



# The Sentinel

Arizona's First Chapter  
The Military Officer's Association of America

The Arizona Chapter Scottsdale, AZ 85250



February 2024 CHARTERED Oct 1956 67 YEARS OF SERVICE TO COUNTRY Stephen MacDonald, EDITOR

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## President's Perspective by Bruce Kosaveach



We continued into the New Year with a great January luncheon, a packed agenda and lots of great future plans. I will be emphasizing our goals each month and reporting progress to you. Our chapter is recognized as one of the prominent chapters in the country, largely due to its past great leadership and chapter membership engagement, and we want to keep up that reputation.

Three of our objectives this year include:

- Restructure and expand our current "one person" Board committees to include engagement from not only Board members, but also non-Board members.
- Continue quarterly meetings/events between luncheons to promote more member attendance and include potential new members.
- Continue fund raising events with the Southwest Veterans Chamber of Commerce.

To that end:

- We passed an expanded committee list for members to become engaged and increase our member participation. Please see attached spreadsheet on page 8 and sign up! Spouses are welcome! You can respond to me via email or phone.
- We are also organizing a Happy Hour event between luncheons (hopefully for

*(Continued on next page.)*



FEBRUARY 23,  
1929

US ARMY  
JUNE 14, 1775

US NAVY  
OCT 13, 1775

US MARINE  
CORPS  
NOV 10, 1775

US COAST  
GUARD  
AUG 14, 1790

US PUBLIC  
HEALTH  
SERVICE  
JAN 4, 1889

US AIR FORCE  
SEP 18, 1947

NATIONAL  
OCEANIC AND  
ATMOSPHERIC  
ADMINISTRATION  
OCT 3, 1970

US SPACE  
FORCE  
DEC 20, 2019

**The Sentinel**  
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(MOAA).  
MOAA and its affiliate  
chapters and councils  
are non-partisan.

## President's Perspective

Continued from page 1

February 29th - Leap Day) that will allow members who cannot attend regular luncheons the chance to become more engaged. More to follow...

• Lastly, Tom Sheets continues to do an outstanding job of putting the “fun” in fundraising along with the Southwest Veterans Chamber of Commerce with another game pool - this time for the Super Bowl. (See page 10.) Recently, we raised \$365 for our General Fund with the NCAA Championship Game pool. This income goes to good causes within the veterans’ community! (See page 8.)

Our first guest speaker for 2024 was Mik Milem, Executive Director of Soldiers Best Friend, along with Jeff Raebel and his service dog, Tilly. We presented a \$500 check to Mik as part of our quarterly goal to assist deserving veteran run non-profit organizations. Story and pictures are on page 7.

Amidst the celebration of the end of the year and the holiday season, we were informed that long time member Jim Draper had passed away. Jim served as

our Transition Liaison on the Board for many years, and he will be missed. I know you all join me in sending our deepest sympathy to his wife, Judith, and their family, and our offer of support for anything she needs.

A personal mea culpa to Pete Berger, who I missed listing as one of our members leaving the Board. As President and Past President, and holding other chapter responsibilities, Pete has done an outstanding job for our AZ MOAA Chapter!

All the best to everyone,

Bruce Kosaveach  
President AZ MOAA Chapter

### Useful Web Links:

[Chapter Home Page](#)

[Member Dues Renewal](#)

[Chapter Events](#)

[National MOAA Website](#)

[MOAA Store](#)

[MOAA Legislative Action Center](#)



## ARIZONA CHAPTER MOAA MEMBERSHIP DUES RENEWAL FORM

**2024 DUES are payable on JANUARY 1. Dues become DELINQUENT on March 1, 2024.**

If you become delinquent, you can still pay your Past Dues by completing your information below and send it with your check — **\$20/year for a Regular Member** or **\$10/year for a Surviving Spouse Member** payable to “AZ Chapter MOAA” and mail to: **Charlie Bitner, 134 E. Northview Ave, Phoenix, AZ 85020.**

Dues for **2023** \$ \_\_\_\_\_ Dues for **2024** \$ \_\_\_\_\_

Member OR Surviving Spouse Member \_\_\_\_\_

Spouse Name \_\_\_\_\_

**Please make any CHANGES to your Contact Information below:**

Address: \_\_\_\_\_

Phone number: \_\_\_\_\_ Email: \_\_\_\_\_

**[To Renew Online - Click Here!](#)**



## **MEMBER LUNCHEON**

February 17th, 2024



### **“Let’s Talk Heart to Heart”**

**Dr. Andrew Kaplan, MD, FACC, FHRS (Commander, USNR)**

**Director of Electrophysiology at Phoenix Heart Vein Vascular**



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**D**r. Andrew J. Kaplan is a board-certified cardiologist at Phoenix Heart with expertise in Electrophysiology. Dr. Kaplan studied medicine at the University of Texas Southwestern Medical School and completed his residency in internal medicine at Duke University Medical Center. After his residency, Dr. Kaplan continued his training with two fellowships in cardiovascular disease and cardiac electrophysiology at Emory University School of Medicine. In addition, he completed his Chief Residency in internal medicine at Grady Memorial/Emory University school of medicine. On top of this extensive training, Dr. Kaplan’s expertise and commitment to excellence have earned him certifications by the American Board of Internal Medicine, with special focuses on cardiovascular disease and cardiac electrophysiology. He received his certification from the National Board of Physicians and Surgeons, with special focuses on internal medicine, cardiovascular disease, and clinical cardiac electrophysiology. Dr. Kaplan also serves as a reservist medical corps officer with the US Navy and enjoys being able to focus there as a leader and advocate for military health care.

- Agenda:** 11:00-11:45 am Meet & Greet Social Hour  
 11:45 am-12:00 pm Pledge, Invocation, Announcements  
 12:00-2:00pm Lunch and Program
- Place:** McCormick Ranch Golf Club  
 7505 E McCormick Pkwy, Scottsdale, AZ 85258
- Cost:** \$40 Per Person; Reservations by 4PM, Tuesday, 13 Feb 2024 to Charlie Bitner  
 RSVP to Charles Bitner, 134 E. Northview Ave, Phoenix 85020  
 By email: [charles@bitner36.com](mailto:charles@bitner36.com) or contact Charlie at 602-943-0028; [PAY ONLINE!](#)
- Menu:** McCormick Signature Salad, Chicken Cordon Bleu with Mornay Sauce, Garlic Roasted Red Skin Potatoes and Apple Pie
- Dress:** Business Casual



## Legislative Update

by Lee Lange, Legislative Chair



### One More Time - Short-Term Funding Extension Keeps Government Open

President Joe Biden signed legislation January 19th to temporarily extend federal funding into March, averting a partial government shutdown.

The House and Senate approved the continuing resolution in bipartisan votes after congressional leaders reached a broader agreement on spending levels through September 2024. The stopgap measure buys lawmakers additional time to finalize the \$1.59 trillion appropriations legislation and clear both chambers.

The continuing resolution finances federal operations at current levels through March 1st for most agencies and March 8th for others, including DoD. This marks the third short-term extension since September.

The latest continuing resolution staves off imminent funding disruption while negotiations proceed on the broader spending package. Lawmakers will utilize the coming weeks to translate the agreed budget framework into detailed appropriations bill language needed to keep the government running past March.

Congress must reach a funding deal by April 30 to avoid an automatic 1% across-the-board budget cut, as required by the Fiscal Responsibility Act passed in June 2023. MOAA urges all members to

contact their lawmakers immediately and demand they finalize full-year appropriations to avert further disruption.

This is yet another example of our lawmakers not doing their job. Congress was supposed to have all this done by October 1st, 2023 – over four months ago. This should get you fired up – it does me. We need to tell our lawmakers to get it done via MOAA’s Legislative Action Center. [Write your lawmakers today to make your voice heard](#) – Congress needs to pass the funding bills our country relies upon.

## Announcements!

### January 2024 Donations

Scholarship Fund:

Al Crawford                      \$50

**Check Out Our  
Facebook Page!  
[Facebook](#)**

Don't forget to "Like" and "Follow" us!

### Feb 17th Member Luncheon Meeting Reservation Form

Please reserve \_\_\_\_\_ meals for name(s):

Enclosed is my check for \$ \_\_\_\_\_ (\$40.00/person) for the Feb 17th Member Luncheon Meeting payable to: **AZ Chapter MOAA** and mailed to arrive by **Feb 13th, 2024** to: **Charles Bitner, 134 E. Northview Ave., Phoenix, AZ 85020**, or contact: **Charles@Bitner36.com, 602-943-0028**.

**Member reservations or call-ins WILL NOT be accepted after  
Feb 13th, 2024 @ 4pm**

**Cancellations after Feb 13th, 2024 at 4 pm will be charged and not refunded.**

**[TO PAY ONLINE - CLICK HERE!](#)**

## Personal Affairs

by Lee Lange, Personal Affairs Officer



### Four Tax Mistakes to Avoid

The federal tax code is complicated, and you might be making mistakes without even knowing it. Here are some common ones from MOAA contributing author, Curt Sheldon.

#### 1. Over-Contributing to a Roth IRA

If you retired from the military and are working in a second career, you might trip over this obstacle. There is an income limit for contributing to a Roth individual retirement account (IRA). In 2023, that limit was \$228,000 if you file your federal tax return as married filing jointly and \$153,000 for those who file single.

If your modified adjusted gross income (MAGI) exceeds these amounts, you can't contribute directly to a Roth IRA. For joint filers, there is a phaseout of the amount you can contribute, starting at \$218,000 MAGI. For single filers, the phaseout begins at \$138,000.

The limits are higher in 2024. For married taxpayers filing jointly, the 2024 limit is \$240,000, with the phaseout range starting at \$230,000. For single filers, the limit increases to \$161,000, with the phaseout range starting at \$146,000.

What happens if your income is above the limit, and you contributed to your Roth IRA? If you don't withdraw the contributions and the income on them prior to filing your tax return, you will be subject to a 6% excise tax for each year the excess funds remain in the Roth IRA.

#### 2. Missing Donation Tax Breaks

Sending cash to a charity is the least tax-efficient way to support it. There are better ways to support a charity and reduce your tax bill. One option is to gift appreciated assets. If you held the asset for more than one year, you can deduct its fair market value on the day it is donated.

Even if you don't itemize deductions, there is still a tax advantage. The capital gain goes to the charity, and because the charity is tax exempt, no tax is due from the charity or you.

*(Continued on page 6.)*

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## personal affairs

Continued from page 5

If you're 70½ or older, you can make qualified charitable distributions (QCDs) from your IRA to your charity of choice. The QCD is not included in your adjusted gross income (AGI), so it reduces your overall tax bill even if you don't itemize.

The reduced AGI might make you eligible for credits you wouldn't normally be eligible for or increase your deductions that are limited based on AGI, such as the medical expense deduction. Either way, this could reduce your total tax even more.

### 3. Not Depreciating Rental Real Estate

When you buy a rental property or convert your residence to a rental, you own a capital asset. Capital assets normally can't be expensed in the year purchased, and instead, the capital asset must be depreciated over its useful life.

In the case of residential real estate, the IRS has determined that the useful life is 27½ years. That means each year you'll deduct about 3.6% of the basis of the structure (land is not depreciated). Some tax software might allow you to decline to depreciate the rental property. Or perhaps you hear that you'll need to pay depreciation recapture when the property is sold and you don't want to pay those taxes, so you don't depreciate the property.

That's the problem. When you sell the property, you will owe taxes on the depreciation allowed or allowable (depreciation you took or should have taken).

What should you do if you failed to depreciate your property? If you haven't skipped the depreciation for two years or more, you can file an amended return for the first year and properly depreciate the property going forward. If

it has been two years or more, then you're operating an impermissible accounting system, and you must request a change in accounting method from the IRS. The change is automatic, but you have to file for it via [Form 3115](#).

### 4. Not Withholding Sufficient Income Tax

In many ways, U.S. tax code is still designed for Ozzie and Harriet (households that have one income source). In America today, that isn't often the case, especially for a military retiree. That can cause problems with your withholding.

The withholding tables that your employer (and, if you're retired, the Defense Finance and Accounting Service) uses are based on that single-income assumption. So, each entity that withholds taxes from your income starts at \$0 of income. They withhold some at the lowest rate and work their way up.

But if you have multiple income sources, your income should be stacked, and one or more of those entities should start withholding at the rate the other entity ended at.

How do you avoid this? The IRS has a [W-4 calculator](#) that can help to figure out how much your withholding should be. You can also complete [Form 1040-ES](#) using your estimated income and estimated withholding.

If you find you will owe, ask for a specific additional dollar amount to be withheld from your pay or retirement pension.





## Recent Chapter Events January Luncheon

If you could not attend January's luncheon you missed a highly informative and inspirational presentation by Soldier's Best Friend. Mik Milem, Executive Director, gave a polished presentation about what they do and how they do it.

Unlike other models that train service dogs and then give them to a veteran with Post Traumatic Stress Disorder (PTSD) and Traumatic Brain Injury (TBI), Soldier's Best Friend trains the veteran and the service dog together as a team—at no cost to the veteran. Most of their dogs come from animal control pounds and rescue groups. Hence their tag line—Touching 2 Lives at Once.

Their goal is to help give the veteran the skills they need to lead a satisfying and productive life. In that process, they are helping to combat the national epidemic of veteran suicide.

Mik also introduced Army veteran and Soldier's Best Friend graduate Jeff Raebel and his service dog Tilly. Jeff shared his story about how “he was fine until he wasn't.” The onset of symptoms came several years after his medical discharge from the Army.

To date they have trained 350 veteran/dog teams and rescued over 200 dogs. The average cost for each veteran/dog team is \$7,500, compared to \$25-\$30,000 for organizations that train the dogs and then give them to a veteran.

After the presentation, President Bruce Kosaveach presented Soldier's Best Friend with a \$500 donation from the Chapter to help fund their great work.

For more information about Soldier's Best Friend, or to donate to them, please visit their website at <https://soldiersbestfriend.org/>. Mik invited our Chapter Members to attend their next graduation ceremony on February 21st. If you plan to attend, please visit their website and RSVP so they can plan support for the right number of people.

While their tagline is “Touching 2 Lives at Once,” the truth is that they often “Save 2 Lives at Once!”



Mik Milem speaks to the chapter.



Bruce and Tom make a \$500 gift presentation.

 *Happy  
Valentine's Day*

## Keeping the FUN in FUNdraising!

**T**om Sheets presented a check for \$365 to Charlie Bitner at the February luncheon as the Chapter’s proceeds from the recent NCAA Championship FUNdraising Pool. Individual winners included General Al Crawford, who won \$100, and Ron Perkins, who won \$50. General Crawford donated \$50 of his winnings to the AZMOAA Scholarship Fund.

This was the second of three annual football game FUNdraising pools in which AZMOAA partners with the Southwest Veterans Chamber of Commerce—the Army-Navy Game, the NCAA Championship, and the Super Bowl. Each organization netted \$1,000 from the Army-Navy Game.

How much will we make on the Super Bowl on February 11th? Our members and other supporters will determine that by the number of squares they buy. See the flyer on page 10 for details and a QR code and URL link to buy squares. You can also go to the [AZMOAA website](#) that has a “popup” link on our home page.



Tom Sheets presents a check for \$365 to Treasurer Charlie Bitner



AZMOAA Committee Structure		
Goal: two Directors & one non-Board member per committee		
Committee	Chair	Members
Finance	Charlie Bitner	Richard Zwiag
Membership	Bob Fiegl	Lee Lange
		Linda Vatalaro
Programs, Events & Fundraising	Tom Sheets	Lee Lange
Arrangements - including meeting venue	Charlie Bitner	Richard Zwiag
Legislative Affairs	Lee Lange	Jeff Young
Personal Affairs	Lee Lange	
Marketing - <i>Sentinel</i> , website, Facebook, social media	Steve MacDonald	
Nominating - annually in September	Daniel Arroyo	Chuck Christoph
Corporate Governance	Tom Sheets	Lenore Portante
		Bob Hinton
		Pete Berger

## Fisher House College Scholarships

If you or someone in the military you know has school age children, you may be interested in this. Fisher house is awarding 500 \$2000 scholarships to children of active, reserve, or retired military. Applications are due by February 14th. For more information, go to the Fisher House website at [this link](#).

**Renew Your Chapter Membership Now!**  
[CLICK HERE](#)



## More Veterans Day!

**C**APT Chuck Christoph had the privilege of attending the Veterans Day celebration at his grandson's school. He says it was an honor to see all these children say the Pledge of Allegiance, sing patriotic songs and honor all the veterans in attendance!



Chuck Christoph, his wife Janet, daughter Jenny, and her son Tyler.



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For every 100 squares sold, there will be a \$50 payout at the end of each quarter based on the score. Every square purchased gives you four chances to win \$50.

Squares will be randomly assigned when purchased and the row and column numbers will be randomly drawn after all squares are sold and filled in.

Get your squares from any SWVCC Director, on our website at

<https://business.swvcc.org/store/gamepool>



or by calling 602.677.2961 or 760.213.3705

**On behalf of the veteran and their families who will ultimately benefit from your generosity, WE THANK YOU.**

# Arizona Chapter MOAA MEMBERSHIP APPLICATION

**ELIGIBILITY:** Men and women who are or have been federally commissioned in one of the seven U.S. uniformed services (Army, Navy, Air Force, Marine Corps, Coast Guard), or NOAA (National Oceanic and Atmospheric Administration) or U.S. Public Health Services, the National Guard or other Reserve Components of those services, and Surviving Spouses of deceased individuals who would, if living, be eligible for regular membership as defined above.

[\(Click here for online application form.\)](#)

**Full Name:** \_\_\_\_\_

**Spouse Name:** \_\_\_\_\_

**Street Address:** \_\_\_\_\_

**City:** \_\_\_\_\_ **State:** \_\_\_\_\_ **Zip:** \_\_\_\_\_

**Telephone #:** \_\_\_\_\_ **E-Mail address:** \_\_\_\_\_

**Branch of Service:** \_\_\_\_\_ **Rank:** \_\_\_\_\_

**Service Status:**  Active (includes Reserve/National Guard)  Retired  
 Former Officer  Warrant Officer  
 Surviving spouse of deceased MOAA member  OR eligible individual

**Date of Birth:** \_\_\_\_\_

**Your MOAA Member Number:** \_\_\_\_\_ (National MOAA membership is required.)

If you are not currently a member of National MOAA, you may request membership at [moaa.org](http://moaa.org) **OR** you may request the AZ Chapter Membership Chairperson, Bob Fiegl, to enroll you in National MOAA for a no-cost Basic Membership for 3 Years. You can email Bob at [Fieglr869@gmail.com](mailto:Fieglr869@gmail.com).

Chapter Dues are \$20.00 per year for a Regular Member and \$10 for a Surviving Spouse. *(This is separate from your national MOAA membership. Even if you have a free membership at national, you must still pay chapter dues.)*

**Amount enclosed:** \$\_\_\_\_\_ Please mail check payable to **“AZ Chapter MOAA”** with completed application to Chapter Treasurer: Charles Bitner, 134 E. Northview Ave., Phoenix, AZ 85020

**How did you learn about the Arizona Chapter?**  AZ MOAA Website  *The Sentinel* Newsletter  
 AZ MOAA Chapter Membership Chairman  Other (\_\_\_\_\_)

**Applicant Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_





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**Who Can Join MOAA?**

Men and women who are or have been federally-commissioned in one of the seven U.S. uniformed services:

- Army
- Navy
- Air Force
- Marine Corps
- Coast Guard
- Space Force
- National Oceanic and Atmospheric Administration
- Public Health Services
- The National Guard
- or other Reserve Components of those services

Widows and widowers of deceased individuals who would, if living, be eligible for regular membership in accordance with the above.

**ARIZONA CHAPTER  
Military Officers Association of America**

**CALENDAR**

**Board of Directors Meetings**

First Thursday of each month  
February 1st, 2024


Papago Park Arizona National Guard Base  
5636 E McDowell Rd  
Phoenix, AZ 85008

**Member Luncheon/Meetings**

Third Saturday of each month at 11am  
Next Meeting: Feb 17th, 2024  
McCormick Ranch Golf Club  
7505 E McCormick Pkwy, Scottsdale, AZ 85258

**Upcoming Events**

16 Mar 2024: Member Luncheon

 <p>Standing with you at every stage.</p> <p>37017</p> <p>1-800-247-2192 • <a href="http://www.moaainsurance.com/plans">www.moaainsurance.com/plans</a></p>	<p>Licensed Professional Counselor      Licensed Independent Substance Abuse Counselor</p> <p><b>PETER A. BERGER, MPC, LPC, LISAC</b> Associated Recovery Counselors</p> <p>7101 East Indian School Rd. Scottsdale, AZ 85251</p> <p>480-429-6292</p>
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<p><b>PRESIDENT</b> CAPT Bruce Kosaveach, USN      602-501-9876</p> <p><b>FIRST VICE PRESIDENT</b> CAPT Bob Fiegl, USN      850-207-9845</p> <p><b>SECOND VICE PRESIDENT</b> LTC Daniel Arroyo, USA      412-779-0372</p> <p><b>SECRETARY</b> CAPT Carole Litten, USN      970-355-8981</p> <p><b>TREASURER</b> Col Charles Bitner, USAF      602-943-0028</p> <p><b>IMMEDIATE PAST PRESIDENT</b> Col Tom Sheets, USMC      760-213-3705</p> <p><b>DIRECTORS:</b> CAPT Chuck Christoph, USN; CPT Lenore Portante, USA; Lt Col Donna Tew, USAF; LTC Richard Zweig, USA; Capt Stephen MacDonald, USAF</p>	<p><b>ADVERTISING</b> Capt Stephen MacDonald, USAF      310-972-9263</p> <p><b>ARRANGEMENTS</b> Col Charles Bitner, USAF      602-943-0028</p> <p><b>CHAPLAIN</b> Col Miriam Rosa-Cummo, USA      516-521-1511</p> <p><b>HISTORIAN / PHOTOGRAPHER</b> Lt Col Jim Cullison, USAF      602-482-3838</p> <p><b>LEGISLATION</b> Col Lee Lange, USMC      703-232-3609</p> <p><b>MEMBERSHIP</b> CAPT Bob Fiegl, USN      850-207-9845</p>	<p><b>NEWSLETTER EDITOR/COMMUNICATIONS</b> Capt Stephen MacDonald, USAF      310-972-9263</p> <p><b>PERSONAL AFFAIRS</b> Col Lee Lange, USMC      703-232-3609</p> <p><b>PROGRAMS</b> Col Tom Sheets, USMC      760-213-3705</p> <p><b>SCHOLARSHIPS</b> Col Lee Lange, USMC      703-232-3609</p> <p><b>SURVIVING SPOUSES</b> Susan Farrell, Surviving Spouse      602-993-8556</p> <p><b>WEBMASTER</b> Carl Ulbrich, Jireh Communications</p>
<p align="center">Access Arizona Chapter's Internet Web Site at: <a href="http://azmoaa.org">azmoaa.org</a> The <i>Sentinel</i> Newsletter is sent electronically</p>		

Arizona Chapter  
Military Officers Association of America  
3537 E Tina Dr  
Phoenix, AZ 85050



azmoaa.org



**ADDRESS SERVICE REQUESTED**