



HEART OF AMERICA CHAPTER

Military Officers Association of America

(Visit our Web Site at www.moaahoa.org)

Number 5

May 2018

Chris Kuehl to cover Security Issues and the Economy at May 19th Meeting

We again have one of our favorite speakers -- DR. CHRIS KUEHL. If you have not heard him, don't miss the opportunity NOW.

Chris will cover Security Issues for our country and then get into the Economy and how it affects us.

Chris Kuehl is managing director of Armada Corporate Intelligence, a firm that provides a wide variety of international consulting services for companies interested in the global marketplace and is one of the best informed analysts in the Kansas City area and was previously Political Science Professor at Baker University.



Dr. Chris Kuehl

Armada Corporate Intelligence, the local company Chris co-founded, conducts detailed analysis and assessment of their clients' business environments and competition. Their client list includes YRC Worldwide (formerly Yellow Roadway), Hallmark International, Spencer Fane Britt and Browne, U.S. Engineering, the Greater Kansas City Chamber of Commerce, Brotherhood Bank, and the World Trade Center.

He has an office in Latvia and frequently represents the United States State Department and several Fortune 500 Corporations in their efforts to establish businesses in

foreign countries. There will be time for questions after his presentation.

Our Meeting will be held May 19, 2018 (3rd Saturday) at the DAV (Disabled American Veterans) building at 14605 East Hwy 40, Kansas City, MO 64136. The Auxiliary Luncheon begins at 1145 hours with the MOAA Luncheon beginning at 1215 hours. Cost of the lunch is \$12.00.

To get to the DAV from Independence, Missouri, exit off I-70 onto Noland to go south for 1 mile to E Hwy 40. Turn left and drive one-half mile. DAV is on the south side of E Hwy 40.

Everyone must have a meal reservation by Monday of the week before the luncheon. Substitute meals must be made at time of reservation. Cancellations must be called in by 9:00 a.m. Saturday of the luncheon.

To make reservations, contact Samuel or Judy Leonard by telephone at 816-792-0744 or by e-mail at jlynn2@kc.rr.com by Monday before the meeting.

2018 Meeting Calendar

27 January*	No July Meeting
24 February	25 August*
24 March *	22 September
28 April	27 October*
19 May * (3rd Sat)	17 November* (3rd Sat)
23 June (Chapter Picnic)	8 December (Holiday Party)

NOTE: All Meetings are on the 4th Saturday EXCEPT as indicated. They vary according to a holiday or available date.

*(Exec Council meets at 10:30 am)

Web Site: www.moaahoa.org/

Meeting Information

TOPIC: *Security Issues and Economy*

SPEAKER: *Chris Kuehl, Managing Director
Armada Corporate Intelligence*

Saturday, May 19, 2018

TIME: *10:30 a.m. - Executive Board Meeting
11:30 a.m. - Auxiliary
12:15 p.m. - MOAA*

MENU: *Robin's Famous Fried Chicken,
Mashed Potatoes/Gravy, Vegetable,
Salad, Roll/Butter, Coffee/Tea, Dessert
(Substitute Meals of Baked Chicken Breast or
Hamburger Steak must be requested at Time of
Reservation)*

LOCATION:
*Disabled American Veterans
14605 East Highway 40
Kansas City, Missouri 64136*

*Call Sam and Judy Leonard at 816-792-0744 for
Reservations or e-mail at jlynn2@kc.rr.com*

Notes from the President



by Jerry Magliano



May is the gateway to Summer and is the month during which we stop complaining about the cold weather and start complaining about the hot weather.

On a more serious note, May is also the month we both remember and honor our mothers on Mother's Day and those who have made the ultimate sacrifice serving our country on Memorial Day. Our thoughts and prayers especially go out to all mothers who have lost a child and

to our Gold Star Mothers who have lost a child in service to our country.

Our Chapter has received some very good news. As I compose this message, I have learned that MOAA National has awarded us a grant of \$3,750 in support of their Family Initiative Program.

We are grateful to Treka Henry and her team for the work they did assembling and submitting our grant application. The foundation for this award was put in place by Susan and Bruce Eveland who started our own Family Assistance Program a few years ago. Thanks to your generosity, thousands of dollars have been awarded to needy veterans and their families.

Our Scholarship Program is doing extremely well with eight applications having been received from exceptional students and leaders in their JROTC Programs. We are currently reviewing the applications to determine the awards. They will be announced on the 19th.

Once again, this program started under the leadership of General Treu, exists only because of the generosity of our Chapter members.

Finally, our favorite presenter, Dr. Chris Kuehl will be attending and speaking at our luncheon on May 19th. Let's give him a big welcome back. Hope to see you all on the 19th.

Heart of America Chapter Military Officers Association of America



Opinions expressed herein are those of the editor or columnists and are not necessarily those of the Heart of America Chapter of the Military Officers Association of America.

2018 Heart of America Chapter Officers

POSITION	RANK	OFFICER	HOME
President	Maj	Jerry Magliano	913-530-1761
1st Vice President	LTC	Grant Montgomery	816-832-1733
2nd Vice President	COL	Mike Neer	913-908-6621
Recording Secy	CAPT	Jim Davis	816-373-1523
Membership Secy	MAJ	Keith Pechak	913-915-2131
Treasurer	MAJ	Emma Toops	719-200-9530
Immed Past President	COL	G. Bruce Eveland	609-238-6141
Auxiliary President	Mrs.	Diane Christianson	816-240-8315

APPOINTED OFFICERS:

Chaplain VACANT

STANDING COMMITTEE CHAIRS):

Finance	Col	Gary Reeves	816-524-5571
Legislative	Maj	Bill Tudor	816-365-6148
Membership	Maj	Gary J. Fox	816-525-3592
Program	Capt	Don Dawson	816-741-4027
Scholarship	Maj	Victor Christianson	816-240-8315
Newsletter Editor	LTC	Leslie C. Hobbs	816-830-5309

Happy Mothers Day

Auxiliary News

Welcome May!

May is here and we are blessed with all the blooming trees and flowers.

I want to thank Mary Treu for our kitchen towels and our scissors in their homemade holders. I put mine to use right away. Madolen Kadlic will be our hostess this month.

Mark your calendars for our June Chapter picnic on Saturday June 23rd at the DAV. Each family is asked to bring an appetizer, salad, or dessert. I will have a list for you to sign as to what you are bringing at the May meeting. This is free to all members. However you will still need to make a reservation. Come join us at the picnic in June as it is a fun day to meet with all your friends.

Please come join us for the May meeting on May 18, 2018. Following our meeting, we will attend the MOAA luncheon and program. Hope to see you there.

Diane Christianson
Auxiliary President
MOAA-HOAC

April Luncheon Photos



Chapter President Jerry Magliano thanks Reverend Mary Ellen Davis for her service as Chapter Chaplain and wishes her well as she serves as caregiver for her mother



Chapter President Jerry Magliano thanks luncheon speaker Kansas City Councilwoman Katheryn Shields and presents her with a gold bar memento

IRS to apply hardship test before garnishing military retirement pay

By: [Karen Jowers](#)

A year into a program that allows the Internal Revenue Service to take 15 percent of a military retiree's pay to cover back taxes, the agency will apply a formula to be sure that garnishment won't cause economic hardship. The move comes in response to concerns raised by Sens. Thom Tillis, R-N.C., and Elizabeth Warren, D-Mass. Acting IRS commissioner David Kautter informed the senators of the change in a Jan. 12 letter.

The Federal Payment Levy Program lets the IRS garnish the pay of federal employees and retirees when those taxpayers neglect or refuse to pay a balance due on taxes, after a process that includes sending the taxpayer a series of notices.

Last year, the IRS expanded that program to include military retired pay. However, unlike the way it applies that process to other federal benefits — Social Security payouts, for instance — the IRS didn't use a low-income filter to determine whether levying the military retirement pay would cause that military retiree economic hardship. But data provided to the senators show more than 10 percent of military retirees subjected to the levy in recent months would've had retirement payments protected if the low-income filter applied to them.

"Based on a re-analysis of our data, the number of military retirees who would qualify to be excluded from

the FPLP based on the low-income filter is high enough that we will move to apply the low-income filter to all military retiree payments," Kautter wrote in the letter.

The change likely won't be made until early fall, Kautter noted, once officials can make the changes to their information technology systems and procedures. If a collection is causing hardship for a military retiree in the interim, "the IRS will work with the taxpayer to make that determination and release the levy," he wrote.

Defense Department tax experts were asked what changes to the tax process could trip up military filers.

The IRS already excludes all Medal of Honor military retirees, and those with disability payments, from FPLP levies.

"Most military retirees have spent 20 years or more serving their country — the IRS shouldn't be withholding the retirement benefits they've earned and need just to get by," Warren said in a statement. "I'm glad the IRS agreed to protect these veterans in response to our bipartisan letter."

Taxpayers who are delinquent receive a series of notices requesting payment and offering options for resolving the balance due, such as an installment agreement, Kautter stated. Taxpayers usually have more than six months to make payment arrangements before the levy is put in place.

YOU CAN HELP: In November the Chapter will be mailing the 2018 membership dues statement. You can save the Chapter the cost of printing and mailing a dues invoice by completing the form below and mail the form with your check before 18 November 2017 or by purchasing your membership at the November 18 Chapter Meeting.



Heart of America Chapter (HOAC)

Chapter and Auxiliary Membership Application or Renewal

Date: _____ Is this Renewal or Application Request: _____

Name: _____ Primary Phone Number: _____

E-mail Address: _____

Primary Phone Number: _____

Chapter Dues are \$20/Yr

Auxiliary Dues are \$5/Yr

Checks payable to: HOAC/MOAA

Mail to: Treasurer HOAC-MOAA
PO Box 860061
Shawnee, KS 66286