

SEAFARERS LOG

OFFICIAL PUBLICATION OF THE SEAFARERS INTERNATIONAL UNION • ATLANTIC, GULF, LAKES AND INLAND WATERS, AFL-CIO

Tanker Security Program Enacted

Maritime Industry Bolstered by New Legislation

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SLNC Severn Reflags U.S.

SIU members are sailing aboard the newly reflagged bulk carrier *SLNC Severn* (photo above), an outright addition to the union-contracted fleet. Built in 2017, the vessel initially will provide regular service between the U.S. East Coast and the South Atlantic. The *SLNC Severn* is crewed by Argent Marine Operations for Schuyler Line Navigation Company. Some of the first crew members to sail aboard the ship are pictured in the group photo below. Pictured from left to right in the snapshot at the immediate left are Oilers Phillippe Leger, Keilah Freeman and Hycienth Asagwara and AB Richard Palacios. *Page 4.*



Great Lakes Towing Unveils Pair of Tugs

SIU-contracted Great Lakes Towing Company recently welcomed the new tugboats *Pennsylvania* and *Wisconsin* during a ceremony in Cleveland that was shown live online. In photo at immediate right, vessel sponsor Sally Stevens (foreground) christens the *Wisconsin*. The other photo includes both of the new boats. *Page 4.* (Photos by Paul C. LaMarre III)



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President's Report

Great Opportunities Ahead

Even though the early parts of 2021 feel suspiciously like 2020 in some ways, I am extremely optimistic about what the new year holds for our industry. One reason for that outlook: The pro-maritime legislation enacted late last year gives us plenty of momentum and great opportunities for the future.

One of the most significant components of the Defense bill establishes a Tanker Security Program, along the lines of the Maritime Security Program (which was voted into law in 1996). While these are not the best days for the tanker industry, the longer-term picture with this new plan is favorable and important. U.S. military leaders have said they want dozens of tankers available in times of crisis. The Tanker Security Program starts building the foundation.



Michael Sacco

As reported elsewhere in this edition and at last month's membership meetings, other legislative wins include solidifying the Jones Act's application to wind farms, strictly enforcing cargo preference laws, and bolstering the Maritime Security Program.

The pro-maritime, pro-labor Biden administration and continued bipartisan support in Congress will also help ensure that we're able to keep the U.S. Merchant Marine on everyone's radar. And on that note, we had already begun meeting (virtually, in most cases) with new legislators and longtime supporters even before Inauguration Day, in order to either educate people about maritime or simply to solidify goals for the industry.

We take nothing for granted and will continue working hard to help ensure your job security. But I've never felt better about the prospects for the U.S. Merchant Marine than I do now.

Pandemic Continues

As of this writing in mid-January, we as a nation are still working on implementing comprehensive strategies for administering vaccines for COVID-19. However, the SIU has teamed up with other maritime unions to push for prioritizing our respective rank-and-file members, in light of their proper classification as essential workers.

Logistically, I think there are more questions than answers at this point, but the vaccines themselves have been deemed safe (by the time you read this, I hope to have had my first shot). However it plays out, I am asking all SIU members to have faith that your union will handle it the right way. We will continue doing what we've done since the start of the pandemic, and that is putting your safety of you, and that of your families and shipmates at the top of the list. Nothing is more important, and we'll behave accordingly.

Meanwhile, please keep your guard up and remain safe. There is finally daylight on the horizon, but there also have been spikes around the world, and that includes an uptick in positive cases among our membership. We've come too far to slack off. Follow the safety protocols, and keep the faith that we'll get through it together.

Many Thanks

I would be remiss in not extending another heartfelt "thank you" to outgoing U.S. Secretary of Transportation Elaine L. Chao and outgoing Maritime Administrator Mark Buzby, two of our industry's all-time greatest champions who also happened to be true friends of the SIU. They left the prior administration as our nation was gripped by rioting, impeachment and the understandable emotions associated with those developments. There's not enough space to do justice to what Secretary Chao and Admiral Buzby have meant to the U.S. Merchant Marine, so I'll simply thank them and wish them well in whatever comes next.

Last but not least, I also thank our membership for giving me another term as your president. Our continuity of leadership has been vital to the SIU's success, and I want you to know that we don't have any passengers on our executive board or elsewhere in our ranks. Our union weathers every storm and emerges stronger because we pour everything we've got into the job. That will never change, and that's why I again look forward to even more progress.

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Communications Director, *Jordan Biscardo*;
Assistant Communications Director & Managing Editor/
Production, *Jim Guthrie*; Assistant Editor, *Nick Merrill*;
Photographer, *Harry Gieske*; Administrative Support,
Jenny Stokes; Content Curator, *Mark Clements*.

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The Seafarers International Union engaged an environmentally friendly printer for the production of this newspaper.

New Defense Authorization Act Has Major Maritime Components

While 2020 served up more than its share of challenges, the year ended with a flurry of good news for the American maritime industry.

Late last year, Congress passed the National Defense Authorization Act, which included a number of critical maritime provisions. The president vetoed the bill for reasons completely unrelated to the maritime components, but Congress overrode the veto.

One highlight of the NDAA for the maritime industry is the creation of a 10-ship Tanker Security Fleet, modeled after the successful Maritime Security Program (MSP), to provide a stipend to shipowners who make their militarily useful tankers available in times of war or national emergency. This provision, like many others in the overall legislation, has been supported by the SIU for years.

Also of great significance, the NDAA included a section that confirms the Jones Act applies to all offshore wind farms inside the territorial jurisdiction of the United States, including those on the Outer Continental Shelf. It also included provisions clarifying that Jones Act defense-related waivers may only be issued for legitimate national defense needs; non-defense waivers are time-limited; and foreign vessels that take advantage of any Jones Act waiver will be subject to significant public reporting requirements.

The bill also requires the comptroller general of the United States to undertake a review of all federal agencies' compliance with cargo preference laws, and highlight those agencies who are not following the law properly.

"It is hard to overstate how big a win this was for maritime labor," said SIU Legislative and Political Director Brian Schoeneman. "Not only did we see the creation of the new Tanker Security Fleet, we saw an increased authorization amount for MSP, clarification that the Jones Act applies to offshore wind farms and we are finally taking a big step towards getting some real enforcement of the cargo preference laws. It was one of the biggest wins for maritime we've seen in years."

The NDAA also included two maritime-related "Sense of the Congress" statements that put the government on record as to what official policy is.

Those read:

"It is the Sense of Congress that United States coastwise trade laws promote a strong domestic maritime industry, which supports the national security and economic vitality of the United States and the efficient operation of the United States transportation system; and a strong commercial maritime industry makes the United States more secure." (Sec. 3522)

"It is the Sense of Congress that the maritime industry of the United States contributes to the Nation's economic prosperity and national security." (Sec. 8403)

Finally, the NDAA established a new Maritime Transportation System Emergency Relief program designed to ensure that the Maritime Administration (MARAD) and other agencies within the federal government have the authority to provide relief to parts of the industry that have been severely impacted by an emergency, such as our continuing efforts to combat COVID-19.

These provisions represent a major win for the SIU, and will be important to helping protect and expand our U.S. Merchant Marine in the future.

Congress Passes Major Funding Bill

In addition to the NDAA, Congress also passed an omnibus appropriations bill that included significant funding for maritime priorities.

The appropriations act provides full funding for the Maritime Security Program fleet – \$314 million for fiscal year 2021. The full funding level allows for a stipend of approximately \$5.23 million for each of the MSP's 60 militarily useful U.S.-flagged ships, which are crewed by U.S. merchant mariners and operate in international commercial trades.

In addition to the MSP funding, the bill provided \$376 million for the National Defense Reserve Fleet, nearly \$2 billion for cargo preference programs including the PL-480 Food for Peace Program, \$390 million for the final National Security Multi-Mission Vessel "school ship," and \$10 million to fully fund the Cable Security Fleet program.

NASSCO Launches USNS John Lewis

New jobs are on the horizon for members of the SIU Government Services Division following the Jan. 12 launch of the future *USNS John Lewis* in San Diego.

The launch took place at General Dynamics NASSCO in San Diego, a union shipyard.

The *Lewis* is the first of six vessels in a new fleet oiler program designed to support the U.S. Navy.

Vessel construction began in the fall of 2018 and utilized more than 18,575 tons of steel to complete. The 742-foot-long vessel is designed to transfer fuel to U.S. Navy carrier strike group ships operating at sea. Each of the oilers in this class will have a capacity of 157,000 barrels of oil, a significant dry cargo capacity, aviation capability and up to a speed of 20 knots.

"NASSCO is immensely honored to be a part of this historic day launching the future *John Lewis*,"

said Dave Carver, president of General Dynamics NASSCO. "This ship reaffirms our nation's stability and represents the same strength, values and honor that her namesake, the Honorable John Lewis, stood for. The shipbuilders of NASSCO are proud to ensure his legacy will live on in this majestic vessel."

Additionally, NASSCO started construction on the future *USNS Earl Warren*, the third vessel in the program, late last year.

In 2016, General Dynamics NASSCO was awarded the contract by the U.S. Navy for the detailed design and construction of the next generation of fleet oilers, the John Lewis-class (T-AO 205), previously known as the TAO(X).

According to the shipyard, the christening of the future *USNS John Lewis* "will be celebrated later in 2021 with the ship's sponsor following tradition of breaking a champagne bottle on the ship's hull."



Union shipyard General Dynamics NASSCO launches the *USNS John Lewis* in San Diego. (Photo courtesy General Dynamics NASSCO)



Committee members tackle the initial workload in the main conference room at headquarters.

Tallying Committee Announces Election Results

Michael Sacco is Reelected President of Seafarers International Union

A committee of rank-and-file members recently released its official report on the voting for national officers of the Seafarers International Union's Atlantic, Gulf, Lakes and Inland Waters. Voting took place Nov. 1 through Dec. 31, 2020.

The union's tallying committee consisted of 20 Seafarers (two members elected from each of the SIU's 10 constitutional halls). The group certified the reelections of Michael Sacco as president of the SIU; Augie Tellez as the union's executive vice president; David Heindel as secretary treasurer; and George Tricker as vice president of contracts and contract enforcement, among other results.

The tallying committee's report will be submitted for approval by the membership at union meetings in March.

According to the report, the two contested races for office were decided by large margins. The committee disclosed the election of the following officers, who will serve four-year terms:

- Michael Sacco, president;
- Augie Tellez, executive vice president;
- David Heindel, secretary-treasurer;
- George Tricker, contracts and contract

enforcement vice president;

- Joseph Soresi, Atlantic Coast vice president;
- Dean Corgey, Gulf Coast vice president;
- Nick Marrone, West Coast vice president;
- Tom Orzechowski, Southern Region, Great Lakes and inland waters vice president;
- Kate Hunt, Government Services and fishing industries vice president;
- Pat Vandegrift, contracts and contract enforcement assistant vice president;
- Nick Celona, Atlantic Coast assistant vice president;
- Kris Hopkins, Gulf Coast assistant vice president;
- Bryan Powell, West Coast assistant vice president;
- Mike Russo, Southern Region, Great Lakes and inland waters assistant vice president;
- Joe Vincenzo, Government Services and fishing industries assistant vice president;
- Mark von Siegel, Piney Point port agent;
- Ray Henderson, New York/New Jersey port agent;
- Joe Baselice, Philadelphia port agent;
- John Hoskins, Baltimore port agent;

- Jimmy White, Mobile port agent;
- Chris Westbrook, New Orleans port agent;
- Joe Zavala, Houston port agent;
- Nick Marrone II, Oakland port agent;
- Chad Partridge, St. Louis port agent;
- Todd Brdak, Detroit-Algonac port agent.

The committee met with the union's secretary-treasurer to receive instructions following the Piney Point, Maryland, membership meeting on Jan. 4 and concluded both their tallying and report by the evening of January 7. They met during that week at the union's headquarters in Camp Springs, Maryland, and at the SIU-affiliated school in Piney Point.

Serving as co-chairmen of the tallying committee were **Jack McElveen** and **Timothy Pillsworth**, both of whom credited their fellow Seafarers for being thorough and efficient. Joining them on the committee were Seafarers **Ritche Acuman, Mark Butler, Patrick Coppola, James Crate, Fontanos Ellison, Anthony Jacobson, Trevor Manion, Mohamed Mosed, Foad Saleh, Joe Bowen, Cleofe Castro, Gerard Costello, Riley Donahue, Rene Guity, Kelvin Johnson, Kyle Miller, Exxl**

Ronquillo and Tyrell Thabit.

Unanimously approved by the committee, the report consists of more than 5,800 words. It reflects a strong rank-and-file turnout for balloting. The committee members concluded that they "wish to express [our] deep appreciation for the cooperation and assistance given to us by the union's legal department and its technical and clerical staff. Finally, the members of the union tallying committee wish to congratulate the elected officers and jobholders. We extend our best wishes for the next four years. We hope that you will carry on the tradition of our union and advance the strength of the maritime industry."

In light of the COVID-19 global pandemic, extra precautions were taken not only before and during the election itself, but also throughout the committee's work. All committee members were required to test negative for the novel coronavirus, and they also had to isolate before travelling to Piney Point. Additionally, two alternates from each constitutional port also were chosen by fellow members during special meetings Dec. 28 (none ultimately were needed to fill in).



Members of the union's election tallying committee are pictured Jan. 7 at headquarters in Camp Springs, Maryland. Joining them for the snapshot are SIU Secretary-Treasurer David Heindel (middle row, center) and SIU Asst. VP Pat Vandegrift (middle row, far right).

SLNC Severn Reflags Under Stars & Stripes

The new year brings new jobs for SIU members following the recent reflagging of the bulk carrier *SLNC Severn*, an outright addition to the union-contracted fleet.



Built in 2017, the vessel initially will provide regular service between the U.S. East Coast and the South Atlantic. The ship is 623 feet long, is equipped with four cranes and has the ability to carry a combination of containerized, breakbulk and bulk cargo. It has a sailing speed of 14.5 knots and reflagged under the Stars and Stripes in early December in Florida.

The *SLNC Severn* is crewed by Argent Marine Operations for Schuyler Line Navigation Company.

The original SIU crew included Bosun **Mario Loria**, ABs **Benjamin Carroll**, **Kenneth Zuniga**, **Willie Myrick** and **Richard Palacios**, Oilers **Hycienth Asagwara**, **Keilah Freeman** and **Phillippe Leger**, Steward/Baker **Tyrone Hall**, ACU **Mercedes Jasmin** and GVA

Johanns Rivera-Rivera.

From aboard the vessel, Loria on Jan. 6 said, "It's hard work reflagging a vessel, but everything is good. For the first few weeks, you work with whatever you've got. You have to order everything: tools, parts, miscellaneous. It's a learning experience for a lot of us, and everyone is in good spirits."

SIU Vice President Contracts George Tricker stated, "The company's commitment to American-flag shipping, both in the Jones Act trade and internationally, is underscored by this reflagging, as is their faith in SIU crews. We welcome these new employment opportunities and, as always, I am 100 percent confident that SIU members will come through with their typically outstanding professionalism aboard the vessel."

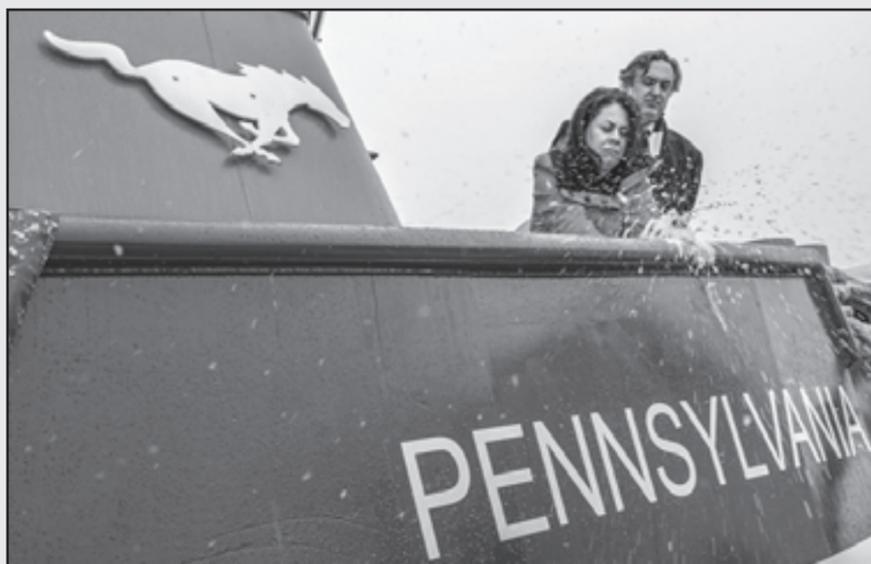
Russell Paret, CEO of Schuyler Line Navigation Company, stated, "We are proud to add the *SLNC Severn* to our U.S.-flag fleet. The *SLNC Severn*'s crew, our shoreside team and all the regulatory agencies worked together seamlessly to efficiently reflag the vessel, even in the midst of a pandemic. We offer a warm welcome to our newest crew members and are grateful to all of our mariners around the world for their commitment during this uncertain time."

Schuyler Line's other SIU-crewed vessels include the *SLNC Corsica*, *SLNC Goodwill*, *SLNC Magothy* and *SLNC Pax*.

Formerly named the *Frederike Oldendorff*, the *SLNC Severn* was constructed in China.



Crew members (photo at immediate left) celebrate the reflagging in early December in Florida. The *SLNC Severn* (remaining photos) is an outright addition to the SIU fleet. (Vessel photos courtesy of Schuyler Line Navigation Co.)



Boat sponsor Louise Kandzer does the honors aboard the *Pennsylvania*.



Christening the *Wisconsin* is the vessel's sponsor, Sally Stevens.

Great Lakes Towing Christens 2 Tugs

Frigid weather didn't chill the mood during a dual christening Dec. 16 in Cleveland.

Seafarers-contracted Great Lakes Towing Company welcomed the new tugboats *Pennsylvania* and *Wisconsin* during a brief but spirited ceremony that was shown live online. Employees from Great Lakes Towing and from Great Lakes Shipyard (builder of both boats) attended.

SIU members recently approved a new six-year contract with Great Lakes Towing that raises wages and maintains benefits. The company provides harbor assist and towing services to ships in more than 40 U.S. Great Lakes ports.

During the christening, Great Lakes Towing Company President Joe Starck said, "Amid the COVID-19 pandemic, it is remarkable that the [company] has

persevered with the successful completion of these two new tugs, despite the adversity the pandemic brought to bear, not only on us, but the industry, not to mention the country, and the entire world. The Towing Company, as always, showed its resilience and its resolve to muscle through these difficult conditions."

The tug *Pennsylvania* was christened by vessel sponsor Louise Kandzer, girlfriend of Gregg Thauvette, the company's senior vice president-operations; and the tug *Wisconsin* was christened by vessel sponsor Sally Stevens, wife of Robert Zadkovich, vice president-business Development.

The new boats are the fourth and fifth tugs, respectively, in a series of 10 64-foot Damen 1907 ICE design harbor tugs that Great Lakes Shipyard is building for Great Lakes Towing.

In a news release, Great Lakes Towing noted, "The tugs are 64'x24'x11', powered by two 1,000-hp MTU 8V4000 Tier III diesel engines, and generate over 30-tons of bollard pull. Their propulsion systems include the Canal Marine designed Logan FlexaDrive Hybrid power system, allowing the tugs to operate on electric power while at idle, underway at low speeds, or when under low loads, without the need to utilize the main engines, thereby reducing emissions and the cost of engine maintenance. The tugs' compact size and high maneuverability make them ideal for the narrow waterways and low bridges that characterize harbor towing on the Great Lakes."

The sixth tug, not yet named, is slated for a summer 2021 completion.



Great Lakes Towing Company President Joe Starck welcomes the attendees. (Photos by Paul C. LaMarre III)

New Con-Ro Matsonia Poised to Join SIU Fleet

SIU-contracted Matson, Inc., recently took delivery of the *Matsonia*, the second of two new *Kanaloa* Class combination container/roll-on, roll-off (con-ro) ships built for the company by General Dynamics NASSCO.

According to Matson, the *Matsonia* and sister ship *Lurline* are the largest vessels of their kind ever built in the U.S. They join two other new Seafarers-crewed container-ships, the *Daniel K Inouye* and the *Kaimana Hila*, themselves the largest of their kind in the U.S. commercial fleet, in completing the renewal of Matson's Hawaii fleet. All four of these ships carry SIU crews.

"Putting four new ships into service in a three-year span is a significant accomplishment that culminates eight years of planning, project management and coordination for teams across many departments at Matson," said Matt Cox, chairman and chief executive officer. "Together with the modernization and expansion of our Honolulu terminal, these investments position Matson to provide efficient, reliable service to Hawaii for decades to come."

The *Matsonia* and *Lurline* are each 870 feet long, 114 feet wide, with a deep draft of 38 feet and weighing in at over 50,000 metric tons. The sister ships have an en-

closed garage with room for approximately 500 vehicles, plus ample space for rolling stock and breakbulk cargo.

In a news release announcing the recent delivery, the company noted, "*Matsonia* and *Lurline* are iconic vessel names in Matson's long history. *Matsonia* dates to the construction of Matson's first ship of that name in 1912. Three more ships were given the name in subsequent years; the new vessel is the fifth. *Lurline* dates to the construction of Captain William Matson's first ship of that name in 1887. Four more ships were given the name in subsequent years; the newest vessel is the sixth."

Additionally, the *Daniel K. Inouye* was named in honor of the late Hawaii Senator, who was a strong supporter of the U.S. Merchant Marine and a powerful advocate of the maritime industry. He held an honorary SIU book.

Kaimana Hila is a Hawaiian transliteration for Diamond Head, one of Hawaii's most iconic landmarks.

Built by Philly Shipyard (which, like NASSCO, is a union facility), Matson's new *Aloha* Class containerships *Daniel K. Inouye* and *Kaimana Hila* entered service in 2018 and 2019, respectively. Each 850-foot-long vessel has a 3,600 twenty-foot equivalent (TEU) capacity.



The *Matsonia* is pictured last summer during its launch in San Diego.

Designed and built specifically for the Hawaii trade, all four of the new ships feature state-of-the-art green technology, including fuel-efficient hull design, environmentally safe double hull fuel tanks,

liquid natural gas (LNG) compatible engines, and freshwater ballast systems. The four new ships are also Matson's fastest vessels, with the ability to operate at or above 23 knots.

Notice Concerning Recent Marine Safety Info. Bulletins

The U.S. Coast Guard's National Maritime Center has circulated multiple Marine Safety Information Bulletins (MSIB) that are relevant to many SIU members. Updates from those bulletins follow. The original MSIBs are also linked on the SIU website.

TWIC Extension

As laid out in Maritime Safety Information Bulletin number 13-20, "For mariners already holding a Merchant Marine Credential (MMC), if their Transportation Worker Identification Credential (TWIC) expires, and their credential remains valid, then no action needs to be taken and the

credential remains valid." This means that, as long as your MMC is not suspended or revoked, the Coast Guard will not pursue any suspension and revocation actions based on expired TWICs during the COVID-19 pandemic.

MMC/STCW Extension

Mariners whose MMC expires between March 1, 2020 and June 30, 2021 are extended one year after the initial expiration date of the credential or until Oct. 31, 2021, whichever is earlier. According to the NMC, "*Mariners must carry copy of the relevant Marine Safety Information Bulletin (MSIB) along with their expired*

MMC." (It's contained in a Dec. 28, 2020 news post on the SIU website, and that post includes a link to the PDF version.)

Revalidation/Training Waivers

Until Oct. 31, 2021, for mariners who have met the requirements for initial competency and whose MMC expires between March 01, 2020 and June 30, 2021, if you have 360 days of relevant sea time in the past five years, you do not need to take any revalidation courses. (Relevant sea time means: shipboard experience in fire, emergency, and/or abandon ship drills for demonstrating continued competence in Proficiency in Survival Craft, Proficiency in Survival Craft-Limited, Fast Rescue Boat, Basic Training and/or Advanced Firefighting. Service is determined as described in Navigation and Vessel Inspection Circulars (NVICs) 4-14, 05-14, 08-14 and 09-14.)

International endorsements affected include Basic Training (VI/1), Fast Rescue Boat (VI/2), Basic Training/Adv. Firefighting (VI/3) and Personal Survival Craft (PSC) (VI/2).

If you qualify for this training waiver and your MMC falls within the above dates, you should renew your MMC immediately. You should be issued a renewed MMC with a five-year expiration date and will NOT be required to attend any revalidation training. All other renewal requirements must be met (i.e., if you hold a Tanker-DL or LG endorsement you must meet the sea time or training requirement to renew that endorsement).

How to Renew

To renew your credentials online, visit: https://www.dco.uscg.mil/nmc/merchant_mariner_credential/ and follow the instructions listed for renewal.

Port Council Brightens Holidays for Kids



For members of the Greater South Florida Maritime Trades Council (part of the MTD), the COVID pandemic didn't deter the holiday spirit of helping others. During the week before Christmas, Council Vice President/SIU Asst. VP Kris Hopkins along with rank-and-file SIU members delivered hundreds of new toys and games to Lifenet4Families of Fort Lauderdale, Florida. Among those helping deliver the donations were AB James Wynegar (right) and AB Donald Hutchens (left). "We have been doing this for about 10 years," Hopkins said. "We may not have collected as much as usual because of COVID, but the people at Lifenet were very appreciative."

USDA Approves Vaccines for COVID-19

U.S. Citizens late last year received arguably their best news to date regarding the COVID-19 Pandemic when the federal government announced the release of two vaccines.

The U.S. Food and Drug Administration (FDA) in December 2020 issued emergency use authorizations (EUA) for the distribution of a pair of vaccines for the prevention of coronavirus disease 2019 caused by severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2). On Dec. 11, the agency issued its first EUA that allowed the Pfizer-BioNTech COVID-19 Vaccine to be distributed in the U.S. for use by individuals 16 years of age and older. Seven days later, on Dec. 18, the FDA issued its second EUA. This one cleared the way for the distribution of the Moderna COVID-19 Vaccine for use by individuals 18 years of age and older.

According to the Centers for Disease Control, both vaccines have shown to be very effective at preventing COVID-19 infection. The Pfizer vaccine has shown to be 95% effective across all age, racial and ethnic groups. The Moderna vaccine has shown to be 94.1% effective across all racial and ethnic groups, but this number did appear to be a little lower among those 65 years of age or older.

Pfizer-BioNTech COVID-19 Vaccine

Manufactured by Pfizer Inc., the Pfizer-BioNTech COVID-19 Vaccine is administered as a two-dose series, three weeks apart, into the muscle.

The most commonly reported side effects, which typically lasted several days, were pain at the injection site, tiredness, headache, muscle pain, chills, joint pain, and fever. Of note, more people experienced these side effects after the second dose than after the first dose, so it is important for vaccination providers and recipients to expect that there may be some side effects after either dose, but even more so after the second dose.

Moderna COVID-19 Vaccine

The Moderna COVID-19 Vaccine is manufactured by ModernaTX, Inc. It is administered as a two-dose series, one month apart, into the muscle. The Moderna COVID-19 Vaccine may not protect everyone.

The most commonly reported side effects, which typically lasted several days, were pain at the injection site, tiredness, headache, muscle pain, chills, joint pain, swollen lymph nodes in the same arm as the injection, nausea and vomiting, and fever. Of note, more people experienced these side effects after the second dose than after the first dose, so it is important for vaccination providers and recipients to expect that there may be some side effects after either dose, but even more so after the second dose.

While the rollout of the vaccines indeed is welcome news, it has actually created more questions than federal/state health officials appear able to answer. And while these questions vary widely, those most consistently posed center around actual vaccine injections, distribution of the life-saving cocktail, number of doses available, and length of time the vaccines protect people from the virus.

The Advisory Committee on Immunization Practices (ACIP), a U.S. federal group within the CDC made up of medical and public health experts, has recommended that in the first phase of vaccination in the U.S., COVID-19 vaccines should be given first to health care personnel (HCW) and adult resi-

dents of long-term care facilities (LTC).

The ACIP has also recommended that the next group to get a vaccine in the U.S. should include people age 75 and older and frontline essential workers, such as first responders, teachers and public transit and grocery store workers.

The third priority group recommended to get the vaccine in the U.S. includes people ages 65 to 74, people ages 16 to 64 who are at high risk of severe COVID-19 due to underlying medical conditions, and all other essential workers, such as those working in food service and construction. Examples of underlying medical conditions include type 2 diabetes and severe obesity.

Based on the foregoing ACIP recommendations, health officials in each state have formulated their plans for who should be vaccinated and when. Earlier CDC recommendations gave the highest priority to health care workers and nursing home residents. But the slow pace of the rollout has frustrated many Americans at a time when the coronavirus death toll has continued to rise.

According to a health system tracker con-

ducted by the Peterson Center on Healthcare and Kaiser Family Foundation, **most states are following ACIP's Phase 1a recommendation:**

■ 45 states are following ACIP's interim Phase 1a recommendation to prioritize HCWs and LTC residents. Some states will start vaccinating both of these groups together, while others will start with one of these groups first as they await more supply to start vaccinating the other. Still, even with these state criteria, decisions about how to allocate limited initial vaccines to HCWs and LTC residents will mostly be left to facilities.

■ Seven states depart from ACIP's Phase 1a recommendation in some way. For example, the District of Columbia and Utah include HCWs in Phase 1a but LTC residents in Phase 1b. In addition to HCWs and LTC residents, Nevada, New Hampshire, and Wyoming also include law enforcement in Phase 1a (per ACIP's proposed framework, they are in 1b). Massachusetts also includes people incarcerated in prisons and those living in homeless shelters in Phase 1a (neither is explicitly mentioned

ACIP's Phase 1 framework).

■ More than 20 states also provide further sub-prioritization rankings or criteria within HCW and/or LTC resident groupings. For example, Alabama segments HCWs into "very-high," "high" and "medium" risk. Idaho provides specific rankings within each group. Texas groups Phase 1a into "first" and "second" tier.

The SIU is working with other unions, government agencies and health care providers to help ensure that U.S. mariners are given high priority for vaccination. Among many other efforts, the SIU signed on to a letter in early January that explained an "appeal for assistance in facilitating access to vaccines for the ... U.S. citizen merchant mariners who are responsible for keeping the economic and military supply lines of the United States open on the high seas. The undersigned organizations are deeply concerned that the military and economic security of our nation may be at risk if the distribution of vaccines allows seafarers to fall between the cracks of federal and state efforts to distribute vaccines under the guidelines established by the ACIP."

Remembering Capt. Jeff



The crew of the *Liberty Eagle* (Liberty Maritime) mourns the loss of their beloved Capt. Jeff Powell, who passed away on Nov. 24 at age 61. They recently conducted a shipboard remembrance for him and gathered for this photo. Among those taking part in the memorial were Bosun Kyle Silva, ABs Luis Ruiz, Freddy David, Adam Mohamed, Abobkr Alkhailli and Raul Gomez, DEUs Mohamed Alasfoor, Edsin Abueg and Derick Dy, Steward/Baker Rene Gil, Chief Cook Dewayne Thomas, SA Joseph Chrisante, CM Jarrett Podaski, 2M Cliff Passmore, 3M Page Mentuck, CE John Brooks, 1E Scott Cukierski, 2E Mike Welch and 3E Robert Allen.

SHBP Offers Scholarships for 2021

The Seafarers Health and Benefits Plan (SHBP) Scholarship Program will offer eight awards totaling \$132,000 for the 2021 calendar year.

Three scholarships will be designated for Seafarers while five will be targeted for spouses and dependents. One of the endowments reserved for Seafarers totals \$20,000 and is intended to help defray the costs associated with attending a four-year, college-level course of study. The remaining two are in the amount of \$6,000 each and are designed as two-year awards for study at a postsecondary vocational school or community college. Each of the five scholarships for spouses and dependents is for \$20,000.

Now is an ideal time to begin the application process. The first step is to obtain a scholarship program booklet. This package

contains eligibility information, procedures for applying for the scholarships and an application form. Union members and their dependents now have three avenues through which they may obtain this booklet.

Prospective applicants may request these booklets via mail by completing and mailing the form provided. Booklets may also be obtained by visiting any SIU hall. Finally, applicants may obtain the booklet online by visiting www.seafarers.org, navigating to the Seafarers Health and Benefits Plan menu and selecting Scholarship Booklet (PDF).

Once the scholarship booklet has been received, applicants should check the eligibility criteria. They should also begin collecting and assembling the remainder of the paperwork needed to submit with the full application, which must be re-

ceived by April 15, 2021.

A scholarship selection committee, consisting of a panel of professional educators, will examine the high school grades of all applicants as well as evaluate scores from their Scholastic Aptitude Tests (SAT) and American College Tests (ACT). Accordingly, arrangements should be made by applicants who have not done so to take these

tests no later than February 2021. Doing so will virtually assure that the results reach the evaluation committee in time for review.

Seafarers and dependents who previously applied for the scholarship program and were not selected are encouraged to apply again this year, provided they still meet the eligibility requirements.

Please send me the 2021 SHBP Scholarship Program Booklet which contains eligibility information, procedures for applying and a copy of the application form.

Name
 Street Address
 City, State, Zip Code.....
 Telephone Number ()
 This application is for: Self Dependent
 Mail this completed form to: Scholarship Program, Seafarers Health and Benefits Plan,
 5201 Capital Gateway Drive, Camp Springs, MD 20746



SIU-contracted Crowley Maritime is a longtime partner in the Santa's Castle outreach. They donated three bicycles for the most recent effort. Pictured from left in the photo above are Crowley Labor Relations Manager Dan Lowry, SIU Asst. VP Joe Vincenzo and SIU Port Agent Warren Asp, with various donated items. In photo at right, Recertified Bosun Tar Ahmed (right) and Command Sgt. Major Frank Graham of Joint Base Lewis McChord show their holiday spirit.



Pandemic Doesn't Stop SIU Philanthropy

Seafarers Overcome Obstacles to Support Santa's Castle

SIU Assistant Vice President Joe Vincenzo has unfailing confidence in Seafarers, but even he didn't know what to expect late last year when it was time for the union's annual participation in a charitable drive for U.S. military families in the Pacific Northwest.

His faith proved well-founded, however, as rank-and-file members didn't let the COVID-19 pandemic break their long streak of supporting Santa's Castle. The project raises donations of toys and other gifts to U.S. military families (primarily E-4 and below) from Joint Base Lewis-McChord (JBLM), Washington, and from other bases.

Seafarers stepped up with approximately \$6,400 worth of gifts, and they got an assist from SIU headquarters personnel after a wrinkle that proved particularly distasteful. Someone broke into the hall and swiped a number of higher-end electronic items.

"The break-in was a kick in the teeth, but then something interesting happened," Vincenzo said. "Donations began to pour in as a direct response, not only from members but also from our executive board and staff at headquarters. We quickly made up the difference and I even received a bit of advice on how best to handle another possible future visitation from the thief. Let's just say it was good advice from the old school!" (In the interim, security at the hall has been significantly enhanced.)

Similarly, Retired Recertified Bosun

Dana Cella, a longtime contributor to the yearly endeavor, expressed displeasure about the stolen items but remained focused on the bigger picture.

"The break-in was disgusting," he said. "To have them steal charitable gifts... They were bloody well scumbags just trying to make a fast buck."

"But this is a great program," he continued, "and I'm going to contribute to it as long as possible. I support it because it's helping our servicemen and their kids. The SIU is a family-oriented organization, and we respect other families."

Retired Recertified Steward **Shawn Fujiwara** also is a longtime backer of Santa's Castle. He said the response to the break-in "just shows that even though there's evil in the world, there's still good. My donation arrived the same day, and Joe said that kind of softened the blow... I've always believed in Santa's Castle."

Anita Vargo, vice president of purchasing at Santa's Castle, said her organization exhausted every donation while supporting 1,245 families (including more than 2,600 children). "We worked with 255 volunteers who logged more than 4,000 volunteer hours," she said.

As for the SIU's participation, Vargo said she "didn't know for sure, due to the pandemic, but Joe, our angel, said they still wanted to support it, and they did. They were a godsend. We're always so grateful to know we can depend on the Seafarers International Union."

Longtime Support

In 2007 and 2008, Tacoma-area Seafarers teamed up to support Toys for Tots during the winter holidays. Then, in 2009, they shifted to Santa's Castle, which is a private, non-profit organization.

"The move had a lot to do with my own prior service and affinity for the military, along with the close ties between the SIU and the military," recalled Vincenzo, who served in the U.S. Navy. "It has been a perfect fit, and since then we have donated a collective total of more than \$100,000."

Despite that history, he said, "With all of the hardship and heartache of 2020, we didn't know what to expect or even if we should put out the Santa's Castle sign and kitty. We thought it may be something of a 'Hail Mary,' but donations came in even though the foot traffic in the hall was down."

One thing that fell victim to the pandemic was the associated luncheon normally hosted by the SIU for military personnel, Seafarers, Santa's Castle employees and others. Typically, that gathering is tied in with loading the donations into trucks and vans. All concerned are hopeful, however, that the gathering will take place next time.

Fujiwara, for one, is counting on it for several reasons, not the least of which involves a locally renowned elf costume that he described as "my second uniform. It'll be ready next December, and I know the SIU will step up again, like always."



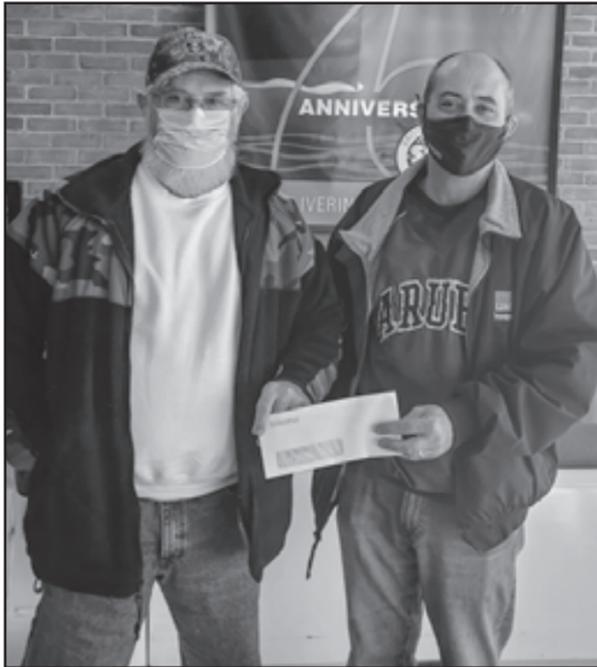
From front to back, QEE Lon Maduro, QMED Leodiane Torrenueva and Chief Cook Nasser Ahmed carry donations to a nearby truck. Joni Bradley, SIU administrative assistant, is in the background.



In photo above, QMED Ryan Palmer (left) and ACU Marcelino Pabito pitch in to brighten the holidays for military families. Teamwork is evident (photo at left) as members and military personnel haul toys for delivery.



At Sea and Ashore with the SIU



AROUND THE ALGONAC HALL – In photo at right, AB Frank Pivik (left) casts the last ballot received there, on New Year's Eve. SIU Port Agent Todd Brdak is at right. AB Doyle Ling (left in photo at center) picks up his first pension check. He's also pictured with Brdak. AB Harriet Groenleer is in photo at left, receiving her full B-book and a ballot.



FULL BOOK IN HOUSTON – QMED J. Diola (left) obtains his book at the hiring hall. Presenting it is SIU ITF Inspector Shwe Aung.

VOTING IN HOUSTON – GUDE Fausto Aranda (center) receives his B-seniority book and prepares to cast his vote in the union election at the hiring hall. He's pictured with SIU Asst. VP Mike Russo (left) and SIU Safety Director Kevin Sykes.



AT WILMINGTON HALL – SA Anas Mihakel (photo at left) displays his newly acquired B-book, while QMED Sean Hernandez (left in photo at right, with SIU Patrolman Jesse Sunga Jr.) receives his A-seniority book prior to voting in the SIU election.

ABOARD OVERSEAS TAMPA – Pictured on the Overseas Ship Management vessel in Houston are (from left) Recertified Steward Derrick Moore, Recertified Bosun Raymond Johnson and AB Darius McCastle.



ABOARD USNS FISHER – This camera-shy group aboard the U.S. Marine Management-operated vessel includes Bosun Algernon Reed, AB Shermal Morris, AB Fidel Dipasupil, AB Rommel Martinez, OS Shamek Daniels, OS Cedric Armstrong, OS Marcell Santos, Cargo Mate Ed Pollard, 2M Philip Scott and 3M Steve McCombs. Thanks to vessel master Capt. Jennifer Senner for the photo.



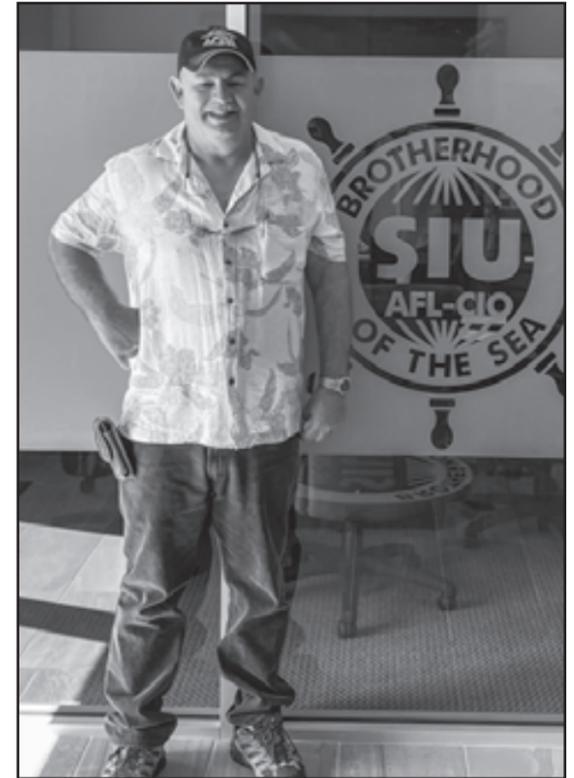
ABOARD HORIZON PACIFIC – Recertified Bosun Antjuan Webb is pictured aboard the Sunrise Operations ship on the West Coast.

B-BOOK IN JOLIET – AB Adam Petrucci gets his full B-book at the hiring hall.



ABOARD INDIANA HARBOR – At the risk of editorializing, Chief Cook Saleh Saleh very clearly has mastered holiday meals aboard ship. Here are some snapshots from Christmas dinner aboard the American Steamship vessel (many others are available on the SIU Facebook page). The group photo includes (from left) Bosun Jeremy Shenett, Saleh and QMED Ameen Yahya.

At Sea and Ashore with the SIU



WELCOME ASHORE IN HOUSTON – Chief Engineer Rusty LeFrage (photo at far right) recently called it a career after 41 years at G&H Towing. SA Marco Guity (photo at immediate right) did the same after 31 years with the union, while Chief Cook Wilfred Lambey (left in photo above, with SIU Asst. VP Mike Russo) also retired, following 27 years with the SIU.



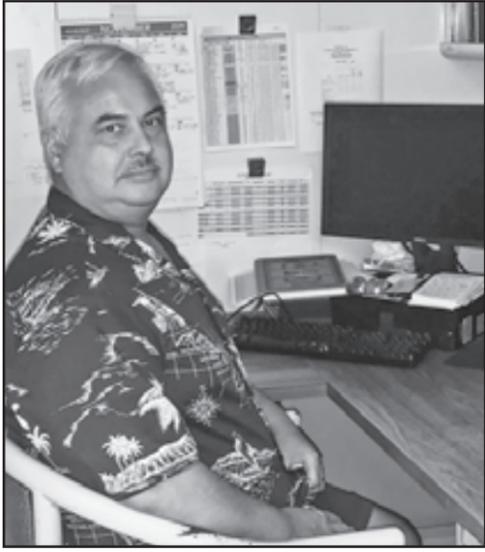
ABOARD PACIFIC RELIANCE – In photo at left, Chief Cook Sharon Hoffman (left) and AB Freddy Hamilton are pictured on the Intrepid Personnel and Provisioning vessel in Houston. The photo at right includes Hamilton (right) and an old shipmate: SIU Houston Port Agent Joe Zavala.

FULL BOOK IN OAKLAND – AB Paul Clow (right) picks up his full B-book at the hiring hall. He's pictured with SIU Patrolman Adrian Fraccaroli.

UNION BOOKS IN NEW ORLEANS – Receiving their full books at the membership meeting Dec. 15 are (from left) GVA Benito Figueroa, AB Ronaldo Fajardo, AB Dean Diaz and OMU Brandon Hickman. SIU Safety Director James Brown is at right.

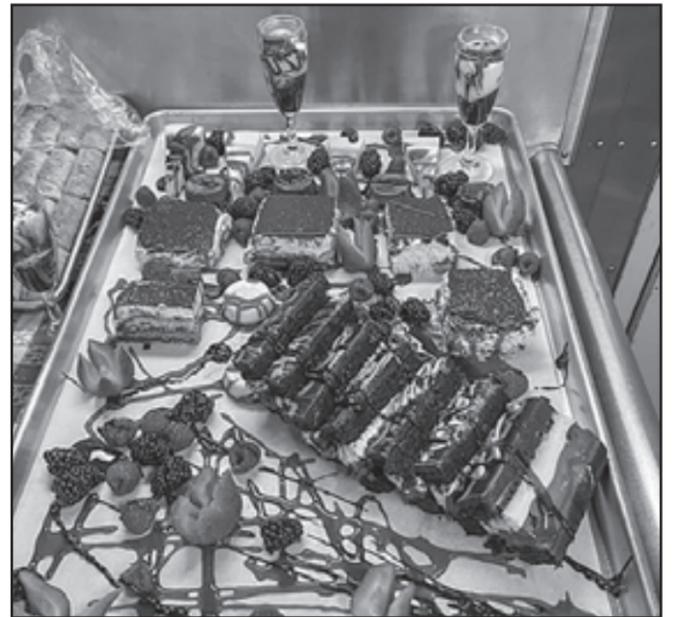


At Sea and Ashore with the SIU



ABOARD SBX – Displaying their sealed, completed ballots for the SIU election aboard the TOTE Services vessel in Honolulu are (group photo, from left) Chief Steward Marcus Rowe, Bosun James Reynolds, OS Ayesah Ahmed and ACK Anthony Jackson. MDR Duane Akers is in the snapshot at left.

A-BOOK IN PUERTO RICO – Chief Steward Ingrid Ortiz receives her A-seniority book late last year. She's pictured at the San Juan hall with SIU Port Agent Amancio Crespo.



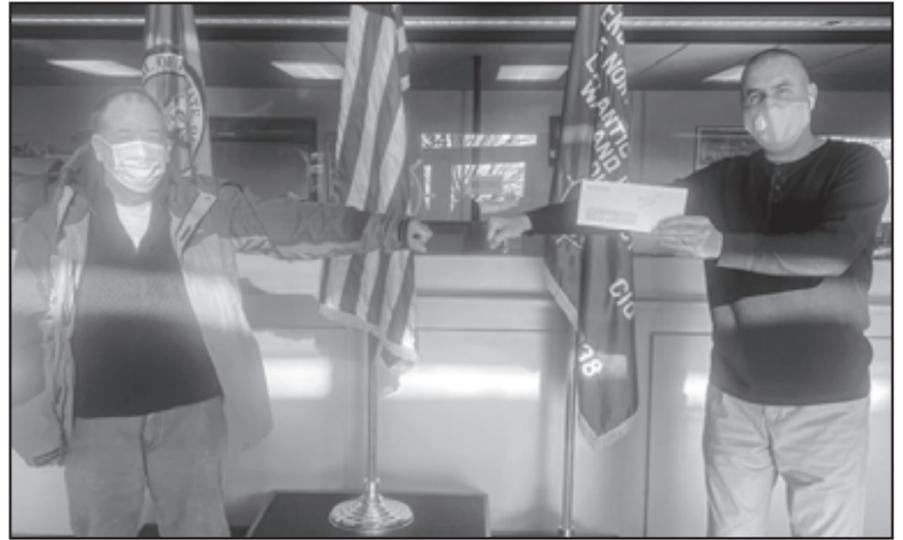
UNION BOOKS IN JERSEY – QMED Samuel Sanders (left in photo above) and AB Andrew Porpora (left in photo below) recently received their respective full B-books at the hiring hall in Jersey City, New Jersey. SIU Port Agent Ray Henderson is at right in both photos.



BOATMEN CAST BALLOTS – Crew members from the Great Lakes Towing boat *Nebraska* complete their ballots for the union election last year in Detroit. From left are AB Scott Rosseel, AB Adil Hussein and Deckhand Jeffery Davis.



ABOARD OCEAN JAZZ – Pictured on the Crowley-operated vessel in Jacksonville, Florida, are (from left) QMED Alberto Semedo, SIU Port Agent Ashley Nelson and Bosun Yamira Colon.



WELCOME ASHORE IN TACOMA – AB Michael Ostrowski (left) picks up his first pension check at the hiring hall. SIU Port Agent Warren Asp is at right.

At Sea and Ashore with the SIU



ABOARD USNS MAURY – Pictured near the holiday buffet that was put out for their fellow mariners on Christmas are (from left) Chief Steward Rhonda Jenkins, GVA Fradarius Smith, GVA Keeno Rock and SA Alize Lassiter. The vessel, operated by Ocean Shipholdings, was in Charleston, South Carolina.



APPRENTICE EARNS GED – Apprentice Luke Vandegrift (right) recently earned his General Educational Diploma (GED) at the SIU-affiliated Paul Hall Center for Maritime Training and Education (PHC) in Piney Point, Maryland. The 20-year-old Charles County, Maryland-native is a member of PHC Apprentice Class #863 and has been attending maritime training classes at the school for the past 15 weeks. Congratulating the future steward department member and presenting him with his GED transcripts is Peggy Densford, PHC Academic instructor. The *Freedom Star*, the school's training vessel, is pictured in the background.



MEETING WITH MARINES – SIU Asst. VP Nick Celona (center) confers with members of the 4th Marine Division, 23rd Regiment, in San Bruno, California. They discussed teamwork and the vital role of the U.S. Merchant Marine as America's fourth arm of defense.



SAFETY AWARD EARNED – STOS Fernando Martinez (left) recently received a safety award from vessel operator Crowley aboard the *National Glory* in Houston. Also pictured, starting second from left, are Bosun James Morris, STOS Enrique Ampil, Cap. Langford, Crowley Port Engineer Fritz Jean (who presented the award) and SIU Patrolman J.B. Niday. "Fernando's knowledge of the shipboard safety system and quick actions during a Coast Guard inspection impressed the crew, the Coast Guard and Crowley, as well as making the SIU proud," Niday said.

What's New for the 2021 Tax Filing Season

Following are some of the changes that took effect in 2020, along with provisions that remain in effect from prior years.

Please check www.irs.gov before filing your return.

Tax Legislation Updates & Considerations

The following is a list of tax legislation and considerations affecting the current and future tax years as noted. Provided in parenthesis are the abbreviations that will be used throughout this document in reference to the respective legislation.

■ **The Tax Cuts and Job Act (TCJA):** The Tax Cuts and Job Act (TCJA) was enacted on December 22, 2017. Described as the largest major tax reform in over three decades, the TCJA contains a host of tax provisions that impact individuals and businesses.

■ **The Setting Every Community Up for Retirement Enhancement Act (SECURE Act):** The SECURE Act was signed into law on December 20, 2019 significantly modifying many requirements for employer-provided retirement plans, individual retirement accounts (IRAs), and other tax-favored savings accounts. While some of the modifications went into effect retroactively or upon enactment (December 20, 2019), many of them carry future effective dates.

■ **The Coronavirus Aid, Relief, and Economic Security Act (CARES Act):** The CARES Act is a \$2.2 trillion economic stimulus bill that was signed into law on March 27, 2020 in response to economic fallout of the COVID-19 pandemic. Provisions in the Act were enhanced and expanded by the recent signing of the Consolidated Appropriations Act, 2021.

■ **The Taxpayer Certainty and Disaster Tax Relief Act (Tax Extenders Act):** The Relief Act, as part of the Consolidated Appropriations Act, 2021 was signed on December 27, 2020, extending several tax provisions that were set to expire.

■ **Considerations – Change in White House Administration:** As with any transition in the White House Administration, it will be prudent to monitor tax legislation updates after the new administration takes office. As this transition has not yet taken place, any prospective tax legislation changes from the incoming administration's proposals have been omitted from this document. All information provided below is currently in effect until otherwise altered by future legislation.

Due Date of Return

File Form 1040 by April 15, 2021. An automatic 6-month extension can be made by filing Form 4868 by April 15, 2021, along with all tax monies due. An extended Form 1040 is due October 15, 2021.

■ **Net Investment Income Tax:** In 2020, a tax equal to 3.8% of the lesser of the individual's net investment income for the year or the amount the individual's modified adjusted gross income (MAGI) exceeds the threshold amount. The MAGI threshold amounts for the additional tax are as follows:

- \$250,000 (Married Filing Joint/Surviving Spouse)
- \$200,000 (Single/Head of Household)
- \$125,000 (Married Filing Separately)

Investment income reduced by deductions properly allocable to that income is net investment income. Investment income includes income interest, dividends, annuities, royalties and rents and net gain from disposition of property, other than such income derived in the ordinary

course of a trade or business. However, income from a trade or business that is a passive activity and from a trade or business of trading in financial instruments or commodities is included in investment income. Modified adjusted gross income for the purpose of calculating the additional Medicare tax is a person's adjusted gross income with the foreign earned income exclusion or foreign housing exclusion added back in. **Social Security Tax:** Part of FICA tax on wages, an employee and employer are each subject to a 6.2% tax on wages for Social Security. The maximum amount of wages subject to the Social Security are as follows:

- \$137,700 (2020)
- \$142,800 (2021)

■ **Medicare Tax:** Part of FICA tax on wages, an employee and employer are each subject to a 1.45% tax on wages for Medicare. There is no limit on the amount of wages subject to the Medicare tax. In 2020, in addition to the standard Medicare tax, there will be an additional 0.9% tax on wages that exceed the following threshold amounts:

- \$250,000 (Married Filing Joint/Surviving Spouse)
- \$200,000 (Single/Head of Household)
- \$125,000 (Married Filing Separately)

■ **Self-Employment Tax Rate and Deduction:** The Social Security portion of the self-employment tax is 12.4% in 2020. The Medicare portion of the SE tax is 2.9% not including the 0.9% additional tax on the amounts above the applicable thresholds as noted above. The self-employment tax deduction is equal to one-half of self-employment tax.

■ **Kiddie Tax:** The kiddie tax changes introduced by the TCJA were repealed by the SECURE Act. For tax years 2020-2021, the first \$1,100 of the net unearned income of a child meeting certain requirements is not taxed, the next \$1,100 is taxed at the child's marginal tax rate and amounts over \$2,200 are taxed at the parent's marginal tax rate. For purposes of the Kiddie Tax, a child is (1) under age 18 at the end of the tax year, (2) age 18 at the end of the tax year and does not provide more than half of his/her own support with unearned income, or (3) is age 19-23 at the end of the tax year, a full-time student, and does not provide more than half of his/her own support with unearned income.

Itemized Deductions

If more advantageous than the standard deduction, an individual may elect to claim certain itemized deductions of personal expenses in determining taxable income. The most common itemized deductions are listed below.

■ **Medical and Dental Expenses:** Unreimbursed medical expenses may be claimed as an itemized deduction to the extent they exceed 7.5% of adjusted gross income. The Tax Extenders Act of 2020 extended this threshold, eliminating the initial increase to 10% of AGI.

■ **State & Local Tax Deduction:** For tax years 2018-2025, the itemized deduction for state and local taxes paid or accrued in the tax year is limited to \$10,000 (\$5,000 for MFS) of the aggregate of (1) state and local property taxes, (2) state and local income taxes, and (3) state and local general sales taxes deducted in lieu of state and local income taxes.

■ **Mortgage Interest Deduction:** The deduction for mortgage interest is limited to underlying indebtedness of up to \$750,000 (\$375,000 for MFS) for tax years 2018-2025. The deduction for interest on home equity indebtedness is

eliminated. The lower limit doesn't apply to any acquisition indebtedness incurred on or before December 15, 2017, which is limited to \$1 million (\$500,000 for MFS).

■ **Mortgage Insurance Premiums:** The deduction for mortgage insurance premiums (PMI) was extended by the Tax Extenders Act through 2020. This allows a taxpayer whose income is below certain thresholds to deduct the cost of premiums on mortgage insurance purchased in connection with acquisition indebtedness on a taxpayer's principal residence. The deduction is reduced by 10% for every \$1,000 by which the taxpayer's AGI exceeds \$100,000. Starting in 2021 the deduction will not be available unless extended by Congress.

■ **Charitable Contribution Deduction:** The limitation under IRC Sec. 170(b) for cash contributions to public charities and certain private foundations is 60% of an individual's contribution base for tax years 2021-2025. Under the CARES Act, the 60% limitation has been increased to allow for contributions up to 100% of the taxpayer's contribution base for tax year 2020 only. The contribution base is an individual's adjusted gross income (AGI), not including the charitable deduction or any net operating loss (NOL) carrybacks. The percentage limit depends on the aggregate contributions of the spouses if married filing jointly. Contributions exceeding the limitation are generally allowed to be carried forward and deducted for up to five years, subject to the later year's ceiling. For taxpayers not itemizing, the CARES Act allows up to a \$300 above-the-line deduction for charitable contributions made in 2020, as discussed in the next section.

■ **Miscellaneous Deductions:** Job-related expenses, as well as other miscellaneous itemized deductions that were previously subject to the 2%-of-adjusted-gross-income floor, are no longer deductible for tax years 2018-2025. The eliminated deductions include expenses for tax preparation, union dues, and investment fees.

■ **Gambling Losses:** All deductions for expenses incurred in carrying out wagering transactions, and not just gambling losses, are deductible only to the extent of gambling winnings.

■ **Phaseout:** Before 2018, an individual's itemized deductions were reduced by 3% of adjusted gross income (AGI) when AGI exceeded certain threshold amounts. This phaseout of itemized deductions is temporarily eliminated by the TCJA, and therefore does not apply to tax years 2018-2025.

■ **State Itemized Deductions:** The TCJA modified or eliminated several popular itemized deductions. It is important to note that although the federal deductions have been adjusted, you may still qualify for deductions at the state level.

Tax Exemptions, Credits, & Other Deductions

■ **Exemptions:** Under the TCJA, for tax years 2018-2025, the deduction for the personal exemption is reduced to zero.

■ **Child and Dependent Tax Credits:** Below are tax credits related to child and dependent care expenses.

■ **Definition of a Qualifying Child:** To be claimed as a qualifying child, the person must meet certain criteria:

■ **Relationship:** The person must be your child, stepchild, adopted child, foster child, brother or sister, or a descendant of one of these (for example, a grandchild or nephew).

■ **Residence:** For more than half the year,

the person must have the same residence as you do.

■ **Age:** the person must be under age 19 at the end of the year, or age 19-23 and be a full-time student for at least five months out of the year, or any age if totally and permanently disabled.

■ **Support:** the person did not provide more than half of his or her own support during the year.

■ **Dependent Social Security Number:** Each dependent must have a Social Security number (SSN). Individuals may get a SSN for their dependent by filing Form SS-5 with their local Social Security Administration office or calling the Administration at 1-800-772-1213. It usually takes about two weeks to receive a SSN.

■ **Definition of a Qualifying Relative:** To be a qualifying relative, the person must meet certain criteria:

■ **Relationship:** the person must be your parent, stepparent, grandparent, aunt/uncle, in-law, or an individual who has the same place of abode as the taxpayer for the entire year.

■ **Gross Income:** The individual's gross income for the year must be less than \$4,200.

■ **Support:** the person did not provide more than half of his or her own support during the year.

■ **Not a Qualifying Child:** The individual must not be the qualifying child of the taxpayer/other taxpayer.

■ **Child Tax Credit:** The maximum child tax credit for tax year 2020 is \$2,000 per child under the age of 17 and \$500 for any other dependent.

The child tax credit starts to be reduced when MAGI income reaches the following levels:

- \$400,000 (Married Filing Joint)
- \$200,000 (Married Filing Separately)
- \$200,000 (Single or Head of Household)

In the phase-out range, the child tax credit is reduced by \$50 for each \$1,000 of income above these thresholds.

The child tax credit is generally a nonrefundable credit that is limited to regular tax liability plus alternative minimum tax liability. However, a portion of the credit is refundable for certain taxpayers (see Form 8812 and IRS Pub. 972). In certain circumstances, families may receive up to a \$1,400 refund per child.

Additional (Refundable) Child Tax Credit: This credit is for certain individuals who get less than the full amount of the child tax credit. The additional child tax credit may be refundable even if you owe no tax.

Taxpayers cannot claim the Child Tax Credit for any tax year if the individual or a qualifying child did not have an individual SSN issued on or before the due date of the return for that tax year.

The TCJA eliminated the exemption deduction for dependents for tax years 2018-2025. Therefore, releasing the dependency exemption to the noncustodial parent does not entitle that parent to an exemption deduction; however, it does make the noncustodial parent eligible for the child tax credit with respect to the child.

■ **Child and Dependent Care Credit:** For 2020, there is a credit equal to the amount of qualified expenses multiplied by an applicable percentage determined by the taxpayer's adjusted gross income. The maximum amount of qualified expenses to which the credit may be applied is \$3,000 for cost to care for one child

Continued on Page 14

Tax Rates & Thresholds

2020 Tax Brackets: Below are the tax brackets for tax year 2020, including the taxable income range for each bracket

	Married Filing Joint	Head of Household	Single	Married Filing Separately	Estates & Trusts
10%	\$0 - \$19,750	\$0 - \$14,100	\$0 - \$9,875	\$0 - \$9,875	\$0 - \$2,600
12%	\$19,751 - \$80,250	\$14,101 - \$53,700	\$9,876 - \$40,125	\$9,876 - \$40,125	N/A
22%	\$80,251 - \$171,050	\$53,701 - \$85,500	\$40,126 - \$85,525	\$40,126 - \$85,525	N/A
24%	\$171,051 - \$326,600	\$85,501 - \$163,300	\$85,526 - \$163,300	\$85,526 - \$163,300	\$2,601 - \$9,450
32%	\$326,601 - \$414,700	\$163,301 - \$207,350	\$163,301 - \$207,350	\$163,301 - \$207,350	N/A
35%	\$414,701 - \$622,050	\$207,351 - \$518,400	\$207,351 - \$518,400	\$207,351 - \$311,025	\$9,451 - \$12,950
37%	\$622,050+	\$518,400+	\$518,400+	\$311,025+	\$12,950+

2020 Net Capital Gains & Qualified Dividend Rates: Below are the 2020 net capital gains and qualified dividend rates per taxable income range for each type of filing status.

	Married Filing Joint	Head of Household	Single	Married Filing Separately	Estates & Trusts
0%	\$0 - \$80,000	\$0 - \$53,600	\$0 - \$40,000	\$0 - \$40,000	\$0 - \$2,650
15%	\$80,000 - \$496,600	\$53,600 - \$469,050	\$40,000 - \$441,450	\$40,000 - \$248,300	\$2,650 - \$13,150
20%	\$496,600+	\$469,050+	\$441,450+	\$248,300+	\$13,150+

Capital gains and losses are reported on Form 8949 and then totaled on Schedule D. If you sold a covered security in 2020, your broker will report the cost basis on your Form 1099-B. Refer to the IRS website at www.irs.gov/form8949 for additional information and other new developments affecting this form and Schedule D.

Tax Tips for Members

How to Prepare A Tax Return

Step 1. Gather all records for the current tax return filing year.

Income Records

These include Forms W-2/W-2G, Forms 1099 (Interest, Dividends Brokerage Statements, Misc.) and Schedules K-1 (Investment in Partnerships/S-Corporations)

Itemized deductions and tax credits

- Medical and dental payment records
- Real estate and personal property tax receipts
- State and local tax payments
- Interest payment records for items such as a home mortgage or home equity loan
- Charitable contributions
- Records of payments for childcare so an individual could work
- Educational expenses

Step 2. Gather any forms, schedules or publications necessary to assist in filing the return. Most IRS offices and many local banks, post offices and libraries have publications designed to provide individuals with information on correctly filing tax returns. Also, you may access the IRS website at www.irs.gov for forms, instructions and publications.

Step 3. Fill in the return. Cents may be rounded to the nearest whole dollar on the tax return and schedules. To do so, raise amounts from 50-99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$1.50 becomes \$2.

Step 4. Review the return for accuracy.

Step 5. Sign and date the return. Form 1040 is not considered a valid return unless signed. A spouse must also sign if it is a joint return.

Step 6. File Return.

Filing Electronically (E-file)

■ Due to staffing issues, processing paper returns can take several weeks longer. The IRS encourages taxpayers to file electronically.

■ Information regarding available e-filing options can be found at www.irs.gov/e-file-options

Filing Paper Return

■ Attach Copy B of Forms W-2, W-2G and 1099-R to the front of the Form 1040.

■ Attach all other schedules and forms behind Form 1040 in order of the attachment sequence number.

■ If paying any balance due by check, do not staple or attach the payment or Form 1040-V (payment voucher) to the return. Instead, just put them loose in the envelope. Write your name, address, phone number, Social Security number, and form number on your check or money order.

■ Private Delivery Services - Tax returns and extensions can be mailed through private delivery services such as DHL Express, Federal Express, and United Parcel Service.

Electronic Payment Options

■ Visit www.irs.gov/payments for full listing of electronic payment options.

■ Direct Pay - Payment can be directly withdrawn from a bank account through the IRS website or through the software/website the taxpayer or paid preparer used to electronically file the tax return.

■ Debit/Credit Cards - The IRS website listed above provides links to pay by debit or credit card. All major cards (VISA, MasterCard, American Express, etc.) are accepted, fees apply.

■ Payments by Phone - The IRS website also lists toll-free numbers available to make payments by phone.

Refunds

■ Taxpayers can request direct deposit of their tax refunds by filling out the refund section on Form 1040, which includes the taxpayer's bank account number and the bank's routing number.

■ For electronically filed returns, a refund will typically be received in about 2 weeks if deposited directly into a checking or savings account.

■ Paper checks will be mailed to the address listed on the tax return if direct deposit is not requested. Paper check refunds

may take several weeks to arrive by mail.

■ Where's My Refund - If taxpayers have not received a refund check within 28 days from the original IRS mailing date, information can be accessed through the website at www.irs.gov/refunds.

Filing an extension

■ Taxpayers can get an automatic 6-month extension if, no later than April 15, 2021, Form 4868 will be filed with the IRS. It is important to remember that a 6-month extension to file does not extend the time to pay the taxes. Form 4868, when sent in, must be accompanied by all tax monies due to the U.S. government.

Change of Address: If an individual has changed his or her address from the one listed on that person's last tax return, IRS Form 8822 should be filled out and filed with the agency.

Death of a Taxpayer: If a taxpayer died before filing a required return for 2020, the taxpayer's personal representative (and spouse, in the case of a joint return) must file and sign the return for that person. A personal representative can be an executor, administrator or anyone who oversees the taxpayer's property.

Your Online Account: To access your online account, you must authenticate your identity. To securely log in to your federal tax account, go to IRS.gov/Account. View the amount you owe, review 24 months of payment history, access online payment options, and create or modify an online payment agreement. You can also access your tax records online.

Which Income to Report

In addition to wages, salaries, tips, unemployment compensation, capital gains, dividend payments and other income listed on the federal tax return, the following kinds of income must be reported:

- Jones Act settlements for lost wages
- Amounts received in place of wages from accident and health plans (including sick pay and disability pensions) if employer paid for the policy
- Life insurance proceeds from a policy cashed in if the proceeds are more than the premium paid
- Canceled debts
- State income tax refunds
- Rents
- Repayments
- Royalties
- Unemployment benefits
- Profits from corporations, partnerships, estates and trusts
- Endowments
- Original Issue Discount
- Distributions from self-employed plans
- Bartering income (fair-market value of goods or services received in return for services)
- Tier 2 and supplemental annuities under the Railroad Retirement Act
- Lump-sum distributions
- Gains from the sale or exchange (including barter) of real estate, securities, coins, gold, silver, gems or other property (capital gains)
- Accumulation distributions from trusts
- Prizes and awards (contests, raffles, lottery and gambling winnings)
- Earned income from sources outside

the United States

- Director's fees
- Fees received as an executor or administrator of an estate
- Embezzled or other illegal income
- Social Security benefits

Which Income Need Not Be Reported

The following kinds of income do not need to be reported on the federal tax return:

- Benefits from government welfare programs
- Jones Act settlements for injuries, pain, suffering, and medical costs
- Maintenance and Cure
- Workers' compensation benefits, insurance, damages, etc. for injury or sickness
- Disability retirement payments (and other benefits) paid by the Veterans Administration
- Child support
- Gifts, money or other property inherited or willed
- Dividends on veterans' life insurance
- Life insurance proceeds received because of a person's death
- Amounts received from insurance because of loss of the use of a home due to fire or other casualty to the extent the amounts were more than the cost of normal expenses while living in the home
- Certain amounts received as a scholarship

What Items Are Considered Deductions and Credits

The following are common deductions and credits, which are discussed in more detail in above sections:

- Standard Deduction
- Itemized Deductions
- Medical and Dental Expenses
- State and Local Taxes
- Home Mortgage Interest
- Mortgage Insurance Premiums
- Charitable Contributions
- Gambling Losses
- Qualified Business Income Deduction
- Student Loan Interest
- Education Credits & Deductions
- Earned Income Credit (EIC)
- Child & Dependent Care Credit
- Energy Credits

Which Records to Keep

Keep records of income (such as receipts), deductions (such as canceled checks) and credits shown on the tax return, as well as any worksheets used to figure them, until the statute of limitations runs out for that return, usually 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. However, it is recommended that all records be kept for about 6 years. Some records should be kept even longer. For example, keep property records (your home, stocks) as long as they are needed to figure the basis of property.

Why Seafarers Must Pay State Income Tax

Federal law prohibits employers from withholding state and local taxes from the wages of mariners working aboard U.S.-flag ships. Specifically, the law [46 USCA 11108(11)] provides that "no part of the wages due or accruing to a master, officer

Away At Tax Time

Should Seafarers find themselves overseas and seeking IRS forms or assistance, U.S. embassies and consulates are equipped to provide some taxpayer-related services. At a minimum, IRS forms are available at all U.S. embassies and consulates located in: Berlin, Germany; Caracas, Venezuela; London, England; Mexico City, Mexico; Nassau, Bahamas; Ottawa, Canada; Paris, France; Riyadh, Saudi Arabia; Rome, Italy; Sao Paulo, Brazil; Sydney, Australia; Tokyo, Japan.

or any other seaman who is a member of the crew on a vessel engaged in the foreign, coastwise, intercostal, interstate or non-contiguous trade shall be withheld pursuant to the provisions of the tax laws of any state, territory, possession or commonwealth, or a subdivision of any of them, but nothing in this section shall prohibit any such withholding of the wages of any seaman who is employed in the coastwise trade between ports in the same state if such withholding is pursuant to a voluntary agreement between such seaman and his employer."

The law, however, does not exempt seamen from paying state and local taxes. Mariners, just like any other citizens of any given state, must meet their obligations to the government of the area in which they live. Each state has a set of criteria to determine whether an individual is a resident of that state. A seaman should check with a state tax office if he or she is unsure about residency status.

For example, in California during the early 1970s, a case before the California State Board of Equalization stated that a merchant seaman—despite the fact that he was on a ship for 210 days of the year—was a resident of the state for tax purposes. The board took into consideration the fact that the seaman owned a home in California and maintained a bank account in a California-based bank. Additionally, each state has established conditions under which non-residents of that state must pay a portion of state tax if such an individual earned income from a source based in that state. Many states allow a credit in the amount an individual must pay the state if that person has already paid taxes in another state. In 2000, President Clinton signed into law the bipartisan Transportation Worker Tax Fairness Act, a measure aimed at providing "equitable treatment with respect to state and local income taxes for certain individuals who perform duties on vessels."

The law, which took effect Nov. 9, 2000, stipulates that pilots and other mariners "who perform regularly assigned duties while engaged as a master, officer or crewman on a vessel operating on the navigable waters of more than one State" shall be subject to state income tax only in his or her residential state. If any questions arise regarding residency and state tax issues, mariners should telephone the taxpayer assistance office in the state in which they reside.

Where To Get Information

General Information: 1-800-829-1040 may be called for general information between 7am-7pm your local time.

Online: Access the IRS website at www.irs.gov to download forms, instructions and publications; see answers to frequently asked tax questions; search publications online by topic or keyword; figure your withholding allowances using their W-4 calculator; check the status of your refund; send the IRS comments or requests for help via email; and sign up to receive local and national tax news by email.

Telephone Help: The IRS is prepared to answer questions by phone. Through the agency's taxpayer information service, publications covering all aspects of tax-filing can be ordered. The federal Tele-Tax system has recorded tax information covering about 150 topics. 1-800-829-4477 is the IRS's automated

Tele-Tax system. When calling from a touch tone phone, the number "9" will repeat the topic and the number "2" will cancel the topic. To listen to a directory of topics after the introductory message finishes, dial 123. You can also check the status of your refund. This telephone service is available 24 hours a day, 7 days a week.

Walk-In Help: IRS representatives are available in many IRS offices around the country to help with tax questions that cannot be answered easily by telephone.

Send IRS Written Questions: Written questions regarding tax returns can be sent directly to an IRS District Director (listed on the tax form). Include a Social Security number with the letter.

Publications: Call 1-800-829-3676 to order current and prior year forms, instructions and publications.

What's New for the 2021 Tax Filing Season

Continued from Page 12

under the age of 13 or up to \$6,000 for two or more children, so that the parents can either go to work or be in the process of looking for work. There must be earned income in order to take the credit. The maximum credit is \$1,050 for one qualifying individual and \$2,100 for two or more qualifying individuals.

■ **Adoption credit:** The maximum adoption credit has increased to \$14,300 per child with adjusted gross income phase out starting at \$214,520. The credit is nonrefundable. Any unused credit can be carried forward for five years. In general, the adoption credit is based on the reasonable and necessary expenses related to a legal adoption, including adoption fees, court costs, attorney's fees and travel expenses. Income limits and other special rules apply. In addition to filling out Form 8839, Qualified Adoption Expenses, eligible taxpayers must include with their 2020 tax returns one or more adoption-related documents.

■ **Earned Income Credit (EIC):** The EIC is a refundable tax credit available to low-income individuals meeting certain requirements including income amount, income source, and filing status.

■ The maximum amount of income you can earn and credit available increased for 2020:

■ **3+ Qualifying Children:** Credit up to \$6,660 if you earn less than \$50,954 (\$56,844 if married filing joint)

■ **2 Qualifying Children:** Credit up to \$5,920 if you earn less than \$47,440 (\$53,330 if married filing joint)

■ **1 Qualifying Child:** Credit up to \$3,584 if you earn less than \$41,756 (\$47,646 if married filing joint)

■ **No Qualifying Children:** Credit up to \$538 if you earn less than \$15,820 (\$21,710 if married filing joint)

■ **IRS Refund Claim:** The IRS has additional time to review refund claims based on the Earned Income Credit or the refundable portion of the additional Child Tax Credit in order to reduce fraud and improper payments. No credit or refund for an overpayment shall be made to a taxpayer before February 15 following the close of the tax year, if the taxpayer claimed the Earned Income Credit or additional Child Tax Credit.

■ A SSN is not valid for EIC purposes unless it was issued on or before the due date of the return. For tax years beginning after 2017, you may be able to qualify for the EIC under the rules for taxpayers without a qualifying child if you have a qualifying child for the EIC who is claimed as a qualifying child by another taxpayer.

■ **Deduction for Qualified Business Income:** An individual generally may deduct 20% of qualified business income from a partnership, S corporation or sole proprietorship, as well as 20% of aggregate qualified REIT dividends and qualified publicly traded partnership income. The 20% deduction is not allowed in computing AGI, but rather is allowed as a deduction reducing taxable income. A limitation based on W-2 wages paid or capital investment is phased in for MFJ taxpayers with taxable income of \$326,600 or more (\$163,300 for other individuals). A disallowance of the deduction with respect to specified service trades or businesses also is phased in above these threshold amounts of taxable income.

■ **Charitable Contributions (Above-the-Line Deduction):** Under the CARES Act, for tax year 2020 only, an individual who does not elect to itemize deductions may claim an above-the-line deduction of up to \$300 for qualified charitable contributions.

■ **Economic Impact Payments (Stimulus Checks):** Eligible individuals are entitled to a Recovery Rebate Credit up to \$1,200 for their first tax year beginning in 2020. The IRS made advanced refunds of the credit via Economic Impact Payments (EIP) during 2020, with eligibility and credit amounts based on information from 2019 or 2018. EIPs are not income and they are not taxable. Although the advance credit is based on earlier tax years, the Recovery Rebate credit applies to the taxpayer's first tax year beginning in 2020. The EIP reduces the amount of the taxpayer's credit for 2020, but not below zero. Taxpayers do not have to repay any of the EIP if they would be entitled to a lesser credit based on their 2020 circumstances. Taxpayers whose 2020 tax information entitles them to a larger credit than their EIP may claim the additional credit on their 2020 tax returns. Taxpayers may check their EIP status by visiting the website <https://www.irs.gov/coronavirus/get-my-payment> and entering requested information to validate identity.

■ **Education Credits & Deductions:**

Below are tax credits and deductions related to educational expenses incurred during the tax year, including definitions of qualifying expenses.

■ **The American Opportunity Tax Credit:** For tax year 2020, the maximum credit amount can be up to \$2,500 and up to 40% of that credit amount may be refundable. The credit applies to the first 4 years of post-secondary education in a degree or certificate program. The credit is calculated by taking 100% of the first \$2,000 of qualified tuition and related educational expenses and 25% of the next \$2,000 of such expenses. The credit is gradually phased out if your Modified AGI is between \$80,000-\$90,000 (\$160,000-\$180,000). Taxpayers cannot claim the American Opportunity Credit for any tax year if the individual or a student did not have a Taxpayer Identification Number (TIN) issued on or before the due date of the return for that tax year. Taxpayers must report the Employer Identification Number (EIN) of the educational institution to which payments were made.

■ **Lifetime Learning Credit:** For tax year 2020, the maximum credit amount per tax return can be up to \$2,000. The credit is calculated by taking 20% of the educational expenses on the first \$10,000 of qualified educational expenses. The credit is gradually reduced if your Modified AGI exceeds \$59,000 (\$118,000 if married filing joint return) and is completely eliminated if your Modified AGI exceeds \$69,000 (\$138,000 if married filing joint return). The credit cannot be claimed if your filing status is "married filing separately". There is no limit on the number of years for which the credit can be claimed for each student.

■ **Tuition and Fees Deductions:** The Tax Extenders Act of 2019 extended this deduction through 2020. The maximum deduction is \$4,000 for a taxpayer with AGI of \$65,000 or less (\$130,000 if married filing joint), and \$2,000 if AGI is between \$65,000-\$80,000 (\$130,000-\$160,000). The deduction is not allowed for Married Filing Separately filers or for any taxpayer who qualifies as a dependent (whether or not claimed) on another taxpayer's tax return. The tuition and fees deduction may not be claimed if an education credit is claimed for the same student in the same year. The Tax Extenders Act of 2020 has eliminated this deduction to transition to an increased income limitation on the Lifetime Learning Credit.

■ **Expanded Definition of Qualified Expenses for Qualified Tuition Programs:** Qualified higher education expenses generally include tuition, fees, and related expenses such as books and supplies. The expenses must be for the student pursuing a degree, certificate, or similar program, at an eligible educational institution. An eligible educational institution includes most colleges, universities, and certain vocational schools.

■ **529 Plan Qualified Education Expenses:** The TCJA changed the definition of qualified higher education expense. For purposes of the 529 plan rules, qualified higher education expenses now include expenses for tuition for attendance at an elementary or secondary public, private or religious school. Cash distributions from all 529 plans are limited to \$10,000 for elementary and secondary school tuition per tax year, per student. Under the SECURE Act, qualified higher education expenses now also include student loan repayments as well as the expenses of registered apprenticeships.

■ **Form 1098-T Required to Claim Certain Education Incentives:** Taxpayers must receive a form 1098-T, Tuition Statement, from educational institutions to claim the American opportunity credit, the Lifetime Learning tax credit or the above-the-line deduction for qualified tuition and fees.

■ **Educator Expenses:** The Protecting Americans from Tax Hikes Act of 2015 extended the above-the-line deduction for eligible grade K-12 school teachers of up to \$250 per year (\$500 if you and your spouse were both eligible educators) for expenses paid or incurred for books, certain supplies, computer and other equipment, and supplementary materials used in the classroom. For tax years beginning after 2015, eligible expenses also include expenses for professional development courses the educator takes related to the curriculum he/she teaches or to the student he/she teaches.

■ **Education IRAs (Coverdell Education Savings Account):** Taxpayers can contribute a maximum of \$2,000 cash each year to an Education IRA for a person under age 18. The dollar limit is phased out for married individuals filing jointly with modified adjusted gross income between \$190,000 and \$220,000, and between \$95,000 and \$110,000 for single filers. The con-

Standard Deduction		
The standard deduction adjusts annually for inflation. The standard deduction for taxpayers who are at least 65 years old and/or blind at the close of the year can be increased with an additional deduction added for each taxpayer for each qualifying condition. See the current amounts below.		
Filing Status	2021	2020
Married filing Joint	\$25,100	\$24,800
Head of Household	\$18,800	\$18,650
Single/Married Filing Separately	\$12,550	\$12,400
Additional Standard Deductions		
Age 65+ and/or Blind (MFJ)	\$1,350	\$1,300
Age 65+ and/or Blind (Single/HOH)	\$1,700	\$1,695

tribution is not deductible.

Retirement Accounts

Below is information regarding current tax year contribution limits, required distributions, and various legislation updates to Individual Retirement Accounts (IRA) and 401(k) plans.

■ **Traditional IRAs:** For 2020, the contribution limit to a traditional IRA is the lesser of \$6,000 or your compensation. For taxpayers age 50+ at year end, an additional catch-up contribution of up to \$1,000 is allowed, increasing the 2020 limit for these taxpayers to the lesser of \$7,000 or compensation. For the deduction, when a taxpayer is covered by an employer's retirement plan at any time during the year, the Modified Adjusted Gross Income (AGI) phase-out range in 2020 is \$65,000-\$75,000 (\$104,000-\$124,000 for married filing joint).

■ **Roth IRAs:** The maximum total yearly contribution that can be made by an individual to a Roth IRA is the lesser of \$6,000 (increased to \$7,000 for taxpayers age 50+ at year end) or your compensation. Roth IRAs are subject to income limits. The maximum yearly contribution is gradually phased out for taxpayers with Modified AGI between \$124,000-\$139,000 (\$196,000-\$206,000 for married filing joint). Although the contributions are not deductible, the distributions may be tax-free depending on the timing and reasoning of the distribution.

■ **IRA Updates:** Under the SECURE Act, the following legislation updates are in effect beginning tax year 2020. Additional provisions enacted by the CARES Act are also noted.

The starting age for individuals to begin taking Required Minimum Distributions (RMDs) has been increased to 72 years old from 70½ years old, effective for taxpayers turning 72 years old January 1, 2020 or later. Under the CARES Act, the Required Minimum Distribution for tax year 2020 is not required.

The 70½ age limit for contributions to an IRA has been eliminated.

Non-spouse individuals who inherit an IRA after December 31, 2019 must withdraw the balance within 10 years, subject to certain exceptions.

■ **Early Withdrawal 10% Penalty:** The CARES Act waives the penalty on early withdrawals up to \$100,000 from qualified retirement plans for COVID-19 related distributions. Any income from an early withdrawal is subject to tax over a 3-year period. Taxpayers may recontribute the withdrawn amounts to the plan without regard to annual contribution limits if made within 3 years.

■ **Rollovers to SIMPLE IRAs:** For rollover contributions made after December 18, 2015, distributions to employer sponsored retirement plans and traditional IRAs may be rolled over from a SIMPLE IRA, if the SIMPLE IRA has been open for at least two years.

■ **Special Charitable Contributions:** An IRA owner age 70½ or older can directly transfer, tax-free, up to \$100,000 per year to eligible charities. Known as a qualified charitable distribution (QCD), this option is available for distributions from IRAs, regardless of whether the owners itemize their deductions. Distributions from employer-sponsored retirement plans, including SIMPLE IRAs and simplified employee pension (SEP) plans, are not eligible to be treated as a qualified charitable distribution. To qualify, the funds must be contributed directly by the IRA trustee to an eligible charity. Amounts so transferred are not taxable and no deduction is available for the transfer. Not all charities are eligible. For example, donor-advised funds and supporting organizations are not eligible recipients. Remember to check eligibility of the charity before requesting a QCD. All QCDs from an IRA to eligible charities are counted in determining whether the owner has met the IRA's required minimum distribution. Where individuals have made nondeductible contributions to their traditional IRAs, a special

rule treats QCD amounts as coming first from taxable funds, instead of proportionately from taxable and nontaxable funds, as would be the case with regular distributions.

■ **401(k) Updates:** Under the SECURE Act, the following provisions are in effect for the noted tax years.

Long-term, part-time employees may now qualify to participate in elective deferral plans in plan years beginning after December 31, 2020.

Early withdrawal penalty exemption of \$5,000 for qualified birth or adoption distributions in taxable years beginning after December 31, 2019.

Included in compensation for purposes of determining retirement plan contributions are taxable non-tuition fellowships/stipends and nontaxable "difficulty of care payments" earned by home healthcare workers in taxable years beginning after December 31, 2019.

Increased cap to encourage higher auto-enrollments in taxable years beginning after December 31, 2019.

■ **Health Care Coverage Credits:** Below is health care coverage reporting information and current year requirements for related tax credits.

■ **Health Care Coverage:** Beginning with tax year 2019, you no longer need to either make a shared responsibility payment or file Form 8965 if you don't have essential health care coverage for part or all of the tax year.

Premium Tax Credit

Individuals with low to moderate income who get health coverage through the Health Insurance Marketplace may be eligible for this refundable credit. Individuals who are eligible for PTC need to meet the following requirements:

■ Purchased coverage in the Marketplace for someone in their tax family (taxpayer, spouse, if married filing jointly and dependents for which a personal exemption is claimed) for a month that person was not eligible for minimum essential coverage (other than coverage in the individual market).

■ Have household income at least 100%, but no more than 400% of the federal poverty line for taxpayer's family size. An exception, a resident alien who is ineligible for Medicaid and has household income less than 100% of the federal poverty line can take the credit.

■ If married, individuals must file a joint return. Exceptions apply to victims of domestic abuse or spousal abandonment and to individuals who are considered unmarried.

■ Cannot be claimed as a dependent by another person.

■ **Health Coverage Tax Credit (HCTC):** The HCTC is a tax credit that pays a percentage of health insurance premiums for certain eligible taxpayers and their qualifying family members. The HCTC is a separate tax credit with different eligibility rules than the PTC and has been extended by the Tax Extender Act through 2021.

■ **Affordable Care Act:** Several very important provisions of the Affordable Care Act (ACA) that affect individuals and businesses first became effective in 2015. The Employer Shared Responsibility provision of the Affordable Care Act requires employers with 50 or more full-time equivalent employees to either offer minimum essential coverage that is "affordable" and that provides "minimum value" to their full-time employees and their dependents, or potentially make an employer shared responsibility payment to the IRS.

Energy Credits

The Tax Extenders Act of 2020 extended many energy-related provisions that were set to expire at the end of 2020. Below are common energy credits.

■ **Nonbusiness Energy Property:** A credit is allowed for 10% of the amounts paid/incurred by the taxpayer for qualified energy improve-

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Historian Recalls Heroism Of Merchant Mariners During World War II

Continued from Page 24

breath but quickly revived him.

Flames already covered the water all around the blazing tanker but, by swimming underwater intermittently, and splashing away the flames from in front of his face when he came up for air, he was able to clear the ship without getting seriously burned.

Roaring Inferno

Finally finding a clear spot, he kept to windward and watched the flames roaring high above the masts of the *Jacksonville* in a terrifying spectacle that seemed too destructive to be real.

After a while, he saw some of his shipmates floating in the sea, but they were too badly burned to be recognizable.

One man was alive and Hodges tried to hold him up, but his strength was not equal to the task. Perhaps it was just as well, for the man was badly burned. There were many lifejackets floating around – the crew had no time to put them on before they jumped.

Other ships in the convoy estimated that the *Jacksonville* was enveloped by flames no more than 15 seconds after the torpedo hit – a solid mass of fire from stern to counter.

Hodges was picked up about 1 ½ hours later by an escorting destroyer, along with Navy gunner Marcellus Wags.

Captain Edgar Winter and 48 merchant crewmen and all but one of the Navy gun crew perished in the blast.

Boats Away

The story of SIU ships in World War II includes many incidents of long voyages in small boats after seamen left their sinking ships.

There was the 1,200-mile trip of the *Star of Scotland's* men after their big schooner was shelled by a sub in the South Atlantic, and the long, cold voyage in the boats after the Liberty ship *Jonathan Sturges* was torpedoed in the North Atlantic, a voyage that ended in the capture of the survivors by a German submarine and their internment for the duration of the war.

Some of these lifeboat voyages were strenuous ordeals in which only a few of the men were eventually rescued. In other cases, like that of one lifeboat from the *SS Maiden Creek*, the survivors were never found.

More fortunate was the SIU crew of the *SS James W. Denver*, a brand-new Liberty which was bound for North Africa on April 11, 1943.

Captain Everett Staley reckoned their position as 400 miles west of the Canary Islands, as the *Denver* hurried along at 1 ½ knots trying to rejoin the convoy, which it had lost sometime previously during a prolonged and heavy fog. All lookouts were scanning the horizon for wisps of smoke that might indicate the "missing" fleet.

They never even saw the track of the torpedo that hit them. It smashed into number-two hold and all hands abandoned ship soon after. No casualties occurred, for the boats were well handled, and they stood some distance off from the big Liberty as she settled slowly beneath the waves.

February & March Membership Meetings

Piney Point.....	Monday: February 8, March 8
Algonac.....	Friday: February 12, March 12
Baltimore.....	Thursday: February 11, March 11
Guam.....	Thursday: February 25, March 25
Honolulu.....	Friday: February 19, March 19
Houston.....	*Tuesday: February 16, Monday: March 15
Jacksonville.....	Thursday: February 11, March 11
Joliet.....	Thursday: February 18, March 18
Mobile.....	Wednesday: February 17, March 17
New Orleans.....	Tuesday: February 16, March 16
Jersey City.....	Tuesday: February 9, March 9
Norfolk.....	Friday: February 12, March 12
Oakland.....	Thursday: February 18, March 18
Philadelphia.....	Wednesday: February 10, March 10
Port Everglades.....	Thursday: February 18, March 18
San Juan.....	Thursday: February 11, March 11
St. Louis.....	Friday: February 19, March 19
Tacoma.....	Friday: February 26, March 26
Wilmington.....	Monday: February 22, March 22

*Houston change due to President's Day Observance.

Each port's meeting starts at 10:30 a.m

Dispatchers' Report for Deep Sea

"Total Registered" and "Total Shipped" data is cumulative from Dec.10-Jan.14. "Registered on the Beach" data is as of Jan. 14.

Port	Total Registered			Total Shipped			Trip Reliefs	Registered on Beach		
	All Groups A	All Groups B	All Groups C	All Groups A	All Groups B	All Groups C		All Groups A	All Groups B	All Groups C
Deck Department										
Algonac	16	3	1	14	6	0	4	28	12	2
Anchorage	1	2	1	0	0	1	0	2	4	0
Baltimore	5	2	1	3	3	3	4	4	0	1
Fort Lauderdale	31	12	2	16	5	2	8	41	18	3
Guam	3	0	0	3	1	0	1	6	1	0
Harvey	10	2	3	6	5	1	5	14	7	2
Honolulu	14	2	0	4	0	0	2	20	3	0
Houston	48	24	12	28	20	3	21	79	34	13
Jacksonville	33	25	11	22	21	6	20	52	44	8
Jersey City	29	15	2	25	8	5	15	43	18	3
Joliet	0	6	0	2	3	0	1	2	4	0
Mobile	9	6	5	5	2	0	2	17	9	7
Norfolk	21	14	9	11	12	2	12	32	20	10
Oakland	12	5	2	14	5	0	4	15	9	2
Philadelphia	6	2	0	2	3	0	0	7	3	0
Piney Point	2	4	1	2	1	1	2	2	6	0
Puerto Rico	7	5	1	3	4	0	2	15	9	1
Tacoma	28	8	7	13	7	2	8	45	9	9
St. Louis	2	2	1	0	0	0	0	3	1	1
Wilmington	25	13	3	18	5	1	6	50	21	7
TOTALS	302	152	62	191	111	27	117	477	232	69
Engine Department										
Algonac	2	1	0	1	1	1	0	3	4	0
Anchorage	1	1	0	1	0	0	0	1	1	0
Baltimore	3	2	1	4	3	0	2	2	3	1
Fort Lauderdale	7	5	3	4	5	0	4	13	10	4
Guam	0	1	0	0	1	0	0	1	0	0
Harvey	2	4	1	3	2	1	3	5	6	0
Honolulu	7	4	0	7	1	1	0	11	7	0
Houston	15	9	0	11	8	1	13	27	14	4
Jacksonville	25	14	2	11	12	0	13	35	24	2
Jersey City	11	4	1	4	4	0	2	22	7	1
Joliet	1	2	2	1	0	1	1	2	2	2
Mobile	3	5	1	0	1	1	1	4	6	0
Norfolk	16	24	3	5	15	3	8	22	25	3
Oakland	8	3	0	6	3	0	1	8	7	3
Philadelphia	2	2	0	0	0	0	0	2	4	0
Piney Point	2	1	0	1	0	0	0	2	3	0
Puerto Rico	5	1	1	6	0	0	0	9	4	1
Tacoma	16	8	1	10	8	2	7	20	8	1
St. Louis	2	4	0	1	0	0	0	4	4	0
Wilmington	13	2	1	6	7	1	5	20	15	3
TOTALS	141	97	17	82	71	12	60	213	154	25
Steward Department										
Algonac	3	1	0	2	1	0	1	5	2	0
Anchorage	0	0	0	0	0	0	0	1	0	0
Baltimore	2	0	0	2	1	0	0	0	0	0
Fort Lauderdale	15	6	1	7	4	1	5	24	7	1
Guam	1	0	0	1	0	0	0	2	0	0
Harvey	3	2	0	1	0	0	1	5	2	0
Honolulu	7	3	0	9	2	0	1	13	4	0
Houston	19	7	3	9	3	0	7	30	9	4
Jacksonville	21	9	2	17	5	1	10	35	15	2
Jersey City	11	4	0	4	3	0	2	14	3	1
Joliet	4	0	0	2	0	0	0	2	0	0
Mobile	4	4	0	5	3	0	4	4	6	0
Norfolk	18	8	1	11	9	2	7	20	20	2
Oakland	8	9	0	9	6	0	5	22	10	0
Philadelphia	1	0	0	0	0	0	0	1	0	0
Piney Point	1	2	0	2	1	0	1	2	5	0
Puerto Rico	5	3	0	0	2	0	3	8	8	1
Tacoma	13	6	2	10	2	2	3	21	7	2
St. Louis	0	1	0	1	0	0	0	1	1	0
Wilmington	17	9	2	10	4	0	5	29	16	3
TOTALS	153	74	12	102	46	7	55	239	115	16
Entry Department										
Algonac	1	10	6	0	3	1	0	2	21	8
Anchorage	1	1	2	0	0	0	0	1	2	4
Baltimore	0	1	3	0	0	0	0	0	1	3
Fort Lauderdale	0	2	5	0	3	1	2	0	8	7
Guam	0	2	1	0	0	0	0	0	2	2
Harvey	0	2	1	2	2	1	3	4	2	0
Honolulu	0	3	0	0	2	1	0	0	5	2
Houston	4	9	10	0	7	5	5	9	19	16
Jacksonville	7	22	51	0	13	21	9	8	41	78
Jersey City	0	14	5	2	8	6	1	3	16	10
Joliet	0	0	2	0	1	0	0	0	1	4
Mobile	1	0	2	0	0	1	0	1	0	1
Norfolk	0	22	30	0	16	11	4	1	25	41
Oakland	2	4	1	1	9	3	1	2	17	2
Philadelphia	0	0	0	0	0	1	0	0	0	1
Piney Point	0	2	17	0	0	13	4	0	2	6
Puerto Rico	0	0	2	0	0	3	1	1	0	1
Tacoma	6	11	11	1	7	5	5	8	16	14
St. Louis	0	1	4	0	1	0	0	0	0	4
Wilmington	3	15	6	1	11	4	2	4	29	17
TOTALS	25	121	159	7	83	77	37	44	207	221
GRAND TOTAL:	621	444	250	382	311	123	269	973	708	331

Seafarers International Union Directory

Michael Sacco, President

Augustin Tellez, Executive Vice President

David Heindel, Secretary-Treasurer

George Tricker, Vice President Contracts

Tom Orzechowski,

Vice President Lakes and Inland Waters

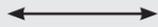
Dean Corgoy, Vice President Gulf Coast

Nicholas J. Marrone, Vice President West Coast

Joseph T. Soresi, Vice President Atlantic Coast

Kate Hunt,

Vice President Government Services



HEADQUARTERS

5201 Capital Gateway Drive,
Camp Springs, MD 20746
(301) 899-0675

ALGONAC

520 St. Clair River Dr., Algonac, MI 48001
(810) 794-4988

ANCHORAGE

721 Sesame St., #1C, Anchorage, AK 99503
(907) 561-4988

BALTIMORE

2315 Essex St., Baltimore, MD 21224
(410) 327-4900

GUAM

P.O. Box 3328, Hagatna, Guam 96932
Cliffline Office Ctr. Bldg., Suite 103B
422 West O'Brien Dr., Hagatna, Guam 96910
(671) 477-1350

HONOLULU

606 Kalihi St., Honolulu, HI 96819
(808) 845-5222

HOUSTON

625 N. York St., Houston, TX 77003
(713) 659-5152

JACKSONVILLE

5100 Belfort Rd., Jacksonville, FL 32256
(904) 281-2622

JERSEY CITY

104 Broadway, Jersey City, NJ 07306
(201) 434-6000

JOLIET

10 East Clinton St., Joliet, IL 60432
(815) 723-8002

MOBILE

1640 Dauphin Island Pkwy, Mobile, AL 36605
(251) 478-0916

NEW ORLEANS

3911 Lapalco Blvd., Harvey, LA 70058
(504) 328-7545

NORFOLK

115 Third St., Norfolk, VA 23510
(757) 622-1892

OAKLAND

1121 7th St., Oakland, CA 94607
(510) 444-2360

PHILADELPHIA

2604 S. 4 St., Philadelphia, PA 19148
(215) 336-3818

PINEY POINT

45353 St. George's Ave., Piney Point, MD 20674
(301) 994-0010

PORT EVERGLADES

1221 S. Andrews Ave., Ft. Lauderdale, FL 33316
(954) 522-7984

SAN JUAN

659 Hill Side St., Summit Hills
San Juan, PR 00920
(787) 721-4033

ST. LOUIS/ALTON

4581 Gravois Ave., St. Louis, MO 63116
(314) 752-6500

TACOMA

3411 South Union Ave., Tacoma, WA 98409
(253) 272-7774

WILMINGTON

510 N. Broad Ave., Wilmington, CA 90744
(310) 549-4000



Inquiring Seafarer

This month's question was answered by SIU members in Camp Springs, Maryland.

Question: Why did you join the union and why have you stuck with it?



Cleofe Castro
Recertified Bosun

I joined the union to travel, and it's been very good for me. It has helped me take care of my kids and have assets. It helped me change to a better life. The best parts are the travel and performing the job to the best of your ability.



Jack McElveen
Recertified Steward

I joined the union to travel the world as well as benefit from the lucrative side – being able to provide for my family and myself. It has been very fulfilling to see the world as well as to embrace the SIU community and what it represents and stands for.



James Crate
Bosun

I went through the gates in Piney Point in 1990. Prior to that, I was an underground miner, for gold, in Canada. In 1990, I was in Paris and had traveled all over Europe. I had a choice either to go back to mining or try something completely different.... My dad sailed SIU back in the 1950s. He got me the SIU's information and the next thing you know, I was on a plane coming over here. The SIU has provided me the freedom and the financial stability to pursue my interests.



Rene Guity
Recertified Steward

I worked many places before I got to the SIU, and there's not another place like this place. I travel the world and I meet different people. I love what I do for a living and I don't think I'll do anything else.



Ritche Acuman
Recertified Bosun

I had already been a merchant mariner (overseas, since the early 1990s). I joined the union in 2002 and stuck with it because I can support my family. The SIU is great. I also enjoy interacting with people from different cultures.



Exxl Ronquillo
Recertified Steward

It's a good opportunity for me to support my family. I'll always support them, especially for their education. The SIU is really good for me. That's why I'm still here after almost 30 years and why I'll retire here.

Pic From The Past



During the 2008 SIU Thanksgiving gathering at the hiring hall in Oakland, California, then-San Francisco District Attorney Kamala Harris (center) is greeted by SIU officials Nick Marrone (left) and Nick Celona.

If anyone has a vintage union-related photograph he or she would like to share with other Seafarers LOG readers, please send it to the Seafarers LOG, 5201 Capital Gateway Drive, Camp Springs, MD 20746. Photographs will be returned, if so requested. High-resolution digital images may be sent to webmaster@seafarers.org

Welcome Ashore

Each month, the Seafarers LOG pays tribute to the SIU members who have devoted their working lives to sailing aboard U.S.-flag vessels on the deep seas, inland waterways or Great Lakes. Listed below are brief biographical sketches of those members who recently retired from the union. The brothers and sisters of the SIU thank those members for a job well done and wish them happiness and good health in the days ahead.



DEEP SEA

ABDULHAMEED AL OMARI

Brother Abdulhameed Al Omari, 65, donned the SIU colors in 1979, initially sailing aboard the *Stuyvesant*. A deck department member, he upgraded at the union-affiliated Piney Point school in 2014. Brother Al Omari last shipped on the *USNS Capella*. He resides in Garden Grove, California.

DOUGLAS BARNES

Brother Douglas Barnes, 65, signed on with the Seafarers in 1976 when he sailed with National Marine Service. He was a member of the engine department and upgraded his skills at the Piney Point school on multiple occasions. Brother Barnes last shipped aboard the *Gem State*. He makes his home in Curlew, Washington.



JOHNY BOLTON

Brother Johny Bolton, 65, joined the SIU in 1979, initially sailing on the *Santa Mercedes*. A member of the steward department, he upgraded at the Paul Hall Center on several occasions. Brother Bolton most recently shipped on the *Maersk Georgia*. He lives in Brooklyn, New York.

TYRONNE BURRELL

Brother Tyrone Burrell, 68, began his career with the Seafarers in 1988 when he sailed on the *Samuel L. Cobb*. He sailed in the deck department and upgraded his skills at the Piney Point school in 1993. Brother Burrell last shipped on the *Overseas Santorini*. He makes his home in Terrytown, Louisiana.

MARCOS CLOTTER

Brother Marcos Clotter, 70, started shipping with the Seafarers International Union in 1988, first sailing aboard the *Performance*. He primarily sailed in the engine department and upgraded at the Paul Hall Center in 2010. Brother Clotter's final vessel was the *Bay State*. He calls Baytown, Texas, home.

DOUGLAS CRAFT

Brother Douglas Craft, 64, joined the SIU in 1979. He was a deck department member and upgraded often at the Piney Point school. Brother Craft's first vessel was the *Virgo*; his last, the *Burns Harbor*. He is a resident of Palm Harbor, Florida.



MARSHALL DAGUIO

Brother Marshall Daguio, 66, signed on with the union in 2003, initially sailing on the *Global*

Link. The steward department member upgraded at the Paul Hall Center on several occasions. Brother Daguio most recently shipped on the *Horizon Tacoma*. He lives in Federal Way, Washington.



FRED DOMINGO

Brother Fred Domingo, 67, began sailing with the Seafarers in 1976 when he shipped with Dixie Carriers. He was a deck department member and last sailed aboard the *Liberty Sea*. Brother Domingo is a resident of Zachary, Louisiana.

MANUEL ENRICO

Brother Manuel Enrico, 69, donned the SIU colors in 2001, first sailing aboard the *Independence*. He worked in the deck department and upgraded at the Piney Point school on several occasions. Brother Enrico most recently shipped on the *Alaskan Navigator*. He makes his home in Carson, California.

DARRYL GOGGINS

Brother Darryl Goggins, 60, signed on with the union in 1980 when he sailed aboard the *Pisces*. A steward department member, he upgraded at the Paul Hall Center on multiple occasions. Brother Goggins' final vessel was the *Maersk Pittsburgh*. He is a resident of St Johns, Florida.

WILLIAM HENDERSON

Brother William Henderson, 63, began his career with the SIU in 1990, initially shipping on the *USNS Altair*. He sailed in the deck department and upgraded on several occasions at the Piney Point school. Brother Henderson last shipped on the *USNS Bob Hope*. He resides in Virginia Beach, Virginia.

MICHAEL JACKSON

Brother Michael Jackson, 63, embarked on his career with the Seafarers in 1976. He upgraded his skills at the Paul Hall Center in 2001 and was a member of the deck department. Brother Jackson's first vessel was the *Afoundria*; his last, the *Overseas Cascade*. He makes his home in Mobile, Alabama.

WORCESTER JOHNSON

Brother Worcester Johnson, 65, started shipping with the SIU in 1975, initially sailing aboard the *USNS Potomac*. An engine department member, he upgraded at the union-affiliated Piney Point school on multiple occasions. Brother Johnson's final vessel was the *Overseas Washington*. He lives in Harvey, Louisiana.



CIRILO JUMAMIL

Brother Cirilo Jumamil, 72, joined the union in 2005 when he sailed aboard the *Green Point*. He shipped in the deck department, most recently aboard the *Maersk Pittsburgh*. Brother Jumamil is a Houston resident.



ROBERT LEAKE

Brother Robert Leake, 66, donned the SIU colors in 1978. He was a deck department member and upgraded on multiple occasions at the Piney Point school. Brother Leake's first vessel was the *Capricorn*; his last, the *Charles L. Brown*. He is a resident of Carrollton, Virginia.

CLARENCE MOSLEY

Brother Clarence Mosley, 66, began shipping with the union in 1978, initially sailing on the *Delta Columbia*. An engine department member, he upgraded at the union-affiliated Piney Point school in 1979. Brother Mosley last shipped aboard the *USNS Able*. He lives in Norfolk, Virginia.

MOSED MUSA SALEH

Brother Mosed Musa Saleh, 65, embarked on his career with the SIU in 1994 when he shipped aboard the *Independence*. He sailed in all three departments and upgraded at the Paul Hall Center on several occasions. Brother Musa Saleh's final vessel was the *Presque Isle*. He calls Melvindale, Michigan, home.



STANLEY ORLANDO

Brother Stanley Orlando, 65, joined the Seafarers International Union in 1973. He sailed in all three departments and first shipped on the *William T. Steel*. Brother Orlando upgraded on multiple occasions at the Paul Hall Center. He last shipped on the *American Kestrel* and resides in Joppa, Maryland.

VIDELIO ROMAN

Brother Videlio Roman, 69, signed on with the Seafarers in 2007. Sailing in the deck department, he first shipped on the *Pride of Hawaii*. Brother Roman upgraded his skills often at the Piney Point school. He most recently shipped on the *Maersk Seletar* and resides in Roselle Park, New Jersey.



LARRY VIOLA

Brother Larry Viola, 65, joined the

union in 1973. He primarily sailed in the deck department and first shipped on a Seatrain Lines vessel. Brother Viola upgraded at the Paul Hall Center on multiple occasions. He last sailed aboard the *Green Dale* and calls Sayre, Oklahoma, home.



ALBERT WASHINGTON

Brother Albert Washington, 69, began shipping with the Seafarers International Union in 1992 when he sailed on the *USNS Denebola*. He was a member of the deck department and upgraded at the Paul Hall Center on numerous occasions. Brother Washington most recently sailed aboard the *Independence*. He lives in Prosper, Texas.

MARIANO YLAYA

Brother Mariano Ylaya, 66, embarked on his career with the SIU in 2000, initially sailing aboard the *Independence*. He upgraded at the Piney Point school on several occasions and was a member of the engine department. Brother Ylaya's final vessel was the *USNS Seay*. He is a Honolulu resident.



INLAND

KEITHLEY ANDREW

Brother Keithley Andrew, 67, signed on with the Seafarers in 1999. He was a member of the engine department and upgraded often at the Paul Hall Center. Brother Andrew's first vessel was the *Flickertail State*; his last, the *Vision*. He lives in Coconut Creek, Florida.

MICHAEL BANNISTER

Brother Michael Bannister, 64, started shipping with the union in 2007 when he was employed by Penn Maritime. He upgraded at the Piney Point school in 2008 and remained with the same company for the duration of his career. Brother Bannister makes his home in Mooresville, North Carolina.

THOMAS BETZ

Brother Thomas Betz, 63, donned the SIU colors in 1975, initially sailing aboard the *Cove Navigator*. A deck department member, he upgraded at the Paul Hall Center on multiple occasions. Brother Betz was last employed by Mariner Towing and calls Selbyville, Delaware, home.

CARROLL CUDWORTH

Brother Carrol Cudworth, 71, became a member of the SIU in 1969, first working for Baltimore Towing. He sailed in the deck department and upgraded his skills at the Paul Hall Center on numerous

occasions. Brother Cudworth last sailed with McAllister Towing of Baltimore. He lives in Bel Air, Maryland.

JOSEPH ENDRES



Brother Joseph Endres, 55, joined the Seafarers International Union in 1996, initially working with Crowley Liner Services. He was a shore gang member and currently resides in Baltimore.

KEVIN FOSS

Brother Kevin Foss, 64, began his career with the SIU in 1993 when he worked for Crowley Puerto Rico Services. A deck department member, he upgraded his skills at the Paul Hall Center in 2001. Brother Foss last worked for Crowley Towing and Transportation. He is a resident of Hamburg, New York.

STEVEN HUTTMAN

Brother Steven Huttman, 62, first shipped with the Seafarers International Union in 1997. He sailed in the deck department and worked for G&H Towing for his entire career. Brother Huttman calls Katy, Texas, home.



LEE ROGERS

Brother Lee Rogers, 59, signed on with the union in 1980. He was first employed with ST Towing and worked in the deck department. Brother Rogers upgraded on multiple occasions at the Piney Point school. He last worked for Crowley Towing and Transportation and makes his home in Zephyrhills, Florida.

WESLEY ROSS

Brother Wesley Ross, 62, started his career with the Seafarers in 1988, initially sailing with Mariner Towing. He sailed in the deck department and upgraded at the Piney Point school on several occasions. Brother Ross was last employed by Penn Maritime. He lives in Bayboro, North Carolina.

MARTIN TIMNEY

Brother Martin Timney, 64, joined the SIU in 1989. He sailed in the deck department and upgraded at the Piney Point school on multiple occasions. Brother Timney worked for OSG Ship Management for the majority of his career. He resides in Upper Chichester, Pennsylvania.



Final Departures



DEEP SEA

DAVID ABLE

Pensioner David Able, 92, died December 11. He signed on with the union in 1966 and was an engine department member. Brother Able first shipped on the *Long Lines*. He last sailed on the *Carolina* before going on pension in 1996. Brother Able was a resident of Hudson, Florida.



SANDRA BAKER

Sister Sandra Baker, 59, passed away July 27. Born in Lorain, Ohio, she began her career with the SIU in 2003. Sister Baker's first vessel was the *Cape Edmont*. She primarily sailed in the engine department and most recently shipped on the *USNS Watson*. Sister Baker resided in Yulee, Florida.

EMIL BROOKS

Pensioner Emil Brooks, 68, died December 7. He started shipping with the SIU in 2003 when he sailed on the *Chelsea*. A steward department member, Brother Brooks concluded his career on the *Cape May*. He retired in 2014 and lived in Dorchester, Massachusetts.



EARL CHAPPEL

Pensioner Earl Chappel, 78, passed away September 29. He joined the Seafarers International Union in 1968, initially sailing aboard the *Chatham*. Brother Chappel was a member of the engine department and last shipped on the *American Eagle*. He became a pensioner in 2005 and settled in Jacksonville, Florida.

HENRY COLAR

Pensioner Henry Colar, 79, died January 1. Signing on with the union in 1963, he first sailed on the *Cathy*. Brother Colar was a deck department member and last worked aboard the *Carolina*. He went on pension in 2006 and resided in Marrero, Louisiana.



MATTHEW DUNLAVY

Pensioner Matthew Dunlavy, 85, passed away December 2. He began shipping with the SIU in 1958 when he sailed aboard the *Waldo*. Brother Dunlavy was an engine department member. His final vessel was the *Houston* and he



retired in 2006. Brother Dunlavy lived in Baytown, Texas.

ANDRZEJ FURMANOWSKI

Pensioner Andrzej Furmanowski, 68, died December 15. He donned the SIU colors in 1999, initially sailing aboard the *Summer*. Brother Furmanowski sailed in both the deck and engine departments and concluded his career aboard the *North Star*. He went on pension in 2019 and was a resident of Tacoma, Washington.

OSCAR JOHNSON

Pensioner Oscar Johnson, 79, passed away December 12. He embarked on his career with the Seafarers in 1968, initially shipping on the *Overseas Jason*. A steward department member, Brother Johnson last sailed aboard the *Mayaguez*. He began collecting his pension in 1996 and settled in New Orleans.



MARIANO MARCELINO

Pensioner Mariano Marcelino, 97, died December 21. He began his career with the SIU in 1951 and initially sailed with Emerson Steamship. Brother Marcelino was a member of the steward department and concluded his career on the *Sam Houston*. He became a pensioner in 1986 and resided in Sugarland, Texas.



ALFREDO PANICO

Pensioner Alfredo Panico, 90, passed away December 22. He signed on with the union in 1963 and first worked for Interocean American Shipping. Brother Panico sailed in the steward department and concluded his career with Crowley Towing and Transportation. He began collecting his pension in 1995 and made his home in Jacksonville, Florida.

STEVEN SMITH

Pensioner Steven Smith, 68, died December 30. He joined the Seafarers in 1998 and first sailed with Penn Maritime. Brother Smith was a deck department member. He last shipped on the *Stephen W. Pless* and retired in 2018. Brother Smith lived in Tampa, Florida.



JAMES STILLER

Pensioner James Stiller, 74, passed away December 31. He signed on with the union in 1978, initially sailing on the *Point Susan*. Brother Stiller worked in the deck

department and last shipped on the *Stonewall Jackson*. He became a pensioner in 2013 and settled in Bogalusa, Louisiana.

ERIC YOUNG

Pensioner Eric Young, 66, died November 29. He started sailing with the SIU in 1970 when he worked for Michigan Tankers. Brother Young was a deck department member. He last sailed aboard the *New York* and retired in 2020. Brother Young called Mobile, Alabama, home.

GREAT LAKES

ARNOLD HEATHERLY

Pensioner Arnold Heatherly, 93, passed away January 9. He started sailing with the Seafarers International Union in 1963 when he worked for American Steamship Company. Brother Heatherly was a deck department member and last shipped aboard the *Sam Laud*. He went on pension in 1992 and settled in LaFollette, Tennessee.



MOHAMED MADHIGI

Pensioner Mohamed Madhigi, 84, died November 10. He joined the Seafarers in 1989 and was a member of the steward department. Brother Madhigi's first vessel was the *Paul H Townsend*; his last, the *Sam Laud*. He became a pensioner in 2001 and lived in Dearborn, Michigan.



CHARLES RICHARDSON

Pensioner Charles Richardson, 66, passed away December 13. He signed on with the SIU in 1974, initially sailing on the *Adam E. Cornelius*. Brother Richardson was a deck department member. He most recently shipped on the *American Spirit*, and retired in 2018. Brother Richardson made his home in Naples, Florida.



HAMID SHOHATEE

Pensioner Hamid Shohatee, 83, died November 26. He donned the SIU colors in 1966 when he shipped on the *Reiss Brothers*. Brother Shohatee sailed in both the deck and engine departments and concluded his career aboard the *William Roesch*. He began collecting his pension in 2002 and lived in Detroit.

JEROME ZAWADSKI

Pensioner Jerome Zawadski, 91,

passed away January 7. He joined the SIU in 1959. Brother Zawadski sailed in the deck department. His first vessel was the *Redland*; his last, the *American Mariner*. Brother Zawadski became a pensioner in 1991 and settled in Exeter, Pennsylvania.

INLAND

HARRY BRYAN

Pensioner Harry Bryan, 82, died October 9. A deck department member, he signed on with the SIU in 1996. Brother Bryan was employed by Crowley for his entire career and retired in 2003. He was a resident of Edgewater, Florida.



KIM GILL

Pensioner Kim Gill, 75, passed away December 23. He joined the Seafarers in 1974 when he worked for H&M Lake Transport. A member of the deck department, Brother Gill last worked with OLS Transport. He retired in 2010 and called Wyandotte, Michigan, home.

RICHARD LORD

Pensioner Richard Lord, 62, died October 6. Signing on with the SIU in 1977, he was first employed by G&H Towing. Brother Lord was a deck department member and last worked for OSG Ship Management. He retired in 2020 and resided in Turnersville, New Jersey.



ERNEST PARKS

Pensioner Ernest Parks, 76, passed away December 28. He began sailing with the union in 1969, initially working with Southern Carriers. A deck department member, Brother Parks last shipped with Express Marine. He went on pen-

sion in 2006 and lived in Tangier, Virginia.

NORMAN PETERS

Pensioner Norman Peters, 65, died December 4. He joined the union in 1973 and sailed in the engine department. Brother Peters was employed by Allied Transportation for the duration of his career. He retired in 2017 and settled in Jarvisburg, North Carolina.



NMU

DAVID WRIGHT

Pensioner David Wright, 77, passed away December 15. He joined the SIU during the 2001 NMU/SIU merger. Brother Wright was a deck department member. His first vessel was the *Fredericksburg*; his last, the *Energy Enterprise*. Brother Wright became a pensioner in 2005 and resided in Concord, New Hampshire.



In addition to the foregoing individuals, the following union members have also passed away. Insufficient information was available to develop summaries of their respective careers.

NAME	AGE	DOD
Aguayo, Miguel	92	11/25/2020
Andrews, Theodore	95	12/29/2020
Cleveland, James	87	10/05/2020
Dixon, Garnet	93	12/20/2020
Gonzales, Roy	92	12/04/2020
Hendricks, Lawrence	95	11/24/2020
Jones, Sidney	95	09/02/2020
Lewis, Robert	87	01/05/2021
McChristian, Jennie	85	11/04/2020
McConnell, Richard	94	11/20/2020
Moore, James	92	11/29/2020
Pagan, Alejandro	90	12/14/2020
Rosello, Carlos	89	11/29/2020
Steer, Jesse	78	09/24/2020
Sweeney, Richard	96	12/11/2020
Toledo, Ernest	87	12/14/2020
Walters, Douglas	93	12/06/2020
Zirkle, Arnold	97	12/08/2020

Missed an issue of the LOG?

PDF copies of almost every edition are available on the SIU website. Look in the "News" section, then select "Complete Seafarers LOG Archive."

You can also go directly to the archive at seafarerslog.org



Digest of Shipboard Union Meetings

The Seafarers LOG attempts to print as many digests of union shipboard minutes as possible. On occasion, because of space limitations, some will be omitted.

Ships' minutes first are reviewed by the union's contract department. Those issues requiring attention or resolution are addressed by the union upon receipt of the ships' minutes. The minutes are then forwarded to the Seafarers LOG for publication.

ALLIANCE FAIRFAX (Maersk Line, Limited) August 2 – Chairman **James Bishop**, Secretary **Rocky Dupraw**, Educational Director **Paul Pagano**, Deck Delegate **Mark Butler**, Engine Delegate **Ralph Thomas**, Steward Delegate **Isaac Newsome**. Bosun discussed new monetary agreement for ship restriction and thanked crew for a safe voyage. Secretary went over crew change plan and instructed members to leave turnover notes for oncoming crew. Rooms must be sanitized before payoff. Educational director reminded members to keep documents up to date. No beefs or disputed OT reported. Members request QMED/Electrician on billet to be changed to just Electrician. Vote of thanks given to steward department for great meals and BBQs. Crew would like more 1,000-watt transformers. Next port: Kingston, Jamaica.

ANCHORAGE (Horizon Lines), September 28 – Chairman **Shawn Strand**, Secretary **Amanda Suncin**, Educational Director **Gary Dahl**, Engine Delegate **Mikel Tittsworth**, Steward Delegate **Paul Diesner**. Payoff at sea in Tacoma, Washington. Chairman reminded crew to sign up for union text alerts. Secretary urged members to stay current on all documents. Educational director encouraged crew to upgrade at the Paul Hall Center for Maritime Training and Education (located in Piney Point, Maryland) and to contribute to SPAD (Seafarers Political Activities Donation, the union's voluntary political action fund). No beefs or disputed OT reported. Crew read over communications. Members request company to pay for cold-weather gear in ports in Alaska. Crew requests 20 for 30 for vacation pay and for OT pay to be a part of pension. Members would like physicals to be required once per year and two job calls a day.

OVERSEAS NEW YORK (Overseas Ship Management), October 25 – Ship to be in port October 26 and inspection to occur same day. Ship low on stores and waiting to get more in Tampa, Florida. Educational director encouraged members to renew documents and reminded them of possible delays due to COVID-19 pandemic. No beefs or disputed OT reported. Crew requested TVs, fans and Wi-Fi availability aboard ship.

HONOR (TOTE) November 8 – Chairman **Nathaniel Leary**, Secretary **Sulay Martinez**. Chairman advised members to continue upgrading at the Piney Point school. He reminded them to practice social distancing and continue wearing masks in order to promote safety. Vote of thanks given to steward department for a job well done. No beefs or disputed OT reported.

ALASKAN EXPLORER (Alaska Tanker Company) November 22 – Chairman **Jose**

Loureiro, Secretary **Ingra Maddox**, Educational Director **Winfred Opore**, Engine Delegate **Tristan Brand**, Steward Delegate **Jada Gay**. Chairman reviewed crew change memo. Manpower office reported an increase in reliefs and reminded crew that reliefs must board ship before members depart. Educational director recommended members attend upgrading classes at the Paul Hall Center in Piney Point, Maryland. No beefs or disputed OT reported. Members are asking for increased pension benefits as contract negotiations are approaching. Company is not issuing COVID tests but performing temperature screens and asking members to fill out questionnaires before crew changes. Members noted tremendous improvements in steward department and are very appreciative for the quality of food. Crew also pleased with TV service improvements.

WASHINGTON EXPRESS (Marine Personnel and Provisioning), November 26 – Chairman **Zeki Karaahmet**, Secretary **Delia Peters**, Educational Director **Samir Elbagger**, Deck Delegate **Kenney Gaston**, Engine Delegate **Fidel Pascua**, Steward Delegate **Gregory McNeil**. Chairman reiterated the importance of wearing masks, especially when going ashore. He advised crew to wait for reliefs, despite difficulty to find one during pandemic. Members were reminded to clean filter

when doing laundry to avoid any fire hazards. Secretary thanked deck department for assisting steward department with painting their passageway. She thanked members for their upbeat attitudes and for being easy to please with food accommodations. Educational director urged crew to upgrade at the SIU-affiliated school in southern Maryland to help ensure better pay. No beefs or disputed OT reported. Members expressed appreciation for vacation day increase and seek more information about pension benefits. Crew thankful for healthy variety of foods, clean areas and DVD in gym. Next port: Houston.

HORIZON PACIFIC (Sunrise Operations), November 28 – Chairman **Richard Grubbs**, Secretary **Clifton Medley**. Chairman thanked crew for being understanding during policy changes due to the COVID-19 global pandemic. Replacement electrician to be picked up in Oakland. Secretary reminded crew of contractual steward department obligations. No beefs or disputed OT reported. Next port: Oakland, California.

CALIFORNIA (Intrepid Personnel and Provisioning), November 29 – Chairman **Kenneth Abrahamson**, Secretary **Lloyd Ingram**, Educational Director **Charles Walker**, Deck Delegate **Barry Briggs**, Engine Delegate **Raymond Roldan**, Steward Delegate **Ian Schluder**. Chairman

informed crew that flu vaccines are needed with medical clearances. Company is emailing copies of pay vouchers to personal email. Some crew cabins in need of stripping and waxing this winter. Secretary and educational director advised members to upgrade at the union-affiliated Piney Point school whenever possible. No beefs or disputed OT reported. Vote of thanks given to steward department for a job well done with Thanksgiving feast. Vacation days have been increased. New refrigerator is on its way. Crew requested moveable brackets for TV. Next port: Valdez, Alaska.

SUNSHINE STATE (Intrepid Personnel and Provisioning), November 30 – Chairman **Charles Hill**, Secretary **Kenneth McHellen**, Educational Director **Michael Williams**, Deck Delegate **Daniel Harris**. Members are all doing well, and practicing social distancing. Chairman wished ongoing health and safety for SIU members as well as their families during the COVID-19 pandemic. Steward department was thanked for providing good service. Members would like to see more vacation days added to the contract.



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 year, which is to be submitted to the membership by the secretary-treasurer. A yearly finance committee of rank-and-file members, elected by the membership, each year examines 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. A member's shipping rights and seniority are protected exclusively by contracts between the union and the employers. Members should get to know their shipping rights. Copies of these contracts are posted and available in all union halls. If members believe there have been violations of their shipping or seniority rights as contained in the contracts between the union and the employers, they should notify the Seafarers Appeals Board by certified mail, return receipt

requested. The proper address for this is:

Augustin Tellez, Chairman
Seafarers Appeals Board
5201 Capital Gateway Drive
Camp Springs, MD 20746

Full copies of contracts as referred to are available to members 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 an SIU member works and lives aboard a ship or boat. Members should know their contract rights, as well as their obligations, such as filing for overtime (OT) on the proper sheets and in the proper manner. If, at any time, a member believes that an SIU patrolman or other union official fails to protect their contractual rights properly, he or she should contact the nearest SIU port agent.

EDITORIAL POLICY — THE SEAFARERS LOG. The *Seafarers LOG* traditionally has refrained from publishing any article serving the political purposes of any individual in the union, officer or member. It also has 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 *Seafarers 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 or she should not have been required to make such payment, this should immediately be reported to union headquarters.

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 a member feels any other member or officer is attempting to deprive him or her of any constitutional right or obligation by any methods, such as dealing with charges, trials, etc., as well as all other details, 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, national or geographic origin.

If any member feels that he or she is denied the equal rights to which he or she is entitled, the member 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, the member should notify the Seafarers International Union or SPAD by certified mail within 30 days of the contribution for investigation and appropriate action and refund, if involuntary. A member should support SPAD to protect and further his or her economic, political and social interests, and American trade union concepts.

NOTIFYING THE UNION — If at any time a member feels that any of the above rights have been violated, or that he or she has been denied the constitutional right of access to union records or information, the member should immediately notify SIU President Michael Sacco at headquarters by certified mail, return receipt requested. The address is:

Michael Sacco, President
Seafarers International Union
5201 Capital Gateway Drive
Camp Springs, MD 20746.

Paul Hall Center Upgrading Course Information

The following is a list of courses that currently are scheduled to be held at the Paul Hall Center for Maritime Training and Education in Piney Point, Maryland during the next several months. More courses may be added. Course additions and cancellations are subject to change due to COVID-19 protocols. All programs are geared toward improving the job skills of Seafarers and promoting the American maritime industry.

Seafarers who have any questions regarding the upgrading courses offered at the Paul Hall Center may call the admissions office at (301) 994-0010.

Title of Course	Start Date	Date of Completion
Gap Closing Courses		
MSC Storekeeper Basic	March 22	April 9
MSC Supply Configuration Management	April 12	May 7
Deck Department Upgrading Courses		
Able Seafarer-Deck (online lecture)	April 5	April 16
Able Seafarer-Deck (at Piney Point)	April 19	April 23
Engine Department Upgrading Courses		
FOWT	March 15	April 9
Junior Engineer	March 29	May 21
Marine Electrician	March 8	April 9
Machinist	February 15	March 5
Pumpman	March 8	March 12
Welding	April 19	May 7
Steward Department Upgrading Courses		
Galley Operations	May 3	May 28
Certified Chief Cook	March 1 April 5	April 2 May 7
Advanced Galley Operations	March 8	April 2
Chief Steward	May 3	May 28
Safety/Open Upgrading Courses		
Basic Training	March 8	March 12
Basic Training Revalidation	April 16	April 16
Government Vessels	February 15 March 8 March 22	February 19 March 12 March 26



UPGRADING APPLICATION

Name _____
 Address _____
 Telephone (Home) _____ (Cell) _____
 Date of Birth _____
 Deep Sea Member Lakes Member Inland Waters Member

If the following information is not filled out completely, your application will not be processed.

Social Security # _____ Book # _____
 Seniority _____ Department _____
 Home Port _____
 E-mail _____
 Endorsement(s) or License(s) now held _____

Are you a graduate of the SHLSS/PHC trainee program? Yes No
 If yes, class # and dates attended _____
 Have you attended any SHLSS/PHC upgrading courses? Yes No

With this application, COPIES of the following must be sent: One hundred and twenty-five (125) days seetime for the previous year, MMC, TWIC, front page of your book including your department and seniority and qualifying sea time for the course if it is Coast Guard tested. Must have a valid SHBP clinic through course date.

I authorize the Paul Hall Center to release any of the information contained in this application, or any of the supporting documentation that I have or will submit with this application to related organizations, for the purpose of better servicing my needs and helping me to apply for any benefits which might become due to me.

COURSE	START DATE	DATE OF COMPLETION
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

LAST VESSEL: _____ Rating: _____
 Date On: _____ Date Off: _____
 SIGNATURE _____ DATE _____

NOTE: Transportation will be paid in accordance with the scheduling letter only if you present original receipts and successfully complete the course. If you have any questions, contact your port agent before departing for Piney Point. Not all classes are reimbursable. Return completed application to: Paul Hall Center for Maritime Training and Education Admissions Office, 45353 St. George's Avenue, Piney Point, MD 20674-0075; or fax to (301) 994-2189.

The Seafarers Harry Lundeberg School of Seamanship at the Paul Hall Center for Maritime Training and Education is a private, non-profit, equal opportunity institution and admits students, who are otherwise qualified, or any race, nationality or sex. The school complies with applicable laws with regard to admission, access or treatment of students in its programs or activities.

Paul Hall Center Classes



Apprentice Water Survival Class #864 – Graduated Dec. 4 (above, in alphabetical order): Paul Calcaterra, Manuel De Jesus Cienfuegos-Sanchez, Dylan Green, Jaquaz Jenkins, Mary Moelk, Munassar Fadel Nagi Saleh, Jonathan Slattery, Mindy Tyler and Sergio Warnick.



BAPO (Phase III) – Graduated Dec. 11 (above, in alphabetical order): David Argo, Cody Carroll, Nicholas Chiappini, Charles Fischer Jr., Anson Johny, Julian Mislá-Mendez, Julianne Perez-Borroto-Sanchez, Isaac Pili, Seth Schrader, Anthony Solovyov and Roberto Wadsworth. Each plans to work in the engine departments of union-crewed vessels upon the completion of their training. Class instructor John Wiegman III is at the far left.

Paul Hall Center Classes

Deck Operations (Phase III) – Graduated Dec. 11 (photo at right, in alphabetical order): John Alicaway, Jacob Garatti, David May, Mica Sexton and Dalvin Storey. Upon the completion of their training, each plans to work in the deck departments of union-contracted vessels.



Government Vessels – Graduated Dec. 10 (photo at left, in alphabetical order): Kobe Cisero, Braxton Clay, Christopher Dhanoolal, Kimoni Dickens Jr., Jordan Griffin, Mikel Hatcher, Jamel Hollomond, Mary Moelk, Mindy Tyler and Luke Vandegrift.



Galley Operations – Graduated Dec. 11 (photo at right, in alphabetical order): Cathleen Dell, Eliezer Estremera, Ashley Fabor, Ahmed Haridy, Rosetta Jackson, Kevin Santiago De Jesus and Me-laethon Deshenda Silas.

Important Notice To All Students

Students who have registered for classes at the Paul Hall Center for Maritime Training and Education, but later discover - for whatever reason - that they can't attend, should inform the admissions department immediately so arrangements can be made to have other students take their places.



Paul Hall Center Classes



Galley Operations (Phase III) – Graduated Dec. 11 (above, in alphabetical order): Juan Andres Vallejo and Matthew Waiwaiole. Upon the completion of their training, each plans to work in the steward departments aboard SIU-contracted vessels.

Chief Steward – Graduated Dec. 11 (above, in alphabetical order): Dorothea Fabrizius, Kim Smith and Richard Toth.

What's New for the 2021 Tax Filing Season

Continued from Page 14

ments of principal residences (windows, doors, skylights, and roofs). Taxpayers can take \$50-\$300 fixed dollar amount credits allowed for energy-efficient property including furnaces, boilers, biomass stoves, heat pumps, water heaters, central air conditioners, and circulating fans, which are subject to a lifetime cap of \$500. This credit has been extended through 2021.

■ **Residential Energy Efficient Property Credit:** For property placed in service after December 31, 2016 and before January 1, 2024, the credit is available only for eligible solar electric property and solar water heating property. The credit is equal to 30% of the cost of eligible property placed in service in 2018 or 2019; 26% of the cost of the property placed in service 2020-2022; and 22% of the cost of property placed in service in 2023.

■ **Alternative Fuel Vehicle Refueling Property Credit:** An individual taxpayer may claim a 30% credit for the cost of installing non-hydrogen alternative vehicle refueling property at the taxpayer's principal residence. This credit has been extended to include property placed in service before January 1, 2022.

■ **Energy Efficient Homes Credit:** An eligible contractor may claim a tax credit of \$1,000 or \$2,000 for the construction or manufacture of a new energy efficient home that meets qualifying criteria. The credit is available on homes acquired before January 1, 2022.

■ **Qualified Fuel Cell Motor Vehicles:** Extended through 2021, a credit of between \$4,000 and \$40,000, depending on the weight of the vehicle, is available for the purchase of qualified fuel cell motor vehicles. Depending on fuel efficiency, other vehicles may qualify for an additional \$1,000 to \$4,000 credit.

■ **2-Wheeled Plug-In Electric Vehicle Credit:** Capped at \$2,500, the 10% credit for highway-capable, two-wheeled plug-in electric vehicles has been extended for vehicles acquired prior to January 1, 2022. To qualify, battery capacity within the vehicle must be greater than or equal to 2.5 kilowatts/hour.

Disaster-Related Tax Relief

The Disaster Act, officially part of the Taxpayer Certainty and Disaster Relief Act, provides relief for taxpayers affected by Federally declared disasters in 2020 through 60 days following the enactment of the Act. A disaster zone does not include any areas that have been so declared only by reason of COVID-19.

■ **Use of Retirement Funds:** To allow for the re-contribution of retirement plan withdrawals for home purchases canceled due to eligible disasters and provide flexibility for

loans from retirement plans for qualified disaster relief, there is now an exception to the 10% early retirement plan withdrawal penalty for qualified disaster relief distributions.

■ **Employee Retention Credit:** The Employee Retention Credit allows for a tax credit equal to 40% of wages (up to \$6,000/employee) paid by disaster-affected employers to employees from a core disaster area. This credit applies to wages paid regardless of where the services associated with those wages were performed. The credit should be taken as a current year business credit under Code Sec. 38(b).

Other Disaster-Related Tax Relief

■ Per the Disaster Act Sec. 304, other disaster-related tax relief items include the following, applied after any related provisions under the CARES Act.

■ Temporary suspension of limitations on charitable contributions associated with qualified disaster relief.

■ For personal casualty losses, The Disaster Act eliminates the current requirements that personal uncompensated casualty losses must exceed 10% of AGI to qualify for deduction. Also, the taxpayer is not required to itemize deductions to qualify for this relief.

■ Taxpayers in designated disaster areas may use the immediately preceding year to determine the Earned Income Tax Credit and the Child Tax Credit.

■ **Automatic Extension of Filing Deadline:** The IRS gives affected taxpayers until the last day of the extension period to file tax returns and make tax payments, including estimated tax payments, that either have an original or extended due date falling in the declared disaster period.

Other Exemptions, Credits, & Deductions

Below are additional miscellaneous exemptions, credits, and deductions that may be beneficial to reducing taxable income.

■ **Exclusion of Cancellation of Indebtedness on Principal Residence:** Cancellation of indebtedness income is generally includable in taxable income. However, extended by the Tax Extenders Act of 2019, income from cancellation of debt on a qualified principal residence of up to \$2 million may be excludable for 2020. For discharges of indebtedness during tax years 2021-2025, the Tax Extenders Act of 2020 reduces the maximum exclusion to \$1 million.

■ **Repayment of First-Time Homebuyer Credit:** The first-time homebuyer credit is not available for homes purchased in 2020. However, taxpayers who previously claimed the credit, which was available for homes purchased during 2008-2011, may have to repay

(recapture) their credits.

■ **Moving Expenses:** For tax years 2018-2025, moving expenses are no longer deductible unless you are a member of the Armed Forces on active duty (and their spouse and dependents) who moved pursuant to a military order and incident to a permanent change of station. Moving expenses are claimed on Form 3903.

■ **Transit Benefits:** The Protecting Americans from Tax Hikes Act of 2015 extended transit benefits. These include commuter highway vehicle benefits, transit passes, and qualified parking. For taxable years beginning in 2020, the monthly exclusion amount has increased to \$270.

■ **Standard Mileage Rates:** The standard mileage rate for 2020 is 57.5 cents per mile for business miles driven, 17 cents per mile for medical and moving expense, and 14 cents per mile for charitable services. For tax year 2021, the business mileage rate is decreased to 56 cents per mile, medical and moving expense rate is decreased to 16 cents per mile, and the charitable rate remains the same at 14 cents per mile.

■ **The Alternative Minimum Tax (AMT) Exemption:** In 2020, the AMT exemption amounts increased to \$113,400 for married filing jointly, \$56,700 for married filing separately, and \$72,900 for single or head of household filers. The AMT exemption begins to phase out at \$1,036,800 (MFJ) and \$518,400 for other filers.

Foreign Income

■ **Foreign Financial Assets:** If you had foreign financial assets in 2020, you may have to file Form 8938 with your return. In addition, a separate FBAR document must be e-filed by April 15, 2021 if the aggregate value of the foreign accounts exceeds \$10,000 any time during the calendar year. An automatic extension to October 15, 2021 is allowed.

■ **Foreign Earned Income Exclusion:** For tax year 2020, the maximum foreign earned income exclusion amount is \$107,600. This exclusion amount is increased to \$108,700 for tax year 2021.

Consumer Alert

The IRS warns taxpayers to be on the alert for emails and phone calls they may receive which claim to come from the IRS or other federal agencies and which mention their tax refund. These are scams whose purpose is to obtain personal and financial information (such as name, Social Security number, bank account and credit card numbers, or even PIN numbers) from taxpayers which can be used by the scammers to commit identity theft. The emails and calls usually state that the IRS needs the infor-

mation to process a refund or deposit it into the taxpayer's bank account. The emails often contain links or attachments to what appears to be the IRS website or an IRS "refund application form." However genuine in appearance, these phonies are designed to elicit the information the scammers are looking for.

The IRS does not send taxpayers emails about their tax accounts. Also, the IRS does not request detailed personal information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts. If you receive an unsolicited email claiming to be from the IRS, forward the message to phishing@irs.gov. You may also report misuse of the IRS name, logo, forms or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484 or TTY/TDD 1-800-877-8339. If you lost money to a scam that started with an email, you can report the incident with the Federal Trade Commission at www.ftc.gov/complaint or 1-877-IDTHEFT (1-877-438-4338). Visit IRS.gov and enter "identity theft" in the search box to learn more about identity theft and how to reduce your risk.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter. If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, etc., contact the IRS Identity Protection Specialized Unit at 1-800-908-4490 or submit Form 14039. For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance. Victims of identity theft who are experiencing economic harm or a systemic problem or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the National Taxpayer Advocate helpline at 1-877-777-4778.

■ **Identity Protection PIN (IP PIN) Program:** An Identity Protection PIN (IP PIN) is a six-digit number that prevents someone else from filing a tax return using your SSN. The IP PIN is known only to you and the IRS and helps verify your identity when you file your tax return. Starting in 2021, you may voluntarily opt into the IP PIN program as a proactive way to protect yourself from tax-related identity theft. Visit <https://www.irs.gov/identity-theft-fraud-scams/get-an-identity-protection-pin> for additional information and to access the online application.

SEAFARERS LOG

OFFICIAL PUBLICATION OF THE SEAFARERS INTERNATIONAL UNION • ATLANTIC, GULF, LAKES AND INLAND WATERS, AFL-CIO

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Text Alerts

Mariners Fight Back During WWII

Editor's note: This is the tenth installment from a 1951 booklet titled "The Seafarers in World War II." Penned by the late SIU historian John Bunker, the publication recapped SIU members' service in the War. More than 1,200 SIU members lost their lives to war-time service in the U.S. Merchant Marine. Earlier segments are available on the SIU website and in print beginning with the May 2020 edition of the LOG. (We are planning to post a PDF of the entire booklet on the SIU website once all of the text has been published here. There are probably one or two installments remaining after this month.) This one picks up right after the Liberty ship Jean Nicolet was struck by two torpedoes in the Indian Ocean in July 1944. All hands abandoned ship.

Savagery Starts

After 15 minutes of shelling the sub decided it wasn't getting anywhere towards sending this stout Liberty to the bottom, so it maneuvered among the lifeboats, ordering the men aboard the deck of the U-boat, one boatload at a time, all except a tiny doughnut raft with the armed guard lieutenant, several gunners and a soldier.

The first boatload of 25 were forced to kneel on the deck and have their hands tied behind them. William Musser, a Messboy, was shot and thrown overboard for no reason at all.

More of the survivors were then ordered onto the sub, and those who didn't move fast enough were clubbed on the head with rifle butts. Others were beaten with lengths of pipe, or pricked and cut with bayonets.

This cruelty was kept up for nearly three hours, while the Japanese systematically took off the shoes of their captives and beat them with bayonets across the ankles and feet.

Finally, the Japanese lined up on the deck of the U-boat and the captives, their hands still tied behind them, were forced to run the gauntlet.

Third Assistant Charles Pyle was the first to start through, hesitating at the dreaded ordeal just long enough to be hit over the head with the butt of a gun. Blows rained down on him till he was clubbed into unconsciousness and tumbled over the side into the sea.

Miraculous Survival

The water revived him and after a while he managed to free his hands enough that he could keep himself afloat. Perhaps an hour later – or it might have been more – Able Seaman Stuart Vanderhurst, who had jumped clear of the U-boat before the final torture, found Mr. Pyle and cut his bonds after painstaking labor with his lifebelt knife. Together, they clung to a piece of wreckage.

Sometime later, they heard the drone of

a plane, a big Catalina that had responded to the *Nicolet's* SOS. But as soon as the plane approached, the U-boat hastily submerged, then the air was filled with shouts and cries of the tortured, beaten men who were left on her deck.

Victims Drown

Some of them floundered in the water for a while, then sank. Seven others were saved by a Navy gunner who had secreted a knife in his trousers and cut their bonds in time.

The Catalina returned some hours later to drop life preservers and food, then directed the *SS Huxac* of the Indian Navy to the spot. The survivors were picked up at 11 a.m., July 4.

Of the more than 100 men on the *Nicolet* when she was torpedoed, only 23 survived, of which 10 were Navy gunners and three were Army passengers.

Such was the way of the Japanese!

Tankermen

Man-made volcanoes! Tankers crammed with oil and gasoline were certainly that, and the men who rode them did so knowing full well that a torpedo, a stick of bombs from a Stuka, or a collision in convoy might set off that cargo of "lightning" in a holocaust that would take not only the ship but many – perhaps all – of her crew as well.

Despite the hazard, there was no scarcity of men in the SIU-SUP to ride the "volcano fleets" on their dangerous missions 'round the world. This country furnished nearly 80 percent of all the oil and gasoline that powered the bombers, the tanks and the jeeps of World War II. It was the tankermen – the merchant sailors of the oil ships and their armed guard comrades at the guns – who delivered this "lifeblood of the battle fray."

Covered the Globe

To Salerno and Murmansk they went; across the Pacific to Freemantle with fuel for our submarines; and through the buzzbomb barrage to fill the tanks at Antwerp. On all the oceans of the world plied the vital petroleum carriers; from the English Channel to the Bering Sea; from the Gulf of Maine to the Straits of Magellan off "old cape stiff."

From December 7, 1941, till V-J Day, 1945, nearly 65,000,000 tons of oil and gasoline were carried to Allied and friendly nations, to the beachheads and the fighting fronts!

A special tribute is due to those men who manned the tankers on the "Abadan run," freighting oil from the huge refineries in the Persian Gulf to Australia and, later, to MacArthur's forces in the South Pacific.

The War Shipping Administration assigned between 60 to 70 of the T-2, war-built tankers to a shuttle service between Abadan



A U.S.-flag cargo ship explodes after being hit by enemy aircraft in Sicily in 1943.

and the Pacific, and for the men who manned them it was an arduous run indeed.

Many of the ships stayed on the service for more than a year, with the crews remaining aboard for the duration of the vessels' assignment. It took no more than 48 hours to load in Abadan and seldom did they get ashore at the other end of the line which, likely as not, was merely a Navy fueling station at some islet of atoll in the South Pacific.

Fought Back

As the war years went by and the ships became more adequately armed, the submarine attacking a tanker frequently got much more than he was looking for. Tankermen paid back, in some measure, for the fearful losses suffered by their comrades of 1942.

The battle put up by the *Yamhill* of Los Angeles Tankers (SUP) is one such instance.

During a voyage to the South Pacific in 1944, a lookout on the early morning watch was amazed to spy a torpedo streaking toward them on the port side. As soon as he yelled the alarm, the man at the wheel swung the helm hard over and the "tin fish" missed the stern by less than six feet. The alarm was still ringing as 80 merchant seamen and Navy gunners ran to battle stations.

While the guns were being manned, a second torpedo sped at the *Yamhill*, only to miss when the vessel was again maneuvered out of the way by a deft turn of the helm. Three more torpedoes were fired by the unseen sub and they all missed.

Determined that such a fat prize should not get away after this lavish waste of costly torpedoes, the submarine broke the surface close by on the starboard side, its crew pouring out of the conning tower to man the big gun on the forward deck.

Hair-Line Misses

Even as the *Yamhill* turned sharply about to present her stern to the raider, two shells missed by a short distance, splashing into the sea. The tanker's gunners then answered the fire, and saw their shells skip over the raider's deck so close that the Japanese must have shivered from the breeze. Their next shot was just short of the target.

They had bracketed her now and another shot would do it! But the Japanese didn't give them time. Knowing the attacked was now the attacker, they deserted their gun and hurried below decks as fast as they could scramble.

Before the *Yamhill's* gun crew could get in another shot, water was foaming around the U-boat's nose as it made a hurried plunge toward the bottom.

Less than an hour later, however, the sub was up again several miles away and the Japanese fired some 60 shells, and a long-range gun duel developed in which the tankermen scored another near miss. For miles the two vessels kept company, the Japanese changing course every time that Captain Phillip Shinn turned the *Yamhill* on a different heading. The Japanese were determined to sink their oil-laden prey.

Aid From The Skies

Just when darkness was approaching, and the sub would have the necessary cover for a close-up torpedo attack, there was the drone of an approaching plane, responding to the *Yamhill's* SOS. This time the Japanese submerged and stayed down for good and, with a PBY for escort, the *Yamhill* delivered her cargo of oil safely to Navy bases in the Far East.

A dangerous assignment it was, riding the tankers that carried high octane aviation gasoline, for along with dynamite, this was the tenderest cargo on the seas. Torpedoes that hit such vessels could – and often did – destroy them with an amazing completeness.

High octane gasoline caused the end of the *SS Jacksonville*, a Deconhil tanker. She was torpedoed when almost at the end of a trans-Atlantic voyage on August 30, 1944, blowing up with but two survivors out of the entire crew of merchant seamen and Navy gunners.

Fireman Frank Hodges was sitting in the crew's messroom at 4 p.m. on the fatal day, as the *Jacksonville* approached the coast of Ireland in convoy. He was just about to go down into the engine room on watch when there was a terrific explosion that shook the vessel from bow to stern.

Running out on the deck, Hodges saw that the *Jacksonville* had become almost completely enveloped in flames within a matter of seconds. He ran toward a lifeboat, but a wall of fire leaped up in front of him as though by magic, dazing him with its searing heat.

Realizing that the boats would never be launched, he ran to the rail and jumped over the stern into cold water that sucked away his



Survivors of the *SS Alcoa Guide* sinking are pictured by a fellow mariner aboard a lifeboat in 1942.

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