

DEPARTMENT OF THE AIR FORCE
HEADQUARTERS AIR FORCE MILITARY PERSONNEL CENTER
RANDOLPH AIR FORCE BASE, TEXAS 78148



21 December 1972

MRS. SAMUEL R. JOHNSON

DEAR MRS. JOHNSON

Since last writing to you there have been several important developments that we want to let you know about as quickly as possible.

DECEMBER PACKAGES: It is not too late to send a December package to your Air Force member in North Vietnam. Although the packages will not arrive in time for Christmas, the US Postal Service will accept those with authorization cards through the month of January. A late package is far better than no package at all! We sincerely believe that at this time there is no better way to help your husband, son, or brother. Each of you authorized to mail a package was provided the necessary authorization card and instructions with your last newsletter. If you are not going to make use of this opportunity, then why not pass it on to another member of the family, or the American Red Cross, who will use it.

INCOME TAX OF MIA MEMBERS: Recent newspaper articles on income tax of MIA members whose status has been changed to deceased have caused some concern. These news stories stated the Internal Revenue Service recently ruled that a member's pay, received while he is in a missing status, is taxable income to the wife if he is later declared dead as of the date he went missing. When this matter was brought to the attention of responsible authorities in the IRS, a news statement was issued that "the pay of servicemen listed as missing in action or as a prisoner of war in Vietnam remains exempt from federal income tax even where the serviceman is later found to have been dead during this time." We are pleased to receive this clarification and will continue to keep you advised of any further developments along this line.

HEARINGS ON PW/MIA QUESTION: The last of the hearings conducted by the Subcommittee on National Security Policy and Scientific Developments on the PW/MIA question has been published and was recently released. The attached booklet contains not only a record of the 3 February and 16 March 1972 hearings, but provides very pertinent supplemental information which we think you will find most interesting.

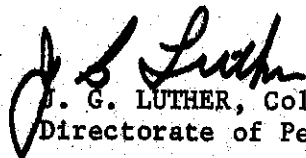
TEMPORARY SUSPENSION OF MILITARY PROMOTIONS: The recent freeze on military promotions announced by the President does not repeat does not apply to those personnel who are in a PW/MIA status.

PERSONNEL CHANGES: Captain John T. Coveleskie has just joined our staff. For many of the families he needs no introduction since, for the past three years, he has served as Personal Affairs Officer at Hamilton Air Force Base, California. Others may remember having met him at one of the three annual National League of Families meetings. Captain Coveleskie will be working with Colonel Gratch. He states that he is glad that he can continue his contact with the families in his former area of assignment and is also looking forward to assisting other families in his new position. He is a graduate of Indiana State University, Terre Haute, Indiana, having received his BS degree in Social Science in 1965 and his MS in Sociology in 1971.

Lieutenant Colonel Jimmy Jones, in the Secretary of the Air Force Office of Information (SAF/OI), will be reassigned to the USAF Academy, effective 20 December 1972. Replacing Colonel Jones as PW/MIA Project Officer for the Air Force Office of Information is Captain Mike Burch.

My staff and I extend our sincere best wishes to you and yours during this holiday season. Our hopes and prayers are with you always, especially during this yuletide season.

Sincerely



J. G. LUTHER, Colonel, USAF
Directorate of Personnel Services

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Book - American Prisoners of War
in SEA, 1972