

THE FUGELMAN



THE NEWSLETTER OF THE SECOND WISCONSIN VOLUNTEER INFANTRY ASSOCIATION

THE BLACK HAT BRIGADE---THE IRON BRIGADE

1861-1865

VOLUME XXIII

ISSUE 1

JANUARY, 2014

FU-GEL-MAN: A well-drilled soldier placed in front of a military company as a model or guide for others.

PASS IN REVIEW

From the quill of Lt. Colonel Pete Seielstad

IT'S NEW YEARS 1864!



The setting as we initiate another campaign...

The year is 1864 and we have listed major battles to our regimental colors; 1st Bull Run, Groveton, 2nd Bull Run, Chantilly, South Mountain, Antietam, Fredericksburg, Chancellorsville and Gettysburg. The 2nd Wisconsin and the rest of the Iron Brigade may indeed be war-weary.

Heading into another campaign and nearing the end of our enlistment, our attitudes have changed since volunteering in '61. The cheers sending us off at the train station have faded and are gone; the excitement of adventure has literally been shot away. The cost of lives in friends and relatives in the brigade is staggering and we cannot boast the numbers we once had or the eagerness.

Looking back, the great battle at Gettysburg doesn't appear to be an important 'turning point' in the war as Vicksburg had. For the Army of the Potomac, we have been fighting Robert E. Lee and the Army of Northern Virginia for what seems to be forever with no end in sight. The United States must destroy the rebel army, while the confederates need only fight to a draw. A stalemate in this war is as good as a win for Jeff Davis and his slave-based government. Lincoln and McClellan spar off for the fall presidential elections and it doesn't look very promising for the Republicans.

And so we begin the Overland Campaign of 1864.



Happy New Year! In all likelihood you have enjoyed the holidays and a break from drill and manual of arms.

First: Note that there is a change in venue this year and the annual meeting will be held at the Congregational Museum in Fox Lake, Wisconsin. I look forward to seeing you again on the 25th of January.

There have been some changes in command in some of our companies. Challenges are at hand and the transitions should run smoothly. Congratulations to all in their new rank. To whom much is given, much is expected. You will do just fine.

Study the school of the soldier and keep uniforms and equipment in good repair. Individually, we will need to accomplish a few things during these winter months. They are procuring, and improving.

1) Procuring. As we progress in the hobby our uniforms have become war-worn and will need to be repaired or replaced Take pride in your uniform of the Second Wisconsin. If it needs replacing, now is the time to order. If it needs mending now is the time to repair it. The first inspector is you, then your sergeant, next your captain followed by that damned lieutenant colonel. Company quartermasters can help you make the correct choices on selecting equipment.

2) Improving. By improving your impression you will become a better voice for the soldier of American Civil War. Develop a first person persona. In doing so, you will bring to the field and to school presentations a real person with a real-to-life back ground. If your persona farmed, learn about farming techniques. If your father was a merchant, what did he sell and where was the store? Was your family wealthy or poor? Were you a laborer? If so, what did you do? If you answer these questions you are well on the way to developing your first-person impression.

Your obedient servant,

Lt. Col. Pete Seielstad

2nd Wisconsin Volunteer Infantry Association

**CONDOLENCES FROM THE
MEMBERS OF THE SECOND
WISCONSIN VOLUNTEER
INFANTRY ASSOCIATION TO
THE FAMILIES OF JORDAN
BOULLION AND RUTH WEBER**

Information has arrived at headquarters that our comrade and colleague Jim Boullion lost his 27 year old son, Jordan Boullion, as a result of an automobile accident near Madison, Wisconsin, on December 3rd, 2013.

Jordan was born on June 28th, 1986, to Jim and Diana (Fenley) Boullion. And he was an accomplished young man based on his obituary. Jordan attended schools in Waunakee, Wisconsin. He graduated with High Honors and was part of the Wisconsin National Guard Challenge Academy. He graduated with a 4.0 GPA which is a remarkable achievement under any circumstances! This ranked Jordan 1st among his classmates. Jordan also earned his way onto the Drill Team among the 80 motivated cadets in the program.

The editor knows that Jim Boullion has been a skirmisher for a number of years and therefore it is likely that he is a fair shot with the rifle. In the obituary it was noted that Jordan sent his father down in flames shooting sporting clays (on his first time out) so he was no doubt a chip off the old block!

What is particularly of interest is the quotation from the obituary about Jordan that suggests what kind of person he was:

“When Jordan walked in a room he accepted all as friends, and made everyone know that they were important to him. He loved, and was loved by all during his time in life. That love will remain and grow through everyone he touched. His spirit will live on through everyone who knew him.”

It is indeed tragic to lose such a promising young man and our hearts are heavy laden for Jim and his family.

***The Fugelman* also learned that one of our members of the skirmish team lost his sister in December. Rob Weber’s sister, Ruth, passed away following a long hard fight with cancer. Ruth had undergone a bone marrow transplant a few months ago. The transplant itself was apparently effective, but Ruth had been hospitalized during the last 4 months as a result of complications arising from the treatment for the cancer.**

To the Weber family all the members of the Association extend their sincerest condolences and offer up their prayers on behalf of the family. May God in his loving mercy hold you and your family in the palm of his hand and uplift you with his healing powers.

To the families of both Jordan and Ruth know that your comrades care for you and stand with you in your time of sorrow.

***As virtuous men pass mildly away,
And whisper to their souls to go,
Whilst some of their sad friends do say
"Now his breath goes," and some say, "No."***

Robert Burns

THE PRESIDENT’S CORNER

Happy New Year to all!

Thank you for all your dedication and hard work this last year. I truly am grateful for the honor that we had of representing those brave men of 1863.

As we move into 1864, it is important to remember those brave veterans of the Second Wisconsin that kept hoping for the war to end before their enlistments expire this coming June.

It is also important to remember the home front at this time of year, as all the veterans were fondly thinking of home over these holiday times. The arctic air we've experienced these last few days in 2013 wasn't much different from New Year's Day in 1864 - one of the coldest ever recorded in the region. As one weather historian writes:

Temperatures remained below zero all New Year's Day from Minnesota to Ohio and from the Canadian border to Tennessee. St. Paul, Minnesota never had a colder day. The temperatures at 7 a.m., 2 p.m. and 9 p.m., respectively, were: 35 below, 25 below and 28 below. In Milwaukee, at the same times, the observed readings were: 27 below, 23 below and 23 below. The low temperature for the day was a record 30 degrees below zero. Chicago had its all-time low temperature of 25 below. It dropped to 10 degrees below as far south as Memphis, Tennessee.

Up north on the shores of Lake Superior it was judged "about the coldest... day... that had been experienced." The daytime high in Marquette was 18 degrees below zero with a low of 31 below. The mines to the west reported readings as cold as 35 degrees below."

I hope you all stay warm this winter!

Now on to business:

Please note the location change for the annual meeting scheduled for Saturday January 25th. The location change has been noted in the Colonel's remarks.

Also, if you have agenda items for the annual meeting, please submit those to me by Saturday, January 11th as I'd like to have the agenda finalized and ready to print by the 15th. Please submit agenda items to my email at Kevin.L.Hampton@gmail.com and also Kevin.Hampton@dva.wisconsin.gov (it makes it more likely that I'll get the email if you send it to both).

Again, I thank you all for this past year and please enjoy this holiday season! I look forward to seeing you all on the 25th at the annual meeting!

CAMPAIGN SCHEDULES OF THE COMPANIES AND ASSOCIATION

JANUARY, 2014

**Jan. 25, 2014 Second Wisconsin Volunteers Annual Meeting Fox Lake,
WI**

REGIMENTAL DISPATCHES

ANNUAL MEETING OF THE SECOND WISCONSIN VOLUTEER INFANTRY ASSOCIATION

Let the editor begin by appologizing for any confusion created by the articles in last month's *Fugelman* regarding the date of the annual meeting for the Association. The meeting is scheduled for January 25th, 2014, and not the 28th as reported.



IMPORTANT NOTE: The site of the annual meeting has been changed to the Community Congregational Museum located at 206 College Avenue, Fox Lake, Wisconsin 53933.

This is 1 ½ blocks south of the previous meeting site at the American Legion.



As in the past the meeting will begin at 9:00 a.m. There will be a lunch available at the meeting—see Attention To Orders for details.

There are a number of important issues to be discussed, and action taken, that will affect the membership in the years ahead. A number of offices are up for consideration this year. It is important that our members attend the annual meeting because the Association reflects the will of the membership and if the members do not express their views the decisions will be left to

the loyal cadre of leaders who do show up and assist in the decision making process.

Below please find the agenda for the upcoming annual meeting in Fox Lake, Wisconsin. A quick review of the items on the agenda suggests the important business (and the mundane as well) that will determine the future of the Association and her activities for the coming year. Please plan to attend the meeting and help guide the Second Wisconsin to a bright and enjoyable future!

AGENDA

2ND WISCONSIN VOLUNTEER INFANTRY ASSOCIATION

25 JANUARY 2014

I. Call to Order

A. Invocation

B. Pledge of Allegiance

C. Moment of silence for those absent from our ranks

D. New Members' Oath

II. Minutes

III. Treasurer's Report

IV. Board & military Officers Reports

A. Board President-Kevin Hampton

B. Secretary - Dave Sielski

C. Lt. Col. - Pete Seielstad

D. Major - Doug Rasmussen

E. Company Officers and/or President Report

1. Co. A (Citizen's Guard) - Scott Frank

2. Co. B (La Crosse Light Guard) - John Dudkiewicz

3. Co. C (Grant County Grays) - Inactive

4. Co. D (Janesville Volunteers) - Unassigned

5. Co. E (Oshkosh Volunteers) - Dave Sielski

6. Co. F (Belle City Rifles) - Unassigned

7. Co. G (Portage City Guards) - Gary Klas

8. Co. H (Randall Guard) -

9. Co. I (Miner's Guard) - Unassigned

10. Co. K (Wisconsin Rifles) - Ryan Holbrook

- F. Battery B, 4th US Artillery – Brandt Doty**
- G. Competitive shooting – Gary Van Kauwenbergh**
- H. Keeper of the Colors – Robert Schwandt/Pete Seielstad**
- I. Fugelman - James Dumke**
- J. Website – James Johnson**
- V. *Nomination & Election of Officers***
 - A. Lt. Colonel**
 - 1. Pete Seielstad**
 - 2. Nominations from the floor**
 - B. Quartermaster**
 - 1. Tom Klas**
 - 2. Nominations from the floor**
- VI. *Old Business***
 - A. Scholarship continuance**
 - B. Surplus funds disbursement**
 - C. Insurance assessment**
 - D. Other**
- VII. *New Business***
 - A. Presentation of awards**
 - B. Event calendar**
 - 1. Association**
 - 2. National (Overland Campaign)**
 - 3. BHB (TBA)**
 - 4. Company event: Co. B (La Crosse Light Guard)**
 - C. Spring Muster & Battalion Drill (Date/Location)**
 - D. Handbook proposal.**
 - E. Inclusion of 6th Wisconsin Light Artillery - Wally Hlaban**
 - F. Other**
 - G. Motion to offer a \$100.00 donation to Community Congregational Museum– Fox Lake (Use of building and amenities)**
 - H. Announcements**
 - 1. Annual meeting January 31, 2015 @ American Legion Post 521-Fox Lake Wisconsin**

VIII. *Close*

UPDATING THE SECOND WISCONSIN HANDBOOK

One item on the agenda for the Association Annual meeting is considerations for changes to the Association Handbook. Below is a submission of proposals from our illustrious Lt. Col. Seielstad for your review and consideration prior to the meeting on January 25th, 2013.

STANDARD OPERATING PROCEDURES

VENTURE CREW II **POOR BOYS' MESS**

GATEWAY AREA COUNCIL

BOY SCOUTS OF AMERICA

CHAIN OF COMMAND

The **crewmembers of Venture Crew II** **members of the Poor Boys' Mess** will serve all superior officers with the dignity and respect that is due to their rank.

RANK IN THE **CREW** **POOR BOYS' MESS**

- The president will hold the rank of sergeant and carry the responsibilities of this rank in the field. The **1st** vice president will hold the rank of corporal and carry out the responsibilities of this rank in the field. These are the only rank to be worn by **crewmembers** **members** and advisors.
- In the event that a rank of lieutenant or higher is needed, the crew will elect from the pool of qualified persons [crewmember or advisor] by majority vote of those present.

RESPECT

- 47. "One of the first things a soldier has to learn on entering the army, is a proper deportment towards his superiors in rank: This is nothing more than the military way of performing the courtesies required from a well-bred man in civil life, and a punctual performance of them is as much to his credit as the observance of the

ordinary rules of common politeness.” *A.V. Kautz’s Customs o f Service*

THE SALUTE

- **48. “...with muskets, (salute) by bring the left hand across the body, so as to strike the musket near the right shoulder...” (Reg. 255) *Note: Rifle is being held according to Casey’s Manual of Arms.***
- **49. “When a soldier without arms...meets an officer, he is to raise his right hand to the right side of the visor of his cap, palm to the front, elbow raised as high as the shoulder, looking at the same time in a respectful and soldier-like manner at the officer, who will return the compliment thus offered.” (Reg. 256) *A. V. Kautz’s Customs of Service***

DAILY SCHEDULE

05:45	Reveille
06:00	Roll Call
06:15-07:00	Drill
07:00-08:00	Breakfast
08:00-16:00	Event Schedule
16:00-17:00	Clean Weapons & Inspection
17:00-18:00	Supper
18:00-22:00	Free Time
22:00	Tattoo
24:00	Lights Out

Drill

It is the desire of **Venture Crew II** **the Poor Boys' Mess** to be proficient in the School of the Soldier, **and** **the** Manual of Arms, and versed in the Bayonet Drill.

There are four manuals that will be used. They are:

1. *Scott's System of Infantry Tactics*. By Lt. Col. D.W.C. Baxter.
2. Brig.-Gen. Silas Casey's *Infantry Tactics for the Instruction, Exercise and Maneuver of the Soldier*.
3. *Infantry Tactics, compiled from SCOTT and HARDEE for the use of Wisconsin Volunteers* by R. Chandler.

A fourth manual, Gen. George B. McClellan's Bayonet Exercise for the Army will accompany these manuals.

Another source is: August V. Kautz's *1865 Customs of Service for Non-commissioned Officers and Soldiers*

151. "An hour's drill, morning and afternoon, when not marching, is necessary exercise, no matter what may be the proficiency of the regiment or company. It keeps the body in condition for service at any moment, and is conducive to health." A. V. Kautz's *1865 Customs of Service*

The **Venture Crew** **unit** will implement drill as part of the daily schedule. Drill will be conducted from the appropriate manual as dictated by historical research, event or scenario.

All drill will be conducted as close to the manual as possible.

"The school of the soldier will be divided into three parts. The first, comprehending what should be taught recruits without arms; the second, the manual of arms and the loadings and firings; and the third will embrace the principles of alignments, the steps to the front, to the rear, and the oblique step; the principles of wheeling from a halt and on the march; to change direction by a turn and file." Source: *Scott's System of Infantry Tactics* by Lt. Col. Baxter.

And continuing in Silas Casey's *Infantry Tactics*: "...the different steps, the march by the flank, the principles of wheeling and those change of direction; also, long marches in double quick time and the run."

SENSITIVE ITEMS

Items that have value and must be secured will be the responsibility of the individual. Wallets with large amounts of money, car keys, rings and other high value items should be left at home.

A crewmember's rifle and equipment will be accounted for at all times.

Sensitive items are: Weapon, bayonet, ammunition and any other item deemed necessary to be accounted for.

A 'Sensitive Item Inventory' and physical count will be conducted at first call and before retiring at night.

Weapon serial numbers will be on file and kept with the crew sergeant and the crew chief advisors. This is to insure prompt identification of each weapon.

In case of a loss of a sensitive item and immediate search of the area will be conducted. If the item is not found in the immediate area, the event area will be searched. If the item is not located in the event area, the sponsors of the event and local law enforcement will be notified.

AMMUNITION

All ammunition shall be issued in packet form i.e. 10 rounds {containing 65 grains of powder each} and 12 caps per packet. The maximum amount of ammunition issued per day will be 60 rounds.

All ammunition will be stored in a 'period correct' ammunition box and will be issued at the event. Any unused ammunition will be returned to the ordinance advisor at the end of the event.

WEAPONS HANDLING

All weapons will be treated as considered loaded.

It is the responsibility of the crewmember to acquire a Hunter's Safety Certificate.

Each member will provide A photocopy of the their Hunter Safety Certificate will be provided and added to the individual record of crewmember.

Each Crewmember will have a working knowledge of the manual of arms and know how to load and fire according to 'Scott's and Casey's'.

All crewmembers will be at least 14 years of age and pass the following to be allowed to fire in a battle re-enactment:

- **Hunter's safety certification (*if under 21*)**
- **"Baxter's Scotts" Load and fire in 10 times**
- **"Casey's" Load and fire in 9 times**
- **Written safety test**

MISFIRE PLAN

MISFIRE PREVENTION

Prior to the first demonstration, wipe excess oil from the bore using dry patch on a 58 cal. cleaning jag. Hammer should be at half cock to allow air and excess oil to be forced out through the cone. Snap at least 2 caps (on range with no visitors present), to burn off remaining oil and to be sure the vent is clear. (Fire each cap at ground and watch grass for disturbance).

MISFIRE PROCEDURE

All rifle musket demonstrations will be performed by at least 2 persons: an interpreter and a demonstrator. If there is only one demonstrator and the misfire occurs during the loading drill the interpreter will explain the problem and the demonstrator will follow the commands of the interpreter through the misfire drill. If the misfire occurs while demonstrating continuous fire, or if it is a group demonstration, or a battle re-enactment the misfire drill will be performed automatically without individual commands.

MISFIRE DRILL

1st misfire: [*Hold weapon at AIM, count 10 seconds*], PRIME [*recover arms, use vent pick to clear cone*], READY, AIM, FIRE.

2nd misfire: [*Hold weapon at AIM, count 10 seconds*], PRIME [*recover arms, use vent pick to clear cone*], READY, AIM, FIRE.

3rd misfire: [*Hold weapon at AIM, count 10 seconds*] SHOULDER ARMS, ORDER ARMS, and GROUND ARMS.

DO NOT attempt to fire after the command CEASE FIRE, SHOULDER ARMS, OR LOAD has been given. Come to position of PRIME and wait until the command to fire is given again.

If a problem other than ignition failure occurs while loading (i.e. rammer stuck in bore, broken main spring, etc.), and powder has been loaded, GROUND ARMS, and report the problem to the person in charge. If in a battle re-enactment 'take a hit' or report the problem to a file closer. Source: *Reliving the Civil War (a re-enactor's handbook)* Antietam National Battlefield Rifle-musket misfire plan, pg. 161 by Lee Hadden.

FIRE

BUILDING A FIRE

Locate and prepare a suitable fire site. (At events or in camp this is located at the head of a company street.)

Prepare spot by digging up sod approx. 18"x 24"

Two types of lays for campfires:

- **Tepee:** "Place tinder on ground. Slant a 'lean-to' stick over it. Arrange kindling sticks in shape of **an Indian** a tepee. Light from side the wind comes and add fuel as needed"
- **Crisscross:** "Place tinder between two thick sticks in crisscross layers. Light from side the wind comes and add fuel as needed."

PUTTING OUT THE FIRE

- **Extinguish fire by sprinkling it thoroughly with water.**
- **Turn smoldering sticks and logs over and drench them on all sides**
- **Continue using water until only soaking-wet ashes remain where you had fire.**
- **Bury wet ashes by replacing sod.**

Source: *Boy Scout Handbook 1963*

HYGIENE

It is recommended that a crewmember will wash at least once a day and carry on his person a bar of soap and a hand towel.

Mess furniture (pots, pans, plates, cups and utensils) will be cleaned after each use.

FIRST AID

Report all injuries to crew advisor.

A First Aid kit (in the disguise of a haversack) will be in the care of an advisor.

Each crewmember should have a basic knowledge of First Aid.

Crewmembers should strive to acquire Red Cross CPR certification.

MESS

148. “The supply of necessary articles in the field should be limited to the smallest possible amount; and industry will make up for many a deficient article. Messes unite, and each carries an article that can be used in common.”

A.V. Kautz’s Customs of Service

Venture crewmembers The Poor Boys’ Mess will eat and share the same meals together when practical.

Every attempt will be made to issue rations to the crew at events.

RATIONS		Day 1	Day 2	Day 3
Hard bread:	1 lb.	2 lbs.	3 lbs.	
Pork:	12 oz.	1 lb. 8oz.	2 lbs. 4 oz.	
(Incl. Bacon sides & shoulders)				
Coffee (Roasted):	1.28oz.	2.56 oz.	3.84 oz.	
Sugar (Brown):	2.4 oz.	4.8 oz.	7.2 oz.	

Three days' rations: 24-30 hard crackers, 2 ¼ lbs. pork or bacon, one cup roasted coffee (whole or ground), and 1 ¾ cup brown sugar.

Georgia scenario 1864, add: 1 ½ oz. dried apples and .32 gills (1 ½ oz.) apple cider vinegar to the marching ration per day.

In camp, add: 2.4 oz. beans or peas, 0.6 oz., salt, 0.64 oz. soap, and 0.2 oz. candles to marching ration per day.

You may also add to your diet while in camp: desiccated vegetables, onions, corn meal, rice, red potatoes, soft bread, tea, and sweet potatoes. Also appropriate are foraging items as well as gifts from home.

Source: *Hardhead mess expectations, F. rations pg. 2.*

Research from the 33rd Wisconsin Volunteers, Co E [1994 Wade house Civil War Weekend]

UNIFORMS & EQUIPMENT

The minimum standard military uniform for Venture Crew II of the Poor Boys' Mess is: 4-button sack coat, sky-blue trousers, army bootee (also known as Jefferson Brogan), wool socks, 3-button cotton shirt, forage cap or slouch hat (trimmed or untrimmed).

The standard military equipment for a crewmember portraying a soldier is: 58 cal. rifled musket, waist belt with buckle and keeper, cartridge box with sling, cap box, canteen, blanket, gum blanket, haversack, plate, spoon, fork and knife, tin cup or boiler.

There are no restrictions to the clothing of the civilian crewmember of Venture Crew II the unit as long as it keeps within the fashion and fabric of the era.

MAINTENANCE OF EQUIPMENT

RIFLE-MUSKET

It is not essential for the musket to be dismounted every time that it is cleaned... it can be perfectly cleaned as follows: Put a piece of rag or soft leather on the top of the cone, let the hammer down upon it; pour a gill (4 oz.) of {HOT} water into the muzzle carefully, so that it does not run down the outside; put a plug of wood into the muzzle {NOT THE TAMPION}, and shake the gun up and down, changing the water repeatedly until it runs clear. When clear, withdraw the leather, and stand the musket on the muzzle a few moments, then wipe out the barrel... and also wipe the exterior of the lock and the outside of the barrel around the cone and cone-seat, first with a damp rag and then with a dry one, and lastly with a rag that has been slightly oiled. In this way all the dirt due to the firing may be removed without taking out a screw. If, however, the hammer is observed to work stiff, or to grate upon the tumbler, the lock must immediately be taken off and the parts cleaned and touched with oil.

Also clean the ramrod, not forgetting the head and the threaded end. The Bayonet should also be cleaned and oiled.

To remove any rust, use “fine flour of emery cloth” and follow with a light coat of oil.

Source: *Rules for the Management and Cleaning of the Rifle Musket, Model 1863* pg. 21

UNIFORMS

Woolen items should be dry-cleaned once per season. Trousers should have no creases. Brushing the dirt from soiled trousers or a sack coat is an inexpensive way to clean a uniform. Brush out the dirt and let item air out.

Consider hand washing these as well with mild soap in COLD water and then hanging to air dry. Avoid drying in the hot sun or by a campfire to avoid shrinkage.

Shirts, socks, handkerchiefs and even the haversack liner and other hand-sewn items should be washed by hand with mild soap. Dry these articles in the sun.

SHOES

Three rules for shoe care:

- 1. Never expose shoes to high heat source (such as a fire)! Shoes are made from animal skin, and are as susceptible to the elements as your skin. Try to toast your feet next to a fire with shoes on is fruitless; your shoes will be ruined long before the heat can be felt in your feet. The rule of thumb: "If it's too hot for your hands, it's too hot for your shoes.**
- 2. Always air-dry shoes slowly, preferably with loosely crumpled newspaper stuffed inside. When dry, apply a commercial black paste polish (if needed) or treat with a commercial leather preservative. Treated this way, shoes can withstand many wet weekends.**
- 3. Never allow mud-caked shoes to dry before cleaning them. Soil as it dries will sap moisture and oils from the leather. Clean off the mud while shoes (and the mud) are still wet, and then dry shoes thoroughly.**

Source: *Care and Feeding your Uniform and Equipage.* Robert Braun 1994

ACCOUTERMENTS AND BELT PLATES

Use a commercial grade black polish or leather soap, this will help protect and bring back the oils to the leathers.

Apple cider vinegar will clean brass. Some powder ash from the campfire will also clean brass. The mild base properties of the ash, along with the mild abrasive action, provide an excellent duplication of field-cleaned brass. Nothing over cleans like Brasso or Never Dull. Avoid these and similar products. (Sic.)

Source: *Care and Feeding your Uniform and Equipage*. Robert Braun 1994

CANTEEN

After an event, empty and dry canteen

Allow canteen to air dry by placing spout in a downward position or hanging upside down.

Store the canteen with cork off.

HAVERSACK

Clean out all foods that will spoil.

Hand-wash the liner of the haversack from time to time

At the end of the season, the haversack may need to be touched up with commercial paste, blacking or black latex paint.

TRANSPORTATION TO AN EVENT

VEHICLE

Vehicles taken to an event are subject to the requirements as per BSA regulations.

INSURANCE

All vehicles MUST be covered by a liability and property damage insurance policy. The amount of this coverage must meet or exceed the insurance requirement of the state in which the vehicle is licensed and comply with or exceed the requirements of the country of destination for travel outside the United States. (It is recommended, however, that coverage limits are at least \$50,000/\$100,000/\$50,000 or \$100,000 combined single limit.) Any vehicle designed to carry 10 or more passengers is required to have limits of \$100,000/\$500,000/\$100,000 or \$500,000 combined single limit. In the case of rented vehicles the requirement of coverage limits can be met by combining the limits of personal coverage carried by the driver with coverage carried by the owner of the rented vehicle.

DRIVER RESPONSIBILITIES

- 1. Anyone who is driving must submit license number for tour permit**
- 2. Each driver will submit his/her insurance carrier and policy number for tour permit**
- 3. You will enforce reasonable travel speed in accordance with state and local laws in all motor vehicles**
- 4. If traveling by motor vehicle: All drivers must have a valid driver's license that has not been suspended or revoked for any reason, and must be at least 18 years of age.**

Youth member exception: When traveling to an area, regional, or national Boy Scout activity, or any Venturing event under the leadership of an adult (21 +) tour leader, a youth member at least 16 years of age may be a driver, subject to the following conditions:

- Six months' driving experience as a licensed driver (time on a learner's permit or equivalent is not to be counted);**
- No record of accidents or moving violations;**
- Parental permission has been granted to leader, driver and riders.**

Source: BSA driving rules

PROBATIONARY LICENSED DRIVERS

During the first nine months you have your probationary license, or until you turn 18, only one of your peers can ride with you from 5 a.m. until midnight. However, any number of your family members can also ride with you as can your spouse, a qualified instructor, or someone over 21 as long as they have a valid regular license and two years of licensed driving experience. After the restriction is removed from your license, there is no limit on how many friends can ride with you.

Source: Wisconsin DMV for young drivers

NOTES & ADDENDUMS

[Note: Add and list in table of contents](#)

Advisors

- 1. It is the purpose of the advisor to act as a mentor to the unit. He/she should guide, counsel and protect the members of the unit.**
- 2. Advisors shall be 21 years of age.**
- 3. Every attempt should be made to maintain a 'two-deep' style of leadership within the advisor group.**
- 4. Unit elected positions and military rank in the advisor group shall be kept at a minimum.**

ATTENTION TO ORDERS

OFFICIAL REPORTS FROM THE COMPANY CAPTAINS

Last month the newsletter offered a reminder to Company secretaries of their obligations to render reports to the Association. This month the newsletter wants to take the opportunity to remind the Captains of the

various companies to have their reports to the Association prepared for the annual meeting. If a captain is unable to attend the meeting try to designate an adjutant to make the report to the membership.

LUNCH ORDERS FOR THE ANNUAL MEETING

The Fugelman received a dispatch from Tom Klas regarding lunch during the annual meeting. Tom Klas, his father, and Scott Frank are offering lunch for members attending the Association annual meeting.



MENU & COSTS:

Hamburgers	\$2.25
Cheeseburgers	\$2.50
Assorted Sodas	\$1.00
Assorted Chips	\$.50
Cookie	\$.50
Coffee	\$.50



If you want to have lunch please take the time to notify Tom Klas at klastom@charter.net or call (920) 885-9313 or contact Gary Klas at 2ndwisinf@chater.net or call (262) 629-5433. The Klas clan and Scott Frank would like to have a head count to prepare adequate food for the meeting. On behalf of the Association we offer our sincere gratitude to these gentlemen for taking care of our members!



IMPORTANT INFORMATION ON JOINING COMRADES TO BUS TO NATIONAL EVENT IN 2014

150th Wilderness National May 1st- May 5th 2014

All,

Please find below the information regarding the busing cost for the 2014 National. We will depart Wisconsin from the Green Bay, Fond Du Lac & Madison areas on the morning of Thursday May 1st and returning to Wisconsin on Monday May 5th. The cost listed below includes bus transportation, 2 nights logging and breakfast at the hotel. We will stop over at the Hampton Inn in Youngstown Ohio which is about a 11 hour ride from Madison and about 5 hours from the battlefield.

Please send a \$100 deposit to your Company contact by January 26th 2014, each company will then send one check to Company E to make for easier accounting. Prices below are based on the smallest size bus, cost per person will go down should we have enough people for a larger bus. Once I have received everyone's deposit and know how many are attending, I can let everyone know the final cost (if we move to the next size bus our cost will go down by \$67 per person).

Deposit Info: First payment is due by January 27th and final payment is due April 15th.

(No refunds, unless we have a waiting list for your spot)

**Please contact Dave Sielski with questions at:
dsielski@greenbay.gannett.com**

		Deposit	2nd Payment	Total
Single Room		100.00	464.00	\$564.00
Twin Room		100.00	309.00	\$409.00
Triple		100.00	259.00	\$359.00

Room				
Quad				
Room		100.00	231.50	\$331.50

FROM THE CAMPS OF THE COMPANIES OF THE SECOND WISCONSIN

INFANTRY



COMPANY E

Company E held their annual meeting in Green Bay on December 7th, 2013. During the meeting a number of new officers were elected to fill corporate and military officer positions, along with the other important details for the 2014 (1864) season. The following are the officers elected at that annual meeting:

**President: Dave Sielski
Treasure: Marvin Kostka
Secretary: Charles Bagneski**

Captain: Charles Bagneski
2nd Lt: Marvin Kostka
1st Sgt: Robert Schwandt
2nd Sgt: Scott Boesel (Stripes on a Mick?)
Cpl: Gary Moody
Cpl: Matt Wierzbach
Cpl: Leif Sjoquist
Cpl: Brian Brede

On behalf of all the members of the Association we offer the officers of Company E our heartiest congratulations. By your election your friends and colleagues have demonstrated a trust in you to lead them on the field of battle and in the effective operations of the Company to the benefit of all the members of the Company. That is an *honor* you have earned by your concern for your comrades and your conduct on the field and in the camps. Well done Good and Faithful servants!!

COMPANY B

COMPANY B ANNUAL MEETING

Company B will hold its annual meeting on January 10th, 2014, beginning at 7:00 p.m. The meeting will be held at the Wesley United Methodist Church Library. At the meeting all officer positions will be up for election. The positions for consideration: (Corporate)President, Vice-president, and Secretary/Treasurer. (Military) 1st NCO and 2nd NCO.

The Company newsletter called on the members of the Company to attend the meeting to step up to serve if called upon and to cast ballots for the Company leaders for the coming year.

HARDTACK RETURNS!



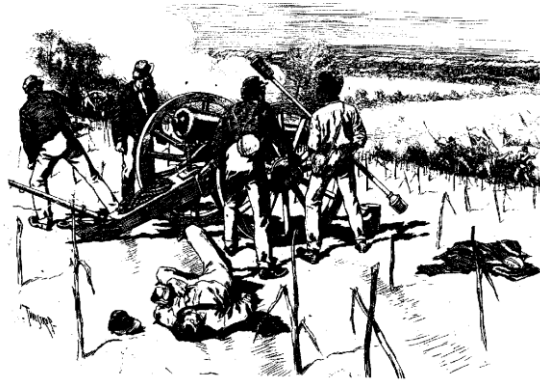
The Colonel and his trusty steed “Hardtack” were reunited at Greenbush after a prolonged separation, the cause of which is still not fully understood. As the horse had not been shod for some time, one of the Cavalry Sergeants made a tent call. The Sergeant commented that Hardtack was in need of some hay as he was thin as a rail. He also wondered about needing to care for but a single hoof, and professed the

Colonels' excellent horseman-ship considering the obvious balance challenges when at a gal-lop. Hardtack was a bit excitable, as he had not been cared for in some time. One of the staff offered to take a short ride to meet the bal-ance of the regimen-tal herd. Hardtack thought he was again being "horse-napped" and threw the rider. The Colonel quickly settled his mount and all was well, with no harm to man or beast. (POSTED FROM *THE LIGHT GUARD LANTERN*)

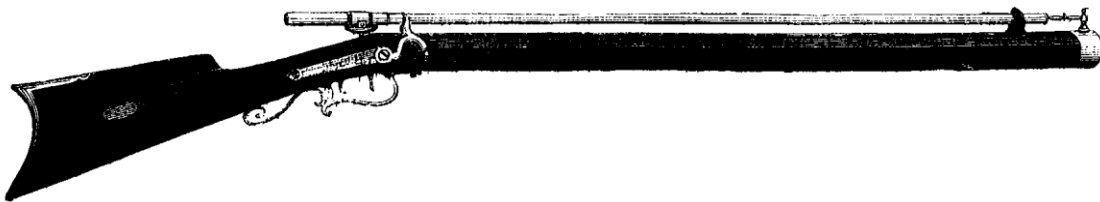


The Red-Headed League (with appologies to Sir Arthur Conon-Doyle). Too many Gingers to contemplate—What is happening to this man's army!! This photo is from the Light Guard Lantern, but this editor is not sure who took the photo. Thank you for sharing this photo with our readers.

BATTERY B-4TH UNITED STATES LIGHT ARTILLERY



THE SKIRMISH TEAM



OLD SOLDIER FIDDLERS PLAY DATES:

3/29 at 2 pm- Civil War Expo at the Museum in Kenosha, WI
4/26 - After diner performance at the 114th IL/2nd WI skirmish
near Springfield, IL
5/13 - Rock County Civil War Round Table in Janesville, WI

If you have not had an opportunity to see these folks perform you should make the effort. The combination of music and storytelling is first rate. Above is a schedule of their performances and if you are nearby stop in to hear them play.

**ONLINE VIDEOS WITH CIVIL WAR TOPICS FROM
WISCONSIN PUBLIC TELEVISION:**

Suffering from cabin fever? Gary Van Kauwenbergh has provided a number of links to Civil War related subjects. The editor didn't have the opportunity to view all the sites but he highly recommends the nvideos on the Memorial Arch at Camp Randall and B is for Battle Cry.

Civil War Quilts and Stories: <http://video.wpt.org/video/2365034673/>

Camp Randall Memorial Arch: <http://video.wpt.org/video/2298002519/>

B is for Battle Cry - A Civil War

Alphabet: <http://video.wpt.org/video/2165688071/>

Madison in the Civil War: <http://video.wpt.org/video/2161144000/>

Civil War Memories and Momentos: <http://video.wpt.org/video/2115200935/>

The Mississippi River in the Civil War: <http://video.wpt.org/video/2205584044/>

Cordelia Harvey: The Wisconsin Angel -

Ep.406: <http://video.wpt.org/video/1901133033/>

The Abraham Lincoln Historical Digitization Project -

Ep. 331 <http://video.wpt.org/video/1540181966/>

Abraham Lincoln and the Second Founding of the

American... <http://video.wpt.org/video/1538548487/>

[Lance Herdegen] The Iron Brigade in the Gettysburg Campaign - Ep. 266 <http://video.wpt.org/video/2213705869/>

A Freedom Journey to the Milton House - Ep.

263 <http://video.wpt.org/video/1538496608/>

The editor adds the following link to 4 minute historical videos from the Civil War Trust site. There are videos on army organization, Grant, Lee, arms and more.

<http://www.civilwar.org/education/in4/>

CIVIL WAR MILESTONES

JANUARY

Jan. 1, 1863	Lincoln signs Emancipation Proclamation
Jan. 8, 1821	Gen. James Longstreet, CSA, born
Jan. 9, 1861	Mississippi secedes
Jan. 10, 1861	Florida secedes
Jan. 11, 1861	Alabama secedes
Jan. 14, 1836	Gen. Judson Kilpatrick, USA, born
Jan. 13, 1865	Adm. Porter, USA, attacks Fort Fisher
Jan. 16, 1815	Gen. Henry W. Halleck, USA, born
Jan. 18, 1862	Battle at Mill Springs
Jan. 19, 1807	Gen. Robert E. Lee, CSA, born
Jan. 19, 1861	Georgia secedes
Jan. 19, 1862	Battle at Mill Springs
Jan. 21, 1813	Gen. John C. Fremont, USA, born

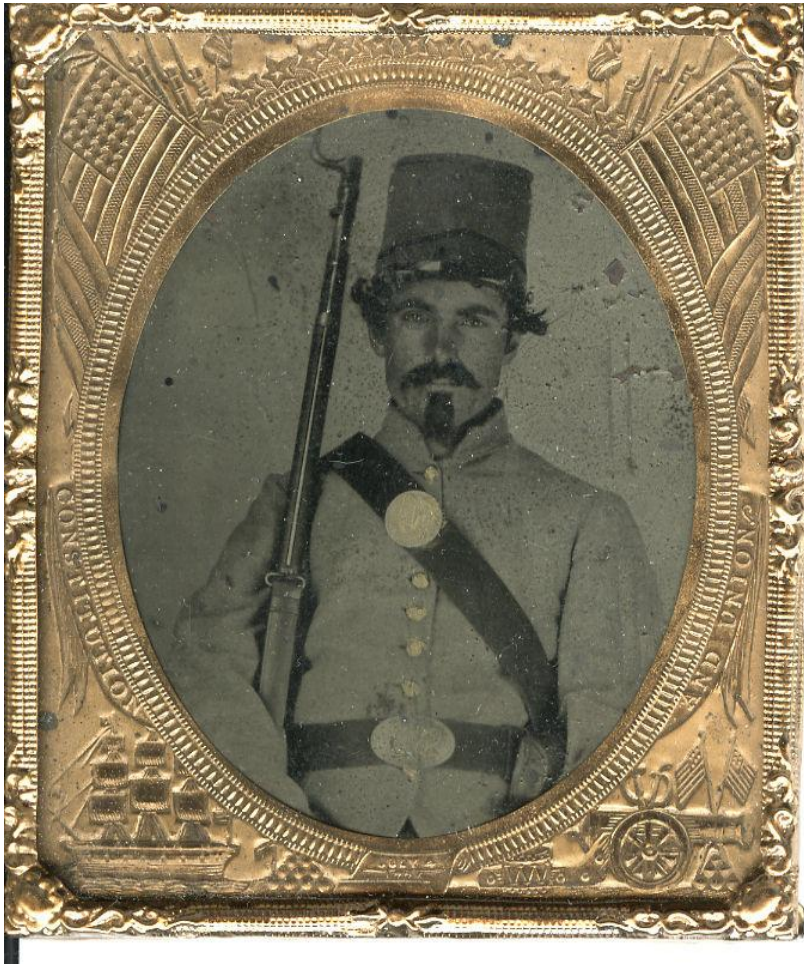
Jan. 21, 1824	Gen. Thomas J. Jackson, CSA, born
Jan. 26, 1861	Louisiana secedes
Jan. 26, 1863	Gen Joe Hooker takes command of the Army of the Potomac
Jan. 28, 1825	Gen. George Pickett, CSA, born
Jan. 31, 1862	President Lincoln issues General War Order No. 1 calling for all United States naval and land forces to begin a general advance by February 22, George Washington's birthday.

A PHOTOGRAPH OF A POSSIBLE UNIDENTIFIED SECOND WISCONSIN SOLDIER

Gary Van Kauwenbergh provided the copy of the photo below of an unidentified soldier. The photo was recently sold non E-Bay for \$920.00. The seller, who was not named, claims the photo was of a Second Wisconsin soldier. The seller was from Santa Paula, California.

Photos tend to increase in value when there is a provenance and identity for the soldier or subjects in the photo. An examination of the photo indicates that the uniform could well be the militia gray uniform issued to the Second Wisconsin when they arrived at Camp Randall.

A special thank you to Gary Van Kauwenbergh for sharing this information with our readers!



**IS IT POSSIBLE THAT THERE ARE
LIVING GRANDCHILDREN OF
PRESIDENT TYLER?**



I received a trivia facts email, one of which claimed that there are two grandsons of John Tyler, the 10th US president, who are still alive today.

This does not seem possible since he died at close to 73 years of age nearly 152 years ago.

Is it true that there are two grandsons of John Tyler who are still alive today?

Read more

at <http://www.snopes.com/history/american/tylergrandsons.asp#8b02SEKJec06WDDb.99>

Origins: John Tyler, who served as the tenth President of the United States from 1841 to 1845, does not rate highly in the pantheon of American presidents, typically ranking near the [bottom](#) of surveys that classify U.S. presidents according to their effectiveness in that position. To casual students of U.S. history he is perhaps best remembered today as the latter half of the phrase "Tippecanoe and Tyler too," the famous slogan from the 1840 presidential campaign that paired Tyler as a vice-presidential candidate with William Henry Harrison on the Whig ticket. (In 1811, Harrison, who was then governor of the Indiana Territory, led military forces in a battle against Native American warriors at a site near the confluence of the Tippecanoe and Wabash Rivers, thereby acquiring the nickname "Tippecanoe.")

John Tyler might not be remembered for even that much today were it not for a shocking twist of fate: William Henry Harrison died of pneumonia barely a month into his term,

making Tyler the first U.S. vice-president to take over for a chief executive who died in office. Unfortunately for Tyler, having to set that precedent cost him dearly in a political sense. Fierce debate raged over whether the wording of the U.S. constitution meant that a vice-president should become president upon the death of the incumbent, inheriting the full office (e.g., the title of President, all presidential powers, residency in the White House), or whether he should merely fulfill the constitutionally-specified duties of the presidency, acting as a sort of caretaker of the office while Congress guided the nation until the next presidential election. Tyler firmly resolved that he was indeed the President of the United States, both in name and in fact, and he took the oath of office on that basis.

Nonetheless, many of Tyler's political opponents and detractors refused to accept him as the legitimate President of the United States, derisively referring to him as "His Accidency" and continuing to address him as "Vice-President" or "Acting President." Tyler, a former Democrat who had since aligned himself with the Whigs, eventually alienated himself from both parties, his entire cabinet resigned, he became the target of the first impeachment proceedings against a president in U.S. history, and neither party nominated him for re-election in 1844. Tyler retired to his Virginia plantation and withdrew from electoral politics until the very end of his life, when he sided with the Confederacy after the outbreak of the Civil War and was elected in November 1861 to the House of Representatives of the First Confederate Congress (but never took part in that body because he died before its first session).

Even if John Tyler may not be remembered kindly by history for his political efforts, he is nonetheless notable today for an unusual aspect of his non-political life: though Tyler was born in the 18th century and died in the middle of the 19th century, two of his grandsons are alive today, more than a decade into the 21st century. It's a circumstance many people find unbelievable — that there are two people living in the United States today who are the direct offspring of children born to a man who not only served as President of the United States twenty years before Abraham Lincoln did, but who was a contemporary of such titanic early American political figures as Henry Clay, Daniel Webster, and John C. Calhoun, and was himself born when George Washington was President.

This remarkably short line of ascendancy is due to a confluence of factors that are not common in modern American society but once were not so

unusual: men (particularly widowers) marrying much younger women late in life and fathering large numbers of children. John Tyler fathered fifteen children, more than any other U.S. president: eight with his first wife, Letitia Christian Tyler (who was his own age), and seven more with Julia Gardiner Tyler (a woman thirty years his junior) whom he married two years after the death of Letitia. Five of those children lived into the 20th century (the youngest, Pearl Tyler, was still alive after the end of World War II and finally passed away in 1947), and one of them repeated the pattern of his father. John Tyler's thirteenth child, Lyon Gardiner Tyler (1853–1935), had three children with his first wife, Anne Baker Tucker Tyler, and three more with his second wife, Sue Ruffin Tyler (a woman thirty-five years his junior), whom he wed a few years after Anne's death, when he was nearly 70. One of those latter three children died in infancy, but the other two, Lyon Gardiner Tyler, Jr. and Harrison Ruffin Tyler (both born in the 1920s), are still with us today, living grandsons of the 10th President of the United States.

***New York* magazine interviewed Harrison in early 2012 and reported that:**

Harrison Ruffin Tyler, one of those grandsons, spoke to us from [Sherwood Forest](#) Plantation, the historical Tyler family home in Virginia in which he resides. Harrison Tyler is not an immortal vampire, or a 160-year-old freak of nature, but a mentally sharp octogenarian with a soothing Southern drawl and a more favorable opinion of his grandfather's legacy than the ones held by most presidential historians.

Q: It's a really interesting story that you're still, you know, around. Could you just explain how this happened? How someone born in 1790 still has living grandchildren?

A: Well, he was a good man! [laughs] Both my grandfather — the president — and my father, were married twice. And they had children by their first wives. And their first wives died, and they married again and had more children. And my father was 75 when I was born, his father was 63 when he was born. John Tyler had fifteen children — eight by his first wife, seven by his second wife — so it does get very confusing. I really do not know — it's amazing how families drift apart. When I was a child, I did know most of the descendants, but as you get more generations down the line, it's hard to keep track of everybody.

Q: So, when you tell people that you're the grandson of President Tyler, what kind of response do you get? Do they always believe you? Or do people sometimes think you're making it up?

A: I don't know, I don't bring it up.

Q: Never comes up?

A: See, I don't bring it up, so, that question doesn't come up.

Q: When people come and take tours of the house, you don't ever come out and say, "Hey! I'm John Tyler's grandkid!"?

A: [Laughs] Not that way, no. I am sometimes called the great-grandson — we have to correct that.

Harrison Tyler reported in that interview that his older brother Lyon was living in Tennessee and was "not doing good," so unfortunately it may not be long before John Tyler's living grandsons are reduced in number from two to one.

Read more

at <http://www.snopes.com/history/american/tylergrandsons.asp#8b02SFKJec06WDDb.99>

WALT WHITMAN'S OBSERVANCES IN THE HOSPITALS DURING THE CIVIL WAR





During the Civil War, renowned poet Walt Whitman served as a nurse. His battlefield medical career began at Fredericksburg, where he tended to wounded soldiers—including his brother. Deeply moved by the pain and suffering he witnessed, Whitman sought to convey the horrors of war through verse. "The Wound Dresser" is his elegant recounting of daily life in Civil War-era hospitals.

***An old man bending I come among new faces,
 Years looking backward resuming in answer to children,
 Come tell us old man, as from young men and maidens that love me,
 (Arous'd and angry, I'd thought to beat the alarum, and urge relentless war,
 But soon my fingers fail'd me, my face droop'd and I resign'd myself,
 To sit by the wounded and soothe them, or silently watch the dead;) Years hence of these scenes, of these furious passions, these chances,
 Of unsurpass'd heroes, (was one side so brave? the other was equally brave;) Now be witness again, paint the mightiest armies of earth,
 Of those armies so rapid so wondrous what saw you to tell us?
 What stays with you latest and deepest? of curious panics,***

Of hard-fought engagements or sieges tremendous what deepest remains?

***O maidens and young men I love and that love me,
What you ask of my days those the strangest and sudden your talking recalls,
Soldier alert I arrive after a long march cover'd with sweat and dust,
In the nick of time I come, plunge in the fight, loudly shout in the rush of successful charge,
Enter the captur'd works—yet lo, like a swift running river they fade,
Pass and are gone they fade—I dwell not on soldiers' perils or soldiers' joys,
(Both I remember well—many of the hardships, few the joys, yet I was content.)***

***But in silence, in dreams' projections,
While the world of gain and appearance and mirth goes on,
So soon what is over forgotten, and waves wash the imprints off the sand,
With hinged knees returning I enter the doors, (while for you up there,
Whoever you are, follow without noise and be of strong heart.)***

***Bearing the bandages, water and sponge,
Straight and swift to my wounded I go,
Where they lie on the ground after the battle brought in,
Where their priceless blood reddens the grass, the ground,
Or to the rows of the hospital tent, or under the roof'd hospital,
To the long rows of cots up and down each side I return,
To each and all one after another I draw near, not one do I miss,
An attendant follows holding a tray, he carries a refuse pail,
Soon to be fill'd with clotted rags and blood, emptied, and fill'd again.***

***I onward go, I stop,
With hinged knees and steady hand to dress wounds,
I am firm with each, the pangs are sharp yet unavoidable,
One turns to me his appealing eyes—poor boy! I never knew you,***

Yet I think I could not refuse this moment to die for you, if that would save you.

***On, on I go, (open doors of time! open hospital doors!)
The crush'd head I dress, (poor crazed hand tear not the bandage away.)
The neck of the cavalry-man with the bullet through and through I examine,
Hard the breathing rattles, quite glazed already the eye, yet life struggles hard,
(Come sweet death! be persuaded O beautiful death!
In mercy come quickly.)***

***From the stump of the arm, the amputated hand,
I undo the clotted lint, remove the slough, wash off the matter and blood,
Back on his pillow the soldier bends with curv'd neck and side falling head,
His eyes are closed, his face is pale, he dares not look on the bloody stump,
And has not yet look'd on it.***

***I dress a wound in the side, deep, deep,
But a day or two more, for see the frame all wasted and sinking,
And the yellow-blue countenance see.***

***I dress the perforated shoulder, the foot with the bullet-wound,
Cleanse the one with a gnawing and putrid gangrene, so sickening, so offensive,
While the attendant stands behind aside me holding the tray and pail.***

***I am faithful, I do not give out,
The fractur'd thigh, the knee, the wound in the abdomen,
These and more I dress with impassive hand, (yet deep in my breast a fire, a burning flame.)***

***Thus in silence in dreams' projections,
Returning, resuming, I thread my way through the hospitals,
The hurt and wounded I pacify with soothing hand,
I sit by the restless all the dark night, some are so young,
Some suffer so much, I recall the experience sweet and sad,
(Many a soldier's loving arms about this neck have cross'd and rested,
Many a soldier's kiss dwells on these bearded lips.)***

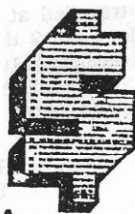
SOURCE: WALT WHITMAN, "THE WOUND DRESSER," *DRUM TAPS* (1865).

IMAGE CREDIT: *HARPER'S WEEKLY*.

HELPFUL TAX INFORMATION FOR REENACTERS

The Fugelman's roving reporter, Gary Van Kauwenbergh on all things of import has provided the following information which will be of value to our newer members and an important reminder to those of us who have served in the ranks for a period of time. The article comes from the *Camp Chase Gazette* and we offer our thanks to Gary

Read This Article About TAX DEDUCTIONS!



**The Internal
Revenue
Service**

&

**The Civil
War
Reenactor**



By Zebbe M. Fortner, C. P. A.

As you are all aware, our civil war activities can become expensive. Fortunately, they fall under the heading of out-of-pocket expenses while performing volunteer work. This means a large percentage of these expenses can be deducted on your tax return under

A. Uniforms and Clothing.

You may deduct the cost and upkeep of uniforms that you must wear while performing donated services for a charitable organization if they are not suitable for everyday use.

Charitable Contributions *if you itemize*. This article will explain which expenses are deductible and provide examples for you to use in preparing your tax return.

I. QUALIFYING ORGANIZATIONS

Most organizations can tell you if they are a qualified organization. The following are qualified organizations:

- A.** Churches or other religious organizations.
- B.** Nonprofit charitable organizations such as Salvation Army, Red Cross, CARE, Goodwill Industries and United Way.
- C.** Nonprofit hospitals and medical research organizations.
- D.** Public parks and recreation facilities.
- E.** Veterans Groups.
- F.** Organizations operated for educational, scientific or literary purposes or for civil defense or the protection of children or animals, and nonprofit museums. This would include Reenactment groups that have been certified as non-profit by the IRS.

II. VOLUNTEER WORK OUT-OF-POCKET EXPENSES

Reasonable out-of-pocket expenses incurred when rendering volunteer services to charitable organizations are deductible. However, you may not deduct the value of your time or services. Some of the out-of-pocket costs are listed below.

Camp Chase Gazette

Example 1. You buy a civil war uniform or dress to wear while performing work for civil war events. The cost of the uniform or dress is deductible as a charitable contribution.

Example 2. You buy \$45 worth of material to have a civil war uniform or dress made to wear while performing at civil war events. You pay a seamstress \$60 to make the uniform or dress. You may deduct the \$45 cost of the material plus the \$60 labor of the seamstress.

Example 3. You buy \$45 worth of material to have a civil war uniform or dress to wear while performing volunteer services. You make the uniform or dress yourself. You can deduct the \$45 for the cost of the material, however, you *cannot* deduct the value of your time.

Example 4. You buy a pair of \$55 earrings to wear while performing volunteer services. Since they are suitable for everyday wear, they are *not deductible*.

Example 5. You take your civil war uniform or dress to the cleaners to have it cleaned. Since this is required for the maintenance of your outfit, it is deductible.

B. Equipment and Supplies.

Equipment and supplies used when performing services for charitable organizations are deductible.

Example 1. You buy a civil war tent to use in your impression while performing living history events for the park service. Since this equipment is used while performing services, it is deductible.

Example 2. You buy a three piece stove set to cook on while performing volunteer service. If this is equipment used in your volunteer work, it is deductible.

C. Car Expenses.

You can deduct the cost of gas and oil that are directly related to the use of your car in giving volunteer services to a charitable organizations. You may not deduct general repair and maintenance expenses, depreciation, or insurance. If you do not want to deduct your actual expenses, you may use a standard rate of 12 cents per mile (1990 rate - *this is one area you need to monitor for changes*). You may deduct parking fees and tolls whether you use actual expenses or the standard rate.

Example 1. You travel out of state to volunteer for a civil war event. You save your actual gas receipts which amounted to \$48. You can deduct the gas you spent as an out-of-pocket expense.

Example 2. You travel out of state to a civil war event to perform volunteer services. Your odometer read 54,500 at the start of the trip. When you returned it read 55,500. You have traveled 1,000 miles at 12 cents a mile = \$120 that you may deduct as an out-of-pocket expense.

Note: When you use the standard mile rate, you must maintain written evidence of your travel. An example of a good log would be:

Date	Event	Odometer Start	Odometer End	Miles Driven
02-18-91	Olustee, FL	54,500	55,500	1000

Example 3. While attending a living history event you had to pay \$3 a day parking. You may deduct the cost of parking if you use actual receipts or the standard mile rate.

Example 4. While going to Perryville, KY to perform in the reenactment, you had to pay \$1.25 toll fare. You can deduct the toll as an out-of-pocket expense if you use actual receipts or the standard mile rate.

Example 5. You take the bus to go to a living history event to perform some volunteer services. You may deduct the cost of public transportation while performing charitable volunteer work.

Example 6. Your car breaks down while returning from a civil war reenactment. It cost \$250 to repair. Since this is a general repair, you **cannot** take this as an out-of-pocket expense.

D. Travel.

You may claim an out-of-pocket expense while performing volunteer services for travel expenses while you are away from home. Deductible travel expenses include:

1. Air, rail & bus transportation
2. Out-of-pocket expenses for your car
3. Taxi fares or other cost of transportation between the airport or station to your hotel
4. Lodging Costs
5. 80% of the cost of meals (*this is another area to watch for changes*)

Example . Travel to Mobile, Alabama to participate in the Battle of Fort Morgan.

A. Gas:

8-09-91	Amoco	\$11.00
8-09-91	Exxon	12.00
8-09-91	BP	15.00
8-10-91	Amoco	25.00
8-12-91	Exxon	12.00
8-12-91	Exxon	20.00
8-12-91	Amoco	12.00
	TOTAL	\$107.00

You keep your gas receipts and spend \$107. Your odometer reads 12,100 when you start and when you return it reads 13,200. You have the choice of either:

\$107 Actual Receipts, or

13,200-12,100 = 1100 miles travelled at 12 cents (standard mileage rate) per mile = \$132 deduction. Since the deduction using actual receipts (\$107) is less than the standard mile-rate (\$132), it would be to your advantage to use the standard mileage rate.

B. Food:

8-09-91	O'Charleys	\$15.00
8-10-91	A&P	55.00
8-12-91	McDonalds	9.00
8-12-91	Bonanza	14.00
	TOTAL	\$93.00

On the way down and back, you spend \$93 for food. You can deduct \$74.40 (\$93 times 0.8), since meals are only 80 percent deductible.

C. Lodging:

8-09-91	Ramada Inn	\$45.00
8-12-91	Holiday Inn	60.00
	TOTAL	\$105.00

You spend Friday night in Gulf Shores at Ramada Inn which cost \$45. You spend Sunday night in Montgomery at Holiday Inn which cost \$60. You can deduct the full \$105 for lodging.

D. Equipment:

8-10-91	Shoddy & Shyster Sutlery	\$15.00
8-10-91	Marietta Sutler	\$35.00

You buy a housewife and a package of uniform buttons from Shoddy and Shyster (\$15) and a pair of earrings from the Marietta Sutler (\$35). Your allowable deduction is \$15, since the earrings can be worn in everyday wear.

Summary of deductible expenses:

Gas (standard rate):	\$132
Food (\$93 times 0.8):	\$74
Lodging (actual receipts):	\$105
Equipment (actual receipts):	\$15

III. WHEN DEDUCTIBLE

To deduct your out-of-pocket expenses, you must pay them in cash or other property before the close of your tax year. A check that you mail to an organization is considered delivered on the date you mail it. If you charge the expense on your bank credit card, it is deductible in the year you make the charge.

IV. LIMITATIONS

Out-of-pocket expenses you spend, an individual, when performing volunteer services are subject to limitation. The total is limited to 50 percent of your adjusted gross income (line 32, Form 1040).

Example. Your adjusted gross income (line 32, Form 1040) was \$50,000.00. Your out-of-pocket charitable expenses are limited to \$25,000.00 (50 percent of \$50,000.00).

V. HOW TO DEDUCT

In order to deduct out-of-pocket volunteer expenses you must be able to itemize or use a Schedule A. Those of you who file the "short form" or Form 1040-EZ are not

eligible to deduct these expenses. To itemize, your total deductions must be greater than:

Filing Status	1990	1991
Single	\$3,250	\$3,400
Head of Household	4,750	5,000
Married Filing Jointly	5,450	5,700
Married Filing Separately	2,725	2,850

VI. RECORD KEEPING

The importance of record keeping cannot be overemphasized, as a review of tax court cases will attest. If you have out-of-pocket expenses when you donate your services, you must keep one of the following for each contribution you make:

A. A cancelled check.

B. A receipt showing the name of the company, the date of the expenditure, and the amount.

C. Other reliable written records that include the above information. Records may be considered reliable if they are regularly kept or in the case of small donations, you have items such as buttons, tokens, or emblems.

Appendix A on page 30 is a sample log form which you are encouraged to copy and use for your record keeping. A separate log form would be filled out for each event.

with applicable receipts stapled to it. We also recommend you obtain a manilla folder for each tax year and place your log forms and all receipts in that folder.

VII. COMPREHENSIVE EXAMPLE FOR THE YEAR

During the year your receipt logs reflected the following:

Date	Payee	Amounts	Description/ Event
01-03-91	Hancock Fabrics	\$75.00	Mat'l tea dress
03-22-91	Amoco	12.00	Gas/Bibb Furnace
03-22-91	McDonald's	9.00	Food/Bibb Furnace
03-22-91	Exxon	20.00	Gas/Bibb Furnace
03-22-91	Kroger	35.00	Food/Bibb Furnace
03-23-91	Mary & Co	50.00	Corset/Bibb Furnace
03-23-91	General Sutler	17.00	Chair/Bibb Fur.
03-24-91	Cracker Barrel	12.00	Food/Bibb Furnace
03-24-91	BP	18.00	Gas/Bibb Furnace

05-24-91	Amoco	25.08	Gas/J-borough, TN
05-24-91	Hardces	11.00	Food/J-borough, TN
05-24-91	Exxon	12.00	Gas/J-borough, TN
05-24-91	J-borough B&B	120.00	Lodging/J-borough
05-25-91	The Cook Nook	15.00	Lunch/J-borough
05-25-91	Wendy's	12.00	Dinner/J-borough
05-26-91	Waffle House	8.00	Breakfast/J-borough

05-26-91	Exxon	17.00	Gas/J-borough, TN
05-26-91	Shell	22.00	Gas/J-borough, TN
10-04-91	Shell	25.00	Gas/Perryville, KY
10-04-91	K-Mart	12.00	Supplies/Perryville
10-04-91	Cracker Barrel	8.50	Breakfast/Perryville
10-04-91	Kroger	35.00	Food/Perryville, KY
10-06-91	Shell	27.00	Gas/Perryville, KY

Your odometer log reflected the following:

Odometer Miles

Date	Event	Start	End	Driven
03-22-91	Briarfield, AL	54,500	55,000	500
04-26-91	Selma, AL	57,000	57,900	900
05-24-91	J-borough, TN	61,000	61,600	600
10-04-91	Perryville, KY	69,000	69,750	750

For out-of-pocket expenses you should be able to deduct the following:

Gas

03-22-91	Amoco	12.00
03-22-91	Exxon	20.00
03-24-91	BP	18.00
03-24-91	Shell	20.00
04-26-91	Amoco	25.00
04-26-91	Exxon	15.00
04-28-91	Shell	30.00
04-28-91	BP	15.00

05-24-91	Amoco	25.00
05-24-91	Exxon	12.00
05-26-91	Exxon	17.00
05-26-91	Shell	22.00
10-04-91	Shell	25.00
10-06-91	Shell	27.00
	TOTAL	\$283.00

- or -

03-22-91	Briarfield, AL	500 Miles Driven
04-26-91	Selma, AL	900
05-24-91	Jonesborough, TN	600
10-04-91	Perryville, KY	750

2,750 Total Miles Driven x 0.12 per mile = \$330.00 Deduction

Since the deduction for the standard mile is greater

than using actual receipts, it would be to your advantage to use \$330.00

Lodging and Equipment

01-03-91	Hancock Fabrics	75.00
03-23-91	Mary Ellen & Co.	50.00
03-23-91	General Sutler	17.00
04-06-91	Village Fabrics	65.00
04-06-91	Mary Beth Seams	75.00

03-24-91 Shell	20.00
04-06-91 Village Fabrics	65.00
04-06-91 Mary-Seamstress	75.00
04-26-91 Amoco	25.00
04-26-91 Ky Fried Chick.	12.00
04-26-91 Exxon	15.00
04-26-91 Food Lion	45.00
04-28-91 Shell	30.00
04-28-91 BP	15.00
05-24-91 Kroger	60.00

Gas/Bibb Furnace	04-00-91
Mat'l for Ball Gown	05-24-91
Labor for Ball Gown	10-04-91
Gas/Selma, AL	
Food/Selma, AL	
Gas/Selma, AL	
Food/Selma, AL	
Gas/Selma, AL	
Gas/Selma, AL	
Food/J-borough, TN	

Jonesborough B&B	122.00
K-Mart	12.00
TOTAL	\$416.00



Meals/Food

03-22-91 McDonalds	9.00
03-22-91 Kroger	35.00
03-24-91 Cracker Barrel	12.00
04-26-91 Kentucky Fried	12.00
04-26-91	

04-20-91 Food Lion	45.00
05-24-91 Kroger	60.00
05-24-91 Hardees	11.00

05-25-91 The Cook Hook	15.00
05-25-91 Wendy's	12.00
05-26-91 Waffle House	8.00
10-04-91 Cracker Barrel	18.50
SUBTOTAL: \$227.50 x 0.8 Allow-	

able Deduction = \$182.00

Summary of Comprehensive Example:

Your total deductions would be:
Gas \$330.00, Lodging and Equipment \$416.00,

Meals/Food \$182.00; **TOTAL DEDUCTION = \$928.00**

DEDUCTION = \$928.00

These deductions would be entered on line 14 of Schedule A (see Appendix B - page 33).

Also, assume you have the additional deductions listed below (line numbers refer to Schedule A):

Mortgage Interest \$3,100 (Line 9a)
Real Estate Taxes \$700 (Line 6)

REAL ESTATE TAXES \$700 (Line 6)

The deductions would be listed on Schedule A (See Appendix B) for a total of \$4,728. If you were filing Single or Married Filing Separately, you would have enough deductions to itemize (\$4,728 vs 3,400 or 2,850, respectively). However, if you were

filing Head Of Household or Married Filing Jointly, you would not have enough deductions to itemize (\$4,728 vs 5,000 or 5,700, respectively). Note that these limits too are subject to change, so consult your tax publications for the current tax year.

X. REFERENCES

You should consult **IRS Publication 521, Charitable Contributions**, every tax year to

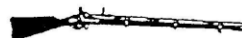
A version of this article was presented at the Seminar For The Sixties in March 1991.

Caution: The purpose of this article

is to bring some potential tax benefits to your attention. However tax laws are revised every year and each individual's tax situation is unique. We advise you to consult your own tax advisor before claiming any of the deductions described above.

Behind the byline: Zebbee is a Certified Public Accountant from Lavergne, Tennessee. She is co-editor of the Ladies' Soldiers' Friend Society

Newsletter. The Ladies' Soldiers' Friend Society is the driving force behind the Annual Women's Encampment at Stones River National Battlefield Park.



SCHEDULE A-1		Schedule A—Itemized Deductions		OMB No. 1545-0046	
(Form 1040)		(Schedule B is on back)		1990	
Department of the Treasury Internal Revenue Service (90)		In Attach to Form 1040. Do not detach from Schedule A and B (Form 1040).		Attachment Sequence No. 07	
Managed pursuant to Form 1040		Comprehensive Example 2		Your serial number	
Medical and Dental Expenses	1. Enter amount from Form 1040, line 22. (See instructions.)	2. Multiply the amount on line 2 by 7.5% (0.075). Enter the result.	3. Subtract line 2 from line 1. Enter the result. If less than zero, enter -0-	4. Enter the result from line 3.	5. Enter the result from line 4.
Charitable Contributions	6. Enter the amount from Form 1040, line 23. (See instructions.)	7. Enter the amount from Form 1040, line 23. (See instructions.)	8. Enter the amount from Form 1040, line 23. (See instructions.)	9. Enter the amount from Form 1040, line 23. (See instructions.)	10. Enter the amount from Form 1040, line 23. (See instructions.)
State and Local Income Taxes	11. Enter the amount from Form 1040, line 24. (See instructions.)	12. Enter the amount from Form 1040, line 24. (See instructions.)	13. Enter the amount from Form 1040, line 24. (See instructions.)	14. Enter the amount from Form 1040, line 24. (See instructions.)	15. Enter the amount from Form 1040, line 24. (See instructions.)
Real Estate Taxes	16. Enter the amount from Form 1040, line 25. (See instructions.)	17. Enter the amount from Form 1040, line 25. (See instructions.)	18. Enter the amount from Form 1040, line 25. (See instructions.)	19. Enter the amount from Form 1040, line 25. (See instructions.)	20. Enter the amount from Form 1040, line 25. (See instructions.)
Mortgage Interest	21. Enter the amount from Form 1040, line 26. (See instructions.)	22. Enter the amount from Form 1040, line 26. (See instructions.)	23. Enter the amount from Form 1040, line 26. (See instructions.)	24. Enter the amount from Form 1040, line 26. (See instructions.)	25. Enter the amount from Form 1040, line 26. (See instructions.)
Gifts to Charity	26. Enter the amount from Form 1040, line 27. (See instructions.)	27. Enter the amount from Form 1040, line 27. (See instructions.)	28. Enter the amount from Form 1040, line 27. (See instructions.)	29. Enter the amount from Form 1040, line 27. (See instructions.)	30. Enter the amount from Form 1040, line 27. (See instructions.)
State and Local Sales Taxes	31. Enter the amount from Form 1040, line 28. (See instructions.)	32. Enter the amount from Form 1040, line 28. (See instructions.)	33. Enter the amount from Form 1040, line 28. (See instructions.)	34. Enter the amount from Form 1040, line 28. (See instructions.)	35. Enter the amount from Form 1040, line 28. (See instructions.)
Moving Expenses	36. Enter the amount from Form 1040, line 29. (See instructions.)	37. Enter the amount from Form 1040, line 29. (See instructions.)	38. Enter the amount from Form 1040, line 29. (See instructions.)	39. Enter the amount from Form 1040, line 29. (See instructions.)	40. Enter the amount from Form 1040, line 29. (See instructions.)

VIII. MISCELLANEOUS

A. Unit Dues

These are only deductible if the organization is both a corporation and has been granted tax-exempt status by the IRS.

Example. The Nineteenth Ala-

bama Infantry Regiment, Inc., meets these criteria. The Alabama Division does not meet these criteria.

B. Event Registration Fees

These fees are deductible only if the sponsoring organization is a qualifying organization as outlined in Section I above.

Job Expenses and 28 and Other Miscellaneous Deductions	20	Unreimbursed employee expenses—job travel, union dues, job education, etc. (You MUST attach Form 2106 if required. See instructions.)		
	21	Other expenses (investment, tax preparation, safe deposit box, etc.). List type and amount in		
Other instructions on page 30 for expenses to deduct here.)	22	Add the amounts on lines 20 and 21. Enter the total	22	
	23	Enter amount from Form 1040, line 34	23	
	24	Multiply the amount on line 23 by 28% (0.28). Enter the result	24	
	25	Subtract line 24 from line 22. Enter the result. If less than zero, enter -0-	25	
Other Miscellaneous	26	Other (from list on page 30 of instructions). List type and amount in		
Deductions	26			
Total Miscellaneous Deductions	27	Add the amounts on lines 4, 8, 13, 17, 18, 19, 25, and 26. Enter the total here. Then enter on Form 1040, line 34, the LARGER of this total or your standard deduction from page 20 of the instructions	27	6,671 of 9

For Paperwork Reduction Act Notice, see Form 1040 instructions. Page 9

Schedule A (Form 1040) 1990

Appendix B: Example of Schedule A - Form 1040

