Our children, our reflections

By Chaplain William Stewart

The Navy has provided for me so many opportunities and experiences throughout the years. One of the most enjoyable has simply been observing the reflection of the sun on the ocean while being out to sea. The rays of the sun just seem to dance on the water and each moment paints a new and different picture of beauty. Reflections in other forms have fascinated me as well though. Visiting the state fair each year, I always enjoyed going to the house of mirrors and seeing what reflections they portrayed; some showing a perfect picture of what is, while others distort reality in some pretty humorous ways. Although as I get older, I grow less fond of the ones that exhibit me even shorter and wider!

Reflections do not merely come from oceans and mirrors as I have come to realize. Some of the most precious reflections we have on this earth come from us as people. I believe one of the greatest compliments a parent can ever receive, is for someone to say his or her child is a great reflection of that parent. At least when they are acting great that is! The truth is, our children usually are reflections of their parents, but not just their parents.

They are also reflections of many people in their lives they have been influenced by. Having good examples for them to follow and emulate then is so crucial for their future well being, as well as our entire society. It is how values take root and grow a young person into a man or woman who contributes in great ways to the world in which we live. It makes that well-known phrase, "Our children are our future" more real than ever.

Granted, life in the Navy brings about certain challenges in this regard, as many of us cannot always be with our families. Yet I believe those challenges are greatly outweighed by the value of the special culture in which we exist. We in the military are made up of many families within a larger family, each crucial in its own right. When our immediate family cannot all be together, each of us have the opportunity, and even the responsibility, to pick up the slack and become brothers, sisters, mothers, fathers, aunts and uncles. It is what makes us so great, flexible and a tremendous reflection of our great nation and the values we espouse.

As the Month of the Military Child continues, now is a great time for each of us to reflect on what really makes up a wonderful and healthy society. It is a time for us to truly invest in all of our children, whether our own, or someone else's. It is an opportunity to share and to demonstrate for them the values of love, compassion and concern for all people. It starts with our children.

"*Train a child in the way he should go, and when he is old he will not turn from it.*" – Proverbs 22:6

State taxes: Military Spouses Residency Relief Act update

By Lt. Byron Nakamura,
Navy Legal Service Office Pacific

In November 2009, the Military Spouses Residency Relief Act (MSRRA) was enacted to provide similar protections to spouses that the Service members Civil Relief Act affords service members. Specifically, the MSRRA allows spouses to keep their state of residence if both the spouse and the service member have the same residence (home state), and the spouse moves to a different state solely to be with the service member. The practical effect of the law is that, like the service member, the spouse is not required to pay state taxes to the new state.

If you are a spouse who qualifies under the MSRRA, it is important to remember that you are not exempted from paying state taxes. The MSRRA is simply a protection that allows you to keep your tax residence with your home state if you move away to be with your service member spouse. It is not meant to be a tax shelter.

How does this affect the Yokosuka Sailor and his or her spouse? Service members and spouses stationed overseas can safely assume that wherever you were a legal resident prior to your move will remain your state of legal residence. Being stationed overseas does not make you a non-resident of all states. Also note that the MSRRA does not allow a spouse to simply change their legal residency to any state or inherit the military member's domicile upon marriage. Nor does the act automatically allow a spouse to reclaim a previously abandoned residency.

Remember that legal residency is established not chosen. Often this requires that the spouse has actually lived in the particular state, established it as his or her residence, or maintained it as such by forming and maintaining the necessary contacts. One must have bona fide connections to the state such as: owning real property, filing tax returns, registering to vote, registering your vehicle, having a driver's license or possessing local estate documents. State tax authorities will consider and weigh each factor to determine if one qualifies for state residency.

Although the MSRRA has a minimal effect on families stationed overseas, upon returning stateside as a result of military orders, a qualifying spouse may be able to use the MSRRA to avoid income tax laws of the state where they are currently stationed. If you qualify, the state will refund your state tax withholdings. Keep in mind that the qualifying spouse may still owe taxes in their permanent domicile or state of residence, so it may be necessary to file a state tax return with your home state.

Like a great deal of tax law, the MSRRA can be confusing at times. If you have any questions regarding your tax liabilities under this act, please contact the Naval Legal Service Office Pacific at 243-5141 or the VITA Center at 243-6465.

Navy child and youth program to expand by 7,000 spaces

By Bruce Moody, CNIC Fleet and Family Support Program

The Navy is expanding its Child and Youth Program by more than 7,000 child care spaces fleetwide for children ages 12 and under.

The expansion will reduce a child's time spent on waiting lists to three months or less to meet 80 percent of the potential need across the Navy by the end of 2011.

"Reaching the goal of providing access for 80 percent of the potential need has been elusive," John Baker, Commander Navy Installation Command (CNIC) director of Fleet and Family Readiness said this month during testimony to members of the House Armed Services Committee. "With strong financial support from the president, Congress and U.S. Navy, we have been able to launch an aggressive expansion plan that will allow us to meet our space requirements."

The CNIC Child and Youth Program is achieving the expansion through a variety of measures to include the construction of 31 new child development centers. Classrooms are being converted to accommodate children under the age of three, the age group in highest demand. Also, the Navy has partnered with the National Association of Child Care Resource and Referral Agencies (NACCRRA) to subsidize high-quality civilian care for military families off base through an effort called Military Child Care In Your Neighborhood and Operation Military Child Care, provides subsidies to deployed families using licensed child care.

During fiscal 2009, Navy programs cared for more than 49,000 children ages six weeks to 12 years of age in 128 child development centers, 86 school-aged care programs and 3,115 on and off base licensed child development homes.

Beyond merely providing child care spaces, the Navy's Child and Youth Program provides services that significantly enhance the ability of our families to cope with the many demands of military life. Navy Child and Youth Programs partnered with NACCRRA last April to launch a new program that provides these Navy families up to 40 hours of respite care a month.

To date, more than 240 Navy families received respite care for their children with special needs enrolled in categories four and five of the Exceptional Family Members Program (EFMP).

"The respite care program allows the parent to leave their child, knowing that the provider is equipped to deal with their child's particular needs, and allows them some much needed time to take for themselves," said Navy Child and Youth Program Manager Greg Young.

FFSC offers pre-deployment advice to Sailors, families

CFAY Fleet and Family Support Center (FFSC) staff talk to *USS George Washington* (CVN 73) Sailors and family members during the *GW* Pre-deployment Fair March 29. FFSC provided resource materials and information about deployment preparation, counseling, New Parent Support Program, Japanese Spouse Group and Veteran's Assistance benefits to more than 3,500 Sailors and family members.

Photo by Tanya S. Bradfield