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# Morgan County Today

Psalm 100:3  
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Volume 11 Number 31  
Tuesday, July 29, 2025

Your Community. Your News.

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PEACE  
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**Ms. Avery Pearl  
Pet Columnist**

# Pet Perspective with Ms. Avery Pearl

## How Much Is That Doggie In The Window?

Ms Ivory just wuffs looking out the window.

Mimi has tried everything to keep her from getting on the window seal.

She somehow gets in there and walks back and forth. How does she do that?

Any-woof, she only does it when Mimi and Pap are gone. I try to tell her she will get in T-R-O-U-B-L-E but, she ignores me and does it anyway.

I also tell her she could get hurt. Again, she ignores me and does it anyway.

I tell her too, she will tear up the blinds. You guessed it, she ignores me and does it anyway. She is bound and determined that she is gonna see Mimi and Pap first and be the one there to greet them with all the enthusiasm and tail wags, she can muster. Oh, and a prize too of course.

What ever toy, leaf, or treat she can find to show them she missed them.

All of our visitors think it's so funny to see her in the window. Me, not so much.

For more of my Pet Perspective like and follow me on Facebook at Ms Avery Pearl.



**WEEKLY WEATHER**



Tue 29	92°/71°	
Wed 30	92°/71°	
Thu 31	85°/69°	
Fri 01	81°/66°	
Sat 02	79°/66°	
Sun 03	78°/65°	
Mon 04	81°/66°	

# COMMUNITY CALENDAR

## PUBLIC NOTICE

Jesus Morales has applied for a permit to sell beer ON/OFF premises at the location known as:

Jesus Morales  
5926 Knoxville Hwy  
Oliver Springs TN 37840

Anyone having reason to believe that this permit should not be issued, must appear before the Morgan County Beer Board on the 14th.

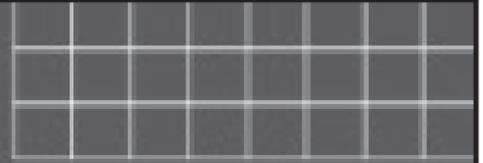
**The Deer Lodge Abner Ross Center** meet on the third Monday of the month at 6:00 PM.

**Coalfield Genealogical and Historical Society** meets the second Tuesday of every month at the Senior Citizens Building at 6:00 PM.

**Morgan County Republican Party** meets the last Thursday of every month at 7:00 PM at the American Legion in Wartburg.



**Save the date**

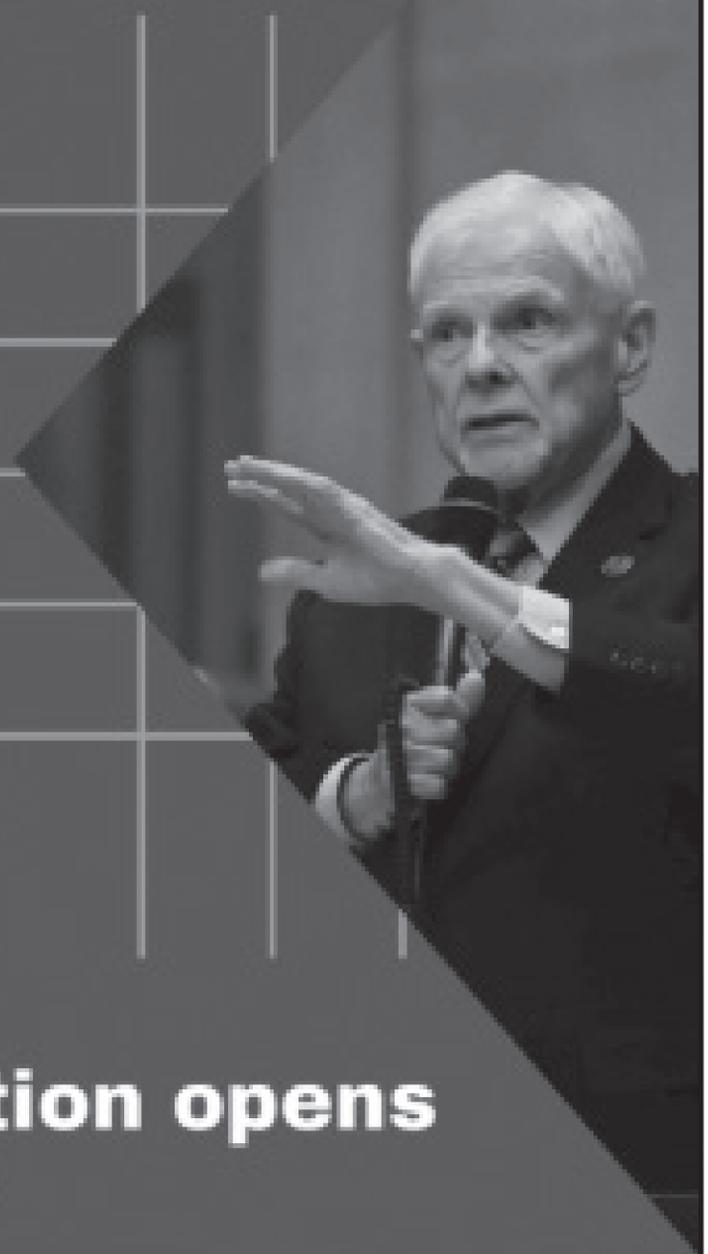


# Senator Ken Yager's

## Grant Conference

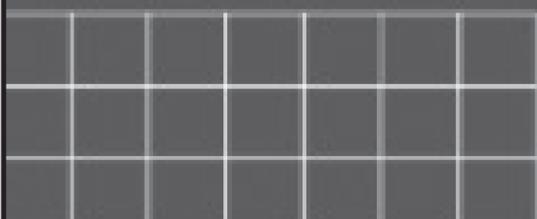
# September 3rd

## 8:30-2:00est



**Registration opens  
August 1**

**276 Patton Lane  
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— In Loving Memory —

**Charles E. Roberts “Charlie Mac,” 60**



Charles E. Roberts “Charlie Mac,” 60, of Oliver Springs, Tennessee, passed away peacefully on July 2nd, 2025.

He was born in Oliver Springs, TN, on April 19, 1965, Charlie was the eldest of all his siblings and attended Oliver Springs High School. He enjoyed fishing, hunting, and off-roading on Windrock Mountain. In his spare time, he would build off-road jeeps. He worked side-by-side with his brothers for years performing home improvements. He was also a member of Union Valley Baptist Church in Oliver Springs.

Charlie was preceded in death by his mother, Ruby Ann Comer, his father, Charles Dean Roberts, his maternal grandparents, George and Christine Duncan, his paternal grandparents, Ulyss and Tiny Roberts, and his niece, Elyshia Hope Bridges.

Charlie is survived by his only daughter, Anna Marie, of Oliver Springs

His siblings; Larry Dean Roberts of Louisville, and children, Isaiah, Elijah, Jeremiah, Josi-

ah, and Joseph. Teresa and Denny Jones of Clinton, and children Derek and Makenzie. Bryan & Shine Roberts of Oliver Springs, and children Ryan, Tiffany, Keith, Anna, and Luke. Julie and Vance Bridges of Oliver Springs, and children Emily and Courtney. James and Christy Roberts of Oliver Springs, and children Shelby and “JT”. Tonya Roberts Benham of Oliver Springs with only child Dylan. Brian “Peanut” & Shannon Roberts of Oak Ridge with children Char-Lee and Jesse.

He is also survived by his long-time partner, Sonia Byrge of Sunbright, her children, Kaitlyn and Ashton Byrge, with daughter Maci Byrge and his Goddaughter, Bella Byrge.

He is also survived by a host of Aunts, Uncles, cousins and his lifelong friend Chucky Griffith.

The family will receive friends on Monday, July 7, 2025 from 5-7 pm Schubert Funeral Home Wartburg. Funeral services will follow at 7pm with Ellery Shannon officiating. Graveside services will be Tuesday 2pm Anderson Memorial Gardens, Clinton, TN.

*Schubert Funeral Home is honored to serve the family of Charles E. Roberts.*

**Wilva Potter Nelson, 83**



Wilva Potter Nelson, age 83, was born in Potter’s Chapel to George and Mary Potter. She made her home with her husband and daughters in Clear Creek (Lancing) where she was a home maker and enjoyed sewing and crafting.

She was preceded in death by her wonderful husband of 66 years, John Nelson; parents, George Washington and Mary-Ann Potter; mother and father-in-law, Doshie Davis and Swell Nelson; and a host of brothers and sisters.

She is survived by her daughters: Robin (George) Potter, Sue Nelson (Scott) Jones, and Jessica Nelson (Ronnie) Edwards; grandchildren: Candace (Jason) Odell, Ashley (Jessy) Stedam, Timmy (Valerie) Potter, Seth (Kayla) Potter, Isaac (Samantha) Potter, and Jake Edwards; great-grandchildren: Lettie Stedam, Xavier, Zeb, and Aivley Potter, and Alivia Odell (Nick) Suddath.

The family will hold a private graveside service with a memorial service to be scheduled at a later date.

*Schubert Funeral Home is honored to serve the family of Wilva Potter Nelson.*

**Obituaries must come from a funeral home to be in the newspaper.**

**Psalm 123:1**

**Unto thee lift I up mine eyes,  
O thou that dwellest in the heavens.**

**Melissa Christopher, 56**



Melissa Christopher, born Melissa Brackner, passed away peacefully in her sleep on July 21, 2025, at her home. She was 56 years old.

Born in Atlanta, Georgia, on August 22, 1968, Melissa was known for her strength, dedication, and unwavering love for her family. She was a proud mother to her two children, Samantha Martin and Morgan Christopher, who were the center of her world.

Melissa worked at Y-12, where she was respected for her hard work and commitment. Wheth-

er at work or at home, she always gave her best—providing for her family and being someone her loved ones could always turn to.

She is survived by her children, Samantha and Morgan; her stepparent, Johnny Allen; her siblings, James Brackner, Denise Arrants, and Eric Brackner; and her nephew, Clyde Jr. Melissa’s memory will live on through the lives she touched with her kindness, warmth, and the open ear she always offered when someone needed to talk.

She will be deeply missed and forever loved.

*Schubert Funeral Home is honored to serve the family of Melissa Christopher.*



— In Loving Memory —

**Kevin Ruppe, 58  
United States Air Force Veteran**



Kevin Ruppe, age 58 of Oakdale, passed into eternity Thursday July 3rd, 2025, after a tough battle with cancer. Kevin was saved on Father's Day 2008 and a member of Mt. Vernal Baptist Church. He left a lasting legacy of God's ability to correct course. He was a veteran of the United States Air Force, was the owner of Ruppe Guttering for many years and had a passion for riding his Harley and driving his Jeep.

He was preceded in death by his nephew, Wayne "Alex" Ruppe.

Kevin leaves behind his parents, Raymond and Trula Ruppe of Oakdale; children: Dustin Ruppe, Devin Ruppe, and Destiny Ruppe, all of Oakdale; the mothers of his children: Dawn Vanattan of Phenix, AZ and Venessa Ruppe of Rockwood; brother, Kerry (Jennifer) Ruppe of Oakdale. Kevin was affectionately loved by his nieces: Valerie Disney, Rachel Ruppe, and Melanie Miller; and a host of great-nieces and nephews.

The family will receive friends Sunday July 6th from 1:00 – 3:00 p.m. at Mt. Vernal Baptist Church in Rockwood, the funeral to follow at 3:00 with Bro. Kerry Ruppe, Bro. Derrick Stewart, and Bro. Jamie Nelson officiating. The graveside service will immediately follow in the Mt. Vernal Cemetery.

*Schubert Funeral Home is honored to serve the family of Kevin D. Ruppe.*

**Margaret "June" Trout, 97**



Margaret "June" Trout, age 97 of Wartburg, TN entered her heavenly home on Wednesday, July 9, 2025.

June truly had a servant's heart and loved taking care of others. She was a homemaker her entire life and took a lot of pride in that title. She was especially known for cooking amazing meals and her greatest joy came from around the dinner table filled with family and friends. Her love and compassion for others blessed many lives and her life was a testament of her Faith in God. She was a member of First Baptist Church Wartburg and gave her heart to the Lord at an early age.

She was preceded in death by her Husband; J.C. Trout, Son Ronnie Trout, Son-in-law Junior Bowlin, brother-in-law George Vawter and parents; Harvey & Muriel Newberry.

She is survived by her children; Darrell (Joanie) Trout of Crossville, Daughters; Denise Bowlin of Morristown and Darlene (Mark) Kilby of Oakdale. Daughter-In Law Della Trout of Lansing, Sister and best friend Helen Vawter of Centerville,

Ohio and sister-in-law Mildred Summers of Valparaiso, Indiana.

Her Grandchildren, which were her greatest joy; Doug (Michelle) Trout, Spring (Jerry) Picca, Derek (Heidi) Hamby, Blake Hamby, Alyssa (Micah) Chitwood, and Jamie Hawks-Johnson. Great-Grandchildren; Tyler (Amanda) Trout, Brett (Lindsey) Trout, Jordan (Cody) Duncan, Lila Hamby, Wilder Chitwood, and Daisy June Chitwood. Great-Great-Grandchildren; Lakynn Trout, Shelby Trout, Aubrie Trout, Colt Trout, Adleigh Duncan and Reid Duncan.

Special thank you to the wonderful staff of Lifecare Center of Morgan County and Adoration Hospice.

The family will receive friends Friday, July 11th 2025 from 5:00 – 7:00pm at Schubert Funeral Home in Wartburg, the funeral to follow at 7:00pm with Brother Keith Kilby officiating. Graveside services will be Saturday, July 12th 2025 at 11:00am at Morgan Memorial Gardens.

*Schubert Funeral Home is honored to serve the family of Margaret "June" Trout.*



Obituaries must come from a funeral home to be in the newspaper.

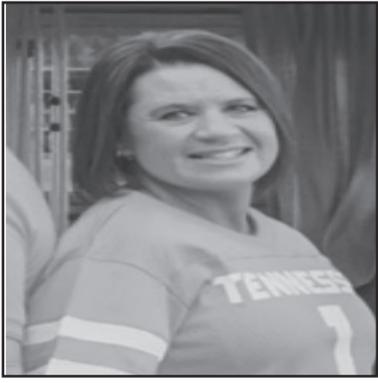
**Psalm 86:4-5**

**4 Rejoice the soul of thy servant: for unto thee, O Lord, do I lift up my soul.**

**5 For thou, Lord, art good, and ready to forgive; and plenteous in mercy unto all them that call upon thee.**



## — In Loving Memory —

**Cheryl Ann (Melhorn) Jeffers, 58**

cob Melhorn, Olivia Melhorn, Jordan Melhorn, Jesse Melhorn and Evan Melhorn. She is survived by a host of great Nieces and nephews.

She is preceded in death by her mother, Betty Katherine Bonham Melhorn and Father, David E. Melhorn Sr.

Cheryl Ann (Melhorn) Jeffers, age 58 of Harriman, TN departed this Earth and entered into Heaven on June 28th, 2025 with her family by her side. Cheryl lived life to the fullest, always up for adventure. Cheryl fiercely loved her family, always their biggest support and cheerleader. Cheryl also loved her dog, the beach, riding her Harley, her friends, her work and her Big Orange football. Cheryl was a member of Big Emory Baptist Church in Harriman, TN.

Cheryl was born in Joliet, Illinois on May 31st 1967. Cheryl was raised and lived in Wartburg, TN most of her life, she was a graduate of Central High School Class of 1985.

She is survived by her immediate family, her husband Tim Jeffers of Harriman, TN. Daughter Heather (Dustin) Weaver of Sunbright, TN. Niece Angela (Nate) Burgess of Clinton, TN. Granddaughters: Emerson Weaver, Karlie Weaver and Gracie Wilson.

She is also survived by brothers: David "Henry" Melhorn Jr. (Peggy) of Friendsville, TN. Stephen Melhorn (Penny) of Wartburg, TN, Robert Melhorn (Nancy) of Wartburg, TN. Nieces and Nephews: Joshua Melhorn, Jerika Melhorn, Ethan Melhorn, Whitney Melhorn, Ja-

Cheryl was caring and selfless. Helping others and taking care of everyone. She was a Registered Nurse and spent the last 40 years taking care of other people in their time of need, both at work and in life. She was dependable and passionate. She continued to be selfless till the end, her last wishes were to continue to help others in their most vulnerable time. She was a registered organ donor and her gifts allowed others life and to continue on their journey here on Earth.

Cheryl never met a stranger; she bubbled with energy. She laughed and loved and was a joy to be around. Although our hearts are broken and she will forever be missed, we know she is still with us in spirit.

The family will receive Friends Wednesday, July 2nd 2025 at Schubert Funeral Home in Wartburg from 6:00-8:00 pm with funeral to follow at 8:00pm with Dustin Snow officiating. Graveside services will be Thursday July 3rd 2025 at 10:00am at Morgan Memorial Gardens in Wartburg.

*Schubert Funeral Home is honored to serve the family of Cheryl Ann (Melhorn) Jeffers.*

**Danielle Allysha Melton, 37**

Brother: Christopher Melton (Abby and Harrison Melton)

Brother: Jeffery Melton (Christy)

Mason Laymance, Maddison Laymance, McKenzie Melton, Memphis Melton, Maci Melton, Gunner and Chase.

Danielle Allysha Melton age 37 of Wartburg, passed away on Wednesday, July 2, 2025. She was born on September 7, 1987, in Campbell County, TN.

She is preceded in death by Joey Michael Wright

Danielle was a graduate of Wartburg Central High School; she also took online classes and CNA License. She loved Drawing and taking pictures loved family gatherings and holidays.

Surviving Danielle are her parents: Mother Barbara Ann Cusick Melton, Father Gary Steven Melton

Children: Daughter Stevie Allysha Melton, Son Lucus Ray Wright, and Tyson James Wright.

Companion of 10 years: Butch Baker (Hayden Baker, McKenzie Baker and Madison Baker)

Maternal Grandmother: Rose Blandford Cusick,

Maternal Grandfather: Herman Cusick Sr.

Fraternal Grandfather: Ray Melton

Fraternal Grandmother: Treva Bowling Melton

Fraternal Grandparents: Gail and Joe Wright

Uncles: Brent Cusick (Angie), Wayne Cusick, Howard Cusick-deceased, Joe Cusick (Shelly), John Cusick (Robin), Charlie Melton-deceased, Russell Melton, Glen Melton-deceased, Lynn Melton (Wendy), David Melton (Pam), and Ronnie Melton (Stephanie).

Aunts: Rosie Brooks (Roy), Lucy Heath (Jerry), Lori Nedinzue (Phillip), Michele Banks (Drew) deceased, Lois Evans (Millard) deceased, Marilyn Kent (Edward) deceased, Betty Howard (Dawson) deceased, Margorie Green (Darrell), Gail Ross (Danny), and Angie Melton.

Also surviving are many Nieces, nephews and cousins and friends.

The family will receive friends on Saturday, July 5, 2025 from 12-1:30 PM Schubert Funeral Home Wartburg. Funeral Services will follow at 1:30pm with Bro. James Griffith officiating, internment will follow in the Clear Creek Cemetery, Lancing, TN.

*Schubert Funeral Home is honored to serve the family of Danielle Allysha Melton.*

**Obituaries must come from a funeral home to be in the newspaper.**



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## Official Statement from State Representative Ed Butler

Today, I am pleased to announce that the new TDOT Commissioner, Will Reid is in Morgan County. The Commissioner was sworn in just yesterday, and after a congratulatory exchange, our conversation quickly shifted to Hwy 62—something that has happened numerous times in the past. He then adjusted his schedule to prioritize a visit to drive Hwy 62. I can't thank him enough!

As many of you are aware, we have experienced a troubling number of fatalities on this route. Given the importance of this highway and our community's safety, I requested the Commissioner's presence to discuss these issues directly.

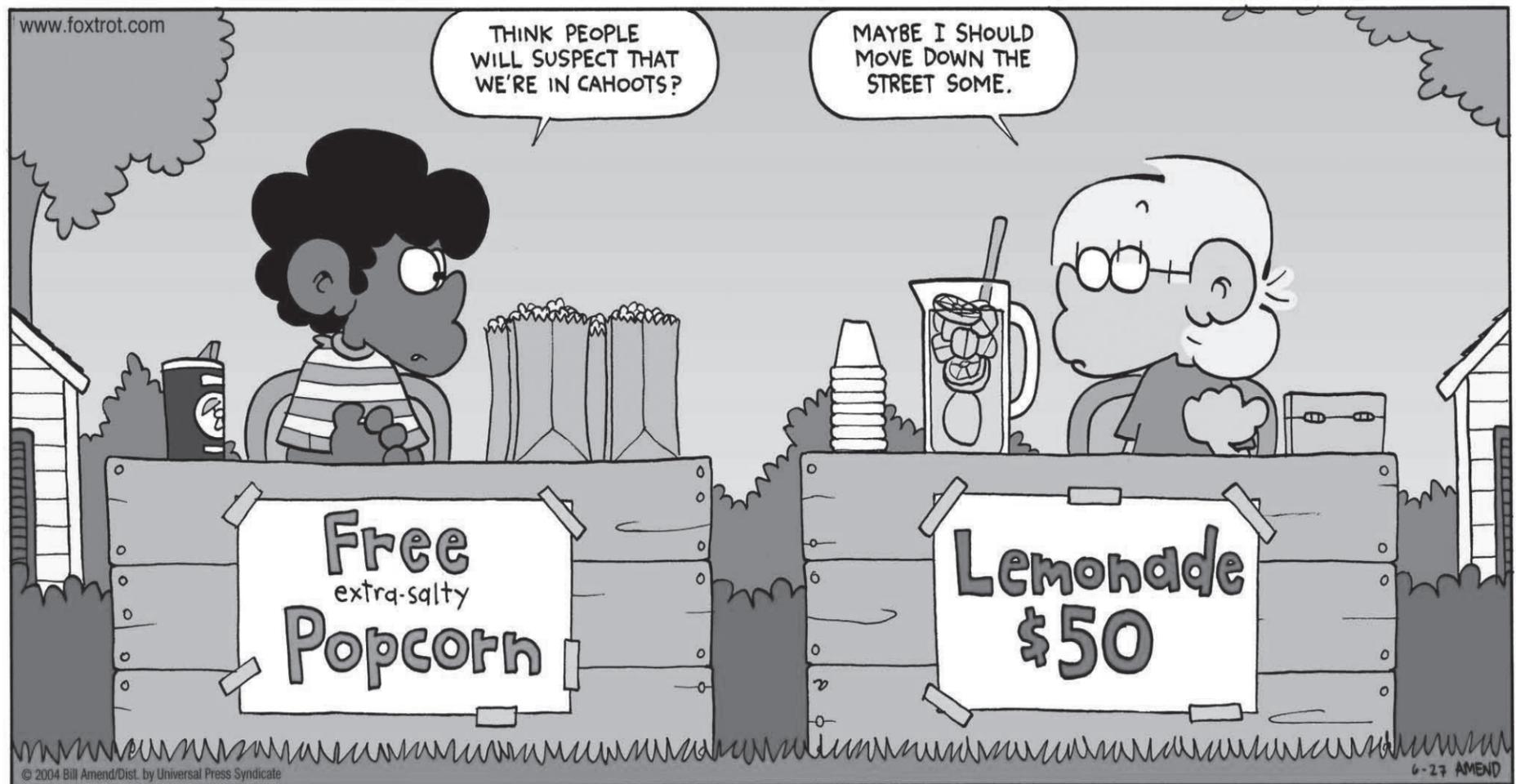
The Commissioner previously served as the Assistant Chief Engineer and has been involved in discussions regarding Hwy 62 since I was elected in 2022.

I want to assure you that we will continue to press for necessary improvements and remain dedicated to protecting the residents of Morgan County.

Thank you for your attention.

Sincerely,

State Representative Ed Butler



## Historically Speaking

### Wilbur S. Anderson, courier for Uranium 235 from Y-12 to Chicago

By Ray Smith - Oak Ridge City Historian

The method for transporting the Uranium 235 from Oak Ridge's Y-12 electromagnetic separation plant to Los Alamos varied. From March 1944 to June 1945, it was by passenger train. An Army officer dressed as a salesman and carried a briefcase that contained gold-lined coffee cup-sized containers of Uranium 235.

I have told this method many times and included it in *The Oak Ridge Story – The War Years* documentary film. Recently, I included it in a newspaper article in the *Knoxville News Sentinel*. A few days after that article was published, I received an email from a lady in Loudon. She said her father had been one of the couriers who took those briefcases of Uranium 235 to Chicago. Well, you know I responded to that email and asked if I could come talk to her. She said yes and gave me her address. She also mentioned she had a file folder of her father's papers. Needless to say, I was excited to get to see those papers.

When I got to her house, the first thing she showed me was a copy of detailed instructions for transporting the Uranium 235. The document was marked, SECRET... I said to her, "This document must be declassified." She agreed to allow me to bring a classification officer from Y-12 and let him take the document and get it reviewed by a person qualified to declassify such documents.

I have since learned that additional methods were used, such as passenger cars or trucks on designated routes with very specific instructions about how the trip would be done. Also, airplanes were used as the time came closer to the July 24, 1945, deadline placed on Los Alamos.

There is an official report dated June 16, 1945, that states: "Up to the present time, all shipments of product 25 to Site Y have been made by officer courier. On the day of a shipment, the material is picked up at Y-12 by two officers or an officer and agent of the Intelligence and Security Division at 10:30 A. M. (CT). They are armed and accompanied by an armed driver, also of the Intelligence and Security Division. The trip from Y-12 to Knoxville is made in an inconspicuous black Chevrolet Sedan bearing State of Tennessee registration. Couriers usually wear civilian clothes. They depart for Chicago at 12:50 P.M. (CT) on the "Southland" travelling in a drawing room which is regularly reserved. Arriving in Chicago early the following morning, they are met at Union Station by a Chicago Branch Intelligence Office car driven by an armed officer or agent and taken immediately to the Chicago Branch Office, where the material is delivered to the Shipment Officer. The second leg of the trip is made by men assigned to the Chicago Office. They depart with the shipment from the office at 11:15 A.M. (OCT) and are driven, again by an armed officer or agent, to the Dearborn Street Station. They immediately board the Santa Fe Chief, which leaves at 12:01 P.m. (CT). Bedroom accommodations, regularly assigned, are used. Couriers are instructed to keep room doors locked, not to mix with other passengers, and to leave their room only for meals. The Chief arrives at Lamy, New Mexico, at 2:10 P. M. (MT) where an armed officer or agent is waiting to transport the couriers to Site Y. The shipment is immediately delivered to the Intelligence Officer in the technical Area. On the second leg of the trip, couriers usually travel in uniform. Approximately 54 hours are required for the trip. Including rail fare, salary, and expenses of personnel, the cost of each such trip is approximately \$400."

This description is quite detailed, as are the orders given to Wilbur S. Anderson. I have

included photocopies of the orders with this Historically Speaking column. I believe you will enjoy reading the detailed instructions provided.

I also found references in the official history of the Manhattan Project History. You may find that book online at this link: <https://sgp.fas.org/library/mdhist-vol14.pdf> Manhattan District History Book 1, Volume 14, Section 5-4 and 5-5:

"5-4 Shipment Security Measures

- a) Guard Pools
- b) Courier System
- c) Other Security Measures

b. **Courier System** - it was necessary to establish a special courier system for transportation of 'Top Secret' documents and small quantities of highly classified materials. Under the system as officially set up, all 'Top Secret' documents and materials were to be carried by officer personnel, one available, and, otherwise, the agents of the counter - intelligence corps. In January 1945, it was decided that officer personnel only should be used for this purpose. Accordingly, approximately 25 officers were procured, to form an officer, Courier pool, and we're assigned to Oak Ridge, New York, Chicago, Santa Fe, and Richland. In addition, guard couriers as well as officers were used to transport small but vital important quantities of highly classified material by rail, closed space. They frequently traveled in civilian clothes and carried the material in ordinary luggage, in order to avoid attracting attention. They were instructed to keep the material being carried in their immediate physical possession, in a locked compartment on the train at all time, and to transport the material to and from the train by armed guard escort. By March 1945, Courier shipments of radioactive materials, had become so numerous that it became necessary to give special consideration to the health hazards of Courier personnel. Because of the fact that they were traveling, enclosed compartments in trains, with the material in their immediate physical possession, it was felt that some method should be used to determine the degree of exposure experienced. A system was worked out whereby film badges (See Book 1, Volume 7 - Medical Program) were issued to couriers to carry on their person during each trip. The film badges were forwarded to the medical section for checking at the conclusion of each trip. Through December 1945, no serious exposures of personnel have been experienced. The containers used to transport the materials have therefore been considered to provide adequate protection for couriers.

5-5 Methods of Transportation

- a) General
- b) Railway Express (Courier System)
- c) Rail Freight
- d) Rail Travel by Courier
- e) Motor Freight
- f) Air Transport

f. **Air Transport** - During the month of July 1945, when activities at Site 'Y' were in the most critical steps, air transport was used on three occasions to expedite the delivery of U-235 from the Y-12 Plant at Oak Ridge. Arrangements were made with the Army Air Force to have a transport plane ready at the Knoxville airport at an appointed hour on each occasion. The material was transferred from the Y-12 Plant to the airport by special military escort and accompanied on the plane trip

DEPARTMENT OF ENERGY DECLASSIFICATION REVIEW	
1 <sup>st</sup> REVIEW - DATE: AUTHORITY: DC or DD [INDICATE] NAME: Date: 03/27/2002 09:43:14 BY: Sara E. (OFU) Bean	DETERMINATION [INDICATE NUMBER(S)] 1. CLASSIFICATION RETAINED 2. CLASSIFICATION CHANGED TO: 3. CONTAINS NO DOE CLASSIFIED INFO 4. COORDINATE WITH: 5. DECLASSIFIED 6. CLASSIFIED INFO BRACKETED 7. OTHER (SPECIFY): CG-TSS-5, 10/2022, DOEOC
2 <sup>nd</sup> REVIEW - DATE: AUTHORITY: DD NAME: Date: 10/10/2022 09:43:14 BY: CG-TSS-5	

Cover Page showing declassification of Orders for Wilbur S. Anderson's courier duty transporting Uranium 235 "25" from Y-12 to Chicago

by two officer Couriers from the Shipment Security Section. A military escort was again provided from the Santa Fe airport to Site 'Y.' Numerous other classified shipments by ATC plane were made when urgency of delivery was paramount."

As you can tell, the method changed near the end of the war when getting the Uranium 235 to Los Alamos became even more urgent.

The following was provided to me by Tom Kunkle, a historian who has done extensive research on Los Alamos and the Manhattan Project:

"Accompanied by MED Special Security Division officers, the final shipments of HEU 'green salt' were moved from Y-12 to Los Alamos aboard three special flights from Knoxville to Santa Fe (MDH I:14 pg. 5.8); see Appendix I for and accounting of the special procedures used in shipping 'Product 25' from Y-12 to Los Alamos. The final weapon parts were cast and completed in Los Alamos on 24 July (MDH VIII:2 pg. XVII.5). The HEU projectile was delivered to Tinian by the Navy heavy cruiser USS Indianapolis on 26 July, only a few days before her tragic sinking off Peleliu (MDH VIII:2 pg. XIX-8). The HEU target insert arrived at Tinian on 28 and 29 July in three separate parts, as the only cargo of the Air Transport Command C-54 cargo aircraft (Ibid). The Project Y Combat Field Team assembled the fizzle components into the Little Boy L-11 combat drop unit."

Note: Product 25 refers to the shortcut name for Uranium 235. It was known as "25," and plutonium was known as "49." The method used was to take the last number of the atomic number "2" from atomic number 92 for Uranium 235, and the last number, "5" of the isotopic number 235 for Uranium 235, and the shortcut was then "25." The same method was used for plutonium, the "4" from atomic number 94 and the "9" from the isotopic number 239.

One last story about the Uranium 235 shipments from Y-12. The very first shipment was processed by Bill Wilcox. Bill told me this story. He was a chemist, and his duty on this day was to dry out the Uranium 235 shipment. It was a very small amount, and he placed it in a glass funnel-shaped container, which was exactly the right size to suspend it in a small metal can, with the lip of the funnel-shaped glass container exactly resting on the opening of the can. He set a timer for the oven to heat and dry out the material. He then went home for the night. When he returned to work the next morning, his supervisor met him at the gate and said, "You better go hide somewhere, the big boss is looking for you and he is going to fire you!" Bill asked what was wrong... His supervisor said, "You know that material you left in the oven last night. Well, the heat expanded the metal, and the glass fell into the can. Then the oven shut down after the timer ran out and the metal retracted, shattering the glass into a million pieces, mixing it with the uranium!" Bill said that was the closest he ever came to getting fired.

## Don't miss the home energy tax credits deadline



David Zubler  
Columnist

If you would like to take advantage of home energy improvement tax credits, the deadline is December 31, 2025.

The annual limit for all categories of energy-efficient home improvement credits is \$3,200 per year.

There's an annual credit limit of \$1,200 for two categories of improvements:

- Qualified energy efficiency improvements
- Residential energy property expenditures

The purchases must be new improvements that are expected to last at least five years.

The credit is non-refundable, which means it's limited to your annual tax liability.

### Energy efficiency improvements include:

- Exterior windows and skylights. The credit is 30 percent of the cost up to an annual maximum credit of \$600 for all windows and skylights.

- Exterior doors. The credit is 30 percent of the cost, with a limit of \$250 for each door and \$500 for all doors installed.

- Insulation. This credit is insulation or air sealing. It doesn't have its own annual limit, but the limit for all combined building improvements is \$1,200.

Doors, windows, and skylights must meet Energy Star requirements. Insulation must meet the criteria determined by the International Energy Conservation Code. Keep the manufacturer's certification for your records. Each component will contain a serial number (PIN) that you will need to enter on Form 5695 when you file your tax return.

These credits are for your main home, but new construction doesn't qualify for these credits. The credit is not available for business. If you have a home office, you are entitled to the full credit if the business use of home is less than 20 percent. If you use more than 20 percent for business use, you must reduce your credit by the business use of home percentage.

The credit is based on the purchase price. However, this does not include on-site preparation, assembly, or installation.

Homeowners who rent their homes through Airbnb and similar platforms are eligible for the credit. They qualify for the full credit if they rent their property less than 20 percent of the time. The credit is prorated if the property is rented for more than 20 percent of the time.

### Residential energy property expenditures include:

- Central air conditioners
- Natural gas, propane, or oil water heaters
- Natural gas, propane, or oil furnaces and hot water boilers
- Improvements to, or replacements of, home electric panelboards and branch circuits.

These also fall within the annual \$1,200 credit for certain types of residential energy property.

Air conditioners, furnaces, heaters, and boilers must meet the highest efficiency tier (not including advanced tiers) established by the Consortium for Energy Efficiency (CEE).

These credits are also available for a vacation home.

### Home energy audits:

This credit is equal to 30 percent of the audit cost, with an annual cap of \$150.

These audits are included within the \$1,200 annual credit. The auditor must be certified by a Qualified Certification Program and provide you with a written report.

### \$2,000 annual credit for residential energy property for your main or second home:

A separately calculated annual credit of up to \$2,000 is available for installing new energy-efficient components that heat water or heat or cool the air in your home.

### This credit is equal to 30 percent of the cost of installation:

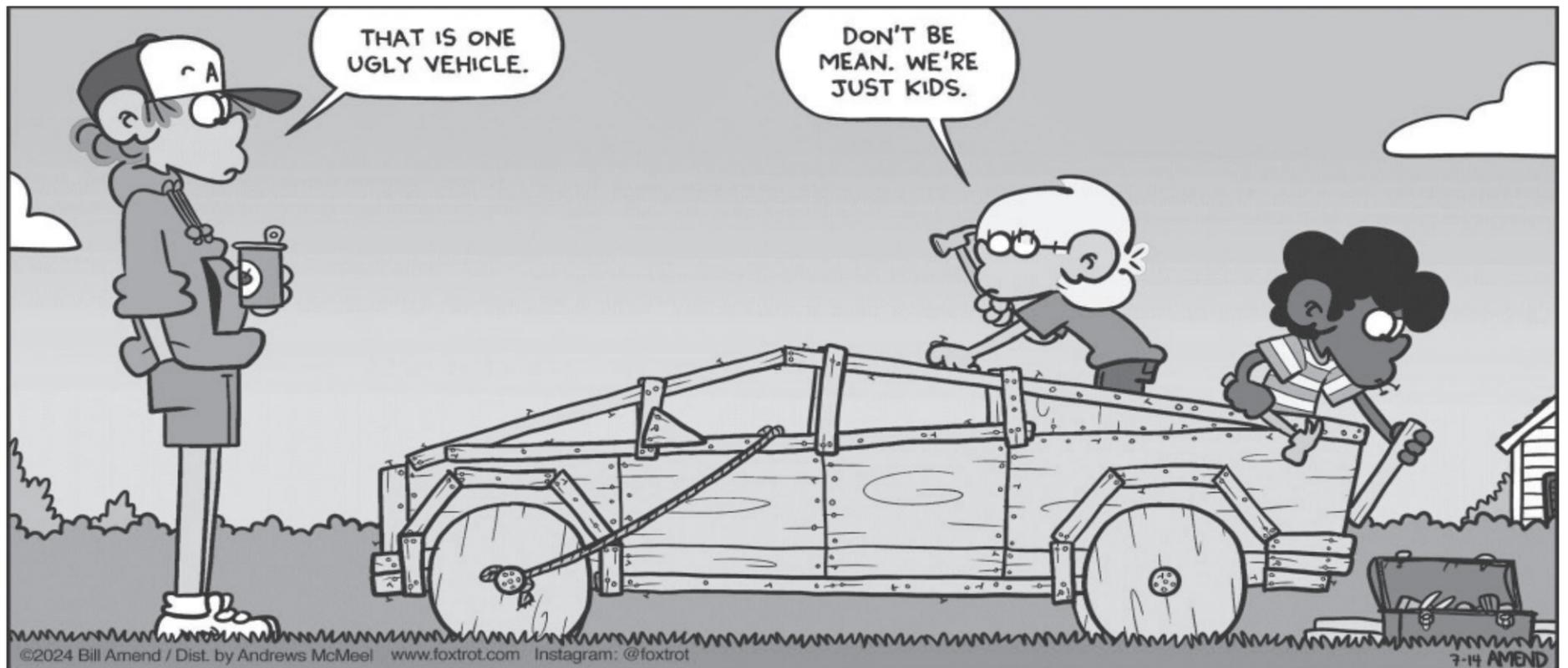
- Electric or natural gas heat pumps
  - Electric or natural gas heat pump water heaters
  - Biomass stoves and boilers (stoves and boilers powered by wood or pellets)
- To claim any of these energy credits, you must include Form 5695, Residential Energy Credits, with your federal income tax return.

*David Zubler is a nationally known tax accountant and Enrolled Agent that resides in East Tennessee. He is the author of six tax books and a syndicated columnist who has shared tax advice on podcasts and national TV and has been referred to as America's Tax Guru. He is the founder and president of Your Tax Care. He represents clients nationwide before the IRS and provides tax strategies, and tax education, including David's one-minute tax tip radio recordings at YourTaxCare.com. David can be reached at (865)363-3019 or by email at david@yourtaxcare.com.*



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# Acts of the Apostle's Chapter 1



Melvin Howard

There is no information in the book that emphatically establishes the date or place of composition. However, since Luke was with Paul during the apostle's two-year incarceration in Rome (Acts 27:1-28:16), and as the book ends so abruptly with no information provided as to the outcome of Paul's appeal to Caesar (25:11-12; 27:23-24), one may reasonably conclude that most likely Luke penned the historical record during this time frame. A. D. 61-62 is thus the most probable date.

The primary thrust of the book of Acts is to record a history of the establishment and expansion of Christianity in the first century world. From Jerusalem to Rome, the cause of Christ spread like a raging fire in the antique world. Luke wanted Theophilus, most likely a Gentile Christian, to know "the exact truth about the things (he had) been taught" (Lk. 1:4), and that would include information about how the Christian movement began. These are, of course, many details of that era between A.D. 30-62 that are not included in the divine record (for example, the history of the church in Galilee (9:31). Luke's narrative, however, was sufficient to establish the case he was attempting to make.

#### Outline:

1. The Growth of the Church in and near Jerusalem (1-7).
2. The Spread of the Gospel in Judaea and Samaria (8-13).
3. The Evangelism of the Mediterranean World (14-28).

(Acts 1:1-5): Theophilus was a notable official who had been converted to Christ. This book is designed to be a follow-up treatise to the Gospel account Luke earlier wrote regarding the life and teaching of Jesus up to the time of his ascension. The **Lord's resurrection was amply demonstrated during the forty-day span between his resurrection and the ascension.** Christ promised his disciples an overwhelming measure of the Spirit's power as a prelude to the establishment of his kingdom.

(Acts 1:6-14) the promise of the kingdom: the disciples still clung to a political perception of the kingdom, reminiscent of David's Old Testament regime. They wanted to know if the time had come for that "restoration." In view of their confusion, Christ avoided a direct answer; instead, he directed their attention to the coming promise of the Spirit and the power associated with that event (v. 8). His coming "kingdom" had been associated with the reception of "power" (Mk. 9:1). The church's evangelistic mission, beginning at Jerusalem and eventually extending to the whole earth, was sketched.

Afterward, Jesus was taken up into a cloud out of their sight. Angels informed the disciples that the Lord had entered heaven and in due time he would return in the same visible manner as he had gone away. This nullifies the false "preteris" theory that the Lord returned invisibly in A.D. 70.

The eleven apostles (Judas being dead) returned from the Mt. of Olives from which Jesus had ascended. They assembled in an upper room along with certain women, including Mary, the Lord's mother. This is the final mention of her in the New Testament. Luke assigns no special titles to her and gives no hint that she was to be singled out as a "Mediatrice" or "Co-redeemer" with the Lord, as Catholicism alleges. Also, Christ's half-brothers were there, an indication that they had now come to believe in Jesus as the Son of God. What brought the change? The resurrection!

(Acts 1:15-26) the selection of a new apostle: at a certain point within the ten-day interval between the ascension of Jesus and Pentecost, an assembly was convened (about one hundred twenty people). Peter spoke, reminding the group of David's prophecy regarding the fall of Judas and the need to fill his office (Ps. 69:25; 109:8). Even though Judas was "numbered among" the apostles and was involved in the apostolic "ministry," he had

betrayed Christ and, in remorse, committed suicide by hanging (Mt. 27:5). He may have been left hanging so that eventually his body crashed and his intestines burst out (v. 18). His only "reward" for his foul deed was a field---called a potter's field (for "the field of blood")---for the interment of strangers (Mt. 27:7). Accordingly, his apostolic "office" needed to be filled by another (v. 20).

A candidate was to be selected from the body of disciples who had composed the faithful band from the time of the Savior's immersion until the day of his ascension---one who had seen the resurrected Lord (v. 22). Two names were put forth---Joseph Barsabbas and Matthias. The group addressed a prayer to the Lord (most likely a reference to Christ) to show which of these men he had chosen (v. 2). The successor was to take the place of Judas, who "fell away" and was consigned to his "own place" namely "perdition" (Jn. 17:12). A child of God can apostatize and be lost. Trusting in Providence for the proper determination, they drew lots, and Matthias was chosen to be numbered with the other apostles (v. 26). In Acts 1:4-5 Jesus reminds them of the promise of the Father, another comforter and it's time for him to begin Acts chapter 2.

(John 14:15-18) The Promise of the Comforter: The Lord encourages ongoing obedience. "If you love [steadfastly love] me, you will keep my commandments." Love is the motivation for fidelity. The person who consistently lives the disobedient life is a commentary on a loveless life for Jesus Christ. The Lord promises to request of the Father the gift of the Comforter or Helper for his apostles. The term signifies "to call to one's side" and refers to the supernatural assistance that would be provided to the Lord's apostles; it is not a general promise to all believers. Those who extract this promise from its context and give it a modern application pervert its meaning. The expression "another" Comforter indicates the Holy Spirit is both a person, as Christ is, and of the same divine essence. The term "forever" indicates the Spirit's abiding activity for the purpose under consideration, the empowerment of appointed persons in the revealing and confirmation of divine truth. That supernatural presence was not to continue throughout the Christian age (1 Cor. 13:8), but the effect of the Spirit's work would.

The Holy Spirit is called the "Spirit of truth" because his message is one of truth and not error. Any theological position adverse to the testimony of the Spirit through the Scriptures (Eph. 6:17) is false. The Spirit is not something the world can "receive". The Greek term for "receive" is flexible; it can convey the sense of "to lay hold on" or to "seize by force." The "seizure" aspect would seem to be the correct meaning in the context. The "world" was about to seize Jesus by force and murder him. They would be unable to achieve any such goal with the Spirit, the reason being they cannot see him, nor do they know him (v. 17). But, concerning his apostles, he said: "He" [the Spirit] remains "with you," and will be "in you," in a powerful way with the outpouring of supernatural force on Pentecost (Acts 1:8; 2:4). Christ promised he would not leave them desolate (orphans; Jas. 1:27). He would "come" to them. It would not be a personal coming, but a coming in the presence of the Spirit.

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