a problem is the first big step they have to take; after that, there is plenty of help available."

Her office is located in the P-2 area, Employee Relations Section, on the first floor of building 310. Marine employees who are reporting for duty from leave or are spending time awaiting assignment should drop by her office to see who she is and to say hello—or to discuss a problem.

Alertness Is The Key to Vessel Safety

We in the SIU would like to express our condolences to the families and friends of the following SIU members.

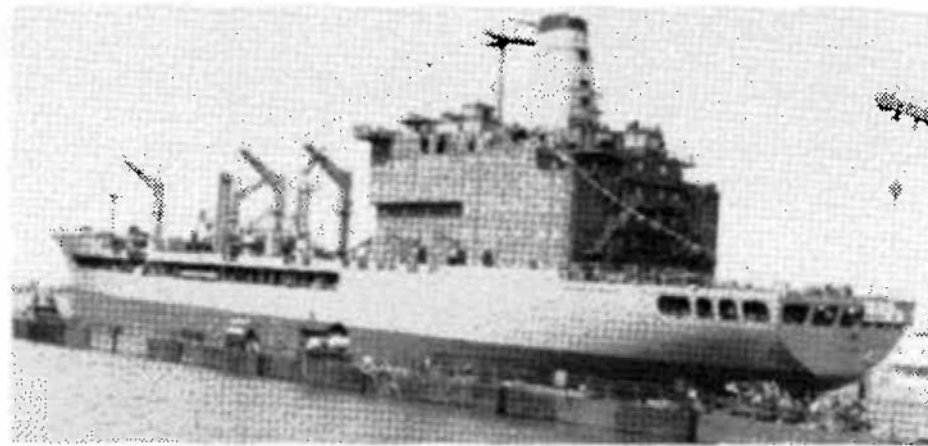
Nicetas F. Gonzales, Bk #G-20. Born in Philippine Islands 6/20/05. Expired 3/14/85 in Hawaii. Joined MSTU 10/25/62. Retired.

David J. Frazier, Bk #F-25. Born in Hawaii 12/10/14. Expired 5/6/85 in California. Joined MSTU 10/17/62. Retired.

Walter A. Fender, Bk #F-12. Born 12/18/35 in Ohio. Died 5/7/85 in California. Joined MSTU 8/23/62.

Thomas C. McCaffrey, Bk #M-3. Born 6/2/02 in Washington. Died 6/12/85 in California. Joined MSTU in 1962. Retired.

USNS Henry J. Kaiser



The delivery date for the USNS Kaiser is Sept. 12, 1986. Key personnel will board the ship early to become familiar with it.

The Kaiser is the largest superstructure ever constructed by Avondale Shipyards. MSC officials have expressed satisfaction with the ship's accommodations. Everyone will be assigned his or her own stateroom, which includes an 18" by 24" window.

Restructuring of Military

The House Armed Services Committee has taken up legislation to mandate the most significant change in military structure since the Defense Department itself was created in 1947. The legislation would create for the first time a uniformed officer who will provide military advice from a national perspective and counteract the parochial interests of the services, according to Les Aspin (D-Wis.), chairman of the House Armed Services Committee.

In 1947 the War Department and Navy Department were separated and the Defense Department was created. But the Army, Navy and Air Force

remained independent and fairly uncoordinated organizations within the Defense Department. In 1949 the chairman of the Joint Chiefs of Staff was created but he was given hardly any authority. The new bill will give him authority in his own right, creating for the first time a single senior military officer as principal military adviser to the president.

At press time, it was uncertain what effect this would have on the MSC, which underwent an organizational restructuring in 1984 to give it equal footing with other departments of the Navy.

Important Notice: Union Books

There are still a number of members who have not received SIU Union books. We here in the office do not know where people are located, mainly because of the many changes that are made. If each ship's chairman would forward a list of those in his crew who do not have Union books, we will make every effort to get their books to them.

Representative Raleigh Minix and I will meet with MSCPAC on a number of unresolved issues as well as other subjects that are important to seagoing personnel. One of the unresolved

problems revolves around POOL assignments which has been a serious bone of contention for some months now. Another issue that will be discussed is TRAINING at the SIU's Harry Lundeberg School of Seamanship in Piney Point, Md.

Both of these subjects will be addressed in the March issue of the LOG.

—Buck Mercer

Obituaries

Jerry J. Stone, Bk #S-349. Born in Virginia on 8/20/17. Died in California on 6/27/85. Retired.

Santiago N. Negron, Bk #N-126. Born in Puerto Rico on 5/10/12. Died 6/27/85 in California. Retired.

Alexander Manago, Born in Philippine Islands 6/2/25. Died 6/3/85 in Philippine Islands. Active.

Ledrew Sowell, Bk #S-178. Born in Louisiana on 9/29/23. Expired 8/5/85 in California. Retired.

Augustus M. Browning, Bk #B-733. Born in California 2/21/24. Died 9/16/85 in California. Retired.

Cory Patton, Bk #P-79. Born in Arkansas 2/6/22. Died in California on 11/28/85. Retired.



SIU Representative Raleigh Minix explains a point at a Union meeting held aboard the Kawishiwi.

Taylor Boarding Puts SIU Families Under Stress

by Lynnette Marshall

Panic still comes and goes for many families as they await the return of the crew of the American President Lines' *President Taylor*. Many are severely depressed. Fear comes and goes in dark waves.

The young wife of one crewmember has disconnected her telephone. Her husband was with 10 SIU steward department members who were detained in the Gulf of Oman Jan. 12 when Iranians boarded their vessel searching for war goods bound for Iraq, the first such incident involving an American vessel in the Persian Gulf.

The woman was unable to speak to reporters. Though no one was injured during the search, the fact that her husband's life had hung in uncertainty was something she dared not speak about, at least not until he was safely home.

Many families shared similar reactions. They said they felt a desire to be closed off from the world, from the five-year long tumult of bloodshed in the Iran-Iraq war, from the knowledge that vessels of many countries neutral in the war have been searched and several bombed by warplanes. In the last five months Iran has increased searches of vessels in the Gulf. Gone is the ease of passing into the major maritime highway that leads into the rich oil fields of the Middle East.

To sleep, the son of one Seafarer aboard the *Taylor* has been given medication. He is unable to eat, fearful that the stress of the boarding by Iranians could have been especially traumatic for his mother, a cook in the steward department who suffers from a heart condition.

As news of the search was broadcast, families and friends of SIU members on the *Taylor* gathered before televisions. Others learned the next day of the incident. The thought of a hostage situation seemed to cross many people's minds.

"I was scared. I thought, oh no, what if there is a complication, what if they are not allowed to leave the ship?" Janie Esquibel the girlfriend of Julio Roman, a worker on the *Taylor* said. She awoke at 6 a.m. to the sound of the news on her radio alarm clock. "I couldn't believe it," she said. "I thought, 'did I hear it right, that the vessel was boarded by Iranians?' I was just shocked."

The husband of one crewmember learned from the front page of the *San Francisco Examiner* while driving by a corner newsstand. He was on his way home from the hospital where he has been undergoing treatment for a recent illness, when he caught sight of the headlines. He said when he got home he laid down to rest, fearful that as weak as he was he might faint.

At the Seattle hall where the *Taylor* was crewed for the voyage, the reaction was strong, according to George Vukmir, SIU port agent. Seafarers dropping by the hall to note the posting of jobs on the shipping board were curious to know what had happened. "I told them everything was okay.

The crew was okay," Vukmir said. "The general feeling in the hall was that the Iranians had no right to board the vessel. People mentioned that Seafarers had no guns to defend themselves and they were in greater danger because they were all the way out in no-man's-land."

The 27,000-ton container vessel is scheduled to return to the port of Seattle March 7 said Vukmir. "Not a day will go by that families do not think of their loved ones on the *Taylor* and I will be thinking of them." Vukmir has spoken to many of the families to give assurance that the Seafarers are safe.

A spokesman for the American President Lines, an Oakland, Calif.-based shipping company that owns the *Taylor*, said the company had decided

against informing families of the incident.

"The decision was made for several reasons," said Steve Potash. "The incident was not prolonged but was over in less than an hour. The news coverage also was so immediate and so widespread including news that everyone was alright. And crewmembers were given access to the ship's radio or to telephones in the next port-of-call so they could speak to their families," he explained.

Many families have received such phone calls. According to those interviewed, Seafarers were calm. Most just wanted to say they were fine.

"That was one hour of sheer panic right there," said Julio Roman's girlfriend who received a call from him an hour after hearing the news broad-

cast. "He didn't seem to be too worried. He just wanted to get out of there and come home," she said.

Dezarah Smith, the wife of Samuel A. Smith, received a letter from her husband. She plans to go to Seattle when his ship comes in. "We're all going to tease him about it," she said. "His reaction will probably be 'These things happen. I'm okay'. We have a tendency in our family to look at the bright side. We try not to look at the horrible side or the scary side. I believe all things work for the good in the end," she said.

"The first thing I'm going to do is hug her," said 23-year-old Efrem Ware, son of Lois Ware. "Then, I'm going to thank God she's alive. Then, I'm going to sit down and talk to her. Maybe she will stay home for a while."



New Steward Program

1. The mission of SHLSS is to provide well-trained personnel for our contracted companies. Periodically, we review our curriculums, analyze members' recommendations and send instructors to sail aboard ship to determine whether or not changes in the industry aboard new ships necessitate development of new programs to fulfill the requirements aboard these ships.

After carefully evaluating the many skills needed for the steward department, we have developed and will continue to develop a steward program which we feel will be second to none and provide the necessary skills for each rating.

Effective September 4, 1985 we have started Phase I of the updated program. Realizing ratings differ aboard freighters and cruise ships, we have listed in chart-form the courses needed to accommodate all ratings.

Descriptions of each upgrading phase for the steward department will appear in future articles in the LOG.

2. FREIGHTER/TANKER Recertified Steward	SPECIALTY COURSES	CRUISE SHIP
	14 WEEKS,	Chef Or Chief Pantryman Or Chief Butcher Or Chief Grade Manager Or Pastry Chef Or Second Baker
Chief Steward	14 WEEKS	Sous Chef And Chief Crew Cook
Chief Cook	14 WEEKS	Second Butcher And Line Cook And Second Cook
Cook and Baker	14 WEEKS 7 WEEKS COOK 7 WEEKS BAKER	Assistant Cook And Baker's Helper And Night Baker

3. ELIGIBILITY:

- 120 days as a steward assistant
- 180 days as a steward assistant for those who have not graduated from SHLSS training program
- Must speak, understand, read and write English
- High School diploma or GED Equivalency, or 2 years to complete GED (If not qualified in these areas refer to LOG for when these GED and English as a Second Language programs are offered at school.)
- Clinic card must be up-to-date
- To upgrade to each level member must have sailed 6 months in previous rating.

4. COOK and BAKER COURSE

Cook and Baker course will consist of 14 Weeks at SHLSS.

7 Weeks of cooking instruction, demonstration and on the job training.

7 Weeks of baking instruction, demonstration and on the job training.

NOTE: After the third week of each course, a three-man-board will review each student as to his/her demonstrated ability to continue in the program.

INLAND LINES

3 of Crew Saved in Sinking

Crowley Marine Tug Skipper Drowns

A senior Crowley Marine tugboat skipper, Capt. Edward "Bud" Mackey, 72, apparently drowned on Jan. 4, despite a heroic rescue attempt by a team of underwater divers, after his tug, the 65-foot *Napa River* (Harbor Tug-Red Stack) collided with another tug-barge in the fog and sank near San Francisco Bay.

Three crewmembers of the *Napa River* were picked out of the water, but divers had to search 90 minutes before they found Capt. Mackey in his submerged pilothouse on the bottom.

The crash occurred when the *Napa River* and her sister tug, the *Sea Breeze*, were pushing a 450-foot oil barge in 50-foot visibility fog at 12:30 p.m. in

the Carquinez Strait. Coming the other way was the tug *Marine Commander* pushing her barge. Evidently, the *Napa River* collided with the other tug-barge, turned turtle on the surface and quickly sank.

Brother Mackey was born in Seattle and was a resident of Alameda, Calif. Until 1941, he piloted fireboats for Alaska fish packers. Boatman Mackey was a veteran of the U.S. Coast Guard during World War II. After the war, he piloted small boats for the U.S. Army in San Francisco Bay before joining Crowley Marine in 1957.

Surviving are a son and daughter-in-law; a daughter; two brothers, and three sisters.

In Memoriam



Irvin Joseph Gros, 59, died on Dec. 19, 1985. Brother Gros joined the Union in the port of Houston in 1960 sailing as a pilot for Cheraman Towing from 1953 to 1955 and as a captain aboard the *M/V National Star* (National Marine Service) in 1970. He was a former member of the IBL, Local 1827. Boatman Gros was born in La Rose, La. and was a resident of Paterson, La. Surviving are his widow, Suzanne; a son, Perry; a daughter, Caroline of Paterson, and a brother, Tillman of Lockport, La.



Legal Aid

In the event that any SIU members have legal problems in the various ports, a list of attorneys whom they can consult is being published. The member need not choose the recommended attorneys and this list is intended only for informational purposes:

NEW YORK, NEW YORK
Schulman & Altman
84 William Street, Suite 1501
New York, New York 10038
Tele. # (212) 422-7900

BALTIMORE, MD.
Kaplan, Heyman, Greenberg,
Engelman & Belgrad
Sun Life Building
Charles & Redwood Streets
Baltimore, Md. 21201
Tele. # (301) 539-6967

CHICAGO, ILL.
Katz & Friedman
7 South Dearborn Street
Chicago, Ill. 60603
Tele. # (312) 263-6330

DETROIT, MICH.
Victor G. Hanson
19268 Grand River Avenue
Detroit, Mich. 48822
Tele. # (313) 532-1220

GLOUCESTER, MASS.
Orlando & White
1 Western Avenue
Gloucester, Mass. 01930
Tele. # (617) 283-8100

HOUSTON, TEXAS
Archer, Peterson and Waldner
1801 Main St. (at Jefferson) Suite 510
Houston, Texas 77002
Tele. # (713) 659-4455 &
Tele. # (813) 879-9842

LOS ANGELES, CALIF.
Fogel, Rothschild, Feldman & Ostrov
5900 Wilshire Boulevard, Suite 2600
Los Angeles, Calif. 90036
Tele. # (213) 937-6250

WILMINGTON, CALIF.
Fogel, Rothschild, Feldman & Ostrov
239 South Avalon
Wilmington, Calif. 90744
Tele. # (213) 834-2546

MOBILE, ALA.
Simon & Wood
1010 Van Antwerp Building
Mobile, Ala. 36602
Tele. # (205) 433-4904

NEW ORLEANS, LA.
Gardner, Robein & Healy
2540 Severn Avenue, Suite 400
Metairie, La. 70002
Tele. # (504) 885-9994

NORFOLK, VA.
Peter K. Babalas & Associates, P.C.
Suite 700 Atlantic National Bank Bldg.
415 Saint Paul's Boulevard
Norfolk, Va. 23510
Tele. # (804) 622-3100

PHILADELPHIA, PA.
Kirschner, Walters, Willig,
Weinberg & Dempsey Suite 110
1429 Walnut Street
Philadelphia, Pa. 19102
Tele. # (215) 569-8900

ST. LOUIS, MO.
Gruenberg, Saunders & Levine
Suite 905—Chemical Building
721 Olive Street
St. Louis, Missouri 63101
Tele. # (314) 231-7440

SAN FRANCISCO, CALIF.
John Paul Jennings
Henning, Walsh & Ritchie
100 Bush Street, Suite 440
San Francisco, Calif. 94104
Tele. # (415) 981-4400

SEATTLE, WASH.
Davies, Roberts, Reid,
Anderson & Wacker
201 Elliott Avenue West, Suite 500
Seattle, Wash. 98119
Tele. # (206) 285-3610

TAMPA, FLA.
Hamilton & Douglas, P. A.
2620 West Kennedy Boulevard
Tampa, Florida 33609
Tele. # (813) 879-9842

Dispatchers Report for Inland Waters

JAN. 1-31, 1986

Port	*TOTAL REGISTERED All Groups			TOTAL SHIPPED All Groups			**REGISTERED ON BEACH All Groups		
	Class A	Class B	Class C	Class A	Class B	Class C	Class A	Class B	Class C
DECK DEPARTMENT									
Gloucester	0	0	0	0	0	0	0	0	0
New York	0	0	0	0	0	0	0	0	0
Philadelphia	4	1	11	1	0	1	13	3	21
Baltimore	8	0	1	8	0	0	13	0	1
Norfolk	61	14	0	46	9	0	70	17	0
Mobile	1	0	0	0	0	0	4	3	0
New Orleans	8	5	1	2	1	0	12	7	3
Jacksonville	1	4	7	1	0	3	5	7	23
San Francisco	0	0	0	0	0	0	0	0	0
Wilmington	1	3	18	0	0	0	1	4	21
Seattle	0	0	0	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0	0	0	0
Honolulu	11	1	4	12	2	0	14	6	5
Houston	30	15	0	0	0	0	45	27	0
St. Louis	4	0	7	0	0	0	5	1	11
Piney Point	0	0	0	0	0	0	0	0	1
Totals	129	42	49	70	12	4	182	75	86
ENGINE DEPARTMENT									
Gloucester	0	0	0	0	0	0	0	0	0
New York	0	0	0	0	0	0	0	0	0
Philadelphia	0	0	0	0	0	1	0	1	2
Baltimore	1	0	0	0	0	0	0	0	0
Norfolk	9	0	0	6	0	0	10	0	0
Mobile	0	0	0	0	0	0	0	0	0
New Orleans	1	0	1	0	0	1	1	4	3
Jacksonville	1	0	2	0	0	1	1	0	1
San Francisco	0	0	0	0	0	0	0	0	0
Wilmington	1	0	2	0	0	0	1	0	2
Seattle	0	0	0	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0	0	0	0
Honolulu	0	0	0	0	0	0	0	0	0
Houston	18	10	0	0	0	0	40	15	0
St. Louis	0	0	1	0	0	0	0	0	1
Piney Point	1	0	1	0	0	1	1	0	0
Totals	32	10	7	6	0	4	54	20	9
STEWARD DEPARTMENT									
Gloucester	0	0	0	0	0	0	0	0	0
New York	0	0	0	0	0	0	0	0	0
Philadelphia	1	0	2	0	0	5	0	0	2
Baltimore	0	0	0	0	0	0	0	0	0
Norfolk	9	0	0	5	0	0	7	0	0
Mobile	0	0	0	0	0	0	0	0	1
New Orleans	3	1	0	0	0	0	6	51	2
Jacksonville	0	0	4	0	0	4	1	0	3
San Francisco	0	0	0	0	0	0	0	0	0
Wilmington	0	2	0	0	0	0	1	0	0
Seattle	0	0	0	0	0	0	0	0	0
Puerto Rico	0	0	0	0	0	0	0	0	0
Honolulu	1	0	0	0	0	0	1	1	0
Houston	7	5	0	0	0	0	10	5	0
St. Louis	1	0	4	1	0	0	1	0	4
Piney Point	0	0	1	0	0	0	0	0	1
Totals	22	8	11	6	0	9	27	57	13
Totals All Departments	183	60	67	82	12	17	263	152	108

*"Total Registered" means the number of men who actually registered for shipping at the port last month.

***"Registered on the Beach" means the total number of men registered at the port at the end of last month.

Gem State Trains Crane Operators

THROUGH training and upgrading, Seafarers of the SIU are ready to meet and conquer any challenges set before them.

Witness the training of the first two groups of Seafarers in the operation of the Lakeshore heavy-lift cranes aboard the *Gem State* (Interocean Management Corp.). The *Gem State* is the second of 12 heavy-lift crane ships under charter to the Military Sealift Command (MSC). The *Keystone State* was the first of these specialized ships (see May, June and July 1984 LOGs).

Along with opportunities for new jobs, the crane ship program, known as TACS (Tactical Auxiliary Crane Ship), gives SIU members the chance to learn the specialized skills needed to operate these vessels: crane operation, cargo handling, maintenance and ship operation.

Training of the first graduating class took 10 days aboard ship. Classroom briefings were supplemented by hands-on experience in the cab operating the cranes, and on deck as hatch captains. The course stressed communication between operator and hatch captains by means of hand signals as containers were lifted and hatches removed and replaced.



The *Gem State* at her berth at Swan Island, Portland, Ore. Once the *President Monroe*, the former liner is now a heavy-lift crane ship, TACS-2, under charter to the Military Sealift Command in defense of our country.



The first class of crane operators to be trained aboard the *Gem State* graduate on a chilly December day. Congratulations to (l. to r.): Steven Castle, Tom Tray, Jim Bolen, Bob Hommel, Tom Luketich, Bob Woods, David McGath, Joe Crowley, Mike Wiley and Wayne Darling. Not pictured is Jim Lewis.

Training progressed from single crane operation to twin crane operation and finally to tandem operation using four cranes as one to lift as much as 86 metric tons. Tandem operation makes it possible to load tanks, trucks, helicopters and parts of airplanes.

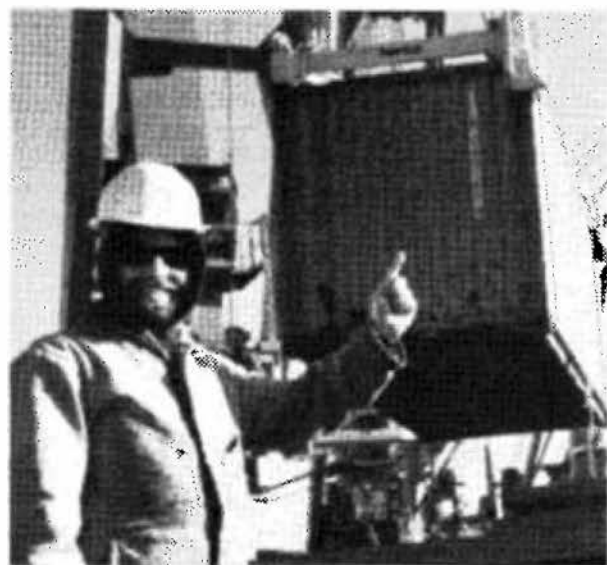
A computer monitors all crane functions and operations. However, the operator is more than along just for the ride. The operator often must manipulate the crane outside of the limits and controls of the computer. This is where the skills and control of the operator become necessary, and training invaluable. Ultimately, it is the man—not the computer—that wrings the utmost in performance from the crane.

The *Gem State*, moored at Swan Island in Portland, Ore., is 660 feet long and 74 feet wide. Formerly named the *President Monroe*, the ship is now

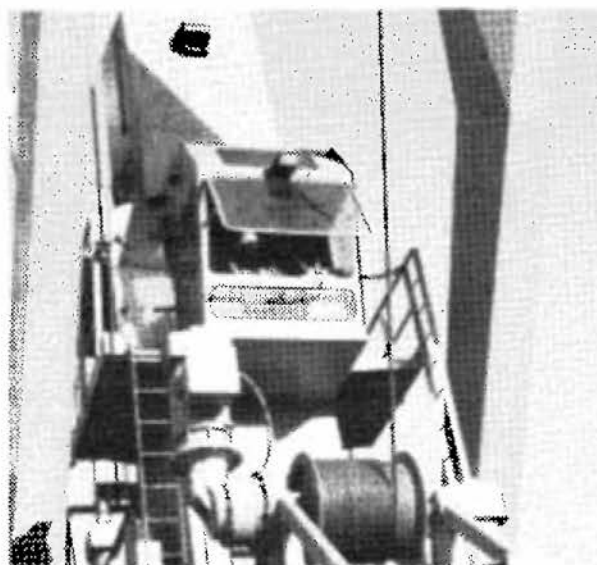
heavily ballasted on the port side to compensate for the weight of the cranes which are all to starboard. Each 121-foot-high crane weighs 700,000 pounds, and has a single lift capability of 36 metric tons.

Dubbed TACS-2 for Tactical Auxiliary Crane Ship #2 (the *Keystone State* is TACS-1), the *Gem State* already has trained two classes of Seafarers. TACS-3, the ex-*President Polk*, is currently being refitted, and the need for additional crane handlers will provide more job opportunities for SIU members.

The LOG thanks Bosun S. R. Garay, his crew and the crane operator instructors aboard the *Gem State* for sending us these photos, and hope that they will encourage other Seafarers to take advantage of the opportunities provided by the SIU to learn new skills so vitally needed in today's changing maritime industry.



Steven Castle from Seattle raises the hook, obviously enjoying the training.



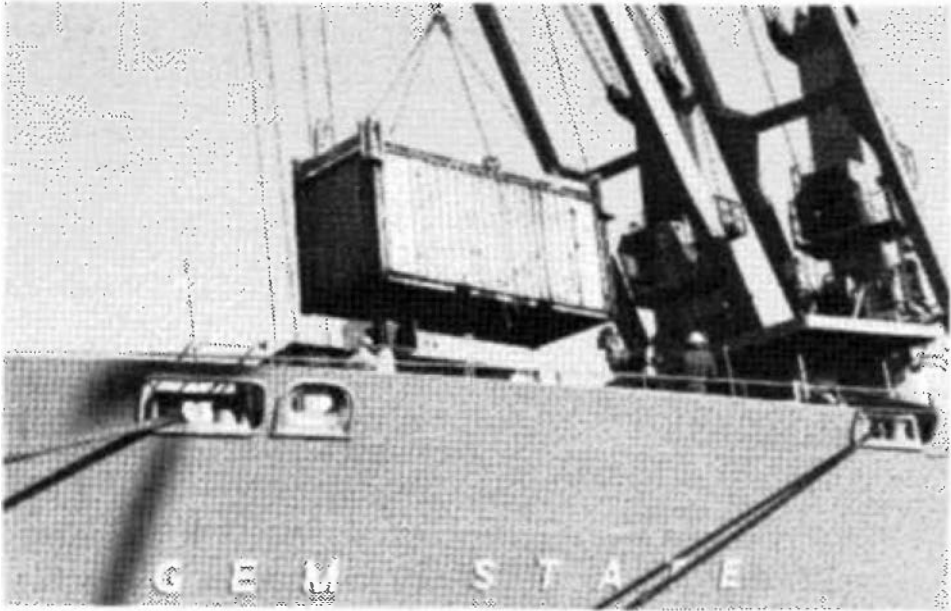
The immense dimensions of the crane become apparent when looking at operator-trainee David McGath in the cab.



John Caswell, crane instructor and operator extraordinaire, is also known as "Crash Gordon."



The second class of crane operators to be trained aboard the *Gem State* are (l. to r.): Andrew Greenwood, Larry Watson, David C. Williams, Jim Hendrix, Mike Willis, Charles R. Loveland, Joseph Artis, L.H. Covert, Timothy L. Smith, Carrol G. Heck, Jack Kingsley, Alfred John Erickson, Mike Watson and Mal Frost. Kneeling is Floyd Hogan. Not pictured is George Wright.



Training crane operators aboard the *Gem State* is one way the SIU is helping its members obtain new skills and job security as Seafarers.



The awesome set of Lakeshore cranes—the fastest and largest marine cranes in the world.

KNOW YOUR RIGHTS

FINANCIAL REPORTS. The constitution of the SIU Atlantic, Gulf, Lakes and Inland Waters District makes specific provision for safeguarding the membership's money and Union finances. The constitution requires a detailed audit by Certified Public Accountants every three months, which are to be submitted to the membership by the Secretary-Treasurer. A quarterly finance committee of rank and file members, elected by the membership, makes examination each quarter of the finances of the Union and reports fully their findings and recommendations. Members of this committee may make dissenting reports, specific recommendations and separate findings.

TRUST FUNDS. All trust funds of the SIU Atlantic, Gulf, Lakes and Inland Waters District are administered in accordance with the provisions of various trust fund agreements. All these agreements specify that the trustees in charge of these funds shall equally consist of Union and management representatives and their alternates. All expenditures and disbursements of trust funds are made only upon approval by a majority of the trustees. All trust fund financial records are available at the headquarters of the various trust funds.

SHIPPING RIGHTS. Your shipping rights and seniority are protected exclusively by the contracts between the Union and the employers. Get to know your shipping rights. Copies of these contracts are posted and available in all Union halls. If you feel there has been any violation of your shipping or seniority rights as contained in the contracts between the Union and the employers, notify the Seafarers Appeals Board by certified mail, return receipt requested. The proper address for this is:

Angus "Red" Campbell
Chairman, Seafarers Appeals Board
5201 Auth Way and Britannia Way
Prince Georges County
Camp Springs, Md. 20746

Full copies of contracts as referred to are available to you at all times, either by writing directly to the Union or to the Seafarers Appeals Board.

CONTRACTS. Copies of all SIU contracts are available in all SIU halls. These contracts specify the wages and conditions under which you work and live aboard your ship or boat. Know your contract rights, as well as your obligations, such as filing for OT on the proper sheets and in the proper manner. If, at any time, any SIU

KNOW YOUR RIGHTS



patrolman or other Union official, in your opinion, fails to protect your contract rights properly, contact the nearest SIU port agent.

EDITORIAL POLICY — THE LOG. The *Log* has traditionally refrained from publishing any article serving the political purposes of any individual in the Union, officer or member. It has also refrained from publishing articles deemed harmful to the Union or its collective membership. This established policy has been reaffirmed by membership action at the September, 1960, meetings in all constitutional ports. The responsibility for *Log* policy is vested in an editorial board which consists of the Executive Board of the Union. The Executive Board may delegate, from among its ranks, one individual to carry out this responsibility.

PAYMENT OF MONIES. No monies are to be paid to anyone in any official capacity in the SIU unless an official Union receipt is given for same. Under no circumstances should any member pay any money for any reason unless he is given such receipt. In the event anyone attempts to require any such payment be made without supplying a receipt, or if a member is required to make a payment and is given an official receipt, but feels that he should not have been required to make such payment, this should immediately be reported to Union headquarters.

KNOW YOUR RIGHTS

CONSTITUTIONAL RIGHTS AND OBLIGATIONS. Copies of the SIU constitution are available in all Union halls. All members should obtain copies of this constitution so as to familiarize themselves with its contents. Any time you feel any member or officer is attempting to deprive you of any constitutional right or obligation by any methods such as dealing with charges, trials, etc., as well as all other details, then the member so affected should immediately notify headquarters.

EQUAL RIGHTS. All members are guaranteed equal rights in employment and as members of the SIU. These rights are clearly set forth in the SIU constitution and in the contracts which the Union has negotiated with the employers. Consequently, no member may be discriminated against because of race, creed, color, sex and national or geographic origin. If any member feels that he is denied the equal rights to which he is entitled, he should notify Union headquarters.

SEAFARERS POLITICAL ACTIVITY DONATION — SPAD. SPAD is a separate segregated fund. Its proceeds are used to further its objects and purposes including, but not limited to, furthering the political, social and economic interests of maritime workers, the preservation and furthering of the American Merchant Marine with improved employment opportunities for seamen and boatmen and the advancement of trade union concepts. In connection with such objects, SPAD supports and contributes to political candidates for elective office. All contributions are voluntary. No contribution may be solicited or received because of force, job discrimination, financial reprisal, or threat of such conduct, or as a condition of membership in the Union or of employment. If a contribution is made by reason of the above improper conduct, notify the Seafarers Union or SPAD by certified mail within 30 days of the contribution for investigation and appropriate action and refund, if involuntary. Support SPAD to protect and further your economic, political and social interests, and American trade union concepts.

If at any time a member feels that any of the above rights have been violated, or that he has been denied his constitutional right of access to Union records or information, he should immediately notify SIU President Frank Drozak at Headquarters by certified mail, return receipt requested. The address is 5201 Auth Way and Britannia Way, Prince Georges County, Camp Springs, Md. 20746.



East Coast
by V.P. Leon Hall

MEMBERS of the SIU up and down the East Coast are adding their contribution to the history of the modern Labor Movement. From the striking fishermen of New Bedford, to the inland boatmen who work for Sonat Marine, today's SIU members are fighting to protect the things their predecessors risked their lives for.

Herman Melville, the great nineteenth century novelist, once wrote that the sea "was a fiend to its own offspring." He might as well have been referring to the Seafood Producers Association, the collection of boat-owners who pretty much run New Bedford.

The fishermen of New Bedford walked out two days after Christmas, after the owners presented them with a final offer that would have drastically cut their wages and benefits, even though things are so bad that there are times that fishermen will be paid less than \$100 for a two-week journey.

"I don't like doing this any more than anyone else," said SIU fisherman Mark Saunders to a *Journal of Commerce* reporter. "But there's a point to be made."

There are other points to be made, and not only in New Bedford. In Philadelphia, the SIU and District-2 wrapped up negotiations with Sonat Marine on the contract for the IOT fleet, more than one year after the contract had expired.

The contract will be sent out to the membership for a final vote. But the real story here is the way that the company has tried to risk everything for short-term gains by unilaterally declaring that captains, mates, chief engineers and barge captains who work on their tugs and barges are "sea-going supervisors."

The company set up its own single-employer pension plan for the workers it has unilaterally reclassified. To date, there have been no instances of multi-employer pension plans like the Seafarers' going out of business. In just the 1975-1977 period alone, 7,000 single-employer pension plans went bust.

In New York, the job security of deep-sea sailors was the last thing that the corporate raiders who were trying to take over Sea-Land had in mind. Protecting the rights of union members now extends to the boardrooms of Wall Street. The rules that have governed labor-management relations since the end of World War II have changed, and unions like the SIU are among the first in the labor movement to adapt.

In this frenetic atmosphere, the Union is still progressing with its long-term plans. It is crewing up new military vessels that have been contracted out by the Navy.

Area Vice Presidents' Report



Gulf Coast
by V.P. Joe Sacco

THE SIU is still waiting for a federal judge to rule on a suit we brought against National Marine. In the meantime, we have tried to place every single one of the 150 members let go by the company in different jobs.

There is, I believe, a new mood in the Labor Movement. You don't have to go as far away as the striking Hormel workers in Minnesota to feel it: it's right here, in the SIU. For years, the American Labor Movement has tried to develop good relations with owners to promote American industries. Yet when the first opportunity arose, many owners tried to do away with unions and cut back on their workers' benefits and wages.

Not all companies are like this, but enough are to make a difference. It has been nearly a year since the Marine Fleet contract between the SIU and Sonat Marine expired, yet we are still hung up in the courts.

Sonat Marine sustained heavy fourth quarter losses. This was due in large part, I believe, to the corporate campaign that we have waged against them. The AFL-CIO has placed the company on its unfair list for the abominable way it has treated its workers.

We were just successful in getting Congress to grant a five-year operating extension to the *Delta Queen*, which provides hundreds of SIU members with jobs and generates millions of dollars for the Gulf Region.



West Coast
by V.P. George McCartney

THE next time you turn on the TV program "Magnum P.I.," be sure to look for the crew of the *SS Constitution*. The producers of the long-running series decided to film an episode onboard this historic passenger vessel.

The port of Honolulu is doing extremely well, thanks in large part to the passenger vessel jobs generated by the redocumentation of the *SS Constitution* and *SS Independence*.

That is why this Union's legislative staff in Washington is working so hard to get a bill passed that would redocument several more passenger vessels under the American registry, including the *SS Liberte*.

There has been a lot of talk on the West Coast about the problems in the Philippines. That is to be expected. California and Hawaii are this country's gateway to the Orient.

It is a potentially explosive situation. What's worse, supporters of both Marcos and Aquino are bitter at the United States. It seems that no matter what we do, we're damned.

That is why the role that our members are playing onboard military vessels is so important. In order to qualify for these vessels, American merchant seamen have to take underway replenishment courses. And according to a number of newspaper and magazine accounts, including *U.S. News and World Report*, the importance of the American bases in the Philippines has declined slightly in recent years because of this nation's underway replenishment capacity.

A number of military-contracted vessels are in Washington. We just crewed up the *Regulus*. In addition, we have been politically active. Port Agent George Vukmir has just been elected vice president of the King County Labor Council Executive Board.

I talked to George the other day, and he said something which I would like to repeat. "I can't expect SIU members to get involved," he said, "if I don't. That is why I am so excited about being selected for this Labor Council."



Great Lakes
by V.P. Mike Sacco

THE lull in shipping that inevitably comes around this time gives SIU officials a chance to update all information relating to seniority and shipping time.

This is probably the most important thing that we do all year, although it is certainly the least glamorous. Seniority for Great Lakes seamen is handled differently than for inland and deep-sea members.

This period also gives us time to take stock of the political situation. Martin Vittardi, our field rep in Cleveland, has been on top of grassroots developments there. This is a big year for Ohio politicians, so we want to make our voices heard.

Great Lakes port interests have filed a suit requesting an exemption from the provisions of the compromise that was worked out on the cargo prefer-

ence issue (see Washington Report, page 42). We understand their frustration, yet we feel they are taking the wrong approach. Cargo preference means jobs. What is needed is a comprehensive policy to rejuvenate the maritime industry, and that is something that requires a common effort.



Government Services
by Buck Mercer

The on-again/off-again contracting-out process of the 12 MSC oceanographic ships has done nothing constructive for the morale of MSC seamen. Not only has the OMB Circular A-76 program served to confuse mariners, the "Right of First Refusal" is even more bewildering. Many of the MSC sailors are now accusing their respective labor organizations of being responsible for the Circular A-76 program. Nothing could be further from the truth.

The OMB Circular A-76 program has long since been on the federal books but was never put into effect in the operation of nucleus Military Sea Transport or Military Sealift Command ships. While the federal government has always contracted out some phases of various operations in all agencies, the OMB Circular A-76 program came into full focus with the Reagan administration. It was President Reagan who said the federal workforce was too big and far too expensive, and it was the Reagan administration which ordered the MSC ships to be contracted out under the Circular A-76 program.

As a consequence, those among the membership who believe that the labor organizations are responsible for the contracting out of MSC ships are being misled. In addition, as long as this move seems to be a foregone conclusion, mariners now employed by MSC should take solace in the fact that union-contracted companies are submitting winning bids for these ships. At least the MSC mariner who loses his/her position through a reduction in force by MSC will have an opportunity to retain fringe benefits through union welfare and vacation plans, as well as build seniority and pension credits, whereas if non-union companies were awarded MSC contracts, the former MSC seamen could lose fringe benefits as well as wages and vacation pay.

At this point, there is still nothing definite to report on the 12 MSC oceanographic ships except that the MEBA Districts 1 & 3, and the National Maritime Union have petitioned the court to try and get a ruling to allow MSC temporary marine employees the right of first refusal. The SIU has intervened in this case in an effort to protect the rights of the MSC permanent employee.

Seafarers

HARRY LUNDEBERG SCHOOL OF SEAMANSHIP

Piney Point Maryland



SIU & SHLSS

Meeting the Training Needs of Today and Tomorrow



Frank Drozak, Captain Kesteloot and Vice Admiral Hughes preview an UNREP training film at the SHLSS Video Department while on tour of the Base.

Founded in 1967, the Seafarers Harry Lundeborg School of Seamanship has grown to become the largest educational facility for seafarers in the United States. In the past few years, the school has purchased new equipment and materials and set up new military-related courses to meet the ever-changing needs of the industry.

This supplement is designed to update military, government and congressional personnel on the military-related courses offered at SHLSS.

"The purpose of our school is to guide and encourage our members to improve their professional skills to meet the needs of the industry."

--SIU President Frank Drozak.

To achieve these goals, the school emphasizes both academic and vocational education.



1st Lt. Baldomero Lopez

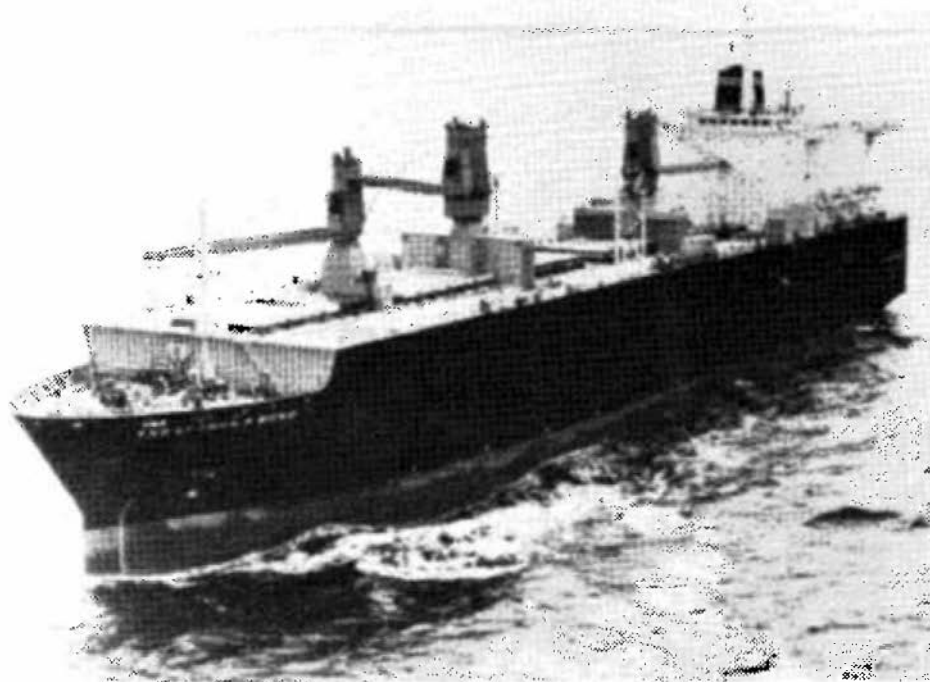


American Cormorant

SIU Military Contracted Vessels

Algol
 Altair
 American Condor
 MV American Cormorant
 American Eagle
 American Heritage
 Antares
 1st. Lt. Baldomero Lopez
 Bellatrix
 1st Lt. Alex Bonnyman
 Capella
 MV Contender
 CPL Louis J. Hauge
 Denebola
 Gem State
 MV Gus W. Darnell
 PVT Harry S. Fisher
 Keystone State
 2nd Lt. John P. Bobo

Major Stephen W. Pless
 Mount Vernon Victory
 Mount Washington
 MV Paul Buck
 PFC Dewayne Williams
 PFC Eugene Obregon
 PFC James Anderson
 PFC William Baugh
 Pollux
 Regulus
 MV Samuel L. Cobb
 Sgt. Matej Kocak
 Southern Cross
 MV Stalwart
 MV Triumph
 USNS Alatna
 USNS Chatahoochee
 USNS Nodaway
 MV Vindicator



2nd Lt. John P. Bobo



The tour group visits the Sealift Operations and Maintenance class during an UNREP exercise.



John Mason discusses the Diesel Engine course during the tour of the Vocational Shop area.

Admirals Visit School

Training at SHLSS Supports Navy Sealift Needs

Vice Admiral T. J. Hughes, deputy chief of Naval Operations, and Captain Robert Kesteloot, Office of the Chief of Naval Operations, recently visited the Seafarers Harry Lundeberg School of Seamanship to discuss maritime training and how it relates to the Navy's Strategic Sealift Program.

Adm. Hughes issued the following statement:

"The Strategic Sealift Program achieves the objective of a fiscally constrained, time-phased sealift capability in balance with Army, Air Force and Marine Corps logistics support requirements and capabilities. It fulfills Navy responsibilities for ocean transport of U.S. forces worldwide in

response to rapid deployment movement requirements and sustainment of employed forces. Further, it supports the national security strategy of forward deployment for deterrence and forward engagement, should that become necessary, and the capability to deliver and land forces rapidly at any selected geographic location, over-the-shore or through austere or damaged ports by delivering logistics to sustain those forces.

The program is composed of two segments: ships and sealift support systems. The ships' portion is configured for "quick reaction" response beyond that readily obtainable from U.S. commercial

shipping. Sealift support systems provide additional equipment and ship enhancement features for in-the-stream discharge of ships and improved mission capabilities of commercial-type ships."

Frank Drozak invited Adm. Hughes to the Seafarers Harry Lundeberg School of Seamanship to give the Navy a first-hand look at the SIU's commitment to providing the merchant marine's portion of the Strategic Sealift Manpower requirement.

The SIU's Sealift Maintenance and Operations Course is providing highly trained Seafarers to crew the MSC vessels. The tour group visited an UNREP course and watched containers being loaded using the

school's cargo crane.

Adm. Hughes also toured the new shiphandling simulator, with its ultra-modern computer generated scenes, and the world's first two-bridge interactive system.

Manpower placement and location is a very big concern to the Navy for crewing the Reserve Fleet in a national emergency. The computer automated manpower locator system at Piney Point can give up-to-the-minute manpower levels that include job ratings and present address information. The manpower locator is a vital part of the strategic Sealift Plan.



Frank Drozak explains the new Cargo Handling Crane course at SHLSS.



Frank Drozak answers questions about the Steward Department while on tour of the SHLSS galley.

Towboat Advisory Board Meets at SHLSS



SHLSS Vice President Ken Conklin welcomes the 70 Towboat Advisory Board members to the annual meeting.

The nation's inland waterways "are vital transportation arteries and will stay in business despite the distress" the industry is suffering right now, Bill Creelman, Marad's chief deputy for inland and Great Lakes told the more than 70 people gathered for the annual Towboat Advisory Board meeting.

The day-long gathering at SHLSS covered such areas as what the SIU and the SHLSS can offer to the inland waterways industry, some of the reasons for the decline in the industry, what the government plans to do, new work (including military contracts) and legislative issues.

The Towboat Advisory Board is made up of industry, government and Union representatives. The meeting gives the group a forum in which to discuss the problems and needs of the industry. It

allows for an exchange of ideas by both Union and management.

"We're here because we need your input. We are trying to give you the best we can and want you to be able to take advantage of what is here. We've just got to keep this industry alive," SIU President Frank Drozak said.

Creelman gave the day's major presentation as he discussed some of the reasons for the shrinking inland industry and what could be done to put it back on its feet. Before joining Marad, Creelman spent 34 years as an executive with National Marine.

He said that two of the major reasons for a depressed inland industry are overcapacity (too much equipment) and the decline of the nation's industrial and agricultural economy, two of the major users of inland transportation.

Representatives from the Army, Navy, Air Force and Coast Guard explained the various new programs which will call for the services to contract for tug and tow transportation. The military has discovered that civilian contract crews and ships can be counted on.

Even the Air Force is getting into the act. "I'm like the new kid on the block, the closest thing to an admiral in the Air Force," said Lt. Col. John Reidy. He explained that the Air Force does operate several types of ships and is looking into the possibility of civilian operation of those vessels.

The Transportation Institute's Tom Allegretti told the Advisory Board about several of the legislative and regulatory issues the industry faces and what has been done about them. Several of the issues included: Coast Guard and port user fees, weakening of the Jones Act, OSHA inspections of towing vessels, pilotage on tank barges and watchstanding requirements for uninspected vessels.

SHLSS officials spent the morning sessions explaining to the board the various programs the school has to offer which help make SIU Boatmen the most qualified on the Lakes and rivers. The instructors and officials stressed that as the industry's needs changed, the SHLSS must be kept informed so the school can continue to turn out students who fill the requirements.

"Our product is manpower, and it's meetings like these that help us learn what the industry needs," said John Mason, dean of vocational education.

Mason said that one of the goals of the school is to turn out graduates of the various upgrading courses with practical as well as classroom experience. "You're not getting somebody from us who'll quote a test answer, but somebody who knows what to do," he said.

That is one of the reasons for the school's new ship simulator. The massive computer-controlled simulator can give a student a chance to control a deepsea or inland vessel. The impressive display can be used to create just about any situation a Seafarer or Boatman could run into on the water.

In addition to educating members for their particular jobs, the school also tries to help members with their non-working lives. That's why the SIU has begun a drug abuse rehabilitation program to go along with the successful Alcoholic Rehabilitation Center.

Rick Reisman, director of the substance abuse program, told the board that it was time for the industry and the Union to clamp down on drug abuse and to help the victims of such abuse.

Other areas covered during the day included manpower requirements, adult education and various vocational courses.



Coast Guard Capt. D. A. Naus explains plans the Coast Guard is studying to contract out some services to the civilian sector. Army Lt. Col. Roy Schaibel (l.) was part of a panel discussion on military work for the inland industry.



SHLSS Dean of Vocational Education John Mason tells the Board, "Our product is manpower, and it's meetings like these that help us learn what the industry needs."



The SHLSS' new shiphandling simulator was one of the more popular parts of the day-long Board meeting. Here Steve Hargas of Ship Analytics, the company which designed and built the simulator, explains how it operates to a group of Board members.

Seafarers Continue to Train to Meet Military Job Challenges With the Sealift Operations and Maintenance Course

Since January 21, 1985, seven Sealift classes have been conducted at the Seafarers Harry Lundeborg School of Seamanship.

To further meet this challenge, the enrollment of students has increased from 25 per class to 40.

We now have given our military contracted companies a nucleus of over 250 trained members to man these ships. This specialized training has resulted in the awarding of four more converted SL-7 class ships to Bay Tankers, Inc. as T-AKR's.

Training has been updated with the addition of small crane

operations and the loading and unloading of containerized cargo with a fork truck. This will ensure our members the job security they so richly deserve, now and into the future.

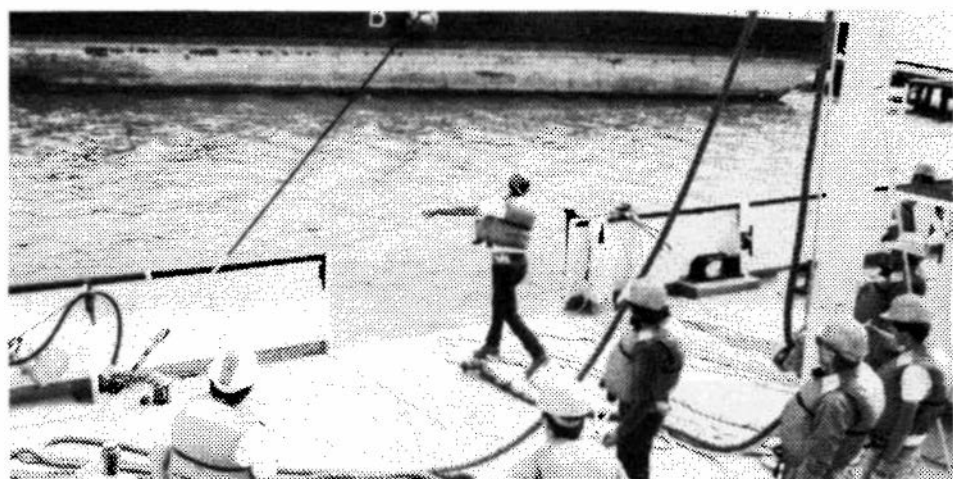
This training is required by all members who attend classes at SHLSS and is four weeks in length. The course covers UNREP (Underway Replenishment), VERTREP (Vertical Replenishment) Fork Truck Operations, Damage Control and Crane Operations.

A separate course in crane maintenance will be offered in the near future for electricians.

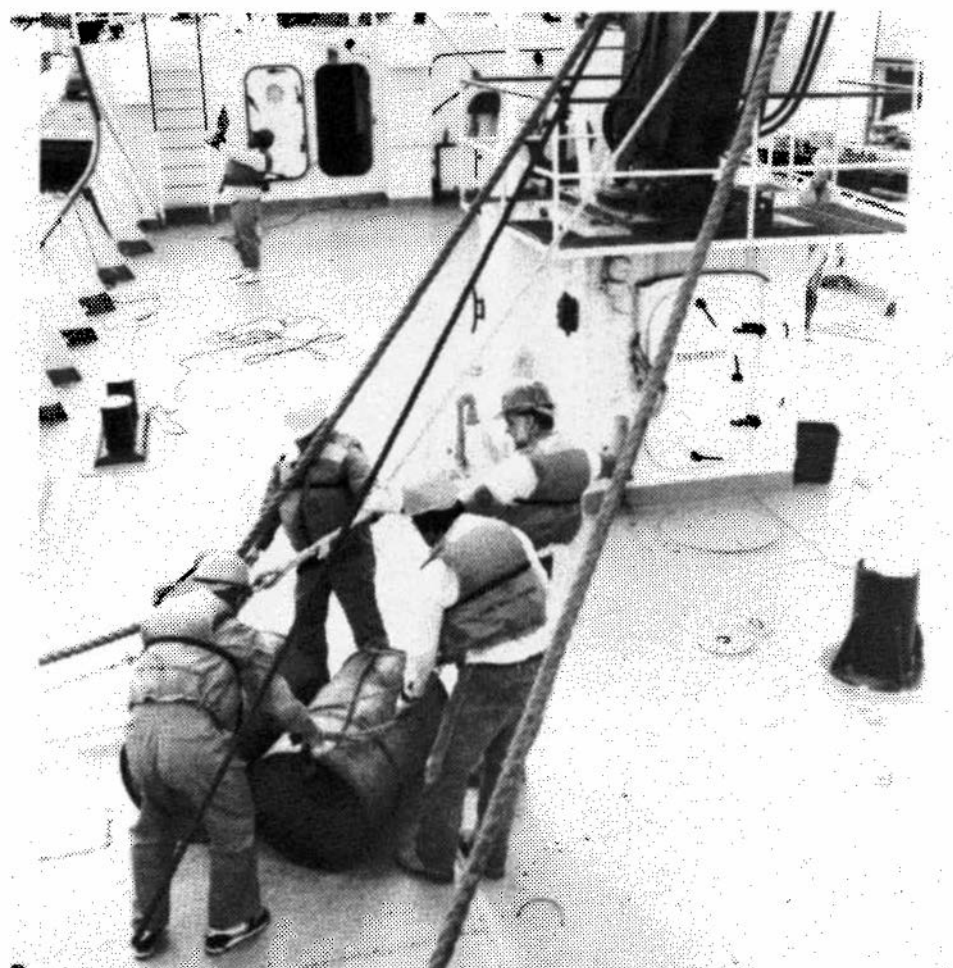
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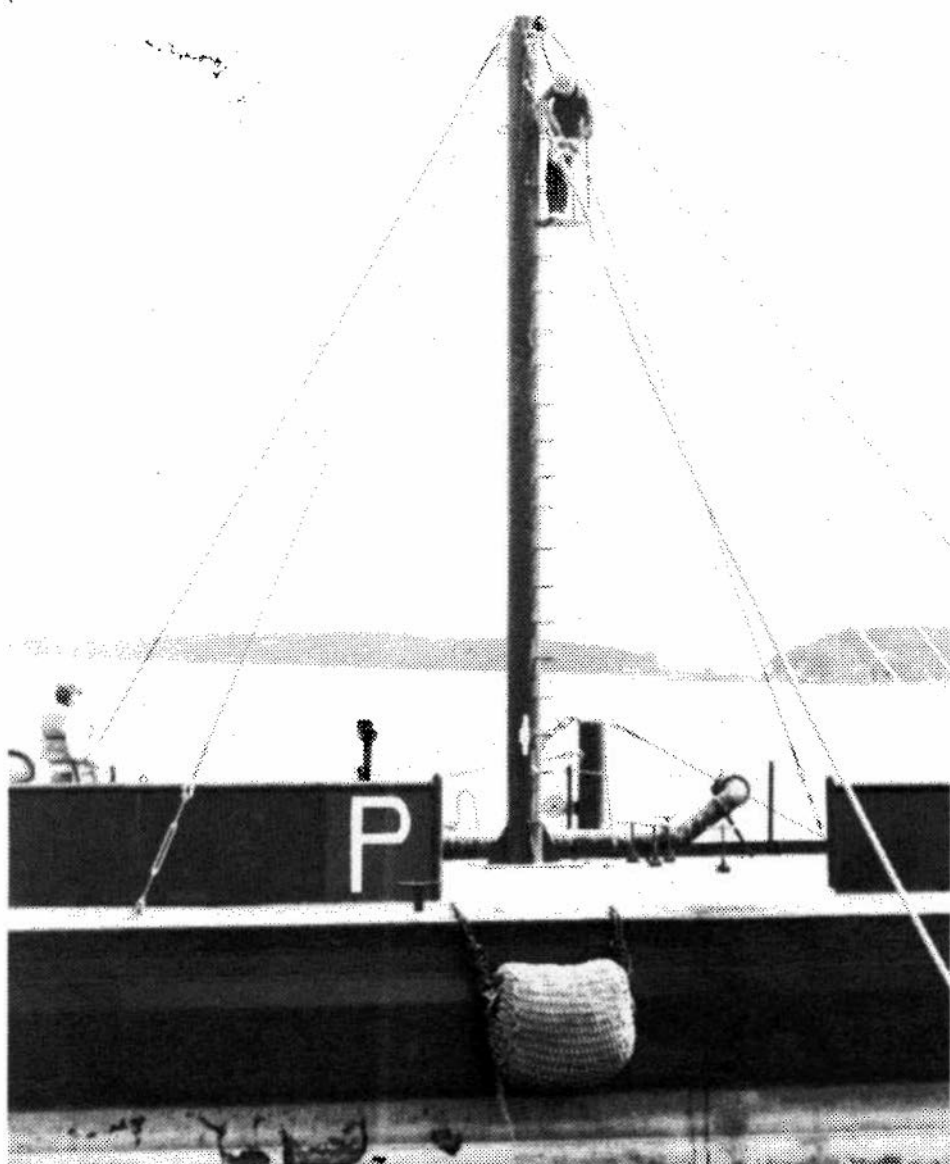
Director of Sealift Training Bill Helwege (c.) instructs in high line procedures prior to the UNREP training.



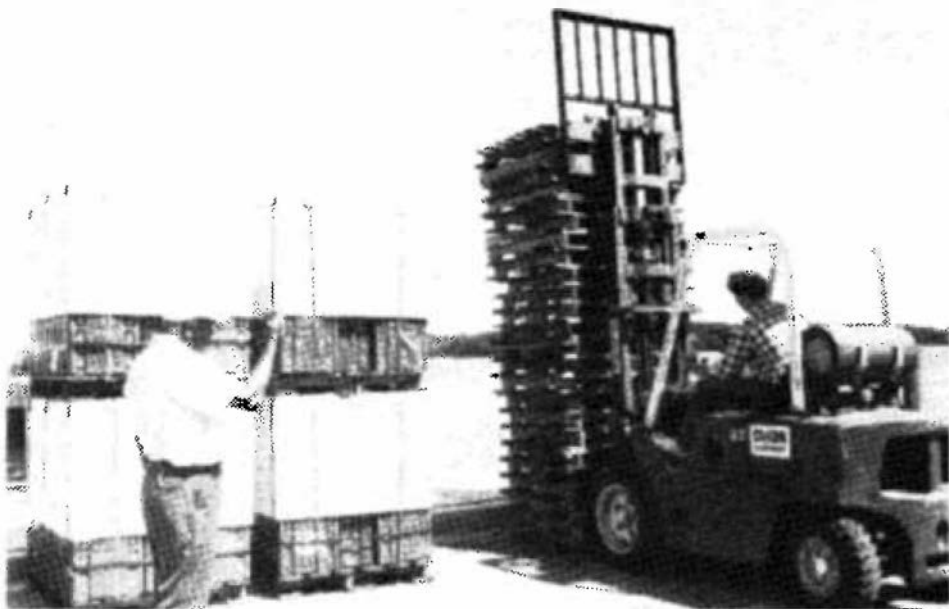
Bill Eckles, recertified bosun (c.) passes the shot line to the tank barge.



Ernie Duhone (rear) signals replenishment completed as the crew disconnects the barrels.



The high line is hauled across to the tank barge and attached to the king post.



Deck Instructor Joe Marshall (I.) instructs students in high stacking of pallets.



Seallift Operations and Maintenance student Bernie Hutching navigating the obstacle course with fork truck.



Student Mike O'Connor positions pallets during Seallift Operations and Maintenance drill.



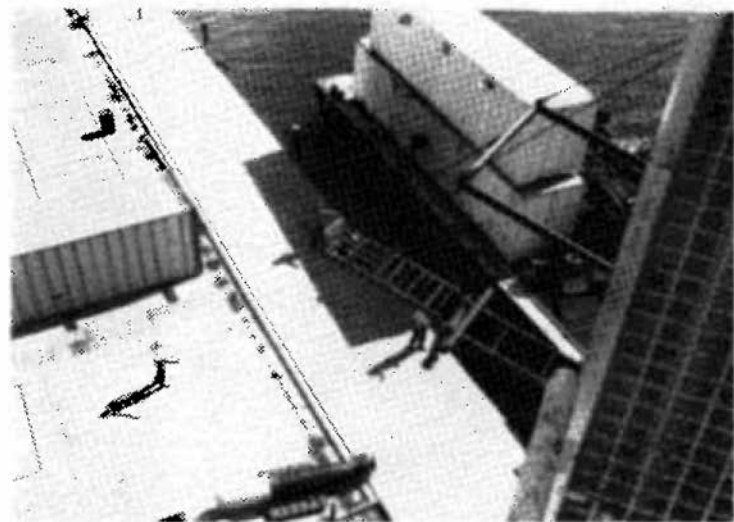
Ferdinand Gongora using a Clark forklift to transport containerized cargo to a 40-foot container.



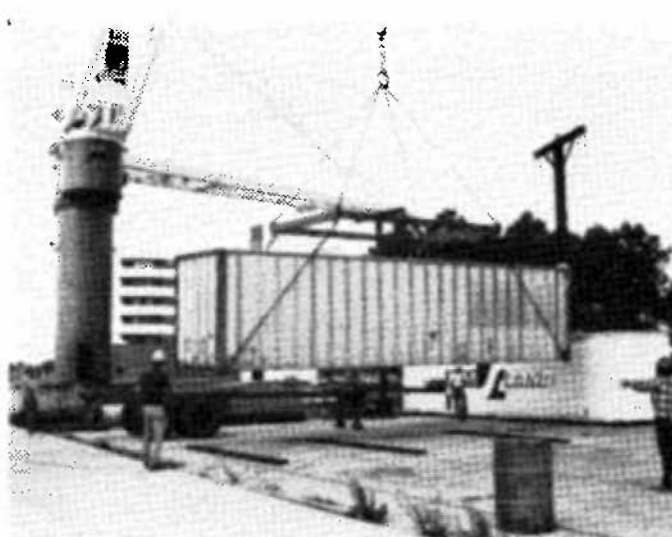
Jill Prescott learns proper signalman procedure from instructor Ed Boyer prior to lifting of a military grader.



SHLSS crane lifts military road grader onto a barge.



The container bed is positioned prior to hoisting.



Recertified Bosun Nick Nagy positions container.



Gene Spaulding preparing to operate the SHLSS crane.

The Seafarers Shiphandling Simulator

The Seafarers Shiphandling Simulator combines state-of-the-art technology and proven educational methodology into a complete training system. Marine simulators are a safe and cost-effective alternative to traditional shipboard training. Vessel operators can develop shiphandling skills while working in a safe and controlled environment.

The central feature of the SHLSS simulator system is a full-sized recreation of a ship's bridge.

Features include:

- full day or dusk visual scenes
- beam to beam forward view, and after view
- clear or reduced visibility
- wind and current effects
- bottom contour effects
- bow thruster and assist tug effects
- various traffic vessels
- several own-ship configurations including tugboats pushing barges ahead and towing astern.

Programs are now being developed to provide training in Basic Shiphandling, Bridge Navigation Management, Emergency Shiphandling, Vessel

to Vessel Communications, Rules of the Road Situations, and Restricted Waterway Navigation. Future courses are envisioned which will train harbor pilots for specific geographic locations and provide station keeping training for deck officers aboard underway replenishment vessels.

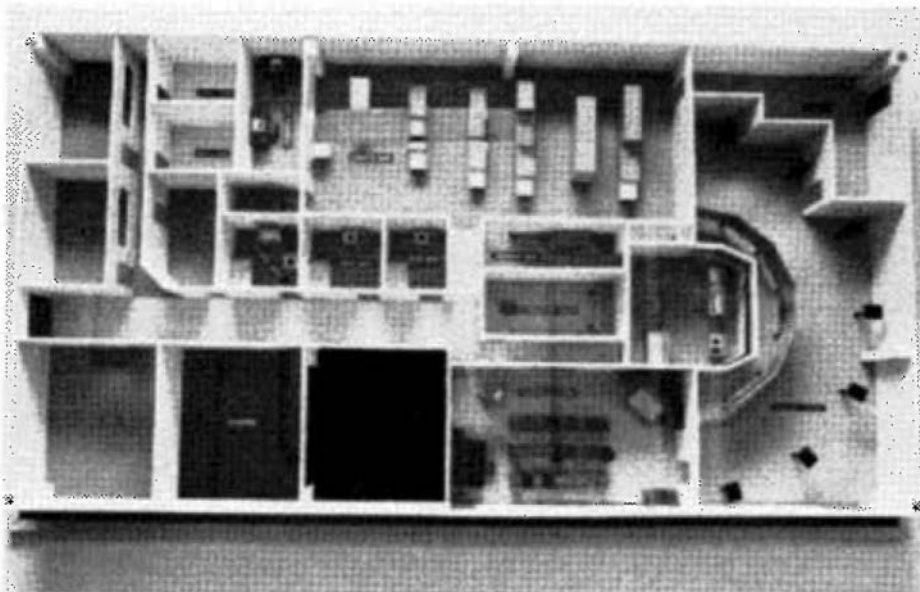
The full bridge simulator can be used in conjunction with three other ownship radar simulators to create a scenario with four operating vessels. These three additional simulators also have the ability to operate alone and will be used extensively in radar observer training.

The training for the military related program will add a new degree of realism to the shiphandling simulator. "Our MSC UNREP scenarios will be the first time the merchant service has had the capability of training shiphandling on a simulator which mimics real shipboard operations. The interactive bridges give us the ability for this important training achievement," said John Mason, dean of vocational education.

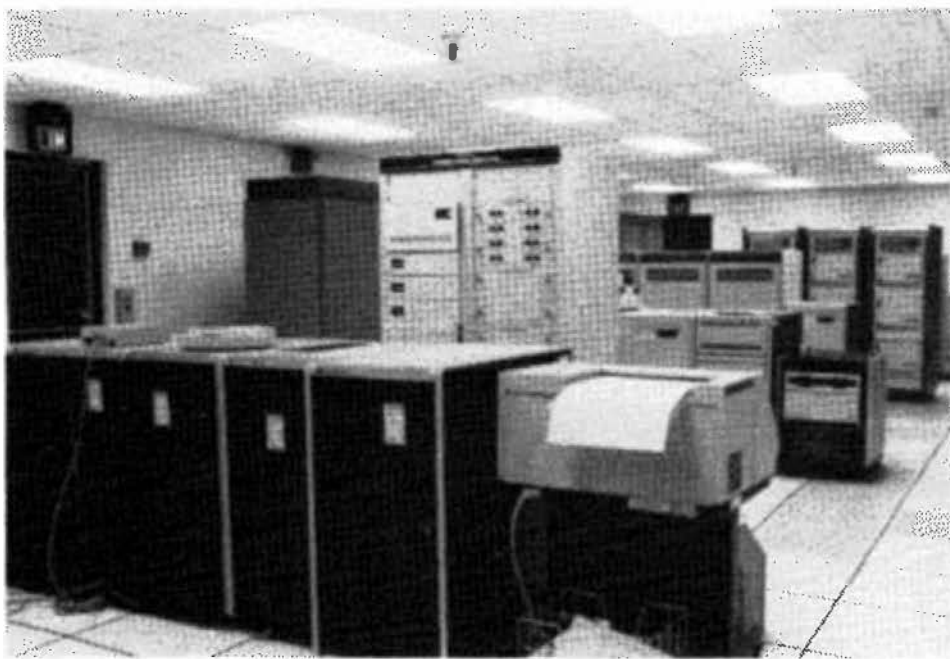
The Lundeborg School is very proud of the great strides it is making in the use of simulators.



Seafarers Shiphandling Simulator building.



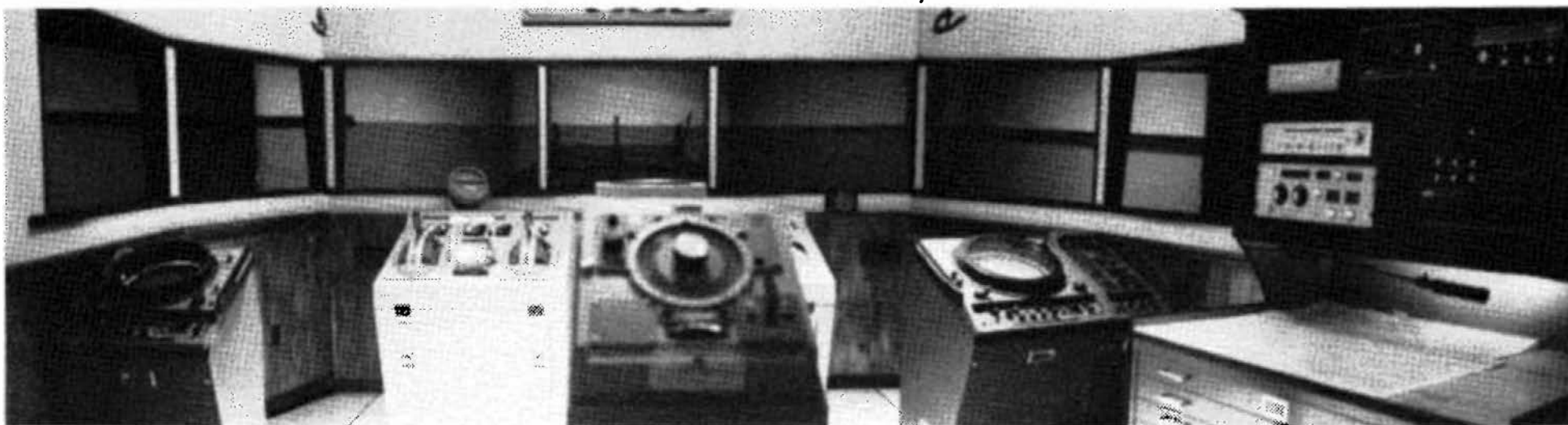
A scale model of the simulator shows classrooms, computer room, bridge, radar rooms, secondary bridge and a view of the projection theatre.



State-of-the-art computers are used to operate the simulator.



L. to r. John Morgan and Dale Rauch demonstrate the simulator feedback capability to Vocational Director John Mason, and T. J. Radmaker and Robert Feaga from the Naval Sea System Command.



The main feature of the simulator is a full scale replica of a ship's bridge. This allows for a full 180° forward field of vision.



Thomas Calahan (l.) and Marshal McGregor practice direct plotting on the radar.

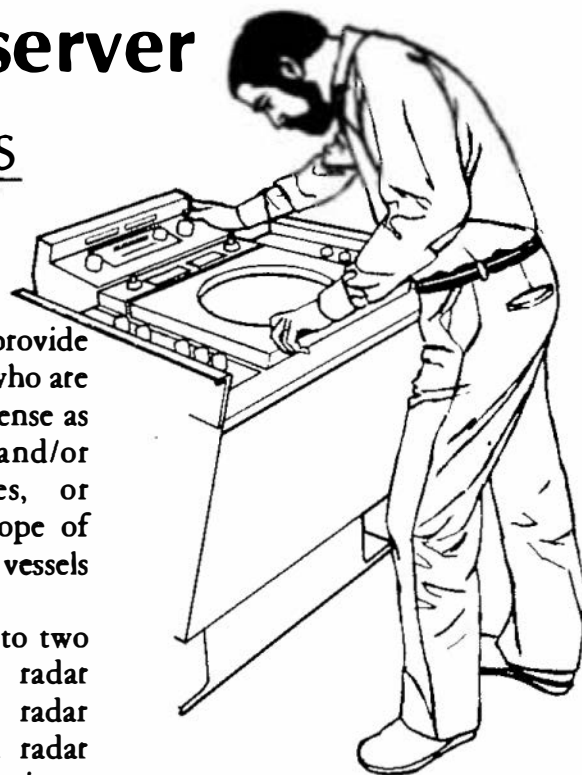
Radar Observer

Training at SHLSS

The SHLSS Radar Observer Training Program is designed to provide training for SIU members who are applying for an original license as a deck officer; renewing and/or upgrading their licenses, or seeking to increase the scope of their licenses for service on vessels of 300 gross tons or over.

The course is divided into two areas of study. The first, radar theory, deals with how radar works, factors affecting a radar picture, relative motion, operation and simple maintenance of a radar system, and an in-depth look at the legal aspects of shipboard radar operation. During the second phase of training the student learns radar plotting techniques and collision avoidance. This is accomplished by the use of radar transfer plotting sheets and direct plotting exercises.

The SHLSS radar training simulator is used extensively during this phase of the program. This system utilizes actual shipboard radar displays upon which a computer generated radar presentation is projected. The students learn to plot the true course and speed of other vessels and to interpret the radar picture in order to determine if any

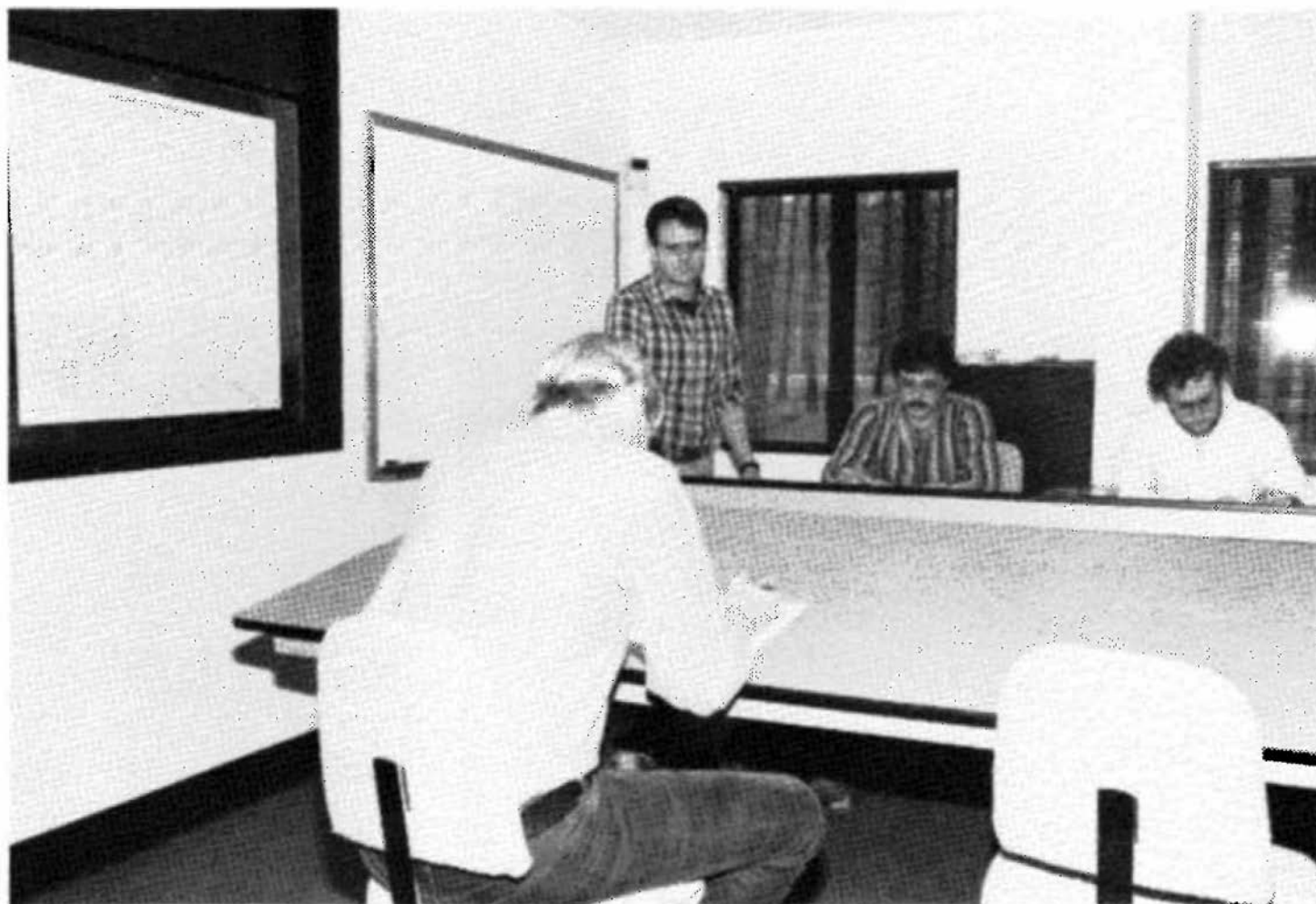


dangerous close quarters situations exist. If necessary, the students may then order course or speed changes to their own vessels to avoid the danger of collision.

SHLSS presently offers the following radar courses: An eight-day program of fundamental radar training, a three-day refresher/renewal program and a one-day recertification program. All SHLSS radar courses are approved by the U.S. Coast Guard. Graduates receive an endorsement as Radar Observer Unlimited. Those SIU members who now hold an endorsement as Radar Observer Inland Waters may upgrade and renew their endorsement by completing the three-day Refresher/Renewal Course.



At the secondary bridge, Mike Ryan communicates with the main bridge while planning a maneuver.



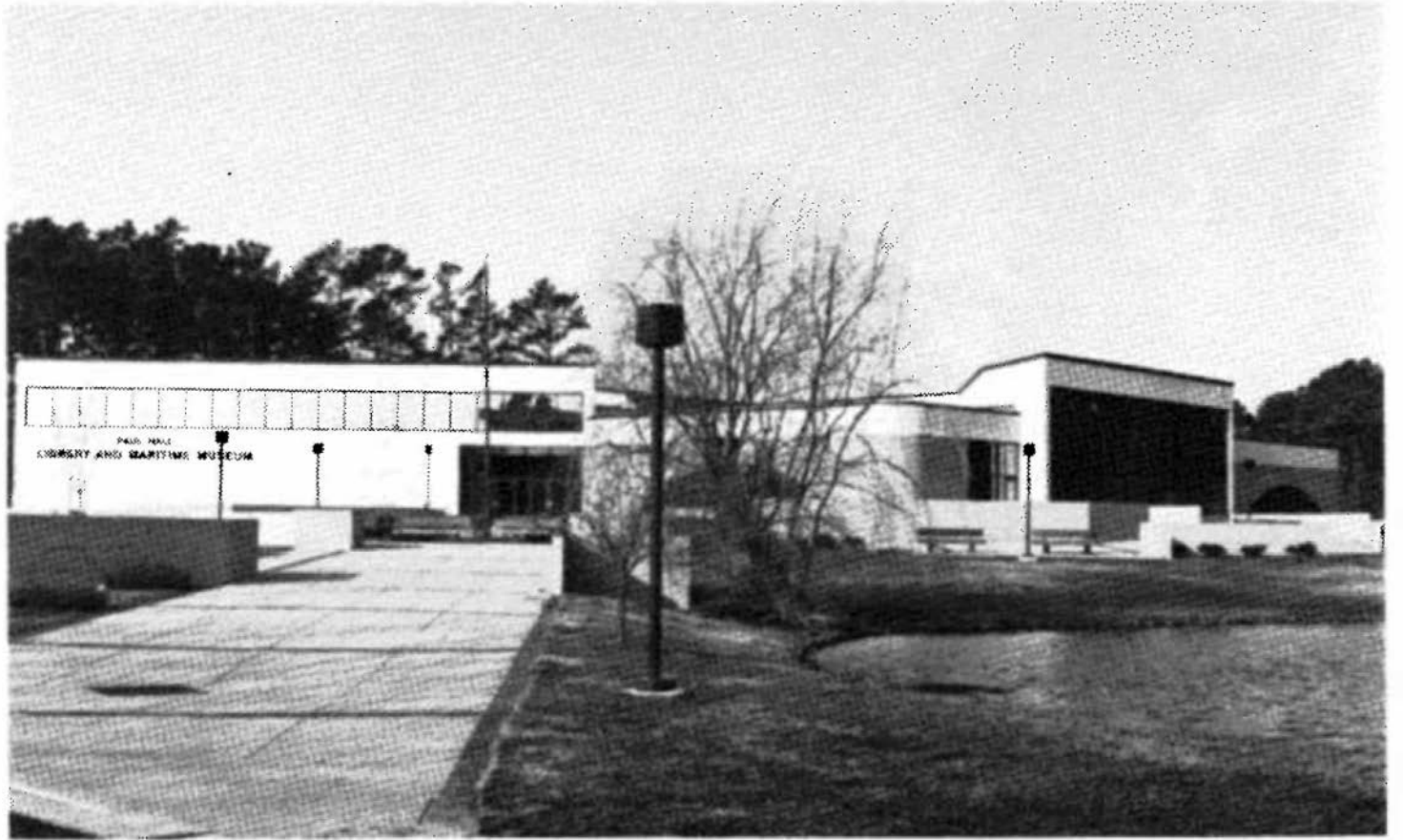
Students practice radar transfer plotting in the radar observer classroom.

Paul Hall Library and Maritime Museum

The Paul Hall Library and Maritime Museum continuously expands its materials and services. The library's collection of printed materials consists of over 16,000 volumes and over 200 periodicals. Maritime history and reference materials which support the vocational and academic courses offered at the school are an important part of the collection. Over 800 volumes were added in 1985 mostly in the subject areas of technology, naval science and science. The highest areas of circulation in 1985 were technology, military/naval science and language/literature.

The Library Advisory Committee consists of vocational and academic instructors who make recommendations for purchasing new titles and periodicals.

The newest addition to the library is an IBM PC-AT Computer. This computer is



Paul Hall Library and Maritime Museum



Kay Assenmacher (l.) and Janice Smolek use their IBM PC-AT computer to produce a New Acquisitions List.

being utilized to catalog the 1,000 plus books added to the library each year. It will reduce the time spent processing the books and get them on the shelves for use much quicker. The computer is also used to produce a bi-monthly acquisitions list, and it has word processing capabilities.

The museum collection displays ship models, historic nautical instruments and union memorabilia. The library's archives also contain union memorabilia and rare books.

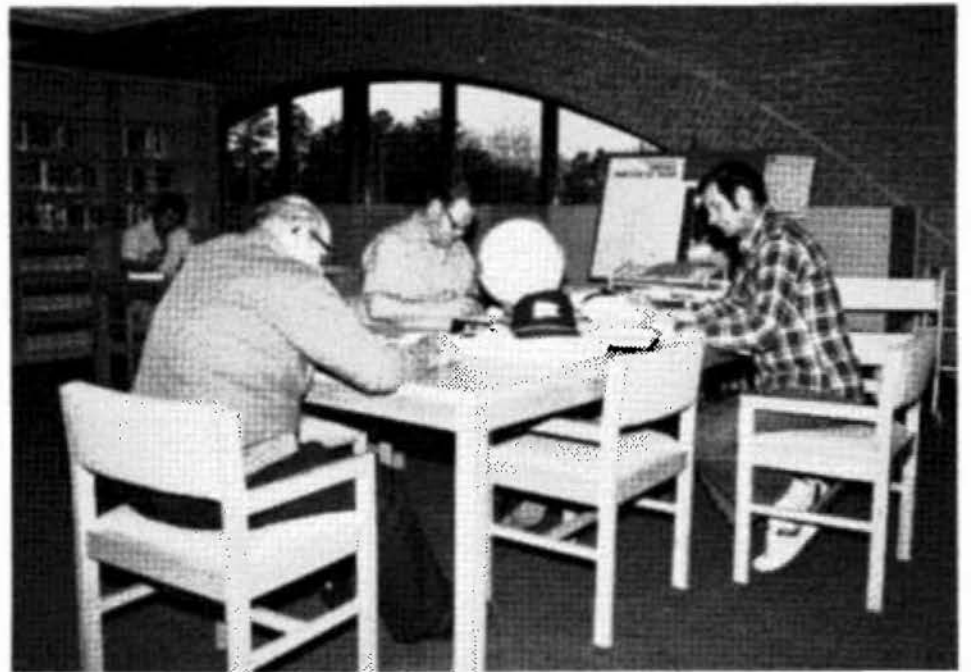
The Media Center provides audio-visual equipment and software for students to view videocassettes, filmstrips, slides and audio cassettes.

The library also houses a television studio, an auditorium and several conference rooms.

All the modern facilities of the library help instructors and students in the pursuit of educational goals.



The Library houses maritime memorabilia and a sunken reading area.



Reference materials are in constant use in the study areas of the Library

the Nucleus of the Union

Computer technology is changing the face of our world on a daily basis. In order to keep pace with these changes, the Seafarers International Union has placed a central dispatching system through the Manpower Office in Piney Point, Md. With the majority of the work being military related, these changes help the SIU to meet the needs of the contracted companies that operate these vessels.

The database contains a wealth of information that is constantly being up-dated and modified through the daily activities of the ports. This information is readily available for meeting the military requirements for manpower. At any given time, the manpower available in any SIU port, through the registration procedure, can be checked to find out what ratings are available in a port, what speciality endorsements each member holds, and their previous work history. In addition to this information contact phone numbers and addresses of every active member in the SIU are also available. Having this knowledge available enables the SIU to focus on what areas the Seafarers Harry Lundeborg School needs to concentrate its upgrading and training efforts on.

In addition to membership information, the Manpower office provides the SIU with a central dispatching system set up to receive job requests by telephone from all of our contracted companies. These orders are written up and transferred to computer screens specially designed by the Seafarers Management Information System (S.M.I.S.) at headquarters in Camp Springs.

Information contained on these screens includes the company, name, vessel name, the company personnel placing the call, the location of the vessel, reporting and departure dates and times, any special instructions, and the ratings required to man the vessel. The jobs ordered are then transmitted to the

port nearest to where the vessel is located. When the job order is received by the port, the jobs are placed on the rotary shipping board and job calls are made in accordance with the shipping rules. After each job call, any ratings filled are entered into the computer and shown as shipped. When a member is successfully shipped, he is automatically added to the crew list for that vessel. In addition to this, the man who is being replaced has a record of the time spent on that vessel, the rating held, sign on date, and sign off date put into this individual work history file contained in the data base. This is extremely helpful in locating experienced personnel needed to fill our military vessel's key ratings. If a job order cannot be completely filled by the port, the remaining positions are transmitted back to the Manpower Office and sent to another port. Every effort is made to fill all openings in the area surrounding the vessel.

The computer system is a self-contained unit processing over a thousand calls (Standby, Relief, Rotary) per month. It provides the membership with a more accurate method of shipping. It also provides our contracted companies with a direct link to their manpower needs 24 hours a day, seven days a week, and enables the SIU to fill the vacant billets as quickly as possible.

The Manpower Office also maintains a variety of other information which is beneficial to the smooth operation of day-to-day union activities. Information regarding ship payoffs, re crews, and layups is received by the office and dispatched to the port nearest the vessel. The Manpower Office also maintains manpower requirement reports for each area of shipping contained in the SIU. These requirement reports are updated each month as the industry changes because of automation, vessel

layouts, and additional military work. All this is done in an effort to provide SIU members with the best accounting of work available and SIU companies with the most qualified personnel.

The Manpower Office updates and revises display boards containing information on deep sea, Great Lakes and inland vessels. The information maintained on these boards includes the company name, vessel name, when and where the vessel was serviced, and by whom.

The Manpower Department in Piney Point is a vital and important part of the Seafarers International Union. No other trade union has as much available information, or has it as centralized as our current system. The future will bring many new changes to the Manpower Office. Soon every phase of shipping in the SIU will be brought into the already established system, providing our membership and companies with the best maritime service possible.



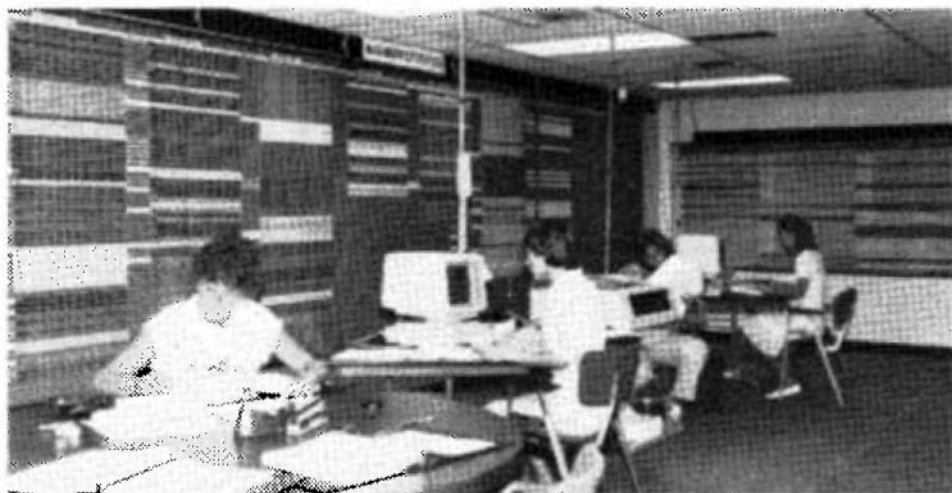
Carol Johnson updates the shipping boards



Bart Rogers describes the capabilities of the Manpower Dept. From l. to r. SHLSS Vice President Ken Conklin, Bart Rogers, Major General Honor and Arthur Keltz.



Chris Tennyson demonstrates the manpower system to Vice Admiral Hughes (seated) and Capt. Kesteloot



The Manpower staff performs various duties. From l. to r. Sylvia Jones, Carol Johnson, Julie Knott and Janet Berg.

Instructional Television at SHLSS

The Video Department at the Seafarers Harry Lundeborg School of Seamanship provides a number of services to SHLSS students and SIU members. One of these is the management of the school's large library of videotapes. Right now, there are over 638 programs on subjects ranging from Art to Union Education.

Some of the programs in this collection were produced at the school, while others were purchased. Still others are copies of films that SHLSS has the rights to. The videotape library is a constantly-growing resource that provides SHLSS students with valuable information.

One of the fastest growing areas is Sealift Operations. This portion of the collection contains programs directly related to SIU training for military vessels. Many of these tapes are produced by military for their own use, and

through contacts made by SHLSS instructors, the school was able to add them to the library as well. Soon over 115 programs will be added to the collection.

But even the best library is worthless if it can't be used. At SHLSS, this isn't a problem. Six channels of local-origination programming are available to instructors and students during class hours. Through these channels six different programs to six different classes in six different locations all at the same time can be provided. Last year over 1,200 programs were distributed to classrooms all over the campus.

In addition, every evening during the week four of the channels are programmed with tapes geared to the classes in session at the school. This provides another 40 hours of instructional viewing for SHLSS students. The programs are

available in the students' rooms and are repeated throughout the week.

Videotapes are also available in the Library Media Center for students to watch during their free time. This allows for self-paced instruction and repetition as many times as necessary.

While most of the videotapes come from outside sources, approximately 25 percent of the programs are produced by the Video Department. Since the television studio was opened in October of 1981, over 150 programs have been made.

The advantage of in-house production is that videotapes that are directly related to SHLSS training can be produced. Through cooperative efforts with SIU-contracted companies, the video department can go aboard the ships and tape the actual equipment in use and design programs to mesh with classroom study.

Other programs produced by the Video Department serve as an

avenue of communication between the members and the leadership of the union. Every month a Report to the Membership is videotaped and sent to SIU ports around the country. This gives members a chance to see and hear first-hand how the SIU is dealing with industry problems as well as the current state of the Union.

In addition to these regular reports, special videotapes are prepared and sent out when needed. Last year, for example, programs about the SIU T-AGOS program, Steward Department Upgrading, and several other subjects were distributed. Other programs dealing with the structure and functions of the SIU were produced and are used at SHLSS as part of the union education program.

It is the combination of these two major functions, Production and Distribution, that makes the Video Department at SHLSS an effective and valuable part of both the school and the SIU.



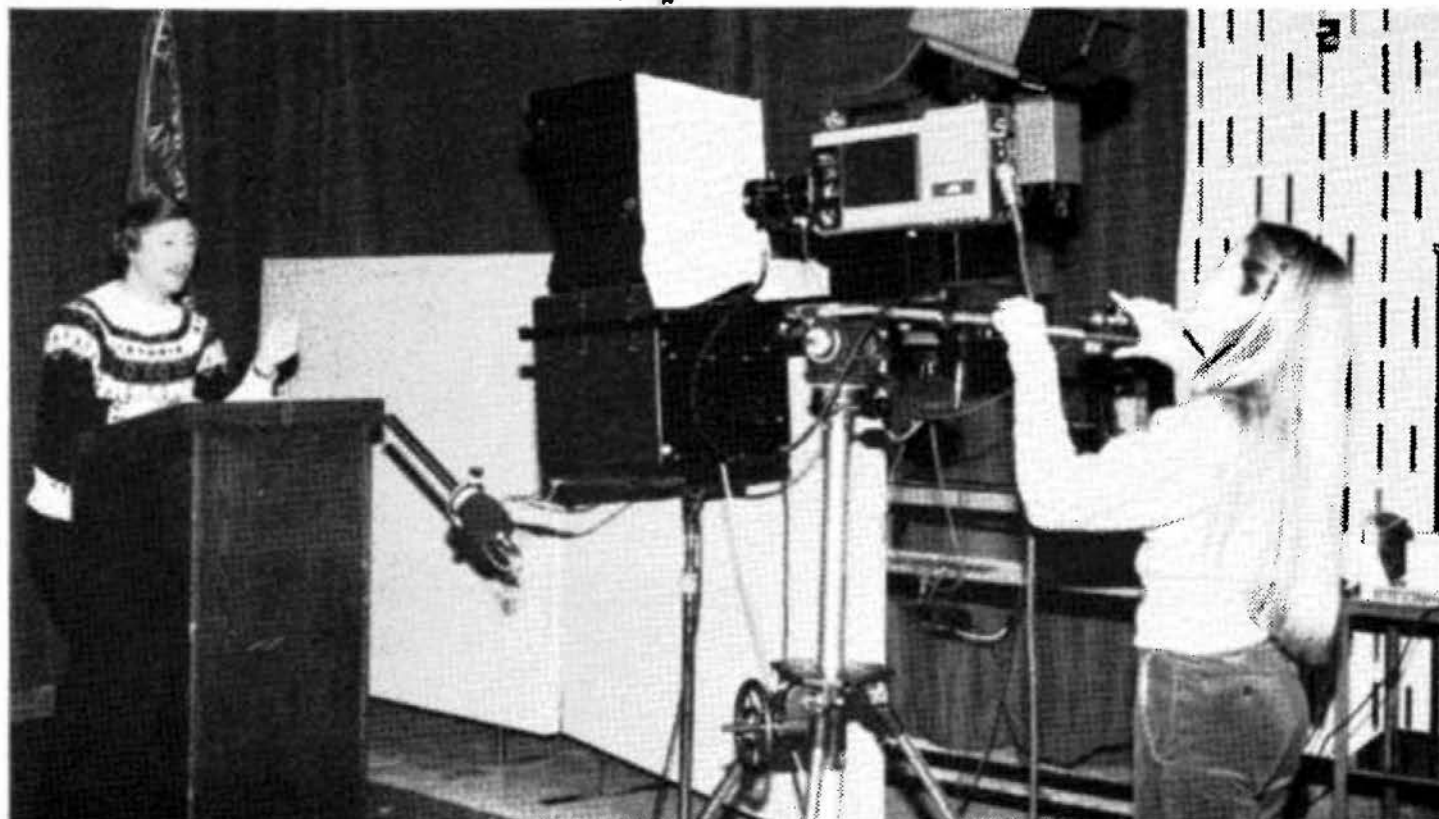
In the studio control room tapes can be edited, and music, special effects and graphics can be added to produce informative video tapes.



The Video Department's computer is used for graphics, scripting, inventory control and scheduling.



Robert Abell runs the video distribution center and sends programs all over base.



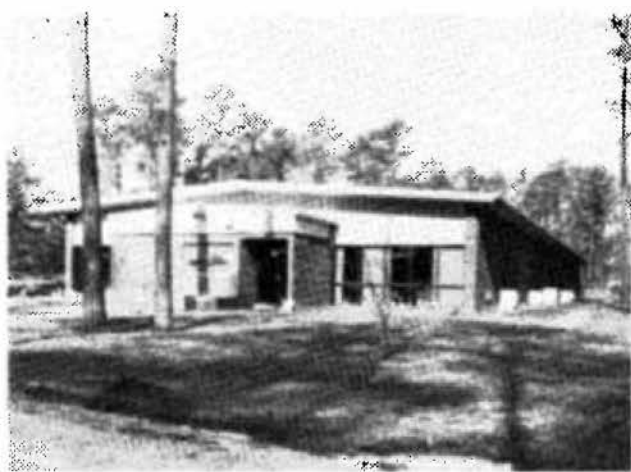
Melody Chainey video tapes Mike Wilson in the SHLSS studio.

Seafarers Harry Lundeborg School of Seamanship



The Seafarers Harry Lundeborg School of Seamanship is 60 acres of southern Maryland

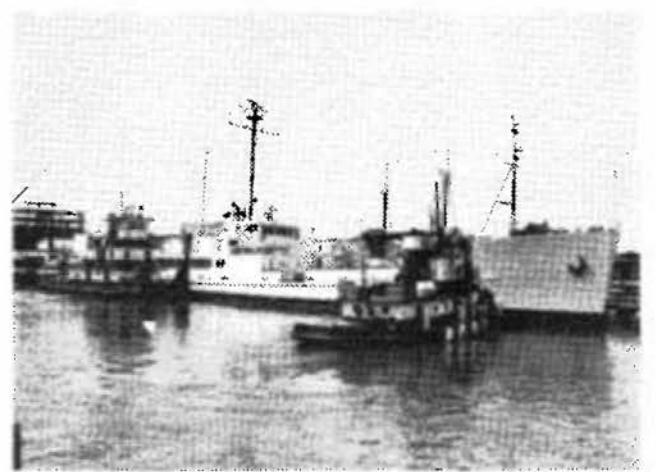
waterfront property dedicated to the training and advancement of seafarers.



Paul Drozak Building



**Seafarers Shiphandling
Simulator Building**



SHLSS Marina



Charles Logan Building

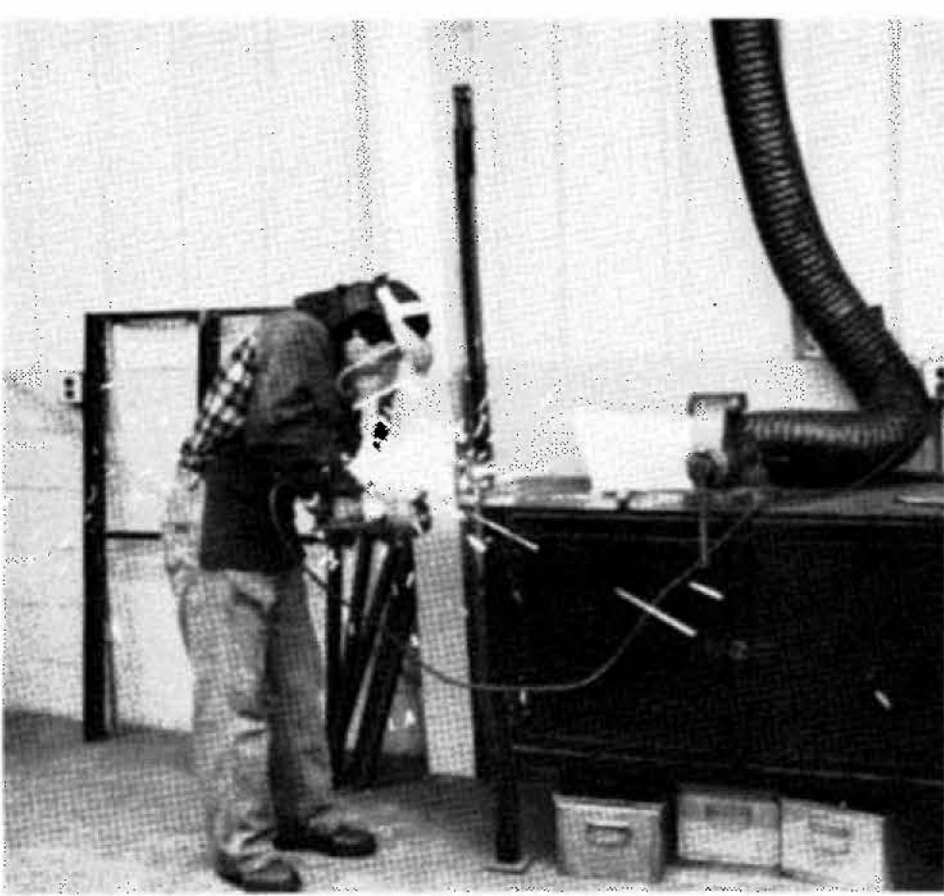


**Paul Hall Library &
Maritime Museum**

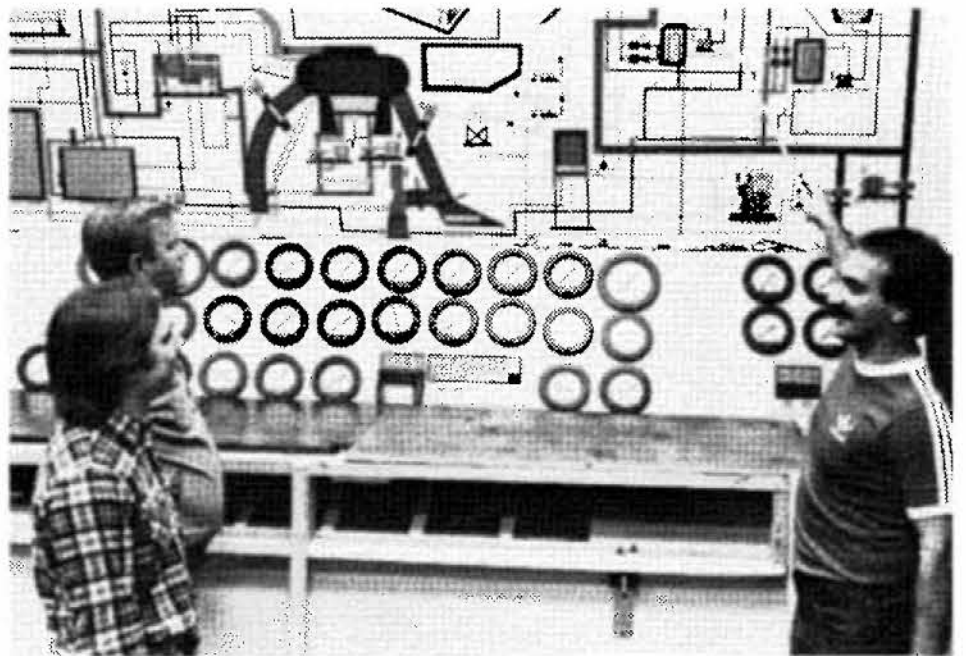


**Seafarers Harry
Lundeborg Training &
Recreation Center**

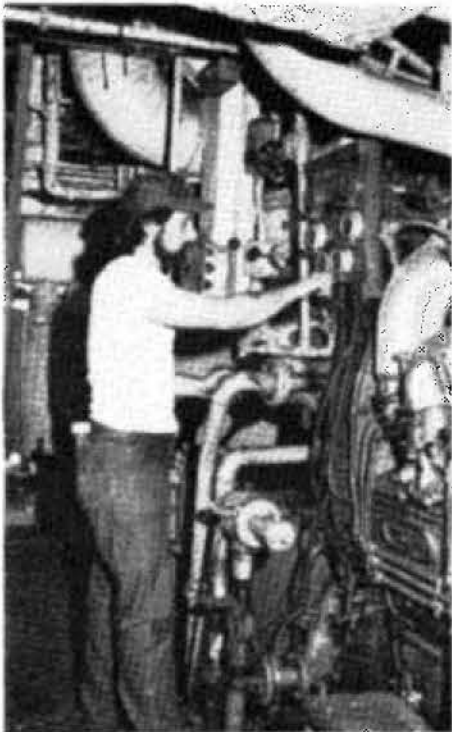
ENGINE DEPARTMENT



WELDING



AUTOMATION



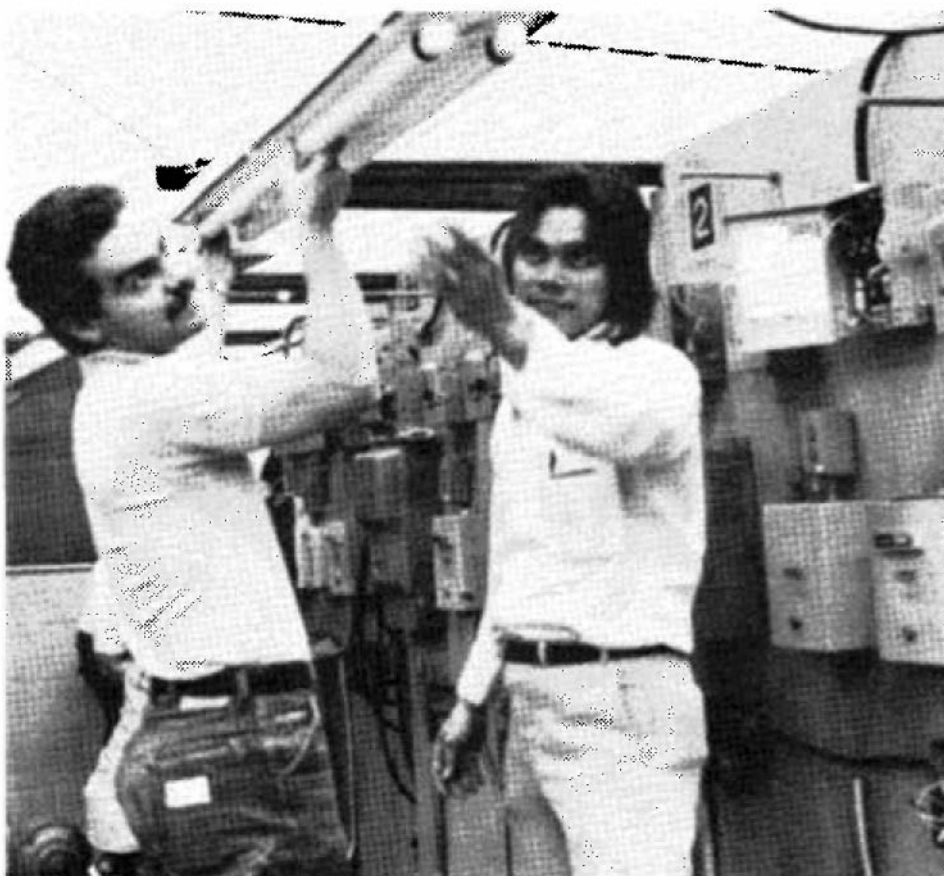
**CHIEF ENGINEER &
ASSISTANT ENGINEER**
Uninspected Motor Vessel



**REFRIGERATED CONTAINERS—
Advanced Maintenance**



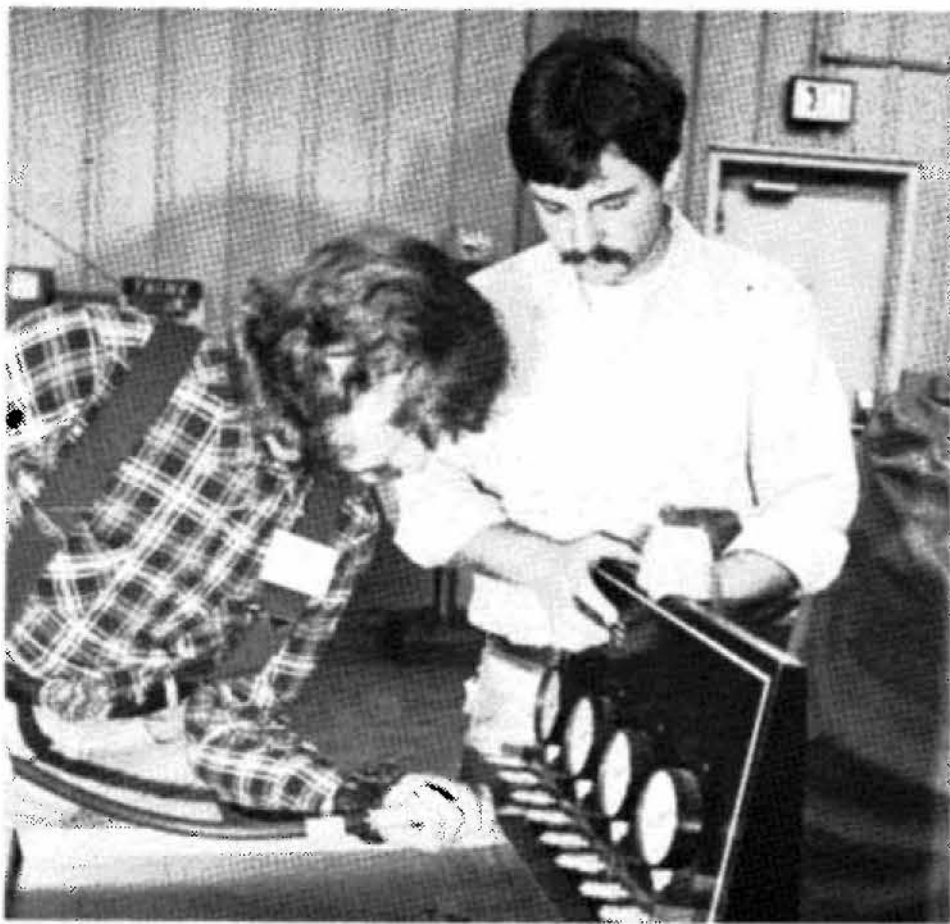
MARINE ELECTRONICS



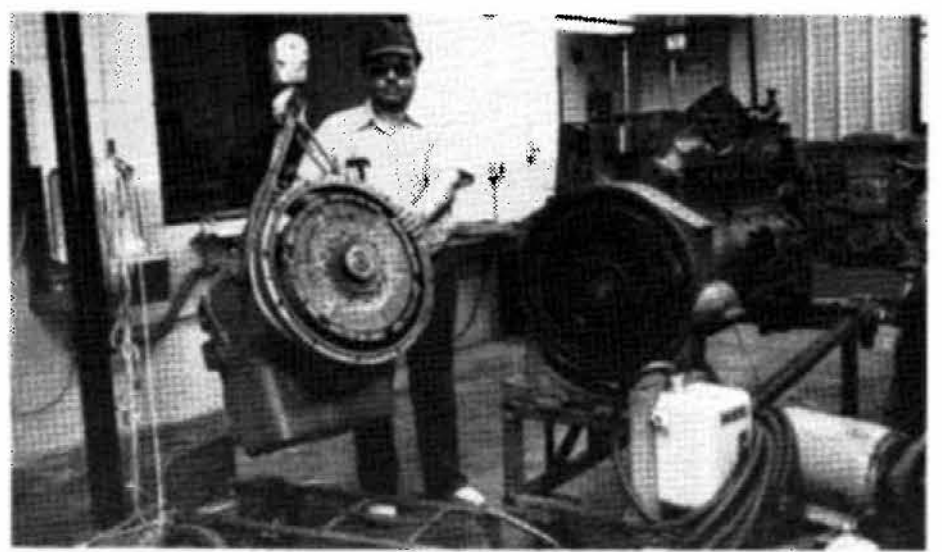
MARINE ELECTRICAL MAINTENANCE



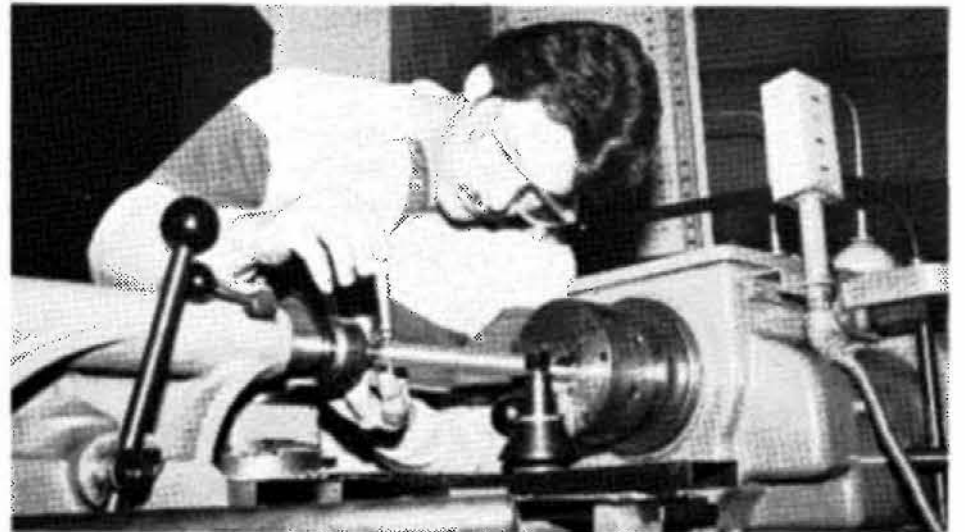
FIREMAN/WATERTENDER, OILER (FOWT)



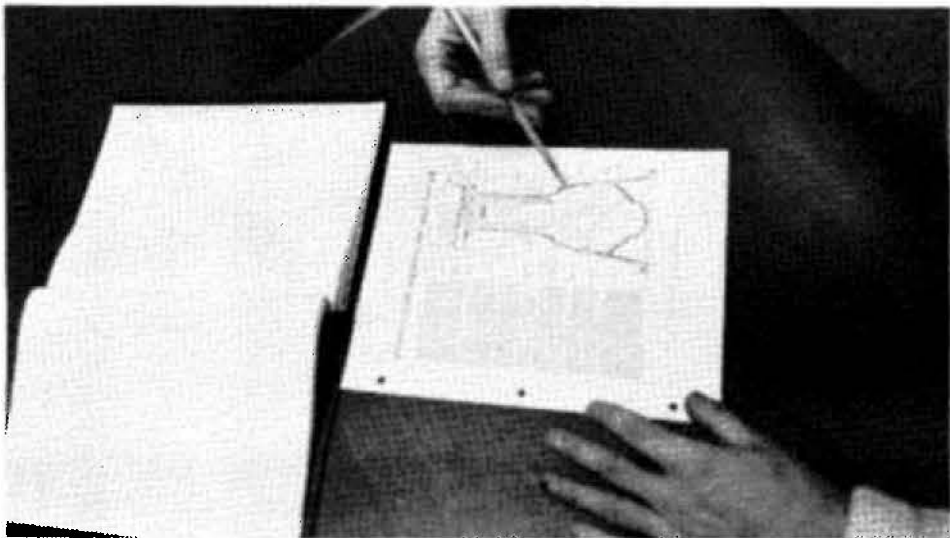
CONVEYORMAN



DIESEL ENGINE TECHNOLOGY



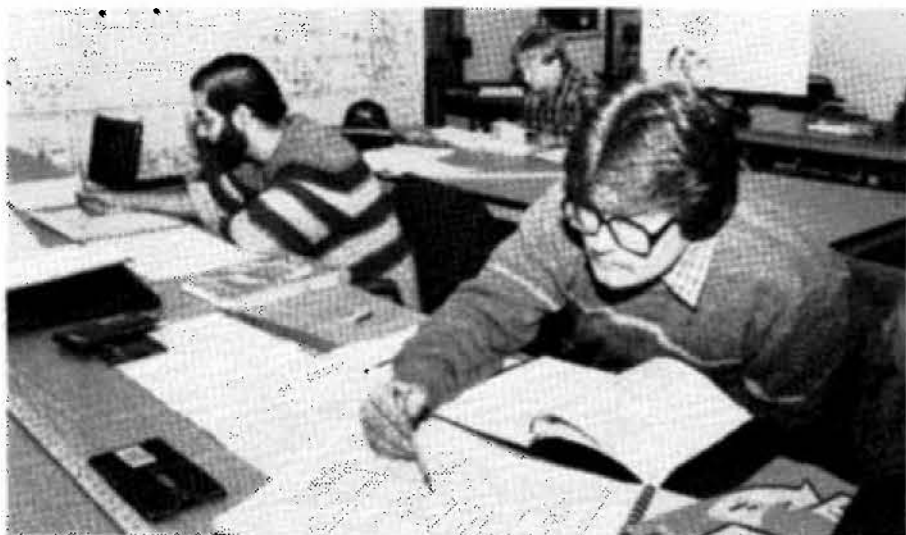
PUMPROOM MAINTENANCE AND OPERATIONS



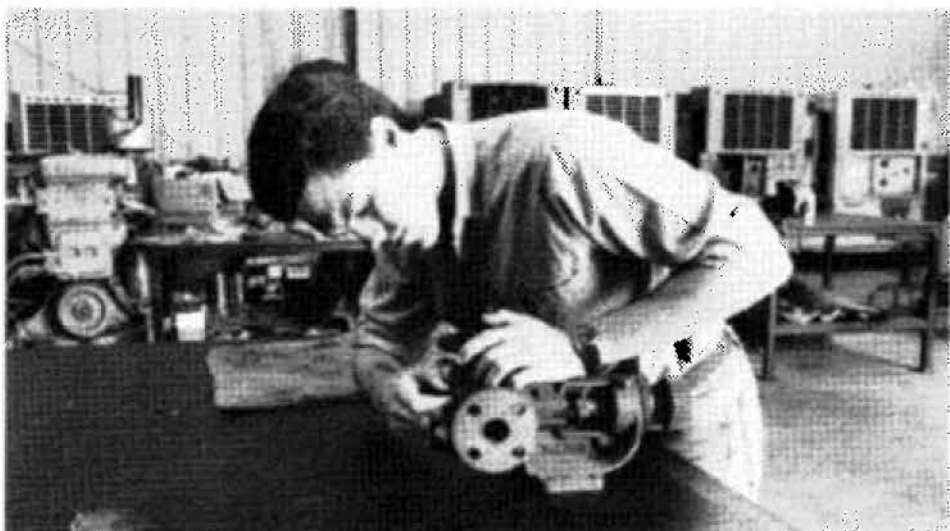
THIRD ASSISTANT ENGINEER AND ORIGINAL SECOND ASSISTANT ENGINEER STEAM OR MOTOR



**REFRIGERATION SYSTEMS
MAINTENANCE AND OPERATIONS**



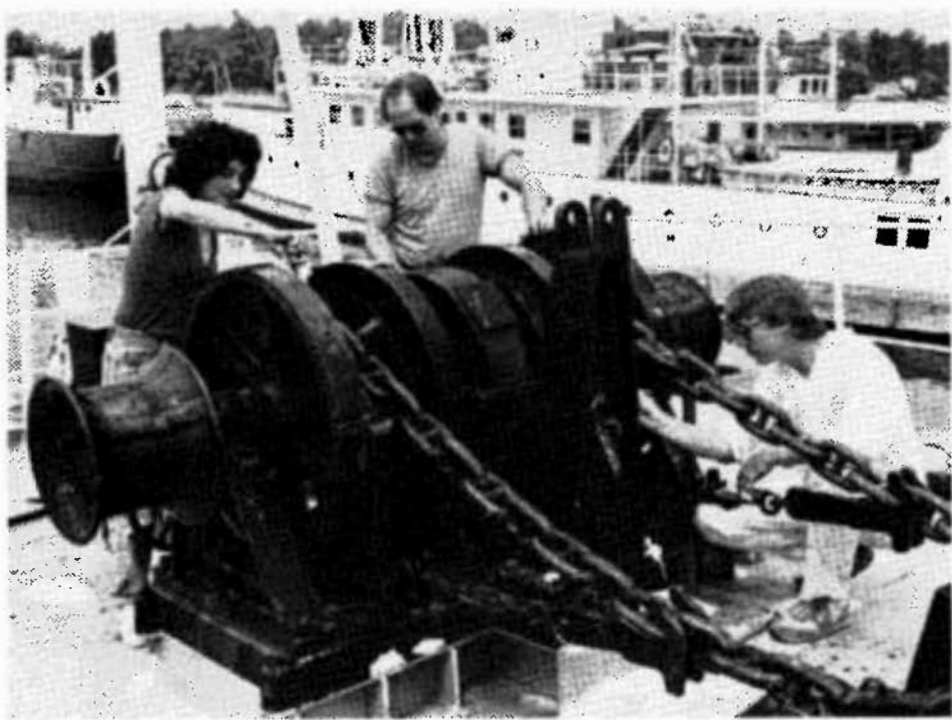
HAGGLUND CRANE



HYDRAULICS



**QUALIFIED MEMBER OF
THE ENGINE DEPARTMENT (QMED)**



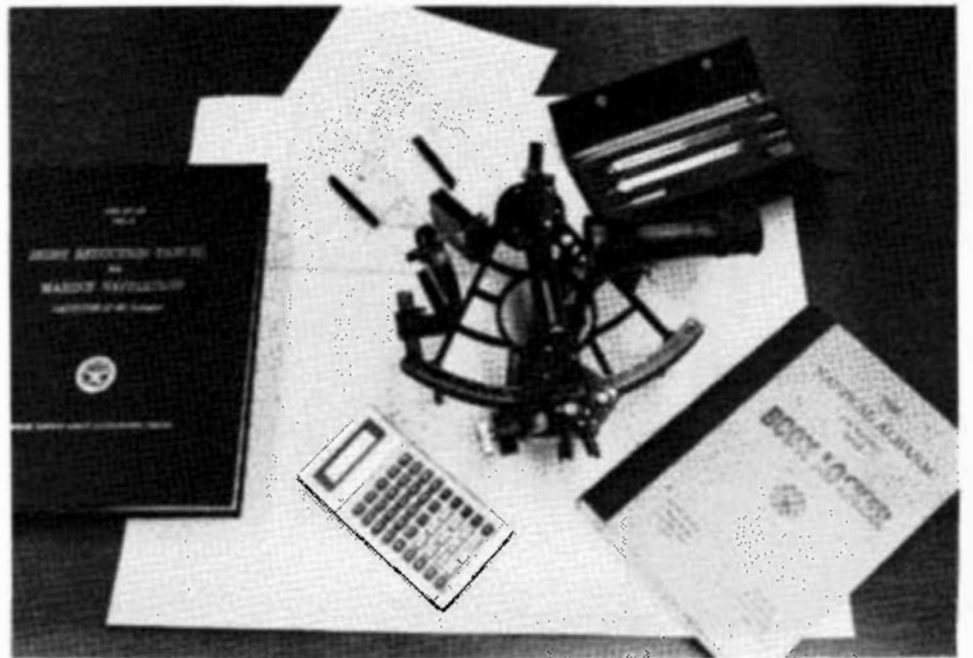
ABLE SEAMAN—Special (12 Months)
ABLE SEAMAN—Limited (18 Months)
ABLE SEAMAN—Unlimited (36 Months)

DECK DEPARTMENT

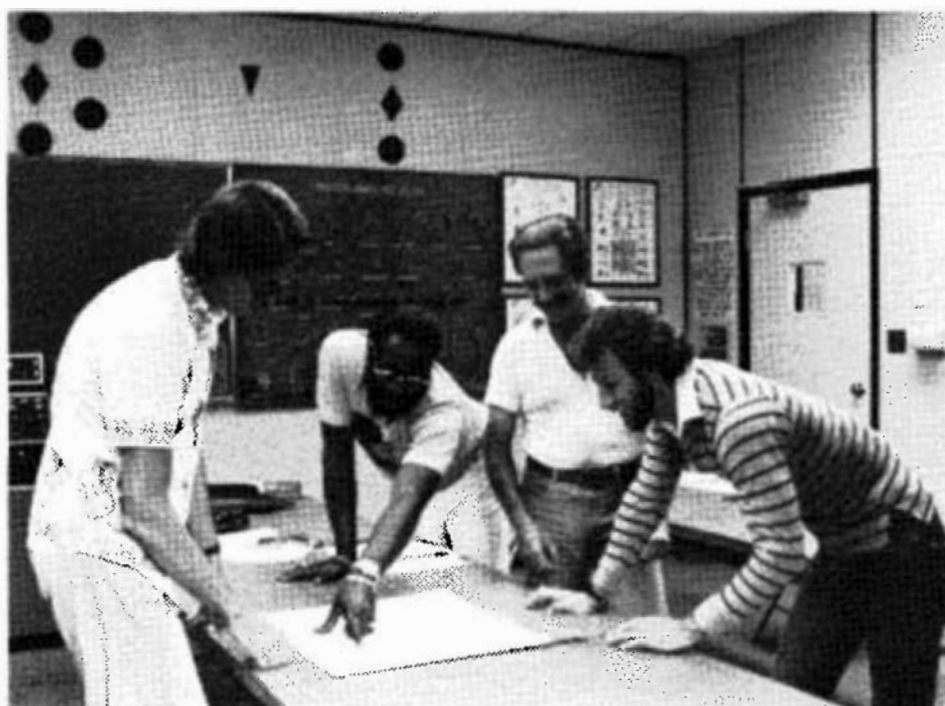
Upgrading Programs



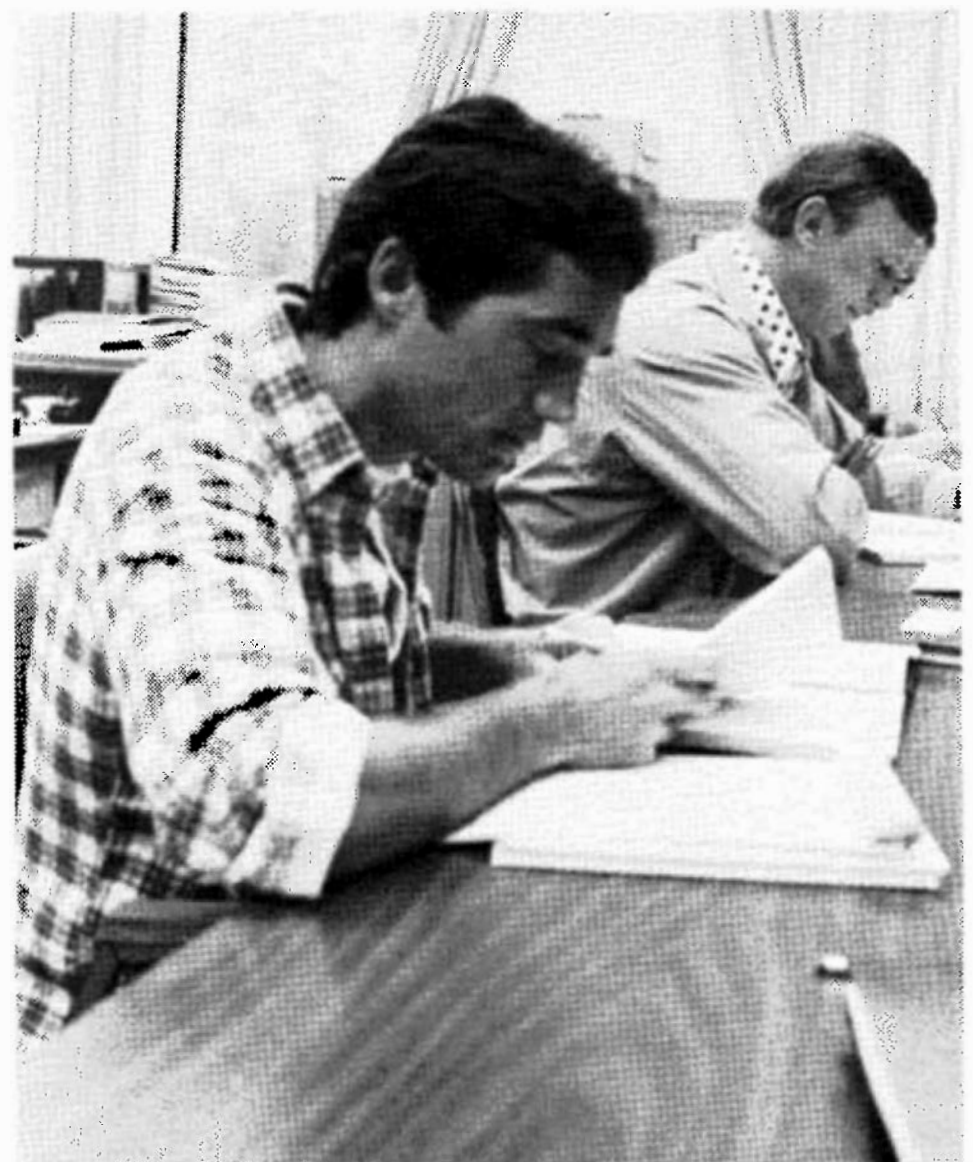
TANKERMAN



CELESTIAL NAVIGATION



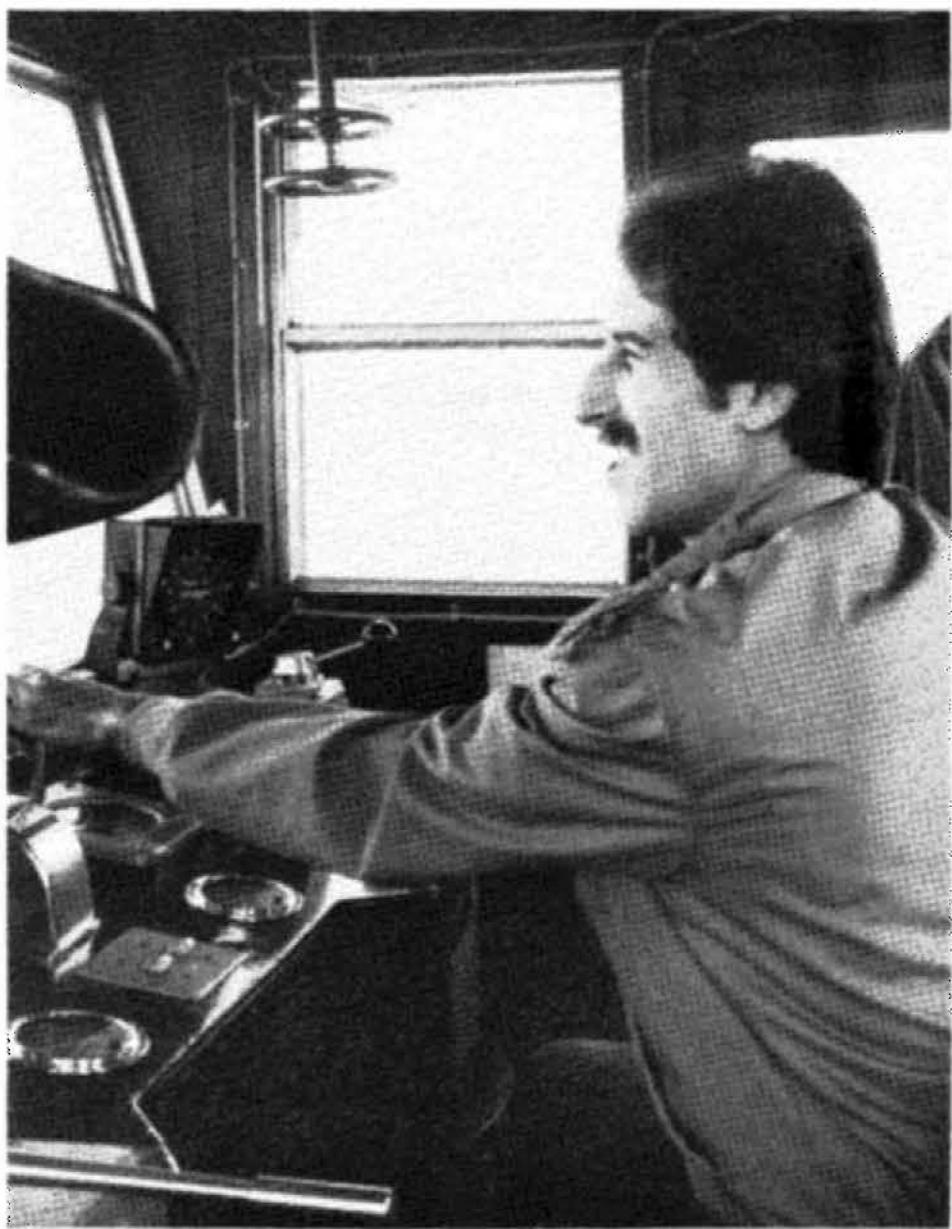
QUARTERMASTER



FIRST CLASS PILOT



THIRD MATE AND ORIGINAL SECOND MATE



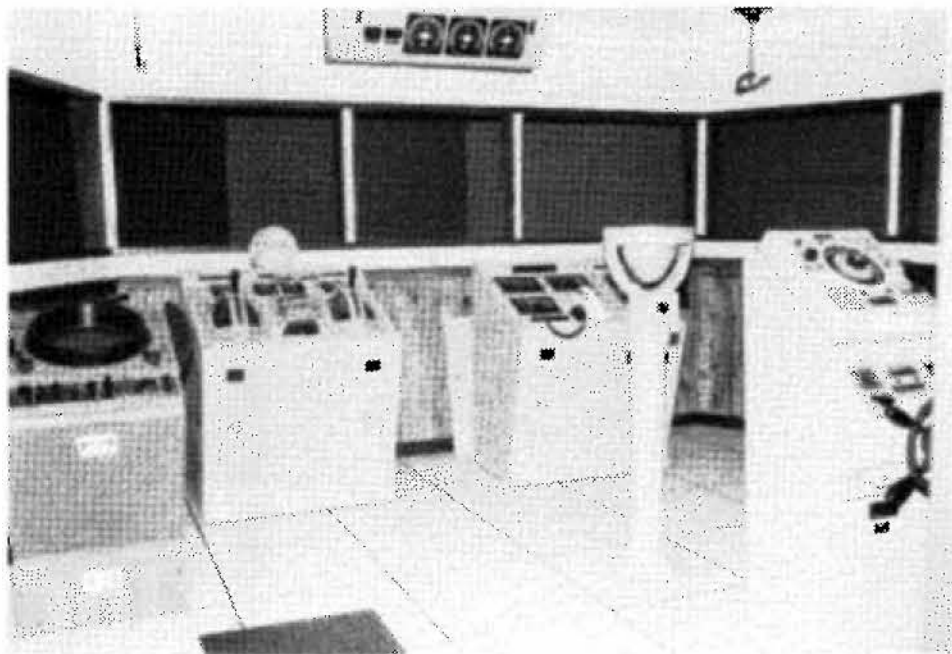
TOWBOAT OPERATOR



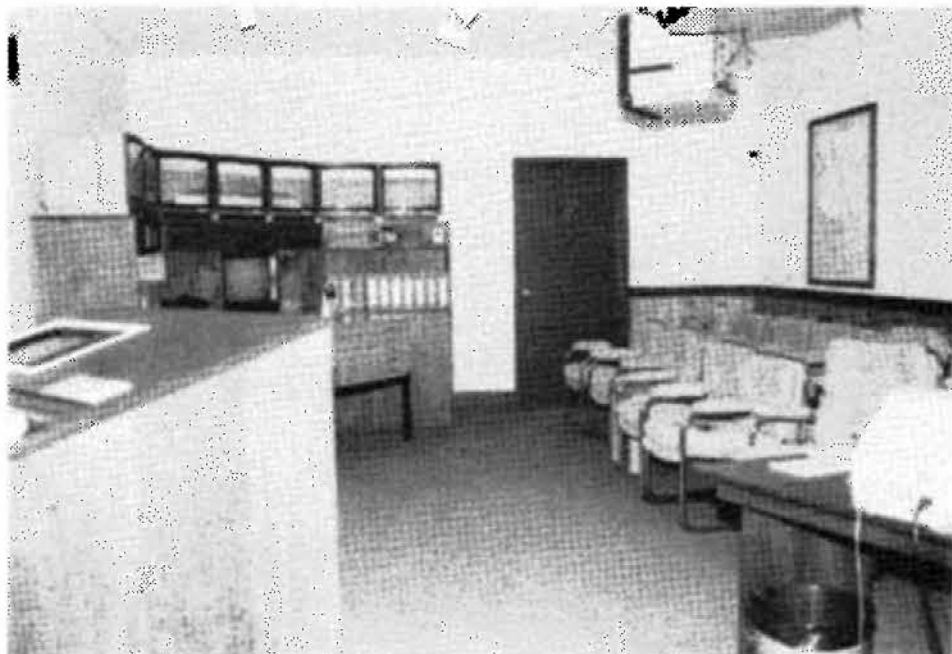
RADAR OBSERVER



MASTER/MATE FREIGHT AND TOWING VESSEL (Inspected)



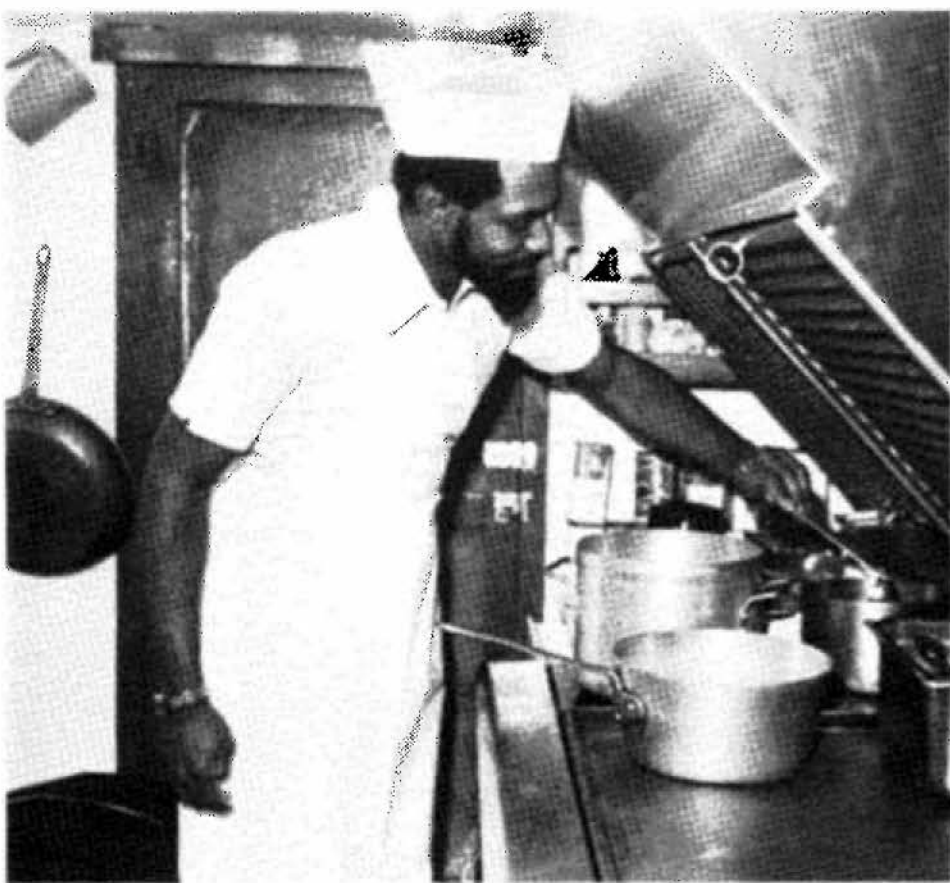
DEEP SEA DECK SHIPHANDLING SIMULATOR



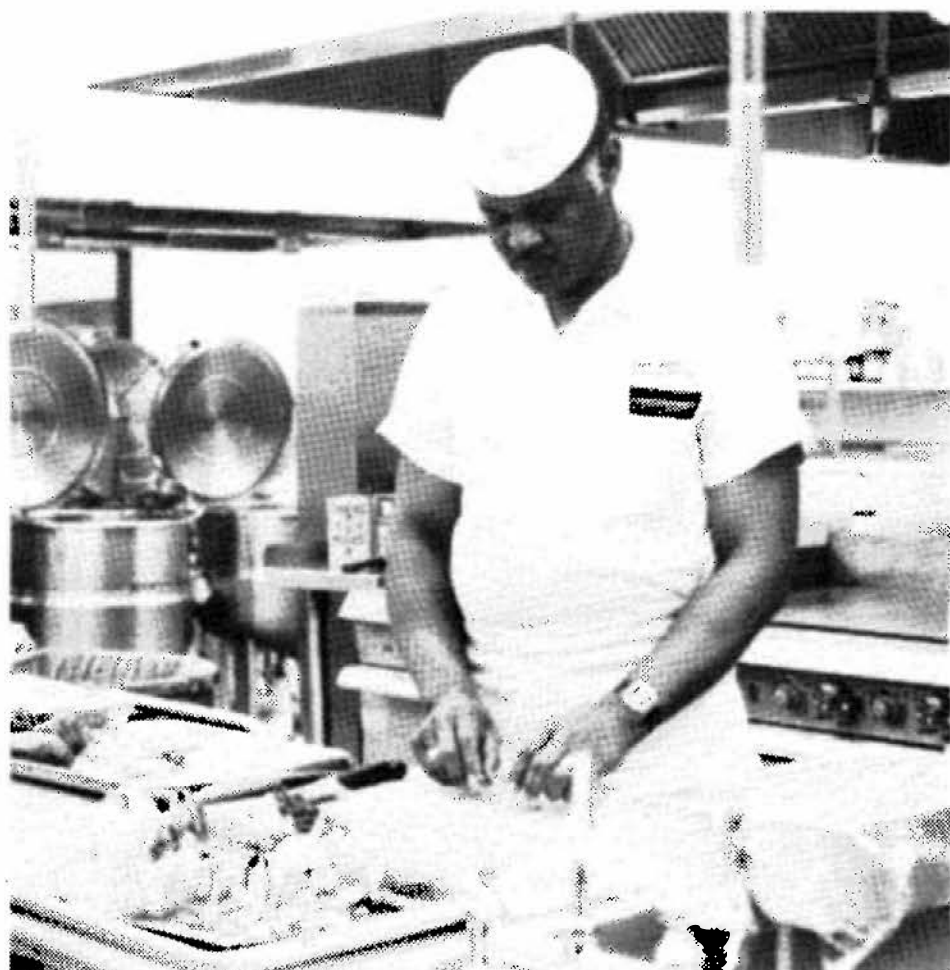
INLAND DECK SHIPHANDLING SIMULATOR

STEWARD DEPARTMENT

Upgrading Programs



TOWBOAT INLAND COOK



CHIEF COOK



COOK AND BAKER



CHIEF STEWARD

ALL DEPARTMENTS Upgrading Specialty Courses



LIFEBOAT



CARDIOPULMONARY RESUSCITATION (CPR)



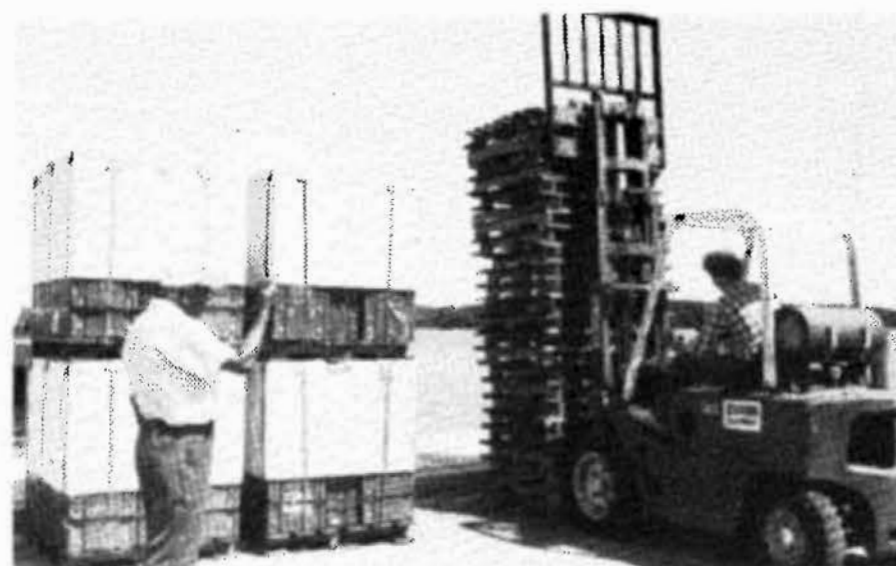
FIRE FIGHTING



UNDERWAY REPLENISHMENT



CRANE



FORKLIFT



FIRST AID

ADULT EDUCATION Programs



ENGLISH AS A SECOND LANGUAGE (ESL)



ADULT BASIC EDUCATION (ABE)



ABE/ESL INTRODUCTORY LIFEBOAT COURSE



HIGH SCHOOL EQUIVALENCY PROGRAM (GED)

SHLSS Adult Education Opportunities

For an education program to be effective, it must be able to meet the student's needs. A continuous effort must be made to identify these needs and design new materials to reach them.

The Seafarers Harry Lundeborg School of Seamanship (SHLSS) has long recognized and responded to such innovative approaches in education. It is the school's philosophy that education and training go hand-in-hand in preparing members for both their jobs and life skills. Learning is still a lifelong, continuous process whereby seafarers acquire knowledge, skills and attitudes that will help them on the job, at school and in everyday situations.

Because of the open admissions policy at SHLSS, the reading and math skills of every upgrading seafarer are diagnosed. The seafarer is counseled, and an individualized course of study is mapped out for those seafarers who need basic skill improvement so that they can realistically reach their vocational and personal goals. In dealing with the adult learner, there is the need to provide a warm, supportive climate to help the seafarer overcome learning anxieties, fear of failure, test-taking anxieties or any previous negative learning experience. It is with the supportive learning climate provided by the Adult Education Department and the student's motivation that a great degree of learning success is experienced. It is because of this function that the Adult Education Department has been recognized as the support department.

In efforts to continue to provide the best educational opportunities possible, the Adult Education Department offers five basic services: remedial services, technical writing services, correspondence materials and an educational outreach program.

The five basic courses offered

are: Adult Basic Education (ABE), High School Equivalency (GED), English As a Second Language (ESL), Developmental Studies (DVS), and an ABE/ESL Introductory Lifeboat class. These classes are available to all SIU members who are in good standing with the union and who have paid their dues.

The Adult Education courses have been designed to help seafarers reach their educational and career goals. They will be offered at four specific times throughout 1986. Applicants can be pretested and arrangements made prior to the scheduled course dates if applications are sent in early. Interested seafarers should look for the SHLSS course schedule and fill out the application form in the Seafarers LOG.

The Adult Basic Education (ABE) program will help improve basic English, reading and math skills. The English as a Second Language (ESL) course can help seafarers improve their use of the English language by emphasizing reading, writing and speaking skills. The High School Equivalency program will prepare a seafarer for the GED exam by working in the five content areas of science, social studies, English, math and literature. The Developmental Studies (DVS) class provides seafarers a chance to improve study and test-taking skills before a scheduled upgrading class. The ABE/ESL Introductory Lifeboat course helps prepare the seafarers for the regular Lifeboat course and is geared for students who have difficulty reading, who do not read at all, or who have been out of school for several years.

All of these courses stress skills that can be applied to the seafarers maritime career. Interested seafarers may find it helpful taking an Adult Education course prior to a scheduled upgrading class.

However, seafarers may come back for the Adult Education class at any of the scheduled times.

Besides the courses that are available through the Adult Education department, another key function is the offering of remedial service through the Learning Center. Basic help on reading, writing, study skills, and math is provided.

In addition, correspondence courses and materials have been offered since 1980. Seafarers have the opportunity to send for review packets in math, English, social studies, communication skills, metrics and taxes to name a few.

These requested materials will be sent to the seafarer's home port or aboard the vessel. Any of these materials are useful in preparing the seafarer for his job, for a future upgrading or college course, or for everyday situations.

All of these Adult Education courses and functions are only some of SHLSS's effective educational activities. The Adult Education department will continue to expand and upgrade the programs in order to prepare the seafarer for the future. Write to the Director of Adult Education for more information on any of these courses.



The science lab facilities are evaluated and approved by (l. to r.) Lowell Salmon, SBHE facilities specialist, Tracy Aumann, SHLSS director of curriculum, Faculty/Services and Dr. David Sumler, SBHE coordinator of Collegiate Approval and Evaluation.

Associates in Arts College Programs Offered at SHLSS

The Seafarers Harry Lundeberg School of Seamanship offers to SIU members the opportunity to earn a two-year associate in arts degree in their maritime occupational field. Members of the deck department (inland or deep sea) can earn a degree in Nautical Science Technology. Members of the engine department (inland or deep sea) can earn a degree in Marine Engineering Technology. Both programs as well as certificate programs have been approved by the Maryland State Board for Higher Education.

Seafarers earn their college degrees in this new program by combining credits that they have earned or will earn in vocational courses with credits they will earn while enrolled in sequences of general education courses such as English, Math, Science and Humanities. To be admitted to the college program the seafarer must:

1. be a member in good standing in the SIU
2. hold an A, B, or B-limited seniority in the SIU
3. pass an admissions exam to present evidence of ability to profit from the courses
4. possess any prerequisite maritime background for vocational courses.

The new college program is designed to provide the flexibility that seafarers need to achieve a higher education. Unlike traditional semester systems that most colleges have, the SHLSS degree program will be designed to

meet the needs of seafarers who are not always able to attend school for whole semesters at a time. The SHLSS program will offer courses three or four times per year for six to 10-week periods. Members will be allowed to come back to school for college courses just as they do for upgrading courses. Members who wish to earn their degree will come to SHLSS and work on a sequence of two to four courses over a six to 10-week period. The college program will work just like upgrading, but instead of taking a vocational class, the student will be enrolled in the college program. The first sequence of college courses to be offered will be English 101: Composition and Rhetoric, MTH 108: Introduction to College Mathematics, and either MET 221: Engineering Principles I (for engine department majors) or PHS 101: General Physical Science I (for deck department members).

These new courses will begin in the early spring around the beginning of March and are the first sequence of courses needed for the new college degrees. The first sequence of three courses will run for six weeks. Any members interested in starting the college program or having any questions about it can contact the Admissions Office or Tracy Aumann at the Seafarers Harry Lundeberg School of Seamanship, Piney Point, Md. 20674. This is the time for members to get in on the ground floor of this new and exciting educational opportunity.

SHLSS Computer Course

Meets the Needs of the Union.

Computers are fast becoming a way of life, and the Seafarers Harry Lundeberg School of Seamanship (SHLSS) is preparing the membership for the changes that are coming. SHLSS Adult Education Department offers computer training to meet one of the educational needs of the seafarers through an introductory computer course.

This course has been a popular class because the membership understands how important it is to be skilled to meet the changing technological demands of the vessels. Further, the maritime industry is finding more and more uses for the computer aboard ship.

Currently, computers already play an important role in the maritime industry. While on the vessels, seafarers receive information instantaneously over the computer screens. Off-shore computer terminals and satellites signal telecommunications data for cargo transports. By dialing into the terminals, information may be processed on payroll, inventory, fuel and parts requisitions, navigation and updated weather forecasts.

SHLSS recognizes the integral role computers play in the industry and have taken the lead in computer training by offering the seafarers this computer course. Seafarers not only receive information on the operations and benefits of computers, but also have practical hands-on experience with the computer keyboard. As seafarers become comfortable with the computer, they are eager to use it on their jobs. Both recertified bosuns and recertified stewards have had many opportunities to use the computer when working on inventories and requisition lists.

All of the computer classes are taught by SHLSS instructor Roger Francisco. He is continuously updating the computer course based on feedback from both the shipping companies and seafarers. Because of the increasing involvement between the SIU and military contracted vessels, there has been a growing awareness of the computer skills needed aboard these ships. Roger Francisco has incorporated these skill needs into the computer course.

The computer class is only one of the many educational opportunities available to seafarers through the Adult Education Department.



Adult Education Director Sandy Schroeder discusses the Outreach Program with a student

Outreach Program

The educational outreach program, offering educational opportunities to seafarers while in port and aboard vessels, will be implemented on a greater scale in 1986. Durella Rodriguez, an instructor in the Adult Education Department at the Seafarers Harry Lundeberg School of Seamanship, began preparations for outreach in 1985. The *USNS Southern Cross*, a military vessel contracted by the SIU, was chosen as a pilot project program to begin the outreach aboard SIU vessels. Ms. Rodriguez visited the crew twice while in port in Norfolk. Both academic and vocational materials were brought aboard for the members availability while at sea. Materials included books, self study packets and videos. The program was well received and provided a lot of valuable information for further projects.

Ms. Rodriguez has also received valuable materials from Military educators. Larry Stotsberry, the naval educational director at the Patuxent River Naval Air Station has provided SHLSS with many valuable educational materials over a two year period. Ms. Rodriguez attended the Eleventh Worldwide Military Services Education Conference in April of 1985. She recently met with Major Carlos Tibbetts of the U.S. Army Reserve and discussed the possibilities of ship board correspondence.

The plans for 1986 include: implementation of a pilot outreach program in one of the SIU Union Halls; continued exchange of programs and ideas with military educators; distribution of educational materials to more SIU ships; correlation of programs with Sea-lift Operation instructors at SHLSS who visit military vessels, and the aquisition of more outreach materials for the membership.

Ms. Rodriguez feels that one of her most important goals for the 1986 outreach program is to make all facets of the SIU organization aware of the outreach program and to work together to provide more educational opportunities to all SIU members who want them.

Apply Now for an SHLSS Upgrading Course



Seafarers Harry Lundeborg School of Seamanship Upgrading Application



Name _____ (Last) _____ (First) _____ (Middle) Date of Birth _____ Mo./Day/Year

Address _____ (Street)

(City) (State) (Zip Code) Telephone _____ (Area Code)

Deep Sea Member ☐ Inland Waters Member ☐ Lakes Member ☐ Pacific ☐

Social Security # _____ Book # _____ Seniority _____ Department _____

Date Book Was Issued _____ Port Issued _____ Port Presently Registered In _____

Endorsement(s) or License(s) Now Held _____

Are you a graduate of the SHLSS Trainee Program: ☐ Yes No ☐ (if yes, fill in below)

Trainee Program: From _____ to _____
(dates attended)

Have you attended any SHLSS Upgrading Courses: ☐ Yes No ☐ (if yes, fill in below)

Course(s) Taken _____

Do you hold a letter of completion for Lifeboat: ☐ Yes No ☐ Firefighting: ☐ Yes No ☐ CPR: ☐ Yes No ☐

Date Available for Training _____

Primary Language Spoken _____

I Am Interested in the Following Course(s) Checked Below or Indicated Here If Not Listed _____

DECK

- ☐ Tankermen
- ☐ AB Unlimited
- ☐ AB Limited
- ☐ AB Special
- ☐ Towboat Operator Inland
- ☐ Towboat Operator Not More Than 200 Miles
- ☐ Towboat Operator (Over 200 Miles)
- ☐ Celestial Navigation
- ☐ Master Inspected Towing Vessel
- ☐ Mate Inspected Towing Vessel
- ☐ 1st Class Pilot
- ☐ Third Mate Celestial Navigation
- ☐ Third Mate
- ☐ Radar Observer Unlimited
- ☐ Simulator Course
- ☐ Seafin Operations & Maintenance

No transportation will be paid unless you present original receipts and successfully complete the course.

ENGINE

- ☐ FOWT
- ☐ QMED—Any Rating
- ☐ Marine Electronics
- ☐ Marine Electrical Maintenance
- ☐ Pumproom Maintenance & Operation
- ☐ Automation
- ☐ Refrigeration Systems Maintenance & Operations
- ☐ Diesel Engines
- ☐ Assistant Engineer (Uninspected Motor Vessel)
- ☐ Chief Engineer (Uninspected Motor Vessel)
- ☐ Third Asst. Engineer (Motor Inspected)
- ☐ Refrigerated Containers Advanced Maintenance
- ☐ Marine Electronics (LASH Crane)
- ☐ Hydraulics
- ☐ Hagglund Crane Maintenance

STEWARD

- ☐ Assistant Cook
- ☐ Cook & Baker
- ☐ Chief Cook
- ☐ Steward
- ☐ Towboat Inland Cook

ADULT EDUCATION DEPARTMENT

- ☐ Adult Basic Education (ABE)
- ☐ High School Equivalency Program (GED)
- ☐ Developmental Studies
- ☐ English as a Second Language (ESL)
- ☐ ABE/ESL Lifeboat Preparation

ALL DEPARTMENTS

- ☐ Welding
- ☐ Lifeguarding
- ☐ Seafin Operations & Maintenance

RECORD OF EMPLOYMENT TIME—(Show only amount needed to upgrade in rating noted above or attach letter of service, whichever is applicable.)

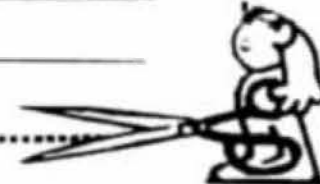
VESSEL _____ RATING HELD _____ DATE SHIPPED _____ DATE OF DISCHARGE _____

SIGNATURE _____ DATE _____

RETURN COMPLETED APPLICATION TO:

Seafarers Harry Lundeborg Upgrading Center, Piney Point, MD. 20674

Rev 12/85



Tax Time Again—Here's Some Help

Important Tax Law Changes

Exemption for Children of Divorced or Separated Parents

Generally, for 1985, if you did not have custody of your child, you may claim that child as your dependent only if:

- the parent who had custody of that child waives the right to claim the exemption by completing Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents, and you attach that form to your tax return, OR
- a divorce decree or written agreement executed before 1985 states that you are entitled to claim the child's exemption, and you paid at least \$600 for the child's support.

Alimony

If you received alimony or separate maintenance payments in 1985, you must let the payer know your social security number. If you deduct alimony you paid, you must show the recipient's social security number on your tax return. Also, for divorce or separation instruments exe-

cuted after 1984, new rules apply in determining whether the payments qualify as alimony.

Deduction for Charitable Contributions

Generally, for 1985, if you do not itemize your deductions, you may deduct one-half of your qualified charitable contributions. New rules also apply if you made contributions of property other than cash.

Earned Income Credit

For 1985, the income limit has increased to \$11,000.

New Information Required for Business Use of Vehicles

Beginning in 1985, you must answer certain questions on Form 2106, Employee Business Expenses, if you were an employee and you claim a deduction for business use of an auto or a light truck. Get Form 2106 for more details. Similar questions are on Form 4562, Depreciation and Amortization, for other persons who use a vehicle in their business.

Important Reminders

Estimated Tax Payments—Retirees and Others With Income Not Subject to Income Tax Withholding

If you have income generally not subject to income tax withholding (such as interest, dividends, pensions, or capital gains), you may have to make estimated tax payments. If you do not pay enough estimated tax or do not have enough tax withheld, you may be charged a penalty. For more details, get Publication 505, Tax Withholding and Estimated Tax.

Social Security Benefits May Be Taxable

If you received social security benefits, part of these benefits may be taxable under certain conditions. Be sure to read the IRS Notice 703 that you should get from the Social Security Administration with Form SSA-1099 by January 31, 1986.

Could You Pay Less Tax by Income Averaging?

If there has been a large increase in your income this year, you may be able to pay less tax by using the income averaging method to figure your tax. Get Schedule G (Form 1040) to see if you qualify.

Tax Shelter Registration Number

A person who sells (or otherwise transfers)

to you an interest in a tax shelter must maintain a list of investors and give you the tax shelter registration number assigned to the tax shelter. You must attach to your tax return Form 8271, Investor Reporting of Tax Shelter Registration Number, to report this number. Penalties are provided if you fail to report this number on your tax return.

Do You Want More or Less Income Tax Withheld in 1986?

If the refund you receive is large, you may want to decrease your withholding for 1986. If you are a working married couple, or had two or more jobs, or had income not subject to withholding, you may need to have more tax withheld to avoid owing IRS a large amount.

Employment Taxes for Household Employers

If you have a household employee, both you and the employee may have to pay a share of the social security tax on the employee's wages. You may also have to pay Federal unemployment tax, which is for your employee's unemployment insurance. For more details, get Publication 503, Child and Dependent Care Credit,

and Employment Taxes for Household Employers.

Assembling Your Return

Attach all schedules and forms in order of the "sequence number" that is shown below the year in the upper right corner of the schedule or form. Attach other forms in numerical order and any additional information sheets at the end of your return.

Voluntary Contributions to Reduce the Public Debt

We often receive inquiries about how people may make voluntary contributions to reduce the public debt. If you wish to contribute, just enclose in your tax return envelope a separate check made payable to "Bureau of the Public Debt." Subject to the limitations on charitable contributions, you may deduct this contribution on your 1986 tax return. But please be sure to keep your contribution to reduce the public debt separate from any amount you

owe on your tax return. Make your check for taxes payable to "Internal Revenue Service."

Mailing Your Return

If you received an envelope with your forms booklet, please use it. You may be filing your return with a different Service Center this year because the IRS has changed the filing location for several areas.

Telephone Service for Tax Refund Information

If it has been at least 10 weeks since you mailed your 1985 tax return, you may be able to call a special telephone number for your area to find out the status of your income tax refund. For details on how to use this service, see How To Use Tele-Tax Information.

Other Filing Requirements. Even if your income was less than the amounts shown above, you must file a return if any one of the following applied for 1985:

- You could be claimed as a dependent on your parents' return and you had \$1,040 or more in income that was not earned income—for example, taxable interest and dividends.
- You owe any special taxes, such as:—social security tax on tips you did not report to your employer;—uncollected social security tax or RRTA tax on tips you reported to your employer;—alternative minimum tax;—tax on an Individual Retirement Arrangement (IRA); or—tax from recapture of investment credit.
- You received any advance earned income credit (EIC) payments from your employer(s).
- You had net earnings from self-employment income of at least \$400.
- You had wages of \$100 or more from a church or qualified church-controlled organization that is exempt from employer social security taxes.
- You exclude income from sources within U.S. possessions and your gross income was at least \$1,040.

These rules apply to all U.S. citizens and resident aliens. They also apply to nonresident aliens and dual-status aliens who are married to U.S. citizens or resi-

(Continued on Page 36.)

dents at the end of 1985 and who have elected to be treated as resident aliens.

If you were a nonresident alien at any time during 1985 (except as mentioned above), different rules apply. You may have to file **Form 1040NR**, U.S. Nonresident Alien Income Tax Return. Also get **Publication 519**, U.S. Tax Guide for Aliens.

***Note:** Beginning in 1985, specific rules apply to determine if you are a resident or nonresident alien. See Publication 519 for details.*

Who Should File

Even if you do not have to file, you should file to get a refund if Federal income tax was withheld from any payments to you. Also file if you can take the earned income credit. If you file for either of these reasons only, you may be able to use Form 1040A (or in some instances, Form 2040EZ).

When to File

You should file as soon as you can after January 1, but not later than April 15, 1986.

If you file late, you may have to pay penalties and interest.

If you know that you cannot file by the due date, you should ask for an extension using **Form 4868**, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return.

***Note:** Form 4868 does not extend the time to pay your income tax. See the instructions for Form 4868.*

If you are living or traveling outside the United States and Puerto Rico on April 15, you can get an automatic 2-month extension of time to file. Just attach a statement to your return explaining the details.

Which Form To File

You MAY Be Able To Use Form 1040EZ If:

- You were single and claim only your own personal exemption.
- You had **only** wages, salaries, and tips, and not more than \$400 of interest income.
- Your taxable income is less than \$50,000
- You do not itemize deductions or claim any adjustments to income or tax credits.

You can use Form 1040EZ to deduct part of certain charitable contributions.

You MAY Be Able To Use Form 1040A If:

- You had income only from wages, salaries, tips, unemployment compensation, interest, or dividends.
- Your taxable income is less than \$50,000.
- You do not itemize deductions.

You can also use Form 1040A to claim the deduction for a married couple when both work, the deduction for certain contributions to an Individual Retirement Arrangement (IRA), the credit for child and dependent care expenses, and the partial deduction for charitable contributions.

Since Forms 1040A and 1040EZ are easier to complete than Form 1040, you should use one of them unless using Form 1040 lets you pay less tax. However, even if you meet the above tests, you must file Form 1040 if any of the following situations applies to you.

You MUST Use Form 1040 If:

- Your taxable income is \$50,000 or more.
- You itemize deductions.
- Your spouse files a separate return and itemizes deductions. Exception: You may still use Form 1040A if you have a child and can meet the tests under **Married Persons Who Live Apart**.
- You can be claimed as a dependent on your parents' return **AND** you had interest, dividends, or the other unearned income of \$1,040 or more.
- You are a qualifying widow(er) with a dependent child.
- You were a nonresident alien during any part of 1985 and do not file a joint return. (You may have to file **Form 1040NR**).
- You were married at the end of 1985 to a nonresident alien who had U.S. source

treated as a resident alien. Exception: You may be able to use Form 1040A if you meet the tests under **Married Persons Who Live Apart**.

- You received taxable social security benefits or tier 1 railroad retirement benefits.
- You received interest as a nominee
- You received or paid accrued interest on securities transferred between interest payment dates..
- You received any nontaxable dividends, capital gain distributions, dividends as a nominee, or you elect to exclude qualified reinvested dividends from a qualified public utility.
- You are required to fill in Part III of Schedule B for foreign accounts and foreign trusts.
- You take any of the adjustments to income shown on Form 1040, lines 24, 25, 27, 28, 29, or any write-in amount included on line 31.

- You claim any of the credits on Form 1040, lines 42, 43, 47, 48, or any write-in credit included on lines 45 or 49.
- You owe any of the taxes on Form 1040, lines 39, 51 through 55, or any write-in amount included on line 56 (other than advance EIC payments).
- You claim any of the payments on Form 1040, lines 58, 62, 63, or any write-in amount included on lines 63 or 64.
- You file any of these forms:

Form 1040-ES, Estimated Tax for Individuals, for 1985 (or if you want to apply any part of your 1985 overpayment to estimated tax for 1986).

Schedule G, Income Averaging.

Form 2210, Underpayment of Estimated Tax by Individuals.

Form 2555, Foreign Earned Income.

Form 4563, Exclusion of Income From Sources in United States Possessions.

Form 8271, Investor Reporting of Tax Shelter Registration Number.

Where To File

Use the addressed envelope that came with your return. If you do not have one, or if you moved during the year, mail your return to the **Internal Revenue Service Center** for the place where you live. No street address is needed.

Other Information

Death of Taxpayer

If the taxpayer died before filing a return for 1985, the taxpayer's spouse or personal representative must file and sign a return for the person who died if the deceased was required to file a return. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayers' property.

The person who files the return should write "deceased" after the deceased's name and show the date of death in the name and address space at the top of the return. Also write "DECEASED" across the top of the tax return.

If the taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund.

If your spouse died in 1985 and you did not remarry in 1985, you can file a joint return. You can also file a joint return if your spouse died in 1986 before filing a 1985 return. A joint return should show your spouse's 1985 income before death and your income for all of 1985. Also write "filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

If you are claiming a refund as a surviving spouse filing a joint return with the deceased and you follow the above instructions, no other form is needed to have the refund issued to you. However, all other filers requesting a refund due the deceased must file **Form 1310**, Statement of Person Claiming Refund Due a Deceased Taxpayer, to claim the refund.

For more details, see **Tele-Tax Information** in the index (topic no. 128) or get **Publication 559**, Tax Information for Survivors, Executors, and Administrators.

Campaign Fund

Congress established this fund to support public financing of Presidential election campaigns.

You may have \$1 go to the fund by checking the **Yes** box. On a joint return, each of you may choose to have \$1 go to this fund. or each may choose not to. One may choose to have \$1 go to this fund and the other may choose not to.

If you check **Yes**, it will not change the tax or refund shown on your return.

Do not claim this amount as a credit for political contributions on line 44.

U.S. Citizens Living Abroad

Generally, foreign source income must be reported. Get **Publication 54**, Tax Guide for U.S. Citizens and Resident Aliens Abroad, for more details.

Community Property States

Community property states are: Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, and Washington.

If you are your spouse live in a community property state, you must follow state law to determine what is community income and what is separate income. However, different rules could apply if:

- you and your spouse lived apart all year,
- you do not file a joint return, and
- no part of the community income you earn is transferred to your spouse.

For details, get **Publication 555**, Community Property and the Federal Income Tax.

Rounding Off to Whole Dollars

You may round off cents to the nearest whole dollar on your return and schedules. But, if you do round off, do so for all amounts. You can drop amounts under 50 cents. Increase amounts from 50 to 99 cents to the next dollar. For example: \$1.39 becomes \$1 and \$2.69 becomes \$3.

Amended Return

If you file your income tax return and later become aware of any changes you must make to income, deductions, or credits, file **Form 1040X**, Amended U.S. Individual Income Tax Return, to change the Form 1040, 1040A, or 1040EZ you already filed. ***Note:** If your Federal return is changed for any reason, it may affect your state income tax liability. This would include changes made as a result of an examination of your return by the IRS. Contact your state tax agency for more information.*

Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE)

Free help is available in most communities to lower income, elderly, handicapped, and non-English speaking individuals in preparing Form 1040EZ, Form 1040A, and the basic Form 1040. Call the toll-free telephone number for your area for the location of the volunteer assistance site near you.

Corresponding With IRS

Be sure to include your social security number in any correspondence with IRS.

How Long Should Records Be Kept?

Keep records of income, deductions, and credits shown on your return, as well as any worksheets used to figure them, until the statute of limitations runs out for that return. Usually this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. Also keep copies of your filed tax returns as part of your records. You should keep some records longer. For example, keep property records (including those on your own home) as long as they are needed to figure the basis of the original or replacement property. For more details, get **Publication 552**, Recordkeeping for Individuals and a List of Tax Publications.

Filing Status
Lines 1 through 5 Boxes

Consider yourself single if on December 31 you were unmarried or separated from your spouse either by divorce or separate maintenance decree and you do not qualify for another filing status. State law governs whether you are married, divorced, or legally separated.

If you were married on December 31, consider yourself married for the whole year. If you meet the tests explained on this page for **Married Persons Who Live Apart**, you may consider yourself single for the whole year and file as head of household.

If your spouse died during 1985, consider yourself married to that spouse for the whole year, unless you remarried before the end of 1985.

Married

Joint or Separate Returns?

Joint Returns. Most married couples will pay less tax if they file a joint return. You must report all income exemptions, deductions, and credits for you and your spouse. Both of you must sign the return, even if only one of you had income.

You and your spouse can file a joint return even if you did not live together for the whole year. Both of you are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to.

***Note:** If you file a joint return, you may not, after the due date of the return, choose to file separate returns for that year.*

If your spouse died in 1985, you can file a joint return for 1985. You can also file a joint return if your spouse died in 1986 before filing a 1985 return. For details on how to file the joint return, see **Death of Taxpayer**.

Separate Returns. You can file separate returns if both you and your spouse had income, or if only one of you had income.

If you file a separate return, you each report only your own income, exemptions, deductions, and credits, and you are responsible only for the tax due on your own return.

Special rules apply, however, for taxpayers who live in community property states. For details, get **Publication 555**.

In most instances if you file a separate return, you will pay more Federal tax because the tax rate is higher for married persons filing separately. The following also apply:

- You cannot take the deduction for a married couple when both work.
- You cannot take the credit for child and dependent care expenses in most cases.
- You cannot take the earned income credit.
- If you lived with your spouse at any time in 1985—
 - a. You will have to include in income more of any unemployment compensation you received in 1985.
 - b. You cannot take the credit for the elderly and the permanently and totally disabled.
 - c. You may have to include in income up to one-half of any social security benefits (including any tier 1 railroad retirement benefits) you received in 1985.
- You must itemize your deductions if your spouse itemizes, even if it is not to your tax benefit to itemize deductions.

If you file a separate return, write your spouse's full name in the space after Box 3 and your spouse's social security number in the block provided for that number.

If your spouse does not file, check the boxes on line 6b that apply if you can claim the exemptions for your spouse.

Married Persons Who Live Apart

Some married persons who have a child and who do not live with their spouse may file as head of household and use tax rates that are lower than the rates for single or for married filing a separate return. This also means that if your spouse itemizes deductions, you do not have to. You may also be able to claim the earned income credit.

You should check Box 4, Head of house-

Tax Time Again—Here’s Some Help

hold, if you meet **ALL** 4 of the following tests:

- 1. You file a separate return from your spouse.
- 2. You paid more than half the cost to keep up your home in 1985.
- 3. Your spouse did not live with you at any time during the last 6 months of 1985.
- 4. For over 6 months of 1985, your home was the principal home of your child or stepchild whom—
 - a. you can claim as a dependent, **OR**
 - b. the child’s other parent claims as a dependent under the rules explained on page 7 for **Children of Divorced or Separated Parents**. (Write this child’s name in the space provided on line 4.)

Head of Household

***Tax Tip:** The tax rates for a person who can meet the tests for head of household are lower than the rates for single or for married filing a separate return.*

You may use this filing status **ONLY IF** on December 31, 1985, you were unmarried (including certain married persons who live apart, as discussed above) or legally separated and meet test **I** or **2** below:

- 1. You paid more than half the cost of keeping up a home, which was the principal home of your father or mother whom you can claim as a dependent. **OR**
- 2. You paid more than half the cost of keeping up the home in which you lived and in which one of the following also lived for more than 6 months of the year (except for temporary absences, such as for vacation or school):
 - a. Your **unmarried** child, grandchild, adopted child, or stepchild. This child does not have to be your dependent. However, your foster child must be your dependent.

***Note:** If this child is not your dependent, you must write the child’s name in the space provided on line 4.*

- b. Your **married** child, grandchild, adopted child, or stepchild. This child must be your dependent. But if your married child’s other parent claims him or her as a dependent under the rules on page 7 for **Children of Divorced or Separated Parents**, this child does not have to be your dependent. (If your child is not your dependent because of these rules, you must write the child’s name in the space provided on line 4.)

- c. Any other relative listed below whom you can claim as a dependent.

Parent	Brother-in-law
Grandparent	Sister-in-law
Brother	Son-in-law
Sister	Daughter-in-law, or
Stepbrother	if related by blood
Stepsister	Uncle
Stepmother	Aunt
Stepfather	Nephew
Mother-in-law	Niece
Father-in-law	

Special rules

- If you receive payments under the Aid to Families with Dependent Children (AFDC) program and use them to pay part of the cost of keeping up this home, you may not count these amounts as furnished by you.
- You cannot file as head of household if you claim a relative in **1** or **2** as a dependent under a **Multiple Support Declaration**.

Qualifying Widow or Widower With a Dependent Child

If your spouse died in 1984 or 1983 and you did not remarry in 1985, you may be able to use joint return tax rates for 1985. You can figure your tax at joint return rates if you meet **ALL** 3 of the following tests:

- 1. You could have filed a joint return with your spouse for the year your spouse died, even if you didn’t actually do so.
- 2. Your dependent child, stepchild, adopted child or foster child lived with you (except for temporary absences, such as for vacation or school).

- 3. You paid over half the cost of keeping up the home for this child for the whole year.

Check Box 5, Qualifying widow(er) with dependent child, and show the year your spouse died in the space provided. **Do not** claim an exemption for your spouse. If your spouse died before 1983 and you were single in 1985, you may check Box 4 if you met the tests under **Head of Household**. Otherwise you must file as single.

Exemptions Line 6a Boxes

For Yourself

You can always take one exemption for yourself. Take two exemptions if you were blind, or 65 or over. Take three exemptions if you were blind and 65 or over. Be sure to check all the boxes on line 6a for the exemptions you can take for yourself

You can take the extra exemptions for age 65 or over and blindness only for yourself and your spouse. You cannot take them for dependents.

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1986, you can take the extra exemption for age for 1985.

Line 6b Boxes

For Your Spouse

You can take exemptions for your spouse if you file a joint return. If you file a separate return, you can take your spouse’s exemptions only if your spouse is not filing a return, had no income, and was not the dependent of someone else.

Your spouse’s exemptions are like your own. Take one exemption for your spouse if your spouse was neither blind nor 65 or over. Take two exemptions if your spouse was blind or 65 or over. Take three exemptions if your spouse was blind and 65 or over. Be sure to check all the boxes on line 6b for the exemptions you can take for your spouse.

If at the end of 1985, you were divorced or legally separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you are considered married for the whole year.

If your spouse died during 1985 and you did not remarry before the end of 1985, check the boxes for the exemptions you could have taken for your spouse on the date of death.

Lines 6c through 6e

Children and Other Dependents

Line 6c. Enter the first names of your dependent children who lived with you (except for temporary absences, such as for vacation or school). Fill in the total number in the box to the right of the arrow.

Line 6d. Enter the first names of your dependent children who did not live with you most of the year. Fill in the total number in the box on the right. If you are claiming a child under the rules explained on page 7 for **Children of Divorced or Separated Parents**, you must either:

- attach **Form 8332**, Release of Claim to Exemption for Child of Divorced or Separated Parents, or similar statement, **OR**
- check the box for pre-1985 agreements. **Line 6e.** Enter the full names and other information for your other dependents. Fill in the total number in the box to the right of the arrow. You can take an exemption for each person who is your dependent.

Birth or Death of Dependent. You can take an exemption for a dependent who was born or who died during 1985 if he or she met the tests for a dependent while alive. This means that a baby who lived only a few minutes can be claimed as a dependent.

For more information, please get **Publication 501**, Exemptions.

Each person you claim as a dependent has to meet **ALL** 5 of these tests:

- 1. income;
 - 2. support;
 - 3. married dependent;
 - 4. citizenship or residence; and
 - 5. relationship.
- These tests are explained below.

1. Income

In general, the person must have received less than \$1,040 of gross income. Gross income does not include nontaxable income, such as welfare benefits or nontaxable social security benefits.

Special Rules for Your Dependent Child.

Even if your child had income of \$1,040 or more, you can claim your child as a dependent if tests 2, 3, and 4 below are met, and:

- your child was under 19 at the end of 1985, or
- your child was enrolled as a full-time student at a school during any 5 months of 1985, or
- your child took a full-time, on-farm training course during any 5 months of 1985. (The course had to be given by a school or a state, county, or local government agency.)

The school must have a regular teaching staff, a regular course of study, and a regularly enrolled body of students in attendance.

2. Support

In general, you must have given over half of the dependent’s support in 1985. If you file a joint return, the support can be from you or your spouse. Even if you did not give over half of the dependent’s support, you will be treated as having given over half of the support if you meet the tests for **Children of Divorced or Separated Parents** or **Dependent Supported by Two or More Taxpayers**.

In figuring total support, you must include money the dependent used for his or her own support, even if this money was not taxable (for example, gifts, savings, welfare benefits). If your child was a student, do not include amounts he or she received as scholarships.

Support includes items such as food, a place to live, clothes, medical and dental care, recreation, and education. In figuring support, use the actual cost of these items. However, the cost of a place to live is figured as its fair rental value.

Do not include in support items such as income and social security taxes, premiums for life insurance, or funeral expenses.

Capital items—You must include capital items such as a car or furniture in figuring support, but only if they are actually given to, or bought by, the dependent for his or her use or benefit. Do not include the cost of a capital item for the household or for the use by persons other than the dependent.

If you care for a foster child, see **Publication 501** for special rules that apply. **Children of Divorced or Separated Parents.** The parent who has custody of a child for most of the year (the custodial parent) can generally take the exemption for that child if the child’s parents together paid more than half of the child’s support. Beginning in 1985, this general rule also applies to parents who did not live together at any time during the last 6 months of the year. But the parent who does not have custody, or who has the child for the shorter time (the noncustodial parent), may take the exemption if either **a** or **b** below, applies.

- a. The custodial parent signs **Form 8332**, Release of Claim to Exemption for Child of Divorced or Separated Parents, or similar statement, agreeing not to claim the

child as a dependent for 1985, and the noncustodial parent attaches the form or similar statement, to his or her 1985 tax return, **OR**

- b. A decree of divorce or separate maintenance (or a written agreement) that was in effect before 1985 states that the noncustodial parent can take the exemption and he or she gave at least \$600 for the child’s support in 1985. The noncustodial parent must check the box on line 6d for pre-1985 agreements. (This rule does not apply if the decree or agreement was modified after 1984 to specify that the noncustodial parent cannot claim the exemption.)

***Note:** In figuring support, a parent who has remarried may count the support provided by the new spouse.*

Dependent Supported by Two or More Taxpayers. Sometimes two or more taxpayers together pay more than half of another person’s support, but no one alone pays over half of the support. One of the taxpayers may claim the person as a dependent only if the tests for income, married dependent, citizenship or residence, and relationship, are met.

In addition, the taxpayer who claims the dependent must:

- a. have paid more than 10% of the dependent’s support; and
- b. attach to his or her tax return a signed **Form 2120**, Multiple Support Declaration, from every other person who paid more than 10% of the support. This form states that the person who signs it will not claim an exemption in 1985 for the person he or she helped to support.

3. Married Dependent

The dependent did not file a joint return. However, if neither the dependent nor the dependent’s spouse is required to file, but they file a joint return to get a refund of all tax withheld, you may claim him or her if the other 4 tests are met.

4. Citizenship or Residence

The dependent **must have been** a citizen or resident of the United States, a resident of Canada or Mexico, or an alien child adopted by and living the entire year with a U.S. citizen in a foreign country.

5. Relationship

The dependent met test **a** or **b** below.

- a. Was related to you (or your spouse if you are filing a joint return) in one of the following ways:

Child	Stepbrother	Son-in-law
Stepchild	Stepsister	Daughter-in-law
Mother	Stepmother	or, if related by
Father	Stepfather	blood:
Grandparent	Mother-in-law	Uncle
Brother	Father-in-law	Aunt
Sister	Brother-in-law	Nephew
Grandchild	Sister-in-law	Niece

***Note:** Any relationships that have been established by marriage are not ended by death or divorce.*

- b. Was any other person who lived in your home as a member of your household for the whole year. **A person is not a member of your household** if at any time during your tax year the relationship between you and that person violates local law.

The word child includes:

- Your son, daughter, stepson, or stepdaughter, or adopted son or daughter.
- A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption.
- A foster child (any child who lived in your home as a member of your family for the whole year).

(Continued on Page 38.)

(Continued from page 37.)

Income

Examples of Income You Do Not Report

(Do not include these amounts when you decide if you must file a return.)

- Welfare benefits.
- Disability retirement payments (and other benefits) paid by the Veterans' Administration.
- Workers' compensation benefits, insurance damages, etc., for injury or sickness.
- Child support.
- Gifts, money, or other property you inherited or that was willed to you.
- Dividends on veterans' life insurance.
- Life insurance proceeds received because of a person's death.
- Interest on certain state and municipal bonds.
- Amounts you received from insurance because you lost the use of your home due to fire or other casualty to the extent the amounts were more than the cost of your normal expenses while living in your home. (You must report as income reimbursements for normal living expenses.)
- Amounts an employer contributed on your behalf and benefits provided to you as an employee or the spouse or dependent of an employee, under a qualified group legal services plan.
- Cancellation of certain student loans where the student, under the terms of the loan, performs certain professional services for any of a broad class of employers.

Examples of Income You Must Report

The following kinds of income should be reported on Form 1040, or related forms and schedules. You may need some of the forms and schedules listed below.

- Wages, including salaries, fringe benefits, bonuses, commissions, fees, and tips.
- Dividends (Schedule B).
- Interest (Schedule B) on:
 - bank deposits, bonds, notes;
 - U.S. Savings Bonds;
 - mortgages on which you receive payments; tax refunds;
 - certain arbitrage bonds issued by state and local governments; and
 - accounts with savings and loan associations, mutual savings banks, credit unions, etc.
- In certain instances, part of Federal social security benefits (and tier 1 railroad retirement benefits) may be taxable.
- Tier 2 and supplemental annuities under the Railroad Retirement Act.
- Original Issue Discount (Schedule B).
- Unemployment compensation (insurance).
- Distributions from an Individual Retirement Arrangement (IRA), including SEPs and DEC's.
- Amounts received in place of wages, from accident and health plans (including sick pay and disability pensions) if your employer paid for the policy.
- Bartering income (fair market value of goods or services you received in return for your services).
- Business expense reimbursements you received that are more than you spent for these expenses.
- Alimony, separate maintenance, or support payments received from and deductible by your spouse or former spouse.
- Refunds of state and local taxes if you deducted the taxes in an earlier year and got a tax benefit for them.
- Life insurance proceeds from a policy you cashed in if the proceeds are more than the premium you paid.
- Profits from businesses and professions (Schedule C).
- Your share of profits from partnerships and S corporations (Schedule E).
- Profits from farming (Schedule F).
- Pensions, annuities, and endowments.
- Lump-sum distributions (Form 4972 or Form 5544).
- Gains from the sale or exchange (including barter) of real estate, securities, coins, gold, silver, gems, or other property (Schedule D or Form 4797).
- Gains from the sale of your personal residence (Schedule D and Form 2119).
- Rents and royalties (Schedule E).
- Your share of estate or trust income

- (Schedule E), including accumulation distributions from trusts (Form 4970).
- Prizes and awards (contests, raffles, lottery, and gambling winnings).
- Earned income from sources outside the United States (Form 2555).
- Director's fees.
- Fees received as an executor or administrator of an estate.
- Embezzled or other illegal income.

Adjustments to Income

Line 24

Moving Expense

Employees and self-employed persons (including partners) can deduct certain moving expenses. The move had to be in connection with your job or business.

You can take this deduction only if your change in job location has added at least 35 miles to the distance from your old residence to your work place. If you had no former principal work place, your new principal work place must be at least 35 miles from your former residence.

If you meet these requirements, you should see **Form 3903** for details. Use Form 3903 to figure the amount of moving expenses to show on line 24. If you began work at a new work place outside the United States or its possessions, see **Form 3903F**.

If your employer paid for any part of your move, you must report that amount as income on Form 1040, line 7. Your employer should give you a **Form 4782** and include the amount paid in the wages, tips, and other compensation box (Box 10) on your **Form W-2**.

Line 25

Employee Business Expenses

You can deduct certain business expenses that were not paid by your employer. Travel, transportation (but not commuting to and from work), and meals and lodging can be deducted on line 25 even if you do not itemize deductions on Schedule A. You must use **Form 2106** to claim the deduction. All other business expenses, such as union or professional dues, tools, and uniforms, that were not paid by your employer can be deducted only as an itemized deduction on Schedule A. Outside salespersons must use Form 2106 to claim their business expenses on line 25. For details, see **Tele-Tax Information** in the index (topic no. 214) or get **Publication 463**, Travel, Entertainment, and Gift Expenses.

Line 26

Individual Retirement Arrangement (IRA) Deduction

You can deduct on line 26 contributions made to your IRA (including those made under a Simplified Employee Pension (SEP) plan or to a plan that accepts deductible employee contributions (DEC's)). **Schedule C or F filers with a SEP and partners with a SEP take the deduction on line 27.**

You should receive a statement showing contributions made to your IRA for 1985. Before you figure your IRA deduction, please note the following:

- If you made contributions to your IRA in 1985 that you deducted on your 1984 Form 1040, **do not** include those contributions on your 1985 tax return.
- If you made contributions to your IRA in 1986 (by April 15, 1986) for 1985, be sure to include these contributions when you figure your IRA deduction for 1985.
- If your IRA deduction on line 26 is less than your IRA contributions and you do not withdraw this excess contribution before your return is due, you must file **Form 5329** and pay the tax due on the excess contribution.
- If you are married and you and your spouse work and you both have IRAs, figure each spouse's deduction separately. Then combine the two deductions and enter the total of the two amounts on line 26.
- If you are married and made contributions to your nonworking spouse's IRA for 1985, you must file a joint return for 1985 to deduct these contributions.

- **Do not** include rollover contributions in figuring your deduction.

Line 27

Keogh Retirement Plan Deduction

Caution: You must be self-employed to claim this deduction. Sole proprietors and partners enter the allowable deduction for contributions to your Keogh plan and your SEP on line 27.

There are two types of Keogh retirement plans:

- **Defined-contribution plan.**—This plan provides an individual account for each person in the plan. In general, if contributions to the plan are geared to the employer's profits, the plan is a profit-sharing plan. If contributions are not based on the employer's profits, the plan is a money purchase pension plan.
- **Defined-benefit plan.**—The deduction for this type of plan is determined by the investment needed to fund a specific benefit at retirement age. Write "DB" on the line to the left of the amount if you have a defined-benefit plan.

For more details, get **Publication 560**, Self-Employed Retirement Plans.

Line 28

Penalty on Early Withdrawal of Savings

The **Form 1099-INT** given to you by your bank or savings and loan association will show the amount of any penalty you were charged because you withdrew funds from your time savings deposit before its maturity. Enter this amount on line 28. (Be sure to include the interest income on Form 1040, line 8.)

Line 29

Alimony Paid

You can deduct periodic payments of alimony or separate maintenance made under a court decree. You can also deduct payments made under a written separation agreement or a decree for support. Don't deduct lump-sum cash or property settlements, voluntary payments not made under a court order or a written separation agreement, or amounts specified as child support. For details, see **Tele-Tax Information** in the index (topic no. 219) or get **Publication 504**, Tax Information for Divorced or Separated Individuals.

Caution: Beginning in 1985, you must enter the recipient's last name, if different than yours, and his or her social security number in the space provided on line 29. If you don't, you may have to pay a \$50 penalty and your deduction may be disallowed. If you paid alimony to more than one person, enter the social security number and last name, if applicable, of one of the recipients. Show the required information for the other recipient(s) on an attached statement. Enter your total payments on line 29.

Line 30

Deduction for a Married Couple When Both Work

You can claim a deduction if:

- you are married filing a joint return,
- both you and your spouse have qualified earned income, and
- you do not file Form 2555 or Form 4563.

Tax Computation

Line 34a

You will fall into one of these three classes below:

- You **MUST** itemize deductions, or
- You choose to itemize, or
- You do not itemize.

The three classes are described below.

You MUST Itemize Deductions

You must itemize deductions if:

A. You can be claimed as a dependent on your parents' return and had interest, dividends, or other unearned income of \$1,040 or more. Generally, this means that you must complete and attach Schedule A and complete the worksheet on this page.

however, there are two exceptions to this rule:

Exception 1. You don't have to itemize deductions on Schedule A or complete the worksheet if you have earned income* of \$2,390 or more if single (\$1,770 or more if married filing a separate return). Enter zero (0) on line 34a and go on to line 34b.

Exception 2. You don't have to use Schedule A if you know that your earned income* is more than your itemized deductions. Instead, use the worksheet after completing line 33 of Form 1040 and enter your earned income on line 3 of the worksheet.

Note: If your unearned income is less than \$1,040, you don't have to use Schedule A or the worksheet—enter zero (0) on line 34a and go on to line 34b.

In any case, be sure to check the box below line 34a.

B. You are married, filing a separate return, and your spouse itemizes deductions.

C. You file **Form 4563** to exclude income from sources in U.S. possessions. (Please get **Publication 570**, Tax Guide for U.S. Citizens Employed in U.S. Possessions, for more details.)

D. You had dual status as a nonresident alien for part of 1985, and during the rest of the year you were either a resident alien or a U.S. citizen. However, you do not have to itemize if you file a joint return with your spouse who was a U.S. citizen or resident at the end of 1985 and you and your spouse agree to be taxed on your combined worldwide income.

You Choose to Itemize

You may choose to itemize your deductions if you are:

- Married and filing a joint return, or a Qualifying widow(er) with dependent child, and your itemized deductions are more than \$3,540.
- Married and filing a separate return, and your itemized deductions are more than \$1,770.
- Single, or a Head of household, and your itemized deductions are more than \$2,390.

If you do itemize, complete and attach Schedule A and enter the amount from Schedule A, line 26, on Form 1040, line 34a.

Caution: Certain taxpayers must itemize even though their itemized deductions are less than the amount shown above for their filing status. See "You **MUST** Itemize Deductions".

You Do Not Itemize

If your itemized deductions are less than the amount shown above for your filing status (or you choose not to itemize), enter zero on line 34a, unless you **MUST** itemize as described above.

Lines 34b through 34e

Deduction for Charitable Contributions

For 1985, you may deduct **one-half** of what you actually gave to qualified charitable organizations if you do not itemize your deductions on Schedule A (Form 1040).

Include what you gave to, or for the use of, a qualified organization. Examples of qualified organizations are: churches, United Way, and nonprofit schools and hospitals.

Contributions may be in cash (keep cancelled checks, receipts, or other reliable written records showing the name of the organization and the date and amount given), property, or out-of-pocket expenses you paid to do volunteer work for a qualified organization.

Line 34b. Enter all of your cash contributions (including out-of-pocket expenses). If you gave cash of \$3,000 or more to any one organization, on the dotted line next to this total show to whom and how much you gave.

Line 34c. Enter your total gifts of property. If the total is more than \$500, you must complete and attach **Form 8283**, Noncash Charitable Contributions (Rev. Oct. 1985). For information on the records you must keep for gifts of property.

Tax Time Again—Here’s Some Help

Line 34d. Add the amounts on lines 34b and 34c.
Line 34e. Divide the amount on line 34d by 2 and enter the result on line 34e.

Line 36

Exemptions

Use the chart below to find the amount to enter on line 36. If you claimed more than ten exemptions, multiply \$1,040 by the total number of exemptions entered on line 6f.

If the number on Form 1040, line 6f, is:	On Form 1040, line 6, enter:
1	\$ 1,040
2	2,080
3	3,120
4	4,160
5	5,200
6	6,240
7	7,280
8	8,320
9	9,360
10	10,400

Line 38

Tax

To figure your tax, use one of the following methods.

Tax Rate Schedules

You must use the Tax Rate Schedules to figure your tax if your taxable income is \$50,000 or more.

Also use the Tax Rate Schedules if you figure your tax using:

Income Averaging, Schedule G.—You may pass less tax by using this method if there has been a large increase in your income this year. In some cases, you may benefit even if your 1985 income did not increase substantially. This will depend on the amount of your taxable incomes in the three base years (1982–1984). Get **Schedule G** to see if you qualify.

Tax Table

If neither of the above conditions apply to you, you **MUST** use the Tax Table to find your tax.

Be sure you use the correct column in the Tax Table. After you have found the correct tax, enter that amount on line 38.

There is an example at the beginning of the table to help you find the correct tax.

Line 39

Additional Taxes

Check the box(es) on line 39 to report any of the additional taxes listed below.

Form 4970, Tax on Accumulation Distribution of Trusts.

Form 4972, Special 10-Year Averaging Method.

Form 5544, Multiple Recipient Special 10-Year Averaging Method.

Credits

Line 41

Credit for Child and Dependent Care Expenses

You may be able to take a credit on line 41 for payments you made for child and disabled dependent care while you (and your spouse if you are married) worked or looked for work.

The credit is allowed if you kept up a home that included a child under age 15 or your dependent or spouse who could not care for himself or herself. Use **Form 2441** to figure the amount of any credit.

Please see Form 2441 for more information, including special rules for divorced or separated parents and certain employment taxes for which you may be liable.

Line 42

Credit for the Elderly and the Permanently and Totally Disabled

You may be able to take this credit and reduce your tax if, by the end of 1985, you were:

- Age 65 or over, or
- Under age 65, you retired on permanent and total disability, and you had taxable disability income in 1985.

For more information, see the separate instructions for **Schedule R**. Enter the credit on line 42.

Line 43

Residential Energy Credit

Generally, if you installed energy saving items in your principal residence during 1985, or you have an energy credit carry over from a prior tax year, you may take a credit against your tax.

Form 5695, Residential Energy Credit, tells you which energy saving items qualify and how to take the credit.

Correction to Form 5695, line 29.

Disregard the following sentence: “If less than \$10, enter zero.”

Line 44

Partial Credit for Political Contributions for Which You Have Receipts

You may take a tax credit on this line for contributions to candidates for public office and to newsletter funds and political committees of candidates and elected public officials.

Caution: Do not take this credit for the \$1 or \$2 you checked to go to the *Presidential Election Campaign Fund*.

To figure your credit, add up the amounts you gave. Enter half of this total on line 44, but do not enter more than \$50 (\$100 if you are married and filing a joint return).

Note: You cannot deduct political contributions as charitable contributions.

For more information, please get **Publication 585**.

Line 45

Add lines 41 through 44 and enter the total on line 45. Also include in the total on line 45 any Mortgage Interest Credit.

Mortgage Interest Credit. Beginning in 1985, you may be able to take a credit for part of the interest you paid on your home mortgage if you were issued a mortgage credit certificate by a state or local government under a qualified mortgage credit certificate program to buy, rehabilitate, or make improvements to your principal residence. Use **Form 8396**, Mortgage Interest Credit, to figure the credit. Include the amount of the credit in your total for line 45. On the dotted line next to this total, write “MIC” (mortgage interest credit) and show the amount.

Line 47

Foreign Tax Credit

Form 1116 explains when you can take this credit for payment of income tax to a foreign country. Also get **Publication 514**. Enter the credit from Form 1116 on line 47.

Line 48

General Business Credit

Check the box(es) on line 48 if you can take any of the three credits listed below. Use the appropriate credit form (as described below) to figure the credit. If you have only one credit, enter on line 48 the amount of the credit from the form.

However, if you have a credit carry forward or take two or more of these credits, you must also complete **Form 3800** to figure the total credit and enter on line 48 the amount from Form 3800. Also be sure to check the box on line 48 for Form 3800.

Form 3468, Computation of Investment Credit. You are allowed a credit for investing in certain types of trade or business

property. Use Form 3468 to figure the credit.

Form 5884, Jobs Credit. If you are a business employer who hires people who are members of special targeted groups, you may qualify for this credit. Use Form 5884 to figure the credit. Get **Publication 906**, Jobs and Research Credits, for more details.

Form 6478, Credit for Alcohol Used as Fuel. If you sell straight alcohol (or an alcohol mixture) at retail or use it as fuel in your trade or business, you may be able to take a credit for the alcohol used as fuel. Use Form 6478 to figure the credit.

Line 49

Add amounts on lines 47 and 48 and enter the total on line 49. Also include in the total on line 49 any of the following credits.

Credit for Fuel From a Nonconventional Source. A credit is allowed for the sale of qualified fuels produced from a nonconventional source. See I.R. Code section 29 for a definition of qualified fuels, provisions for figuring the credit, and other special rules. Attach a separate schedule showing how you figured the credit. Include the credit in the total for line 49. On the dotted line next to this total, write “FNS” and show the amount.

Credit for Increasing Research Activities. You may be able to take a credit for research and experimental expenditures paid or incurred in carrying on your trade or business. Use **Form 6765** to figure the credit. Include the credit in your total for line 49. On the dotted line next to this total, write “Research” and show the amount.

Other Taxes

Line 51

Self-Employment Tax

If you had self-employment income in 1985, and earned under \$39,600 in wages from which social security tax or RRTA tax was withheld, you may have to pay self-employment tax. Please see **Schedule SE (Form 1040)** and instructions. If you have to pay self-employment tax, enter the amount from Schedule SE, line 14.

Line 52

Alternative Minimum Tax

You may be liable for the alternative minimum tax if your adjusted gross income added to your tax preference items total more than:

- \$40,000 if married filing jointly or qualifying widow(er) with dependent child, or
- \$30,000 if single or head of household, or
- \$20,000 if married filing separately.

Tax preference items include:

- dividend exclusion;
- accelerated depreciation;
- amortization of certified pollution-control facilities;
- capital gain deduction;
- mining exploration and development costs;
- reserves for losses on bad debts of financial institutions;
- depletion;
- incentive stock options;
- intangible drilling costs; and
- circulation and research and experimental expenditures.

Get **Form 6251** to see if you owe this tax.

Line 53

Tax From Recapture of Investment Credit

You may owe this tax if you disposed of investment credit property before the end of its useful life or recovery period.

See **Form 4255** for details. Enter any tax from Form 4255 on this line.

Line 54

Social Security Tax on Tip Income Not Reported to Employer

If you received tips of \$20 or more in any month and you did not report the full amount to your employer, you must pay the social security or railroad retirement tax on the unreported tips.

To figure the amount of social security tax on unreported tips, complete **Form 4137** and attach it to your Form 1040. Enter the tax on this line.

To determine the amount of railroad retirement tax on unreported tips, contact your nearest Railroad Retirement Board office. On line 54, enter the tax and on the dotted line next to it, write “RRTA.”

Be sure all your tips are reported as income on Form 1040, line 7.

You may be charged a penalty equal to 50% of the social security tax due on tips you received and did not report to your employer.

Line 55

Tax on an IRA

If you owe tax on any early distributions from your IRA, any excess contributions made to your IRA, or any excess accumulations in your IRA account, use **Form 5329** to figure the tax. Enter the total tax on line 55.

Line 56

Total Tax

Add lines 50 through 55. Put the total on line 56. Also include on the line 56 any of the four taxes listed below that apply.

Section 72 Penalty Taxes. Beginning in 1985, if you are or were a 5% owner of a business and you received income from a premature or excessive distribution from a Keogh plan or trust, you will have to pay a penalty tax of 10% of the distribution. Get **Publication 560** for more details.

Uncollected Employee Social Security and RRTA Tax on Tips. If you did not have enough wages to cover the social security tax or railroad retirement tax (RRTA) due on tips you reported to your employer, the amount of tax due will be shown on your Form W-2. Include that amount in the total on line 56. On the dotted line next to this total, write “Uncollected Tax on Tips” and show the amount.

Payments

Line 57

Total Federal Income Tax Withheld

Add the amounts shown as Federal income tax withheld on your **Forms W-2, W-2G, W-2P, and 1099-R**. Enter the total on line 57.

If line 57 includes amounts withheld as shown on Form 1099-R, on the dotted line to the left of line 57, write “Form 1099-R.”

Backup Withholding. If you were subject to backup withholding on dividends, interest income, or other income you received during 1985, include the amount withheld in the total on line 57. On the dotted line next to this total, write “Form 1099.”

Line 61

Excess Social Security Tax and RRTA Tax Withheld—Two or More Employers

If you had two or more employers in 1985 who together paid you more than \$39,600 in wages, too much social security tax and railroad retirement tax (RRTA) may have been withheld from your wages. If so, you may be able to take a credit for it against your income tax.

If you are filing a joint return, you must figure this separately for yourself and your

(Continued on Page 40.)

spouse. Complete the following worksheet to see if you can take the credit.

If you worked for two or more railroad employers, or if you had both RRTA tax and social security tax withheld from your wages, see **Publication 505**, Tax Withholding and Estimated Tax, for information on how to figure your excess RRTA or social security tax. **Do not** use the worksheet below.

Caution: If you were a U.S. Government employee who paid only the 1.35% hospital insurance benefits (Medicare) tax on your government wages, **do not** include on line 1 of the worksheet below the Medicare tax withheld from your government wages. See the instructions for line 63 to see if you can take a credit for excess Medicare tax paid.

Worksheet (Keep for your records)

1. Add all social security tax withheld (but not more than \$2,791.80for each employer).* Enter the total here
2. Enter any uncollected social security tax on tips included in the total on Form 1040, line 56
3. Add lines 1 and 2 above
4. Less -2,791.80
5. Subtract line 4 from line 3. Enter this amount on line 61

*** Note:** If any one employer withheld more than \$2,179.80, you should ask the employer to refund the excess to you. You cannot take credit for it on your return.

Line 62

Credit for Federal Tax on Gasoline and Special Fuels

If you can take a credit for tax on gasoline and special fuels used in your business (including qualified taxicabs), or for certain diesel-powered cars, vans, and light trucks, please attach **Form 4136**. Enter the credit on line 62.

Underpayment of Estimated Tax

If line 68 is \$500 or more and more than 20% of the tax shown on your return, or you underpaid your 1985 estimated tax liability for any payment period, you may owe a penalty. Get **Form 2210 (Form 2210F** for farmers and fishermen) to see if you owe a penalty and to figure the amount of the penalty. If you owe the penalty, attach that form to Form 1040 to show how you figured it. If you do not owe the penalty because you annualized your income to figure the required payment for each payment period, also attach that form to Form 1040.

Note: The penalty may be waived under certain conditions. Get **Publication 505, Tax Withholding and Estimated Tax**, for details.

If you underpaid your 1985 income tax, you will not owe a penalty or have to complete Form 2210 (or Form 2210F), if:

1. you had no tax liability for 1984;
2. you were a U.S. citizen or resident for all of 1984; and
3. your 1984 tax return was for a year of 12 full months.

If you attach Form 2210 or 2210F, be sure you check the box below line 68. If you owe a penalty, show the amount in the space provided below line 68.

If you owe tax, add the penalty amount to the tax due and show the total on line 68. Or, if you are due a refund, subtract the penalty amount from the overpayment you show on line 65.

Should You Make Estimated Tax Payments for 1986?

In general, you do not have to make estimated tax payments if you expect that your 1986 Form 1040 will show a tax refund, or a tax balance due IRS of less than \$500. If your total estimated tax (including any alternative minimum tax) is \$500 or more, please get **Form 1040-ES**. It contains a worksheet that you can use to see if you have to make estimated tax payments.

Sign Your Return

Form 1040 is not considered a return unless you sign it. Your spouse must also sign if it is a joint return. If you are filing a joint return with your deceased spouse, see **Death of Taxpayer**.

Instructions for Schedule A Itemized Deductions

Changes You Should Note

The following changes apply to tax years beginning in 1985.

Medical and Dental Expenses. Even if you do not claim your child as a dependent because of the rules explained for **Children of Divorced or Separated Parents**, you may still deduct the medical and dental expenses you paid for your child.

Charitable Contributions. If your total deduction for gifts of property is over \$500, you must complete and attach **Form 8283**, Noncash Charitable Contributions (Rev. Oct. 1985). Also, the standard mileage rate for use of a car in performing services for a charitable organization has increased to 12 cents a mile.

Purpose of Schedule

Some taxpayers must itemize their deductions and some should itemize because they will save money. See **You MUST Itemize Deductions and You Choose to Itemize**.

If you itemize, you can deduct part of your medical and dental expenses, and amounts you paid for certain taxes, interest, contributions, casualty and theft losses, and other miscellaneous expenses. These are explained below.

Lines 1 through 5

Medical and Dental Expenses

Before you can figure your total deduction for medical and dental expenses, you must complete Form 1040 through line 33.

You may deduct only that part of your medical and dental expenses that is more than 5% of your adjusted gross income on Form 1040, line 33.

You should include all amounts you paid during 1985 (including amounts you paid for hospital, medical, and extra Medicare (Medicare B) insurance), but **do not** include amounts repaid to you, or paid to anyone else, by hospital, health or accident insurance, or your employer. Get **Publication 502** for information on insurance reimbursements. If you received a reimbursement of prior-year medical or dental expenses in 1985, see the instructions for Form 1040, line 22. **Do not** reduce your 1985 expenses by this amount.

When you figure your deduction, you may include medical and dental bills you paid for:

- Yourself.
- Your spouse.
- All dependents you claim on your return.
- Your child whom you do not claim as a dependent because of the rules explained for **Children of Divorced or Separated Parents**.
- Any person that you could have claimed as a dependent on your return if that person had not received \$1,040 or more of gross income or had not filed a joint return.

Example,—You provided more than half of your mother’s support but may not claim her as a dependent because she received \$1,040 of wages during 1985. If part of your support was the payment of her medical bills, you may include that part in your medical expenses.

Note: On line 2c list the medical expense and the amount of the expense. Enter one total in the total amount column on line 2c.

Examples of Medical and Dental Payments You MAY Deduct

To the extent you were not reimbursed, you may deduct what you paid for:

- Medicines and drugs that required a prescription, or insulin.
- Medical doctors, dentists, eye doctors, chiropractors, osteopaths, podiatrists, psychiatrists, psychologists, physical therapists, acupuncturists, and psy-

Long-Trip Tax Problems

A major tax beef by seamen is that normally taxes are not withheld on earnings in the year they earned the money, but in the year the payoff took place.

For example, a seaman who signed on for a five-month trip in September 1984, paying off in January 1985, would have all the five months’ earnings appear on his 1985 W-2 even though his actual 1985 earnings might be less than those in 1984.

There are ways to minimize the impacts of this situation. For example, while on the ship in 1984, the Seafarer undoubtedly took draws and may have sent allotments home. These can be reported as 1984 income.

Unfortunately, this raises another complication. The seaman who reports these earnings in 1984 will not have a W-2 (withholding statement) covering them. He will have to list all allotments, draws and slops on the tax return and explain why he doesn’t have a W-2 for them. Furthermore, since no tax will have been withheld on these earnings in 1984, he will have to

- choanalysts (medical care only).
- Medical examinations, X-ray and laboratory services, insulin treatment, and whirlpool baths your doctor ordered.
- Nursing help. If you pay someone to do both nursing and housework, you may deduct only the cost of the nursing help.
- Hospital care (including meals and lodging), clinic costs, and lab fees.
- Medical treatment at a center for drug addicts or alcoholics.
- Medical aids such as hearing aids (and batteries), false teeth, eyeglasses, contact lenses, braces, crutches, wheelchairs, guide dogs and the cost of maintaining them.
- Lodging expenses (but not meals) paid while away from home to receive medical care in a hospital or a medical care facility that is related to a hospital. Do not include more than \$50 a night for each eligible person.
- Ambulance service and other travel costs to get medical care. If you used your own car, you may claim what you spent for gas and oil to go to and from the place you received the care; or you may claim 9 cents a mile. Add parking and tolls to the amount you claim under either method.

Examples of Medical and Dental Payments You MAY NOT Deduct

You may not deduct the following:

- The basic cost of Medicare insurance (Medicare A).
- Note:** If you are 65 or over and not entitled to social security benefits, you may deduct premiums you voluntarily paid for Medicare A coverage.
- Life insurance or income protection policies.
- The 1.35% hospital insurance benefits tax withheld from your pay as part of the social security tax or paid as part of social security self-employment tax.
- Nursing care for a healthy baby. (You may qualify for the child and dependent care credit; get **Form 2441**.)
- Illegal operations or drugs.
- Medicines or drugs you bought without a prescription.
- Travel your doctor told you to take for rest or change.
- Funeral, burial, or cremation costs.

Publication 502 has a discussion of expenses that may and may not be deducted. It also explains when you may deduct capital expenditures and special care for handicapped persons.

Lines 6 through 10

Taxes You Paid Taxes You MAY Deduct

- **State and local income taxes (line 6).** Include on this line state and local income taxes that were withheld from your salary and any estimated payments made. Also include payments you made in 1985 on a tax for a prior year. **Do not** reduce your deduction by either of the following amounts:

a. any state and local income tax refund

pay the full tax on them with his return, at 11 percent or upwards, depending on his tax bracket. The earnings will show up on his 1985 W-2. The seaman then, on his 1985 return would have to explain that he had reported some of his earnings in 1984 and paid taxes on them. He would get a tax refund accordingly.

In essence, the seaman would pay taxes twice on the same income and get a refund a year later. While this will save the seaman some tax money in the long run, it means he is out-of-pocket on some of his earnings for a full year until he gets the refund.

This procedure would also undoubtedly cause Internal Revenue to examine his returns, since the income reported would not coincide with the totals on his W-2 forms.

That raises the question, is this procedure justified? It is justified only if a seaman had very little income in one year and very considerable income the next. Otherwise the tax saving is minor and probably not worth the headache.

(or credit) you expect to receive for 1985, or

b. any refund of (or credit for) prior-year state and local income taxes you actually received in 1985 (see the instructions for Form 1040, line 10).

- **Real estate taxes (line 7).** Include taxes that you paid on property you own that was not used for business. **Publication 530**, Tax Information for Owners of Homes, Condominiums, and Cooperative Apartments, explains the deductions homeowners may take.

If your mortgage payments include your real estate taxes, do not take a deduction for those taxes until the year the mortgage company actually pays them to the taxing authority.

- **General sales taxes (line 8).** The Sales Tax Tables show how much you may deduct for your income and family size if you did not keep detailed records. You may add to the sales tax table amount the general sales tax you paid if you bought:

● A car, motorcycle, motor home, or truck. (**Note:** Texas charges a higher motor vehicle sales or use tax than it does for other items. Figure how much you would have paid at the general sales tax rate and enter only that amount on line 8b.)

● A boat, plane, home (including mobile or prefabricated), or materials to build a new home if:

- a. the tax rate was the same as the general sales tax rate, and
- b. your sales receipt or contract shows how much tax was imposed on you and paid by you.

If you kept records that show you paid more state sales tax than the tables list, you may deduct the larger amount on line 8a. Separately show the sales tax you paid on any motor vehicle you bought in 1985 on line 8b. Include state or local selective sales or excise taxes if the rates were the same as the general sales tax rates.

If you use the Sales Tax Tables, count all available income. Follow the steps at the top of the first page of the tables to figure your available income and your deduction, especially if your total available income is more than \$40,000.

- **Personal property taxes and other taxes (line 9).** If you had any deductible tax not listed on Schedule A, lines 6 through 8b (such as personal property or foreign income tax), list the tax and the amount of tax. Enter one total in the total amount column on line 9.

Personal property tax must be based on value alone. For example, if part of the fee you paid for the registration of your car was based on the car’s value and part was based on is weight, you may deduct only the part based on value.

If you paid tax to a foreign country or U.S. possession, you may want to take it as a credit instead of a deduction. Please get **Publication 514**, Foreign Tax Credit for U.S. Citizens and Resident Aliens.

Taxes You MAY NOT Deduct

- Federal income tax.

Tax Time Again—Here's Some Help

- Social security tax.
- Railroad retirement tax (RTTA).
- Federal excise tax on transportation, telephone, gasoline, etc.
- Customs duties.
- Federal estate and gift taxes. (However, see **Miscellaneous Deductions** on page 21.)
- Windfall profit tax. (Use Schedules C or E of Form 1040 to deduct this tax.)
- Certain state and local taxes, including:
 - a. Tax on gasoline.
 - b. Car inspection fees.
 - c. Tax on liquor, beer, wine, cigarettes, and tobacco.
 - d. Assessments for sidewalks or other improvements to your property.
 - e. Taxes paid for your business or profession. (Use Schedules C, E, or F of Form 1040 to deduct business taxes.)
 - f. Tax you paid for someone else.
 - g. License fees (marriage, driver's, dog, hunting, etc.).
 - h. Per capita (head) tax.

Lines 11a through 14

Interest You Paid

Include interest you paid on nonbusiness items only.

In general, a cash basis taxpayer who in 1985 paid interest that includes amounts that apply to any period after 1985 may deduct only the amount that applies for 1985.

Note: If, at the end of your tax year, you have a loan in existence whose term is in excess of 5 years and the loan agreement in any way refers to the "Rule of 78's," get Publication 545, Interest Expense, for information on how to figure the amount of interest you may deduct on the loan.

Interest You MAY Deduct

- **Home mortgage interest (lines 11a and 11b).** Beginning in 1985, if you paid \$600 or more of interest on your home mortgage, the recipient of this interest will generally send you a **Form 1098**, Mortgage Interest Statement, or similar statement, showing the total interest received during 1985. You should receive this statement by January 31, 1986. However, if you paid "points" (including loan origination fees), they will not be shown on this statement. Get Publication 545 to see if the points qualify as interest. If they do, report them on line 13. **Do not** include them on line 11a.
 - a. **Line 11a.** Report mortgage interest you paid directly, or indirectly, to financial institutions on line 11a. If you and at least one other person (other than your spouse if you file a joint return) were liable for, and paid interest on, the mortgage, and the other person received the Form 1098, or similar statement, attach a statement to your return showing the name and address of the person who received the form. In the far left margin, next to line 11a, write "see attached."
- Note: If you are claiming the Mortgage Interest Credit (see instructions for Form 1040, line 45), subtract the amount shown on line 3 of Form 8396 from the total interest you paid on your home mortgage and enter the result on line 11a.*
- b. **Line 11b.** Report mortgage interest you paid to individuals on line 11b. Also list this person's name and address in the space provided.
- **Credit card and charge account interest you paid (line 12).** Include on this line interest you paid on bank and other general purpose credit cards. Deduct the finance charge paid as interest if no part of it was for service charges, membership fees, loan fees, credit investigation fees, etc. Also include interest you paid on revolving charge accounts. Deduct any finance charge a retail store added if the charges are based on your monthly unpaid balance.
- **Other interest you paid (line 13).** List each interest expense and the amount. Enter one total in the total amount

column on line 13. Include on this line interest you paid on—

- a. Your personal note for money you borrowed from a bank, a credit union, or another person.
- b. Loans on life insurance if you paid the interest in cash and you report on the cash basis.
- c. Installment contracts on personal property, such as cars.
- d. Taxes you paid late. Show only the interest; do not include any amount that is considered a penalty. If the tax is deductible, show it under **Taxes You Paid** (lines 6 through 9 of this schedule).
- e. Loans on investment property. Report only the nonbusiness part of interest on these loans. (If your total investment interest on investment debts created after 1969 is more than \$10,000. (\$5,000 if married filing a separate return), you may have to complete **Form 4952**, Investment Interest Expense Deduction, to figure your correct deduction. Also get **Publication 550**, Investment Income and Expenses.)

Note: Special rules apply to interest expense imputed on below-market loans. Get Publication 545.

Interest You MAY NOT Deduct

Do not include interest paid on your debts by others, such as mortgage interest subsidy payments made by a government agency. Also do not include the interest you paid for—

- Tax exempt income. This includes interest on money you borrowed to buy or carry wholly tax-exempt securities. This also includes interest paid to purchase or carry obligations or shares, or to make deposits or other investments, to the extent any interest income received from the investment is tax-exempt.
 - A loan on life insurance if the interest is added to the loan and you report on the cash basis.
 - A debt to buy a single-premium life insurance or endowment contract.
 - Any kind of business transaction. (Use Schedules C, E, or F of Form 1040 to deduct business interest expenses.)
- Get Publication 545 for more details.

Lines 15a through 18

Contributions You Made

You may deduct what you actually gave to organizations that are religious, charitable, educational, scientific, or literary in purpose. You may also deduct what you gave to organizations that work to prevent cruelty to children or animals.

Examples of these organizations are:

- Churches, temples, synagogues, Salvation Army, Red Cross, CARE, Goodwill Industries, United Way, Boy Scouts, Girl Scouts, Boys Club of America, etc.
 - Fraternal orders, if the gifts will be used for the purposes listed above.
 - Veterans' and certain cultural groups.
 - Nonprofit schools, hospitals, and organizations whose purpose is to find a cure for, or help people who have arthritis, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, diabetes, heart disease, hemophilia, mental illness or retardation, multiple sclerosis, muscular dystrophy, tuberculosis, etc.
 - Federal, state, and local governments if the gifts are solely for public purposes. If you contributed to a charitable organization and also received a benefit from it, you may deduct only the amount that is more than the value of the benefit you received.
- If you do not know whether you may deduct what you gave to an organization, check with that organization or with IRS.

Contributions You MAY Deduct

Contributions may be in cash (keep cancelled checks, receipts, or other reliable written records showing the name of the organization and the date and amount given), property, or out-of-pocket ex-

penses you paid to do volunteer work for the kinds of organizations described above. If you drove to and from the volunteer work, you may take 12 cents a mile or the actual cost of gas and oil. Add parking and tolls to the amount you claim under either method. (But don't deduct any amounts that were repaid to you.)

Line 15a. Enter on line 15a all of your cash contributions (including out-of-pocket expenses) **except** those that total \$3,000 or more to any one organization.

Line 15b. Enter on line 15b cash contributions totaling \$3,000 or more to any one organization. Show to whom and how much you gave in the space provided.

Line 16. Enter on line 16 your contributions of property. If you gave used items, such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of the conditions of the sale. If your total deduction for gifts of property is more than \$500, you must complete and attach **Form 8283**, Nongovernmental Charitable Contributions (Rev. Oct. 1985). If your total deduction is over \$5,000, you may also have to get appraisals of the values of the donated property. See Form 8283 and its instructions for details.

Recordkeeping. Beginning in 1985, if you gave property, you should keep a receipt or written statement from the organization you gave the property to, or a reliable written record, that shows the organization's name and address, the date and location of the gift, and a description of the property.

You MAY NOT Deduct As Contributions

- Political contributions (but see instructions for Form 1040, line 44).
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
- Cost of raffle, bingo, or lottery tickets.
- Cost of tuition.
- The value of your time or services.
- Value of blood given to a blood bank.
- The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred).
- Gifts to:

- a. Individuals.
- b. Foreign organizations.
- c. Groups that are run for personal profit.
- d. Groups whose purpose is to lobby for changes in the laws.
- e. Civic leagues, social and sports clubs, labor unions, and chambers of commerce.

Line 19

Casualty and Theft Losses

Use line 19 to report casualty or theft losses of property that is not trade, business, or rent or royalty property. Complete and attach **Form 4684**, Casualties and Thefts, or a similar statement to figure your loss. Enter on line 19 of Schedule A the amount of loss from Form 4684.

Losses You MAY Deduct

You may be able to deduct all or part of each loss caused by theft, vandalism, fire, storm, and car, boat, and other accidents or similar causes.

You may deduct nonbusiness casualty or theft losses only to the extent that—

- a. The amount of **EACH** separate casualty or theft loss is more than \$100, and
- b. The total amount of **ALL** losses during the year is more than 10% of your adjusted gross income on Form 1040, line 33.

Special rules apply if you had both gains and losses from nonbusiness casualties or thefts. See Form 4684 for details.

Losses You MAY NOT Deduct

- Money or property misplaced or lost.
- Breakage of china, glassware, furniture, and similar items under normal conditions.
- Progressive damage to property (buildings, clothes, trees, etc.) caused by termites, moths, other insects, or disease.

Use line 22 of Schedule A to deduct the costs of proving that you had a property loss. (Examples of these costs are appraisal fees and photographs used to establish the amount of your loss.)

For more details, get **Publication 547**, Nonbusiness Disasters, Casualties, and Thefts. It also gives information about Federal disaster area losses.

Lines 20 through 23

Miscellaneous Deductions

Expenses You MAY Deduct

Business Use of Home. You may not deduct expenses for business use of part of your home unless you use that part exclusively and on a regular basis in your work and for the convenience of your employer.

See **Tele-Tax Information** in the index (topic no. 237) or **Publication 587**, Business Use of Your Home, for details.

Educational Expenses. Generally, you may deduct what you paid for education required by your employer, or by law or regulations, to keep your present salary or job. In general, you may also deduct the cost of maintaining or improving skills you must have in your present position.

You may not deduct some educational expenses. Among them are expenses for study that helps you meet minimum requirements for your job, or qualifies you to get a new job.

For more details, see **Tele-Tax Information** in the index (topic no. 238) or **Publication 508**, Educational Expenses.

Employee Expenses. Examples of the expenses you may deduct are:

- Safety equipment, small tools, and supplies you needed for your job.
- Uniforms your employer said you must have, and which you may not usually wear away from work.
- Protective clothing, required in your work, such as hard hats and safety shoes and glasses.
- Physical examinations your employer said you must have.
- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals.
- Fees to employment agencies and other costs to look for a new job in your present occupation, even if you do not get a new job.

*Note: If your employer reimbursed you directly or indirectly for any educational expenses or employee expenses, you must use **Form 2106**, Employee Business Expenses, Part I, line 5, to deduct those expenses up to the amount you were reimbursed. Also use Form 2106 to deduct any related travel or transportation expenses.*

Expenses of Producing Income. You may deduct what you paid to produce or collect taxable income or to manage or protect property held for producing income.

Examples of these expenses are:

- Safe deposit box rental.
- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (e.g., trust account) fees.

Qualified Adoption Expenses. You may be able to deduct up to \$1,500 of **qualified adoption expenses** you paid for each child you adopt with "special needs."

A child with special needs is a child (for purposes of the Social Security Act adoption assistance program) whom the state determines cannot or should not be returned to his or her parental home, who has a specific factor or condition that makes placement difficult, and who has been the subject of an unsuccessful placement effort.

Gambling Losses. You may deduct gambling losses, but not more than the gambling winnings you reported on Form 1040, line 22.

Income in Respect of a Decedent. You may deduct the Federal estate tax attributable to income in respect of a decedent that is ordinary income.

(Continued on Page 44.)

The SIU in Washington

Seafarers International Union of North America, AFL-CIO

February 1986

Legislative, Administrative and Regulatory Happenings

Washington Report

The Reagan administration's budget for fiscal year 1987 sent shock waves through Washington, where members of Congress are desperately trying to come up with some kind of formula to meet the budget cuts mandated by the Gramm-Rudman law.

As reported in earlier issues of the LOG, Gramm-Rudman seeks to eliminate the growing federal deficit by implementing across-the-board cuts in non-exempt federal programs if Congress and the president fail to meet certain specified goals.

The president's budget would cut almost every single existing social program, from Medicare to aid to higher education. It would totally eliminate the Interstate Commerce Commission, Housing Vouchers, Amtrak subsidies and a host of other federal programs. It would turn other programs over to the states, and implement user fees on services now provided free by the federal government, such as the documentation of seamen's papers.

The president's budget was attacked on both sides of the aisle. "As far as I am concerned," said Rep. Les Aspin (D-Wis.), chairman of the House Armed Services Committee, "this budget is dead before arrival."

At the same time, the president's budget would increase spending for the defense budget by 8 percent. The president also continued to oppose any kind of new taxes to reduce the size of the federal deficit, though he did not rule out an oil tax if it were tied to passage of his tax reform bill. Such a move, he said, would have to be "revenue-neutral" before he would consider it.

President's Budget

While the full details of the president's budget will not be known for several days, maritime officials feel the maritime industry will stand to lose less from it than other industries, but only because most maritime programs have been reduced or eliminated over the past six years anyway. "There's not much left that they can cut," said Frank Pecquex, head of the Union's legislative department.

The following maritime programs are expected to be affected by the president's budget, and by debate over Gramm-Rudman.

- **Maritime Authorizations**—The most important maritime program still in existence, the Operating Differential Subsidy program cannot be cut because it involves long-term commitments already in effect. Funding for maritime research and education has already been affected by the first phase of Gramm-Rudman, which will begin on March 1 of this year.

- **Strategic Petroleum Reserve**—The Reagan administration wants to eliminate this program, even though it serves an important strategic purpose, especially now when oil prices are at a 13-year low. "The administration has failed to grasp what every smart consumer knows," said SIU President Frank Drozak. "The best time to stock up on an important item is when prices are low."

- **Coast Guard and inland water user fees**—The administration is attempting to impose user fees on certain kinds of "services" pro-

vided by the federal government. "The SIU feels very strongly that funding for Coast Guard services and inland water projects should be the responsibility of the federal government because the public at large benefits from them, not just a single special interest group."

- **Build and Charter**—Last year the Senate appropriated \$852 million for the first major vessel construction program since the elimination of Construction Differential Subsidies in 1980. It failed, however, to authorize the program. "The build and charter program is the best news that the shipbuilding industry has had in years," said SIU President Frank Drozak. "Unfortunately, since the program has not yet been authorized, the funds which have been appropriated may prove to be a tempting target for federal budget cutters."

- **Title XI Vessel Mortgage Guaranty Program**—Title XI was rocked last year by financial difficulties, which may prompt efforts to further restrict the program.

- **Port Development**—While everyone agrees that improvements to our ports and waterways are desperately needed to keep America competitive in world markets, full scale projects will involve billions of dollars. Unfortunately, few large scale programs are expected to survive the present financial crisis.

- **Export-Import Bank**—The administration has made no secret of its desire to eliminate the bank's \$1.1 billion direct loan program, which finances major U.S. exports and is subject to cargo preference. As a matter of fact, the biggest threat to the maritime industry may not be cuts in any particular maritime program, but to programs that generate cargo for the American-flag merchant marine, such as this one and aid to farmers under the P.L. 480 program.

Auto Carriers

In part because of pressure that was applied by the Seafarers International Union, Toyota, the largest Japanese auto manufacturer, has decided to ship 10 percent of the vehicles it exports to the U.S. on American-flag vessels.

The issue received considerable public attention last year when SIU President Frank Drozak appeared before a Senate committee investigating unfair Japanese trading practices. He noted that not one American-flag vessel was engaged in carrying vehicles between Japan and the United States.

Outraged, House Merchant Marine Committee Chairman Walter B. Jones (D-N.C.) introduced H.R. 3655, which would require that 50 percent of all cars imported into this country from Japan be carried on American-flag vessels. When informed of the latest developments concerning Toyota, he said that it "certainly was good news and at least a step toward opening up this trade to U.S. operators."

Cargo Preference

The compromise reached on the application of the Cargo Preference Act last year is under attack from a group of Great Lakes port interests, who filed a lawsuit against the U.S. government.

The suit charges that certain types of cargoes are being diverted away from Great Lakes

ports so that the government can meet existing cargo preference requirements. To remedy this, the suit is seeking to exempt cargoes that move through Great Lakes ports from cargo preference requirements put forth under Title II of the P.L. 480 program.

"The SIU strongly opposes any move," said SIU President Frank Drozak, "that would reduce the total amount of cargo subject to cargo preference. This would mean fewer jobs for our members at a time when there is a depression in the American maritime industry."

While the suit has been filed against the federal government, the SIU has been granted permission by the court to join the government in fighting this attack on the P.L. 480 program.

Incidentally, the first phase of that compromise is scheduled to go into effect on April 1, 1986. In exchange for exempting certain kinds of cargo-generated programs from the provisions of the P.L. 480 program, the American-flag requirements will be increased from 50 to 75 percent over a three-year period. Phase I which begins on April 1 would raise the cargo preference requirements to 60 percent.

Cash Carry

Hearings have begun on a lawsuit filed by the SIU and the Transportation Institute on whether or not cash transfers to Israel fall under the provisions of the P.L. 480 program.

Israel does not contest the applicability of the law. It signed a "side agreement" with the United States stating that it would ship 50 percent of all cargo generated by the \$3.7 billion Economic Support Program on American-flag vessels. The dispute is between the maritime industry and the Agency for International Development (AID).

"We view this failure to include the cash transfer program under the provisions of the P.L. 480 program as just one more attack against the American-flag merchant marine," said SIU President Frank Drozak.

"In a way," said Peter Luciano, executive director of the Transportation Institute, a non-profit organization which seeks to promote maritime research and education, "this is reminiscent of the suit we filed concerning blended credit, when the Agriculture Department failed to implement existing law."

While the issue still remains undecided, some favorable developments have occurred in court.

After the attorney for AID said that there was no direct link between the cash transfer program and exports, Judge Kenneth W. Starr noted that linking foreign aid to U.S. exports was a broad enough idea to make "shipping services includable."

Maritime Promotion Bill

Rep. Mario Biaggi (D-N.Y.) has introduced a comprehensive maritime promotional package that is intended, in his own words, "to streamline the administrative process and further deregulate the ocean shipping industry."

The bill, H.R. 4024, includes a new approach to build-foreign. Vessels obtained under the

(Continued on Page 43.)

Deep Sea



Medardo Aqurcia, 63, joined the SIU in the port of New Orleans in 1957. He sailed as a chief cook for the Waterman Steamship Co. and the Delta Line. Brother Aqurcia was born in Honduras and is a resident of New Orleans.



Restituto Ebajo Bernadas, 64, joined the SIU in 1948 in the port of San Francisco sailing as a QMED. Brother Bernadas hit the bricks in both the 1946 General Maritime beef and the 1947 Isthmian strike. He was born in the Philippines and is a resident of New Orleans.



Willie David Crawford, 57, joined the SIU in 1947 in the port of New York sailing as a recertified bosun. Brother Crawford graduated from the Union's Recertified Bosuns Program in 1975. He walked the picket lines in the 1946 General Maritime strike and the 1947 Isthmian beef. Seafarer Crawford was born in Jacksonville and is a resident there.



Robert John Cunningham, 60, joined the SIU in the port of Baltimore in 1955 sailing as a steward assistant. Brother Cunningham was born in Baltimore and is a resident there.

George Harvey Doest, 65, joined the SIU in 1946 in Port Arthur, Texas sailing as a FOWT. Brother

Doest hit the bricks in the 1946 General Maritime beef. He was born in Paramaribo, Dutch Guiana (Surinam) and is a resident of New York City.



Winfield Scott Downs Jr., 65, joined the SIU in 1945 in the port of New York sailing as an oiler. Brother Downs last sailed out of the port of Philadelphia. He was on the picket lines in the 1946 General Maritime beef and the 1947 Isthmian strike. Seafarer Downs was born in Egg Harbor City, N.J. and is a resident of New Gretna, N.J.



James Doyle Gillian, 57, joined the SIU in the port of New York in 1963 sailing as a recertified chief steward. Brother Gillian graduated from the Union's Recertified Chief Stewards Program in 1982. He is a veteran of the U.S. Army in World War II. Seafarer Gillian attended the Massey Business College, Birmingham, Ala. studying business administration. Gillian is also a wig-maker. A native of Cordova, Ala., he is a resident of Starke, Fla.



Frank Joseph Jankowski, 77, joined the SIU in the port of Norfolk sailing as a bosun. Brother Jankowski hit the bricks in the 1946 General Maritime strike and the 1947 Isthmian beef. He last shipped out of the port of New York. Seafarer Jankowski was born in New York and is a resident of Boynton Beach, Fla.



Robert Edward LaGasse, 62, joined the SIU in 1943 in the port of New York. He sailed as a chief electrician and junior engineer. Brother LaGasse is also a cabinet maker. He was born in Dover, N.H. and is a resident of Canovanas, P.R.



Thomas Louis Magras, 62, joined the SIU in the port of New York in 1953 sailing as a bosun. Brother Magras received a 1960 Union Personal Safety Award for riding an accident-free ship, the *Alcoa Polaris*. He was also on the picket line in the 1963 maritime beef. A former member of the NMU, Seafarer Magras was born in the Virgin Islands and is a resident of Philadelphia.



Sanjurjo Manuel Medina, 56, joined the SIU in the port of San Juan, P.R. in 1970 sailing as an AB. Brother Medina last sailed out of the port of Santurce, P.R. He was born in Puerto de Tierra, P.R. and is a resident there.



Curtis Ellwood Nelson, 57, joined the SIU in 1941 in the port of New York sailing as a chief steward. Brother Nelson also sailed during the Korean and Vietnam wars. Seafarer Nelson was born in Minnesota and is a resident of Seattle.



Herminio Pacheco, 61, joined the SIU in 1947 in the port of New York sailing as a recertified bosun and deck delegate. Brother Pacheco graduated from the Union's Recertified Bosuns Program in 1976. He hit the bricks in the 1946 General Maritime, 1947 Isthmian, 1948 Wall St., 1961 Greater N.Y. Harbor and 1962 Robin Line beefs. Seafarer Pacheco worked on the Puerto Rican Marine Shoregang, Port Elizabeth, N.J. in 1979. A native of Penuela, P.R., he is a resident of Carolina, P.R.

Washington Report

(Continued from Page 42.)

provision would be eligible for a five-year subsidy for crew costs and insurance. Subsidized operators currently receive an operating differential subsidy for 20 years.

"The shorter subsidy period for foreign-built vessels will reduce federal government outlays while still offsetting foreign subsidies for the first five years a vessel is under U.S. registry," said Biaggi.

Maritime Insurance

The role that insurance plays in the maritime industry is coming under increasing public scrutiny.

At the same time that American marine underwriters are trying to gain their fair share of insurance policies generated by such programs as the Export-Import Bank and P.L. 480, they are trying to minimize their role in the present depression in the American maritime industry, particularly the fishing industry.

Speaking to a reporter for *The Journal of Commerce*, Thomas O. Clark, chairman of the American Institute of

Maritime Underwriters (AIMU), made the following remarks:

"It would be superficial to maintain that insurance alone was the cause of the fishing industry's problems . . . [Other problems include] lack of vessel maintenance, poor vessel design and stability, inadequate safety requirements, lack of crew standards and rising personal injury awards."

Jack Caffey, special assistant to the SIU president, who is heading the SIU's strike in New Bedford, disagrees. "The insurance industry must take responsibility for the problems they have caused the maritime and fishing industries. Something needs to be done to address this important issue."

Cross-Border Diversion

Rep. Barbara Mikulski (D-Md.) is seeking to address a growing problem for American ports, which are losing cargo to Canadian and Mexican competitors because of uncertainties about the proper interpretation of the Shipping Act of 1984.

The problem is particularly acute for East Coast ports, which have seen cargo moving out of the U.S. Midwest diverted away from U.S. ports to Canadian harbors.

Attempts to address the problem have in the past centered around requiring carriers moving U.S. cargo through Canadian ports to file tariffs with the Federal Maritime Commission. Mikulski has taken a different approach.

She has introduced the "Cross Border Cooperation Act of 1986," which would allow ocean carriers from "both sides of the border" to sit down and reach cooperative agreements. While the Shipping Act of 1984 does not prohibit such meetings, it does not specifically endorse them either. This has created a great deal of uncertainty about the legality of such meetings.

Alaskan Oil

The Commerce Department is busy compiling comments from interested parties concerning options and recommendations regarding production and distribution of crude oil from the North Slope of Alaska.

Under the provisions of the Export Control Act, the Commerce Department is required to compile these recommendations and present them by April 12, 1986 to Congress.

"The SIU is strongly opposed to the export of Alaskan oil, and will fight any attempt to change existing provi-

sions of the Export Administration Act," said SIU President Frank Drozak.

The export of Alaskan oil is prohibited under the provisions of the Export Administration Act, which was passed last year.

A number of administration officials have suggested exporting Alaskan oil to alleviate this nation's growing trade imbalance with Japan. Yet such an approach, according to the AFL-CIO, "cannot be part of any (solution) to solving U.S. trade problems" because it would "lead to a continued erosion of our international competitive base."

The SIU is monitoring this situation closely. At present, roughly 40 tankers employing SIU members are involved in carrying Alaskan oil.

Navy Builds Sea-Lift

The Navy made its second largest purchase of merchant vessels to be used in its "ready reserve force."

Thirteen barge and vehicle carriers will be acquired to bring to 72 the number of merchant-type vessels bought for the reserve force. The purchase, which will cost the government \$206.7 million, will bring newer and more modern types of vessels into the reserve fleet.

Deep Sea



Wallace "Wally" Perkins "Mad Bear" Anderson, 58, a leader, spokesman and champion of the American Indian civil and legal rights movement, died Dec. 21, 1985 in the

U.S. Veterans Administration Hospital, Buffalo, N.Y. Brother Anderson joined the SIU in the port of New York in 1952. He sailed as an AB, bosun and deck delegate for Penn Shipping, Waterman Steamship Co. and Merritt, Chapman and Scott. He was born in the Tuscarora Indian Reservation, Sanborn-Lewiston, N.Y. and was a resident there. Seafarer Anderson, in May 1958, led an unsuccessful Iroquois Indian Nation "war party" protest against the New York State Power Authority for their non-payment takeover of 550 acres of reservation land. Later the land went to build the \$600-million Robert Moses Power Project at Niagara Falls, N.Y. "Mad Bear" traveled extensively in his quest for the rights of the Indians, taking part in memorial events in Washington, D.C. in 1968 and at the Wounded Knee demonstration in South Dakota in 1973. Surviving is his mother, Martha John, of Lewiston.



Pensioner **Walter A. Beyer**, 67, died on Dec. 20, 1985. Brother Beyer joined the SIU in 1940 in the port of Savannah sailing as a FOWT. He hit the bricks in the 1946 General Maritime beef, the 1947 Isthmian strike and the 1948 Wall St. beef. Seafarer Beyer was born in New York and was a resident of Paramount, Calif. Surviving are his mother, Mary of Buffalo, N.Y. and his sister, Matilda of New York City.



Pensioner **Jennie Cecile Rizzuto**, 93, passed away on Dec. 21, 1985. Sister Rizzuto joined the SIU in 1947 in the port of New Orleans. She sailed as a chief stewardess aboard the *SS Del Mar* (Delta Line) and for the Mississippi Shipping Co. She walked the picket lines in the 1946 General Maritime strike and the 1947 Isthmian beef. Seafarer Rizzuto was born in New York and was a resident of New Orleans. Surviving are a brother, Angelo of New Orleans; a sister, Bobbie; a nephew, Mercurio of Abita Springs, Fla., and another relative, M.S. Rizzuto of New Orleans.



Richard Raymond Rodriguez Jr., 64, succumbed to arteriosclerosis on Dec. 14, 1985 at home in Norwalk, Calif. Brother Rodriguez joined the SIU in the port of Wilmington, Calif. in 1970 sailing as a cook. He was born in Palms, Calif. Cremation took place in the Chapel of the Pines Crematory, Los Angeles. Burial was in Calvary Cemetery. Surviving are a son, Richard Rodriguez II of Santa Ana, Calif.; a daughter, Deanna Lee Meeder of Las Vegas, Nev.; a sister, Margaret McGuyer of Rockdale, Texas, and other relatives, Marion and Lamont Rodriguez of Garden Grove, Calif.



Pensioner **George Philip Saucier**, 75, passed away on Jan. 1. Brother Saucier joined the SIU in 1938 in the port of Mobile sailing as a deck engineer. He was on the picket lines in the 1946 General Maritime beef and the 1947 Isthmian strike. In 1960 Seafarer Saucier received a Union Personal Safety Award for riding an accident-free ship, the *Alcoa Ranger*. A native of Louisiana, he was a resident of Pass Christian, Miss. Surviving are his widow, Gladys; a son, and a daughter, Lynda Edmond of Mobile.



Pensioner **Garrett Anlister Wile**, 82, passed away on Nov. 25, 1985 in the Cliff House Nursing Home, Winthrop, Mass. Brother Wile joined the SIU in the port of New York in 1950 sailing as an AB and 3rd mate. He hit the bricks in both the 1946 General Maritime and the 1947 Isthmian beefs. Seafarer Wile was born in East Boston, Mass. Surviving is his brother, John of West Palm Beach, Fla.

Pensioner **Don Dempsey White**, 66, died on Oct. 31, 1985. Brother White joined the SIU in the port of Wilmington, Calif. in 1966 sailing as a chief pumpman and QMED. He was born in Arkansas and was a resident of Murrieta, Calif.

Great Lakes



Pensioner **Alfred Gilbert Sandow**, passed away on Dec. 25, 1985. Brother Sandow joined the Union in the port of Frankfort, Mich. sailing for the Ann Arbor (Mich.) Car Ferries Railroad from 1964 to 1973. He was a resident of Frankfort. Surviving is his daughter, Mary Vincent of Arcadia, Mich.

Personals

Paul Bagalay

Please contact Judy Green at Howard's regarding your daughter. The number is (904) 354-9160.

Rickie L. Juzang

Please get in touch with Dan Henderson at (205) 479-0598.

James Walsh

Please get in touch with Jim Steighner, 32 Lincoln Way East, Jeannette, Pa. 15644

Tax Tips

(Continued from Page 41.)

Miscellaneous Expenses You MAY NOT Deduct

- Political contributions (but see instructions for Form 1040, line 44).
- Personal legal expenses.
- Lost or misplaced cash or property.
- Expenses for meals during regular or extra work hours.
- The cost of entertaining friends.
- Expenses of going to or from work.
- Education that you need to meet minimum requirements for your job or that will qualify you for a new occupation.
- Fines and penalties.
- Expenses of producing tax-exempt income.

For more details on miscellaneous expenses, get **Publication 529**, Miscellaneous Deductions.

Are You Missing Important Mail?

We want to make sure that you receive your copy of the LOG each month and other important mail such as W-2 Forms, Union Mail and Welfare Bulletins. To accomplish this, please use the address form on this page to update your home address.

Your home address is your *permanent* address, and this is where all official Union documents, W-2 Forms, and the LOG will be mailed.

If you are getting more than one copy of the LOG delivered to you, if you have changed your address, or if your name or address is misprinted or incomplete, please fill in the special address form printed on this page and send it to:

SIU & UIW of N.A.

Address Correction Department

5201 Auth Way

Camp Springs, Maryland 20746-9971

HOME ADDRESS

PLEASE PRINT

Date: _____

Social Security No. _____

Phone No. (____) _____

Area Code _____

Your Full Name _____

Street _____

Apt. or Box # _____

City _____

State _____

ZIP _____

Book Number _____

☐ SIU ☐ UIW ☐ Pensioner ☐ Other _____

UIW Place of Employment _____

This will be my permanent address for all official Union mailings.
This address should remain in the Union file unless otherwise changed by me personally.

(Signed) _____

Digest of Ships Meetings

AMERICAN HERITAGE (Apex), December 29—Chairman Phil Rubish; Secretary W.A. Jones; Educational Director Richie Wilson; Engine Delegate J. Melendec; Steward Delegate Eddie Fisher. No disputed OT. Treasurer's report: "Poor, but not broke!" The chairman says everything is running smoothly aboard the *American Heritage* and that he has had a fine crew to work with. Communications from headquarters were received pertaining to the 1 percent COLA increase effective Jan. 1, 1986. These were read and posted. On behalf of the officers and crew, a very special thanks was given to the steward department for their extended time in preparing Christmas dinner—truly an outstanding job. Next port: St. Croix, V.I.

BORINQUEN (Puerto Rico Marine), December 29—Chairman Juan Osorio; Secretary Cassie B. Carter; Educational Director P. Colonna. No disputed OT or beefs were reported. There is \$13 in the ship's fund. The chairman notified the crew of receipt of a radiogram from headquarters stating that a 1 percent cost of living allowance will go into effect Jan. 1, 1986. The chairman also announced that he is taking up a collection for the Seaman's Church Institute and that anyone wishing to contribute should get in touch with him. A motion was made and seconded to make vacation money payable after 90 days instead of after 120 days. This will be referred to the Negotiating Committee. Crewmembers were reminded to be mindful of others sleeping at night: keep the noise down and don't slam doors. Next ports: Elizabeth, N.J. and San Juan, P.R.

QALVESTON (Sea-Land Service), December 24—Chairman A. McCree; Secretary Ken Hayes; Educational Director W. Walton. No beefs or disputed OT. Minutes of the last meeting were read. The new mattress for the 12-4 oiler is on the way. The chairman reported on several communications from headquarters and expressed himself on the vital importance of continuing to donate to SPAD. He reminded crewmembers to read the LOG in order to keep abreast of Union and maritime activities. Payoff will be this trip. The educational director noted that anyone needing any information regarding the Union (upgrading, medical forms, vacation forms, etc.) should feel free to call on him. Everyone was asked to help keep the messroom tidy, return all mugs to the pantry and return all books to the library.

MAJOR STEPHEN W. PLESS (Waterman), December 9—Chairman Robert Hagood; Secretary Bobbie W. Stearns Jr. Some disputed OT was reported in the deck department. There is \$70 in the ship's general fund at this time as well as \$687 in the movie fund. There are approximately 200 movies in the library, which is growing all the time. After tossing ideas around about how to spend the library fund monies, it was decided to save it for emergencies—as a fund to be used in the event flowers need to be sent in the ship's name to the family of a deceased crewmember or other emergencies as needed. Maurice Duet thanked all those who helped him while he was injured, and wanted everyone to know that he appreciated the help very much. Cook-outs are still being held aboard the *Pless* in the rec. area. Sports fishing is becoming the leisure activity, and some 75-pounders are being caught. Sunbathing is also very popular onboard ship when time permits. The skeet and trap range will provide additional recreation when it is finished. One minute of silence was observed in memory of our departed brothers and sisters. Next port and port of payoff: Norfolk, Va.

MOUNT WASHINGTON (Victory Carriers), January 3—Chairman David Gil-

more; Secretary A. Salem; Educational Director/Pumpman L.J. Nixon; Deck Delegate J. Bidzilya; Engine Delegate David Timmone; Steward Delegate J.C. Mahaffey. The deck department reported some disputed OT. Christmas greetings and notification of the 1 percent cost of living allowance was received from headquarters and posted on the bulletin board. The chairman stressed the importance of donating to SPAD, and the secretary urged crewmembers to attend upgrading courses at Piney Point. Members also were reminded to read the LOG and share it with



Louis A. Garcia, chief cook aboard the LNG Taurus, takes a break between meals.

their shipmates. The LOG is the chief means of communication between headquarters, the ports and the members at sea or ashore. A vote of thanks was given to the steward department for a job well done. All stood and paid their respects to the memory of our departed brothers and sisters. Next port: Philadelphia, Pa.

OMI COLUMBIA (OMI), January 5—Chairman J.R. Broadus; Secretary C. Moss; Educational Director A.G. Milne; Deck Delegate Edward L. Collins; Engine Delegate Paul F. Whalen; Steward Delegate D.L. Guerrero. Disputed OT was reported in all departments due to a delayed sailing. Pay-off this trip will close out 1985; wages earned this year to date will be paid on the next trip. Notification of a 1 percent COLA was received from headquarters. Every little bit helps. All in all, everything is going smoothly with a good crew and officers. Thanks were given to the steward department for the good Christmas dinner and to the deck and engine departments for their hard work. The 4-8 watch was also given a vote of thanks for keeping the pantry clean. One minute of silence was observed in memory of our departed brothers and sisters.

OMI DYNACHEM (OMI), December 31—Chairman Robert G. Lawson; Secretary Rudy De Boissiere; Educational Director G. L. Spell; Deck Delegate David B. Campbell; Engine Delegate Felipe A. Torres; Steward Delegate Joseph P. Emidy. No disputed OT. The chairman announced a payoff this trip upon arrival in Baton Rouge, La. and that all members should see the patrolman when he comes aboard. The educational director noted that times in the maritime industry are changing rapidly and that "we must change with them." He advised all eligible members to take advantage of the upgrading facilities at Piney Point. A special vote of thanks was given to Steward/Baker Rudy De Boissiere, Chief Cook Joseph P. Emidy and Juan Morales for an excellent Christmas Day dinner—complete with exotic foods, pastries and imported wines. A vote of thanks also was given to the deck department for "making this a smooth trip," and "our hats go off to the engine department—they are the best in the West." Report to the LOG: "We say a fond farewell to Bosun H. B. Rains as he leaves to go on vacation, and we wish everybody a very Happy New Year!" Next port: Baytown, Texas.

ST. LOUIS (Sea-Land Service), December 27—Chairman Angel Camacho; Secretary H. Ortiz; Deck Delegate Pablo Pacheco; Engine Delegate Orlando Flores. Some disputed OT was reported in both the deck and engine departments. Communications from headquarters were received regarding notification of the 1 percent cost of living allowance as well as Christmas greetings. The secretary stressed the importance of donating to SPAD. He noted the positive effects of SPAD and how it works, "but we have to help too." Everything is running very smoothly. A vote of thanks was given to the steward and his department for especially fine meals on Thanksgiving and Christmas. And an expression of appreciation was mentioned regarding the SIU's award-winning newspaper, the LOG.

SEA-LAND ECONOMY (Sea-Land), December 8—Chairman J. Higgins; Secretary H. Scypes; Educational Director U. H. Sanders; Deck Delegate P. O'Neal; Engine Delegate H. W. Miller. Some disputed OT was reported in the engine department. The ship's chairman held a discussion about the state of shipping today, based on an article from *The Wall Street Journal*. He also talked about the importance of taking advantage of all the new Navy-chartered ships under military contract and how this is a good opportunity for B book members to receive a full book in less than eight years. It was suggested that each crewmember put \$5 into a fund to be used in the event the VCR needs to be repaired. An arrival pool will also raise some money to purchase new movies and blank cassettes. A vote of thanks was given to the steward department for a fine Thanksgiving Day meal. One minute of silence was observed in memory of our departed brothers and sisters. Next ports: Port Everglades, Fla. and New Orleans, La.

SEA-LAND PACER (Sea-Land Service), December 29—Chairman J. Chiaramonte; Secretary D. Chafin; Educational Director W. Brack. No beefs or disputed OT reported. There is \$10 in the ship's fund. A radiogram from SIU President Drozak was received and posted. It wished everyone a Merry Christmas and Happy New Year and also informed the membership of the 1 percent COLA. A repair list was turned in last voyage, but the ice-cube maker still is not working. The chairman said he would speak to the present captain about the situation. Each member was asked to donate to the Seaman's Church

Institute if he so desired. Donations should be given to department delegates or to the 1st assistant engineer. A vote of thanks was given to the steward department for an excellent Christmas Day dinner. One minute of silence was observed in memory of our departed brothers and sisters.

THOMPSON PASS (IOM), December 29—Chairman D. Ellette; Secretary L. Vidal; Educational Director Peter Nortava. No beefs or disputed OT reported. There is \$100 in the movie fund. The captain informed the chairman that several rules were disregarded while at the Alyeska terminal in Valdez. There is to be no smoking at the end of the dock or walking from one dock to another. Any crewmember caught violating those rules will be terminated. O.S. Willie Lee was taken off ship in Panama due to a dislocated hip. He will be hospitalized for two to three weeks. Following some questions in the deck department, the chairman explained that when a watchstander requests a relief, the relief man goes on the watch of the man he is relieving. A special vote of thanks was given to the entire steward department for a fabulous Christmas Day dinner and a job well done. Next port: Long Beach, Calif.

Official ships minutes also were received from the following vessels:

LNG AQUARIUS
BALTIMORE
BAY RIDGE
BEAVER STATE
CAGIUS
CONSTITUTION
COVE LIBERTY
FALCON PRINCESS
OMI HUDSON
OVERSEAS ALASKA
OVERSEAS RABRIETTE
OVERSEAS VIVIAN
PAUL BUCK
PFC DEWAYNE T. WILLIAMS
PFC EUGENE A. OGBORN
PORTLAND
PUERTO RICO
SAN HEUSTON
SAN PEDRO
SEA-LAND DEVELOPER
SEA-LAND FREEDOM
SEA-LAND INDEPENDENCE
SEA-LAND LIBERATOR
SEA-LAND MARINER
SEA-LAND PRODUCER
SEA-LAND VENTURE
SST. MATEJ KOCAK
TRAMP
ULTRAMAR

Monthly Membership Meetings

Port	Date	Deep Sea Lakes, Inland Waters
Piney Point	Monday, March 3	10:30 a.m.
New York	Tuesday, March 4	10:30 a.m.
Philadelphia	Wednesday, March 5	10:30 a.m.
Baltimore	Thursday, March 6	10:30 a.m.
Norfolk	Thursday, March 6	10:30 a.m.
Jacksonville	Thursday, March 6	10:30 a.m.
Algonac	Friday, March 7	10:30 a.m.
Houston	Monday, March 10	10:30 a.m.
New Orleans	Tuesday, March 11	10:30 a.m.
Mobile	Wednesday, March 12	10:30 a.m.
San Francisco	Thursday, March 13	10:30 a.m.
Wilmington	Monday, March 17	10:30 a.m.
Seattle	Friday, March 21	10:30 a.m.
San Juan	Thursday, March 6	10:30 a.m.
St. Louis	Friday, March 14	10:30 a.m.
Honolulu	Thursday, March 13	10:30 a.m.
Duluth	Wednesday, March 12	10:30 a.m.
Gloucester	Tuesday, March 18	10:30 a.m.
Jersey City	Wednesday, March 20	10:30 a.m.

CL —Company/Lakes
L —Lakes
NP —Non Priority

JAN. 1-31, 1986

Dispatchers Report for Great Lakes

Port	*TOTAL REGISTERED All Groups			TOTAL SHIPPED All Groups			**REGISTERED ON BEACH All Groups		
	Class CL	Class L	Class NP	Class CL	Class L	Class NP	Class CL	Class L	Class NP
DECK DEPARTMENT									
Algonac	4	21	2	0	0	0	6	24	3
ENGINE DEPARTMENT									
Algonac	4	18	4	0	0	0	5	19	4
STEWARD DEPARTMENT									
Algonac	2	4	1	0	0	0	2	6	1
ENTRY DEPARTMENT									
Algonac	9	47	5	0	0	0	9	44	8
Totals All Departments	19	90	12	0	0	0	22	93	16

***Total Registered** means the number of men who actually registered for shipping at the port last month.
***Registered on the Beach** means the total number of men registered at the port at the end of last month.

Directory of Ports

Frank Drozak, President
Ed Turner, Exec. Vice President
Joe DiGiorgio, Secretary
Leon Hall, Vice President
Angus "Red" Campbell, Vice President
Mike Sacco, Vice President
Joe Sacco, Vice President
George McCartney, Vice President
Roy A. Mercer, Vice President

HEADQUARTERS

5201 Auth Way
Camp Springs, Md. 20746
(301) 899-0675

ALGONAC, Mich.

520 St. Clair River Dr. 48001
(313) 794-4988

BALTIMORE, Md.

1216 E. Baltimore St. 21202
(301) 327-4900

CLEVELAND, Ohio

1290 Old River Rd. 44113
(216) 621-5450

DULUTH, Minn.

705 Medical Arts Building 55802
(218) 722-4110

GLOUCESTER, Mass.

11 Rogers St. 01930
(617) 283-1167

HONOLULU, Hawaii

636 Cooke St. 96813
(808) 523-5434

HOUSTON, Tex.

1221 Pierce St. 77002
(713) 659-5152

JACKSONVILLE, Fla.

3315 Liberty St. 32206
(904) 353-0987

JERSEY CITY, N.J.

99 Montgomery St. 07302
(201) 435-9424

MOBILE, Ala.

1640 Dauphin Island Pkwy. 36605
(205) 478-0916

NEW BEDFORD, Mass.

50 Union St. 02740
(617) 997-5404

NEW ORLEANS, La.

630 Jackson Ave. 70130
(504) 529-7546

Toll Free: 1-800-325-2532

NEW YORK, N.Y.

675 4 Ave., Brooklyn 11232
(718) 499-6600

NORFOLK, Va.

115 Third St. 23510
(804) 622-1892

PHILADELPHIA, Pa.

2604 S. 4 St. 19148
(215) 336-3818

PINEY POINT, Md.

St. Mary's County 20674
(301) 994-0010

SAN FRANCISCO, Calif.

350 Fremont St. 94105
(415) 543-5855

SANTURCE, P.R.

1057 Fernandez Juncos St.
Stop 16 00907
(809) 725-6960

SEATTLE, Wash.

2505 1 Ave. 98121
(206) 441-1960

ST. LOUIS, Mo.

4581 Gravois Ave. 63116
(314) 752-6500

SUBIC BAY, Rep. of Philippines

34 21st St., W. Bajac Bajac
Olongapo City C-2201
222-3533

WILMINGTON, Calif.

408 Avalon Blvd. 90744
(213) 549-4000

Dispatchers Report for Deep Sea

JAN. 1-31, 1986

JAN. 1-31, 1960										
Port	*TOTAL REGISTERED			TOTAL SHIPPED			Trip Reliefs	**REGISTERED ON BEACH		
	All Groups Class A	All Groups Class B	Class C	All Groups Class A	All Groups Class B	Class C		All Groups Class A	All Groups Class B	Class C
DECK DEPARTMENT										
Gloucester	4	3	0	3	1	0	0	8	7	0
New York	49	13	1	36	10	0	10	123	23	1
Philadelphia	4	3	0	0	0	0	0	12	12	0
Baltimore	13	1	0	2	0	0	0	19	9	0
Norfolk	12	2	0	6	3	0	3	24	14	0
Mobile	9	5	0	5	1	0	1	21	8	0
New Orleans	44	7	1	38	3	1	9	92	11	2
Jacksonville	42	12	2	33	11	1	5	73	19	1
San Francisco	27	19	0	18	11	0	2	64	21	1
Wilmington	20	5	0	12	2	0	4	47	10	0
Seattle	31	12	1	33	9	0	5	56	10	1
Puerto Rico	1	0	0	1	0	0	3	0	0	0
Honolulu	7	20	2	5	8	0	11	6	30	3
Houston	39	6	1	27	4	0	5	88	8	1
St. Louis	0	0	0	0	0	0	0	0	0	0
Piney Point	0	2	0	0	1	0	0	0	1	0
Totals	302	110	8	219	64	2	58	633	183	10
ENGINE DEPARTMENT										
Gloucester	1	1	0	0	4	0	1	2	1	0
New York	34	4	0	19	3	0	8	89	17	0
Philadelphia	2	1	0	2	0	0	0	11	5	0
Baltimore	5	0	0	1	0	0	0	16	1	0
Norfolk	11	6	0	5	2	0	0	15	12	0
Mobile	5	4	0	2	0	0	0	12	6	0
New Orleans	34	3	0	17	1	0	5	75	9	1
Jacksonville	23	6	0	18	5	0	4	41	7	0
San Francisco	21	8	2	15	5	1	3	46	11	4
Wilmington	9	6	0	5	3	0	2	29	13	1
Seattle	29	6	0	24	4	0	3	41	12	0
Puerto Rico	2	0	0	1	0	0	0	1	0	0
Honolulu	7	19	11	2	14	5	13	7	19	8
Houston	20	5	0	15	3	0	4	46	6	0
St. Louis	0	0	0	0	0	0	0	0	0	0
Piney Point	2	3	0	0	2	0	0	3	4	0
Totals	205	72	13	126	46	6	43	434	123	14
STEWARD DEPARTMENT										
Gloucester	0	1	0	0	0	0	0	0	2	0
New York	26	2	0	13	4	0	7	49	6	0
Philadelphia	2	0	0	0	0	0	0	3	2	0
Baltimore	2	2	0	1	1	0	0	5	1	0
Norfolk	5	1	0	6	1	0	3	9	6	0
Mobile	5	1	0	1	1	0	0	16	2	0
New Orleans	20	1	0	15	0	0	5	41	4	0
Jacksonville	10	5	0	13	3	0	2	18	7	0
San Francisco	30	7	1	21	3	1	7	84	13	1
Wilmington	12	1	0	5	2	0	4	21	4	0
Seattle	32	5	1	25	7	2	8	40	5	1
Puerto Rico	0	0	0	0	0	0	0	0	0	0
Honolulu	8	26	29	5	24	24	89	6	28	33
Houston	19	0	0	7	1	0	6	31	0	0
St. Louis	0	0	0	0	0	0	0	0	0	0
Piney Point	0	3	0	0	0	0	0	0	3	0
Totals	171	55	31	112	47	27	131	323	83	35
ENTRY DEPARTMENT										
Gloucester	0	1	0	0	1	0	0	2	4	0
New York	31	40	4	20	16	0	0	60	80	9
Philadelphia	0	3	0	0	0	0	0	5	15	0
Baltimore	0	1	0	0	1	0	0	9	7	0
Norfolk	8	8	0	3	6	0	0	10	17	0
Mobile	2	5	0	0	5	0	0	5	11	0
New Orleans	27	10	0	9	4	1	0	45	25	3
Jacksonville	10	15	0	17	13	0	0	20	23	3
San Francisco	41	24	4	19	6	3	0	82	39	3
Wilmington	21	16	0	3	5	0	0	41	29	1
Seattle	32	15	1	30	16	0	0	38	35	5
Puerto Rico	1	1	0	0	0	0	0	1	1	0
Honolulu	6	85	181	4	81	114	0	12	132	207
Houston	18	9	0	12	1	0	0	22	16	1
St. Louis	0	0	0	0	0	0	0	0	0	0
Piney Point	0	2	0	0	1	0	0	1	4	0
Totals	197	235	190	117	156	118	0	353	438	232
Totals All Departments										
	875	472	242	574	313	153	232	1,743	827	291

***Total Registered** means the number of men who actually registered for shipping at the port last month.

***Registered on the Beach** means the total number of men registered at the port at the end of last month.

Shipping in the month of January was down from the month of December. A total of 1,272 jobs were shipped on SIU-contracted deep sea vessels. Of the 1,272 jobs shipped, 574 jobs or about 45 percent were taken by "A" seniority members. The rest were filled by "B" and "C" seniority people. A total of 232 trip relief jobs were shipped. Since the trip relief program began on April 1, 1982, a total of 2,285 jobs have been shipped.

Strike—Union Busting Again Editorials

The SIU's fishing strike in New Bedford, Mass., boils down to a simple problem, Union officials and striking fishermen say: **UNION BUSTING.**

Despite all the well-publicized problems of the fishing industry—foreign imports, overfishing, increased costs, monstrous insurance premiums—fishing remains a lucrative, multi-million dollar business in this old New England whaling port. The people who run the business and pocket the profits just don't want to share the pie with the people who ride those boats and perform the back-breaking and dangerous work where the whole profitable system starts, on the fishing beds far at sea.

Few American workers would stand for the type of abuse and the working conditions the 800 New Bedford SIU members have had to live with for years.

The majority of New Bedford's fishing fleet spends more than 300 days a year in good weather and deadly weather dragging the ocean's depth for scallops, yellowtail, and cod that can fetch as much as \$10 a pound at

your local fish market. But most fishermen can tell you of the time they spent 10 days out only to come home with \$100 in their pocket.

Most fishermen can tell you of being fired from a boat because the owner's relatives needed a job, because they complained, or because they asked for simple proof where their money really went.

A few years ago fishermen could make \$30,000 a year or more, even with the abuses in the entire system, which benefit the owners and buyers—the padded settlement sheets, the inaccurate weigh-ins, the under-the-table fish sales and the close working-relationships of the rival buyers.

Fishermen and owners agree that the profits are shrinking. There are problems in the industry. Strikers say they are willing to work together, but what they want is an honest system. That apparently is not what the owners and the Seafood Producers Association (SPA) want.

What few checks and balances exist today, the SPA wants to do away with.

The owners want to:

- Eliminate all rules regarding selling the catch;**
- Eliminate Union access to fish weighing;**
- Provide no proof for settlement sheet expenses;**
- Provide no proof for fuel expenses;**
- Increase their own share of a dwindling catch.**

What the people who control New Bedford's fishing industry seem to want is a class of indentured servants. Men with strong backs and no rights. When a reporter for a Public Broadcasting radio station was in-

terviewing one of the striking fishermen about the causes of the strike, a boatowner standing nearby said, "Why are you asking him? He's just an ignorant fisherman."

There is no place in modern America for this kind of feudal system, for this attitude or for the kind of absolute power possessed by New Bedford's fishing power structure.

The Union has offered to increase the owners' share of the catch. But the owners and buyers want to keep the cards marked and dice loaded. Fishermen want a fair game.

It is time for New Bedford's fishermen and the SIU to force the owners and the power brokers into the modern world, whether they like it or not.

Letters To The Editor



'Someone Cares. . .'

I disagree with your December 1985 editorial where you say it is doubtful that the federal government can be spurred into any action to grant any kind of veteran's benefits to merchant seamen.

Public Law 96-202 (under which seamen were turned down several times) was specifically tailored to accommodate 600 WWII women ferry pilots (total deaths—2).

When I read in the newspapers about Senator John Glenn's interest in a Korean War memorial, I wrote him asking what about veteran's recognition for WWII merchant seamen.

He wrote me a very sympathetic letter and also inquired for me at the Dept. of Defense.

Since this last DOD ruling, I have again written Sen. Glenn, asking him to introduce legislation for WWII merchant seamen's veterans recognition.

I urge all SIU members, as well as all other seamen, to write Sen. Glenn and also your own U.S. representatives and senators. I know for a fact that Sen. Glenn cares about us.

Sincerely yours,

Fred E. Huntley
(MM Radio Opr., 1940-82)
Nevada City, Calif.

Drozak Named to Anti-Apartheid Commission

SIU President Frank Drozak has been named to an AFL-CIO committee to help lead the Federation's fight against apartheid in its boycott against Shell Oil Co.

Shell Oil Co. is the American subsidiary of Royal Dutch Shell which has large holdings in racially segregated South Africa. It also has been accused of repressive treatment of its black workers at the company's South African mines and other plants.

"The entire racial system in South Africa is disgusting, and when an American firm has any part of it, it is morally reprehensible. There is no excuse for this kind of repression," Drozak said.

The AFL-CIO launched its boycott of Shell last month as part of its longstanding effort against apartheid. The Federation has called for American companies to disinvest in South

Africa in an attempt to put economic pressure on that country's government to end apartheid.

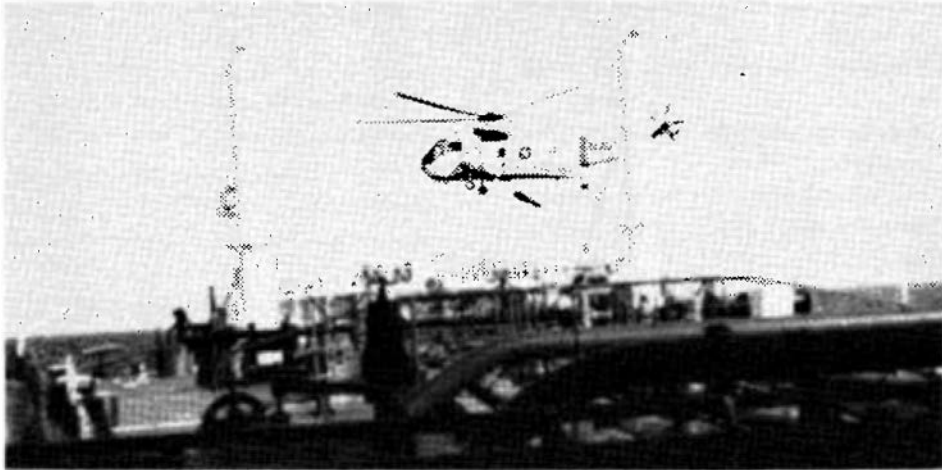
The boycott comes after a request from the International Confederation of Free Trade Unions which has been working with black trade unions in South Africa. Management at a Shell-owned coal mine fired four shop stewards when miners took time to attend a funeral for a co-worker killed at the mine. That led to a strike by miners, and Shell fired 86 miners and refuses to let the National Union of Mine-workers hold meetings, and intimidates its workers and refuses the Union access to its members.

The AFL-CIO is urging all its members to cut their Shell credit cards in half and return them to the Federation's Civil Rights Department. It is also asking members not to purchase any Shell products.



**BOOZE
AND DRUGS
HAVE YOU
DOWN?
HELP IS
AVAILABLE.
CONTACT YOUR
PORT AGENT,
OR S.I.U. DRUG
AND ALCOHOL
PROGRAM.
PINEY POINT MD.**

SIU Helps Those in Need



A Navy helicopter ferried some of the survivors to Manila from the *Overseas Alice*.

Overseas Alice Saves 46 in Heroic Rescue

In the dark, pre-dawn hours of Dec. 19, the *Overseas Alice* (Maritime Overseas) rescued nearly 50 survivors from the *Asuncion Cinco*, a 15-year-old inter-island Filipino ferry boat which sank nearly 200 miles south of Subic Bay, P.I. in the South China Sea (see story in Jan. LOG).

In the words of Collie Loper Jr., one SIU member aboard the *Overseas Alice*: "The *Overseas Alice*, upon getting an SOS from Subic Bay, P.I., raced to the scene of the *Asuncion Cinco* disaster, arriving at about 21:30. It was dark. Voices were heard in the water on both sides of the ship. The



Despite their terrible experience, some of the survivors still manage a smile.

crew, some with flashlights, others with life rings, was working to get as many survivors rescued as possible.

"The rescue went smoothly with the crew working together . . . The ship was taking seas over the side. It was impossible to put a [life] boat in the water, but we were able to rescue

50 survivors that night with all hands working from the time we arrived 'til daybreak. The humanitarian efforts by all hands make me proud to say that I am a merchant mariner and a member of the SIU . . ."

The photos were taken by SIU member David Locsin.



Following treatment for burns and exposure, the survivors of the *Asuncion Cinco* have time to reflect on their terrifying ordeal as the ship heads toward Subic Bay.



Sharing Christmas in Seattle



Clans Schmunke removes candied yams from the oven.



Top left: Christmas Day was one of sharing at the Seattle Catholic Seaman's Club Christmas Day dinner, as Seattle Field Rep Rich Berkowitz and other SIU members volunteered to cook and serve the meal. Here, Berkowitz (r.) stands by the Christmas tree with Father Horrigan, director of the Catholic Seaman's Club.

Bottom left: Enjoying the sumptuous meal are SIU members Hector Felix, John Mitchell, David Kendrick, Jim Joban, Sam Torina, Bob "Chico" Leyva and Joe Graves, among others.