

We're America's Hobby Radio Magazine

There is only **ONE** regularly published magazine that covers CB radio, scanners, two-way radio, GMRS, FRS and MURS!

Check out NATIONAL COMMUNICATIONS MAGAZINE!

NATIONAL COMMUNICATIONS

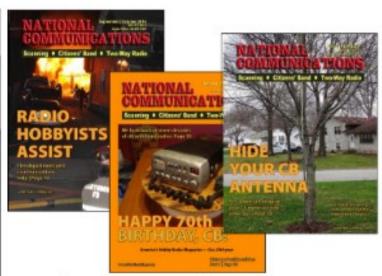
Scanning ● Citizens' Band ● Two-Way Radio

NatCom publishes six times a year and persons with an online access account get access to not only the current issue of the magazine in PDF format, but also every issue of the magazine published going back to 1988! That's 29 years of pure radio communications reading!

NatCom covers listening to the scanning bands so you get the most out of your scanner, how to get more out of your CB equipment and how to use the MURS, GMRS and FRS bands. No other magazine covers ALL these hobby radio topics!

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National Communications Magazine

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Editor's Position

REACT International is looking for a Editor for The REACTer! This position offers a nominal salary, which will be determined at the time of hire. The successful candidate will have excellent writing skills, the ability to collect information and news, particularly Team News, for the magazine, and be able to work either with Adobe InDesign, Adobe Pagemaker. The REACTer is the primary communications tool between the members and

REACT International and so plays a very important part in the organization.

Contact REACT International Office at (301) 316-2900 or email at RI.HQ@REACTIntl.org



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> John Capodanno Editor

DEADLINE: 15th of the Month prior to publication (i.e: December 15th for January issue, etc) REACT International, Inc.
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(301) 316-2900 (International)

Your article and photo submissions are vital to our success! Articles, high resolution photos and inquiries about advertising in The REACTer can be emailed to: edtor@theREACTer.com

The REACTer magazine is available and open to all interested persons at: www.thereacter.com

REACT Teams and Councils may reproduce articles and inforation from The REACTer with appropriate sourcing and credit.

Opinions expressed in The REACTer are those of the authors and, unless specified, do not necessarily reflect those of REACT International, Inc.

Unless otherwise specified, photos are from the *REACT* Team featured in the accompanying article or from *REACT*International





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TAKE ADVANTAGE OF THE EARLY BIRD SPECIAL



RENEW BEFORE

DECEMBER 31st 2022

Get your dues in today and save!



REACT Members

For continued dedication to REACT's emergency communications mission through the successful completion of

A REACT International Course

A Course Completed by December 31^{st,} 2022
Receive a \$5 discount off your renewal dues for U.S. and Canada Members.
International Members receive \$1.00 off.
Offer Expires December 31st, 2022

To request a course book or to take course exams go to this address: https://reactintl.org/course For additional information send a message to training@reactintl.org

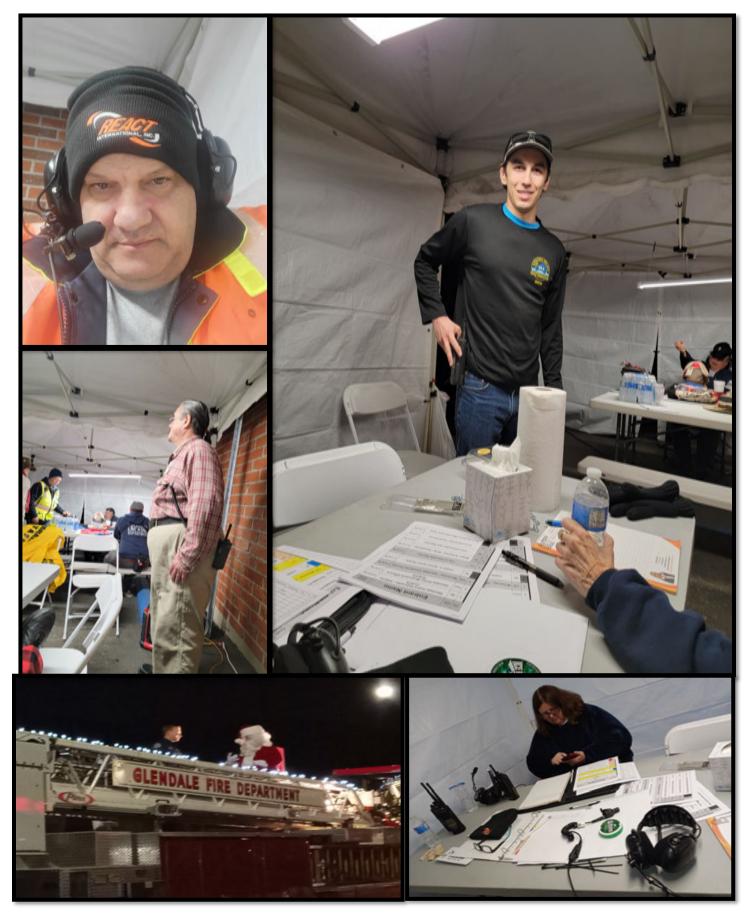
Howard County REACT



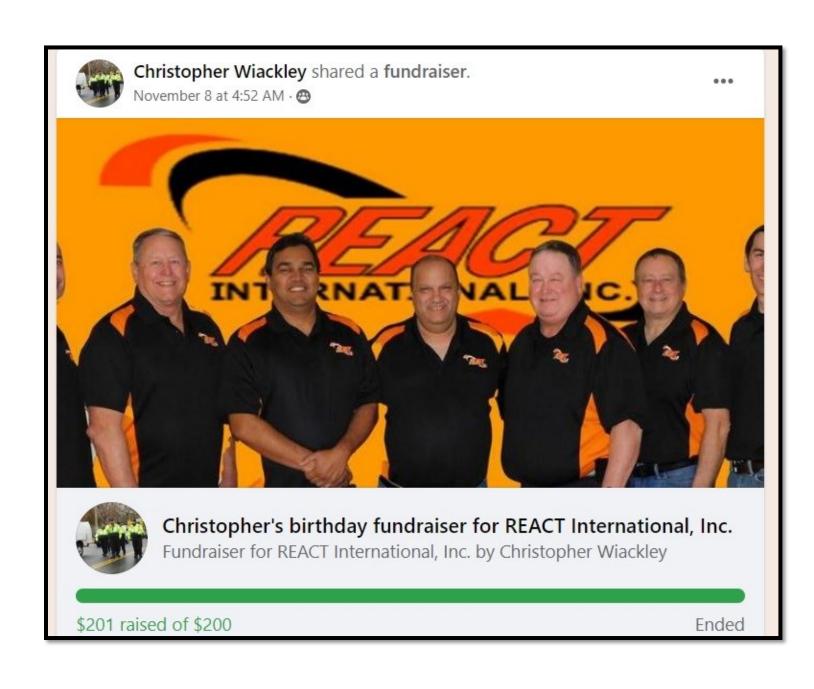
Good morning from Downtown Columbia! We just concluded operations for the Veteran's Day Parade. Overall a wonderfully smooth event for exception of one spectator needing minor first aid. Thank you again to The American Legion Post 156 for putting on such a great event every year!



Los Angeles County *REACT*Does Communications For Montrose Christmas Parade



A Special Thanks to Christopher Wiackley For Your Fundraiser.



Dutchess and Putnam County REACT team # 4938 Over 400 cars at the Putnam County Golf Course



Annual Model Train Show was helded at Albert Lea's Northbridge Mall. Southern MN Albert Lea REACT Team C-143 had tables set for REACT Team plus MN Operation Life Saver from 9 am to 4pm on Dec. 3rd and 10 am to 3pm on Dec. 4th. Promoting REACT MN Operation Lifesaver.



Cleveland County REACT

We Had a Wonderful Time at the Shelby Police Annual Awards Banquet at Bethel Baptist Church Good Friends and Good Food

L to R Captain Fraser of Shelby Police and Jay Flora of Cleveland County REACT Team 4935 and Chief Ledford of Shelby Police and CCR will be Helping Shelby Police

with the Shelby Christmas Parade on Dec-18-2022.



Virtual End of Year REACT Get Together

Submitted by: Ravindranath "Robby" Goswami, 9Z4RG/NZ4RG, Region 9 Director

REACTers work very hard!

Let's face it, being a member of *REACT* can be a tough undertaking. This can be particularly so given the number of hours put in and the sometimes difficult conditions we operate within, especially when the deployment is to an emergency or disaster situation.

The satisfaction comes from seeing the faces of those we help, the individual(s) whose life has been saved, or those persons that have been assisted in some other way. Served agencies are also grateful for *REACT*'s help in their projects and incidents, as *REACT*'s involvement often makes all the difference in the outcome. All *REACT*ers and Teams can attest to the volumes of appreciation extended to the organization via verbal acknowledgment and occasionally via letters of commendation and awards. *REACT*ers do not do it for accolades, but it is indeed nice to be recognized. Members must be congratulated for their continued work in having a positive impact and making a difference in their communities. Thank you to all *REACT*ers for keeping the flag flying.

We should therefore take time out of all the hustle and bustle to have some "me time and we time." One such way is to get together. When done in person, it is great to meet up with fellow *REACT*ers in a less demanding environment. Perhaps having some speeches as part of a formal program or a chit-chat in a more informal setting can generate the conversations necessary to see where we have come from and where we intend to go. When coupled with some refreshments, the atmosphere can be quite relaxing and entertaining. Great ideas may be generated from the creative discussions. The next best thing to having such events in person is to meet virtually. In this regard, all *REACT*ers and prospectives are invited to attend a **Virtual End of Year Get Together** on **Saturday**, 17th **December 2022**, commencing at 7:00 pm EST (8:00 pm AST, 0000 hrs UTC) via the Zoom platform. Use the quick link: http://meet.ttreact.com/ to join.



See you on the 17th of December!

What is 501 (c)(3) non-profit status?

As a member of the Business Committee member, I attended a recent meeting where I noted that the proposed changes in updating the charter agreement must maintain the Internal Revenue Service (IRS) dual test and requirements of 501(C)(3) nonprofits. This was surprisingly challenged, and asked how I know this. My first thought was, does he think I'm just making this up? It wasn't like I slept at the Holiday Inn the night before.

All kidding aside, I then remembered we had a board member who had argued until he was blue in the face that neither *REACT* International Inc., nor the Board of Directors can tell the teams or its members what to do. I collected my citations to send along as proof and support, of what I was saying. I then realized, maybe there are many Teams out there who have the same belief that what they are told from the *REACT* office is just fabricated nonsense.

There is no doubt that not very teams or members are interested in reading the excessive number of Internal Revenue Service (IRS) documents, then try to make sense of it all. I am by no means any expert, just sharing what little information I have found from what limited research I have personally undertaken to ensure we are doing everything we are supposed to be and certainly avoiding those IRS prohibited activities.

I will preface this attempt with stating that I do not want you to believe what I am about to share with you. Doubt everything, but instead of just sitting back and assuming, pull yourself up and go looking for this information yourself. Look up the citations, actually read the passages for yourself and get the information first-hand so you know for sure what is required and what is not allowed.

The IRS Publication 4220 named Applying for 501 (c)(3) Tax-Exempt Status, which is available at https://www.irs.gov/publications/p557 This is a fourteen page guide that explains why to apply for Tax-Exemption status, who is eligible, responsibilities of the 501 (c)(3) Tax-Exempt Status and yes, refers the reader to other IRS publications.

In the introduction section on page 2 of Publication 4220, it notes that Publication 4220 is neither comprehensive nor intended to address every situation. As an alternative to applying for exemption, an organization may obtain many of the benefits of 501(c)(3) status by affiliating with an existing charity that acts as its agent. It is important to note that the existing charity must be given full control and authority over the program."

REACT International Inc.,® Board of Directors develops and administers the programs that must fulfill the Internal Revenue Service (IRS) requirements of all 501 (c)(3) non-profit organization. It is also the Board of Directors responsibility, as the governing body of the Corporation to research and development of policy and procedures of the organization. From daily responsibilities of the corporate officers to when and how the organizations

programs are ran. Most organizations have milestones or specified levels or progress for each program normally aimed at measuring its growth, success, allow a trigger for advancement, reevaluation or termination for failure.

IRS Publication 4220, "why apply for 501 (c)(3) status" on page 3 Who is Eligible for 501(c)(3) Status? There are three key components for an organization to be exempt from federal income tax under IRC Section 501(c)(3). A not-for-profit (in other words nonprofit) organization *must be organized and operated exclusively for one or more exempt purposes.*

IRS Publication 4220, "why apply for 501 (c)(3) status" on page 3 Who is Eligible for 501(c)(3) Status notes the first key component "*Organized – A 501(c)(3) organization must be organized as a corporation, trust or unincorporated association*" and provides what exactly the organization's organizing documents (articles of incorporation, trust documents, articles of association) must document. This is, in part, where the IRS non-profit dual test is determined for compliance.

IRS Publication 4220 also briefs the reader on what responsibilities accompany the 501 (c)(3) status, from recordkeeping, filings, unrelated business income, disclosure requirements, public inspection of applications and filings, noting 24 other publications and 24 forms used in the process.

IRS Publications 557 is a seventy-six page guide to walk an organization through the six chapters of different Tax-Exempt status requirements and the other nineteen tax-exempt status options based on specific types of organizations. The 501 (c)(3) section is found in chapter 3, is twenty-five pages of yet more regulatory information. IRS Publications 557 can be found at https://www.irs.gov/pub/irs-pdf/p4220.pdf

501(c)(3) Corporations, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports, or prevention of cruelty for children or animals, including the following types of organizations to which the specified subsections are applicable, 501(e) Cooperative hospital service organization, 501(f) Cooperative service organization of operating educational organizations, 501(k) Certain organizations providing child care, 501(n) Charitable risk pools, 501(q) Credit counseling organizations, and 501(r) Hospital organizations.

IRS publication 557, Chapter 3, Page 22. Introduction: Section 501(c)(3) Organizations notes to qualify, the organization *must be organized as a corporation* (including a limited liability company), unincorporated association, or trust. "Sole proprietorships, partnerships, individuals, or loosely associated groups of individuals won't qualify."

IRS publication 557, Chapter 3, Page 25, Introduction: Section 501(c)(3) Organizations notes the requirement that your organization's purposes and powers must

be limited by the articles of organization isn't satisfied if the limit is contained only in the bylaws or other rules or regulations. Moreover, the organizational test isn't satisfied by statements of your organization's officers that you intend to operate only for exempt purposes. Also, the test isn't satisfied by the fact that your actual operations are for exempt purposes; another reference to the "dual test". The word Test appears 204 times in this document

Although *REACT* International Inc.,® has the authority of *full control and authority over their programs* that teams are administering at the local level, but does that authority extend to a Teams day to day operation? Yes, and no. The Authority over affiliated or chartered teams is limited to ensuring all Teams and member compliance of any conditions of official programs and more importantly compliance with the all the IRs 501 (c)(3) rules and codes.

REACT International Inc.,[®] has the authority to ensure a Teams articles, bylaws and governing documents comply with that Dual Test or specifically prohibits content that may not be in conflict with the Internal Revenue Service (IRS) Code. The local Teams preference on meetings, time, place, length should not be a concern to *REACT* International Inc.[®] On the Internal Revenue Service (IRS) side, the organization may require all meeting minutes to ensure compliance, especially when election of the Team officers are conducted.

Team Financials are also required to ensure Internal Revenue Service (IRS) code compliance as to where the funds are coming from, and more importantly not used for someone's mortgage payments. The IRS also requires Teams to provide a receipt to all donors with very specific information. Most are of the opinion that donations are limited to money, but that is a misconception. If the team receives in-kind donations, the dollar value of those goods and services are considered income and reportable, by the IRS.

Any non-profit Board of Directors has authority over all subordinate classes of membership to ensure the integrity of the organization through compliance checks. Unfortunately, many wrongly believe individual Directors have "power" over teams or members to dictate and sometimes make inappropriate demands. The only power *REACT®* Directors have is when assembled together as the Board of Directors. The duties of all Directors are dictated by policies, and should have the best interest of the organization in mind at all times. But we all know how that is going.





SUBMITTING TEAMNEWS

Is EASY!

Just follow this guideline...

NAME of Person Reporting— TEAM NUMBER— TEAM LOCATION
DESCRIPTION of ACTIVITIES (Who, What, Where, When, Why, and How)

Provide this info for each event in your report

INCLUDE PICTURES—attach them to your email—don't send .PDFs

(Caption: WHO, WHAT and WHERE each picture shows)

NAME of Photographer

SEND the entire report (with pictures attached) to:

EDITOR@THEREACTER.COM

SEE HOW EASY THAT WAS?

So Easy, even a caveman could do it! (sorry, Geico, I couldn't resist)





Paul Marcigliano 1963 - 2022

Team 6269 sadly announces the passing of one of our members Paul Marcigliano WQHK823. Paul passed away at home in his sleep on November 9, 2022.

Paul was one of the original Richmond County Radio guys from back in the day. When Richmond County REACT was resurrected he joined Team 6269. He would always join us at Richmond County REACT headquarters for meetings, VE testing, BBQ's, conversation or to just hang out. Paul had a passion for radio's and would never leave home without at least 2 of them. He loved GMRS Radio and CB Radio. Paul was the most dedicated REACT member, he attended all Richmond County REACT meetings as well as showing up to all our events in Richmond County.

Paul was always full of stories and could tell you all about the Staten Island Fire Department's. He knew the locations of all the houses and when they were established. He was a book of knowledge when it came to the fire department.

Paul was definitely one of a kind. His smile, his presence, his dedication and love for the radio waves will truly be missed. May he skip across the clouds in DX Land.

73's my good friend.



Barry "Bear" Flint 1946 – 2022

Barry "Bear" Flint passed away on October 30, 2022. Barry was Life Member 562.

Barry joined *REACT* in 1998 and served as Treasurer of his local *REACT* team for many years.

He was a licensed ham operator and also held a GMRS license. He was the legal owner of all GMRS repeaters his Team used except one. He was generous in this offer and often would spend his own money for site rental fees, replacement parts and service trips to the hilltops.

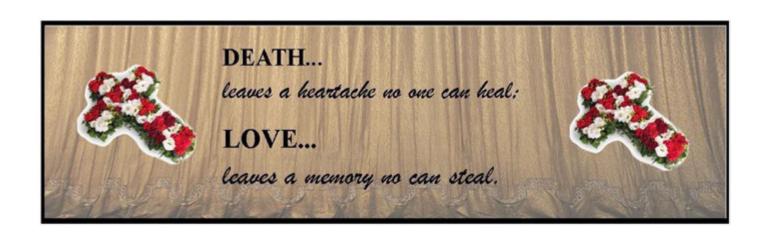
Barry's family was his radio friends. He would drive from his Diamond Bar (CA) residence to Corona (CA) every month to attend the Team monthly general membership meetings. He served in various Team officer positions for many years. During every October at the Savanna High school Band Competition, he was our official Chief chef bringing donuts in the morning and preparing lunch for all our working staff.

He was awarded the prestigious US Army Medal of Valor (Bronze Star) in 2011. The Bronze Star Medal is a United States Armed Forces decoration awarded to



members of the United States Armed Forces for either heroic achievement, heroic service, meritorious achievement, or meritorious service in a combat zone.

Barry will be missed by all who knew him and by all who benefitted from his talents and generosity.





Tito Lopez 1948 - 2022

It is with great sadness that we announce the passing of stalwart REACTer, Tito Lopez, REACT Unit 801 of Team 6008, who left us on the 24th of November, 2022.

We extend condolences to his wife, Myroon Lopez, REACT Unit 808, their family, teammates, and friends.

The passing of Mr. Lopez is a great loss to REACT. As a long-standing member, he was a very active REACTer, having served on the management of his team as Technical Officer. A very helpful person; members counted on him for help in addressing their radio-related issues. He was also heard on-air, having sound technical discussions and giving advice. He was respected by all for his humility, wealth of knowledge, and willingness to help.

He will be greatly missed by all.

The funeral service for the late Tito Lopex was held on Tuesday, 29th of November, 2022.



Hugh Michael Parris 1970 - 2022

It is with great sadness that we announce the passing of REACTer, Hugh Michael Parris, REACT Unit 710 of Team 6007, who left us on the 4th of November, 2022.

We extend our sincere condolences to his wife, Genora Parris, their family, friends, and teammates.

Hugh Michael Parris was a long-standing member of REACT since the organization was Zones over 20 years ago; in which his REACT number was REACT 464. He was a very active REACTer, and a very helpful individual, always willing to assist his fellow Reactors in whatever way possible. He was always very enthusiastic about helping his Team on various projects, from road races to swimming competitions.

He will be greatly missed by all.

May his soul Rest In Eternal Peace.



John Sorhaindo 1943 - 2022

It is with great sadness that we announce the passing of REACTer, John Sorhaindo, REACT Unit 229 of Team 4928 (formerly REACT Unit 929 of Team 2496), who left us on the 9th of November, 2022.

We extend our sincere condolences to his family, friends, and teammates.

John Sorhaindo was a long-serving REACT member and a very active REACTer who participated in many projects. His passing is indeed a great loss to REACT and the wider community.

He will be greatly missed by all.

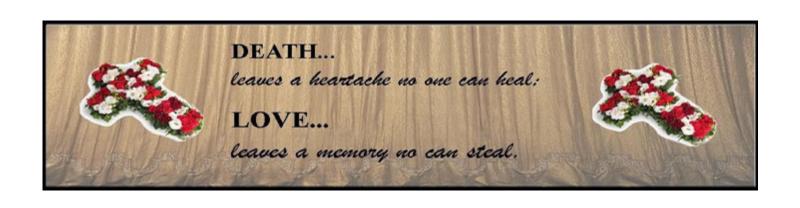
The funeral for the late John Sorhaindo was held on Tuesday, 22nd November, 2022.

May he Rest In Peace.



Rita S. O'Mary 1966 - 2022

Of Sulligent, AL, passed away at age 56, on Sunday, November 6, 2022 at DCH in Tuscaloosa, AL. With humble hearts R-6 Rita S. O'Mary past away on Sunday, November 6, 2022 She served on Central Alabama REACT for two years. She also was life long member of Henson Springs Fire Department, Thanks for your service, We got it from here.





Dan Davidson 1958—2022

Dan Davidson was born November 11, 1958. Dan passed away December 6, 2022. Dan was the president of Alert REACT Response Team in Massillon Ohio. Dan severed the team from 2009 until his retirement last year. Dan has been a REACT member since 2002. He served as react Region 4 Director for 2 years. Dan was everyone's friend, and he will be sincerely missed by everyone his heart touched.



Bruce foster Jr 1966—2022

Bruce foster Jr. Born September 21, 1966. Bruce passed February 21, 2022. Bruce was a long time member of Akron REACT Team, Metro REACT where he held multiple officers positions. Bruce later became a member of Overlook Heights REACT where he was a very valuable member assisting in traffic control at events as well as dispatch rules. Bruce loved fishing and watching sports. He will be deeply missed by his moth-



Charles Louis Bessels 1964 – 2022

Chuck joined the Harrison (NY) Volunteer Ambulance Corps in the mid-1980s. He became certified as a New York State Emergency Medical Technician in 1984, became an ambulance crew chief and lieutenant in Harrison and also worked as an EMT at several local commercial ambulance services. In the aftermath of the September 11 attack in New York City, Chuck was part of the joint Salvation Army/REACT response team, volunteering at various places near the devastated world trade center site providing aid and logistical support for several weeks. Following after, he became a licensed vascular ultrasound technician and remained a steadfast volunteer member of Harrison VAC and Westchester REACT until leaving New York in 2007. His final act of selfless service was caring for his parents, becoming their primary caregiver as each got sick and then passed within months of each other.



DIRECTOR NOMINATIONS

Use for nominating yourself or another member to run for the Board of Directors. Each director serves a 3 year term and 3 directors are elected per year on a rotating basis.

- 2023 Regions 3, 6, 9 up for election
- 2024 Regions 1, 4, 7 up for election
- 2025 Regions 2, 5, 8 up for election
- 2026 Regions 3, 6, 9 up for election
- 2027 Regions 1, 4, 7 up for election

Click Here For Form

See nomination form for requirements. Must be 21+ and have been a REACT member for at least 3 years, plus have demonstrated leadership abilities at local / council or other non-profit org levels. Must reside in, and be a member of a team in, the region for which you are applying to run. Need to be able to cover own expenses incurred in the course of your duties as a director, including travel & lodging expense to attend annual board meeting.

E-mail and electronic communications (Zoom) is used heavily by the board, thus a reliable computer and hi-speed Internet connection is a recommendation for all successful candidates. There are no term limits for re-election.

REACT INTERNATIONAL WORLDWIDE ZELLO NET

Please join us every Saturday night at 9 pm EST (8 pm during Daylight Savings Time) on the

REACT MEMBERS

Zello Channel

All Communicators Are Welcome!

NO LICENSE REQUIRED

use your Internet connected computer or smart phone. The Zello app is available for download from http://www.zello.com





Download the Zello Walkie-Talkie app for your platform. Create an account with a username (i.e: a call sign) and password, then add the *REACT* MEMBERS channel.

Press the Push-to-Talk button to transmit.

VOLUNTEER TO BE A NET OPERATOR!



CQ the Active Ham's Magazine

CQ is the magazine for active hams, with a focus on the practical. Every article is clearly written and aimed at involving you, the reader... whether it's a story of operating from some exotic location, an article to deepen your understanding of ham radio science and technology, or a fun-to-build project that will have practical use in your ham shack.



Join us on our monthly journey through the broad and varied landscape of the world's most fascinating hobby. Subscribe today!

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