



Bill McCollum

A Guest Article from Florida's Attorney General

Law Enforcement Officer of the Year



IRS TAX TIP:

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To File or Not to File

You must file a tax return if your income is above a certain level. The amount varies depending on filing status, age and the type of income you receive.

For example, a married couple both under age 65 generally is not required to file until their joint income reaches \$17,900. However, self-employed individuals generally must file a tax return if their net income from self employment was at least \$400.

Check the "Individuals" section of the IRS Website at IRS.gov or consult the instructions for form 1040, 1040A, or 1040EZ for specific details that may affect your need to file a tax return with IRS this year.

Even if you don't have to file, here are six reasons why you may want to file:

1. Federal Income Tax Withheld. If you are not required to file, you should file to get money back if Federal Income Tax was withheld from your pay, if you made estimated tax payments, or had a prior year overpayment applied to this year's tax.
2. Recovery Rebate Credit. If you did not qualify or did not receive the maximum amount for the 2008 Economic Stimulus Payment, you may be entitled to a Recovery Rebate Credit when you file your 2008 tax return.
3. Earned Income Tax Credit. You may qualify for the Earned Income Tax Credit, or EITC, if you worked, but did not earn a lot of money. EITC is a refundable tax credit meaning you could qualify for a tax refund.
4. Additional Child Tax Credit. This credit may be available to you if you have at least one qualifying child and you did not get the full amount of the Child Tax Credit.
5. First time Homebuyer Credit. If you bought a main home after April 8, 2008, and before July 1, 2009 and did not own a main home during the prior 3 years, you may be able to take this refundable credit.
6. Health Coverage Tax Credit. Certain individuals, who are receiving certain Trade Adjustment Assistance, Alternative Trade Adjustment Assistance, or pension benefit payments from the Pension Benefit Guaranty Corporation, may be eligible for a Health Coverage Tax Credit when you file your 2008 tax return.

For more information about filing requirements and your eligibility to receive tax credits, visit the IRS Web site at IRS.gov.

Every year, the Attorney General's Office is presented with a unique opportunity – to choose one law enforcement officer from the thousands of men and women throughout the state as the Attorney General's Law Enforcement Officer of the Year. The award is given to one of several previously nominated officers, chosen for his or her performance and extraordinary merit during the previous year.

This year, the caliber of the 13 nominees was extremely high. Once again, I had the honor of recognizing some of Florida's most courageous and dedicated public servants as well as their families, friends, and fellow law enforcement officers who traveled to the Capitol to share in the ceremony.

Of the officers nominated for special recognition, one man in particular stood above the rest. I was incredibly pleased to be able to announce that **Walton County Sheriff's Office Lieutenant Michael Howell**, formerly of the Department of Transportation, received the 2008 Attorney General's Law Enforcement Officer of the Year Award.

Lieutenant Howell was nominated for having performed over 600 safety inspections, issuing more than 90 safety reports, removing over 70 unfit commercial drivers and 80 unsafe vehicles from Florida's roadways, and making nearly 50 criminal arrests. According to the Department of Transportation, these actions directly reduced the number of commercial vehicle crashes and related fatalities in Florida.

One incident in Lieutenant Howell's – then Officer Howell's – career of service was specifically brought to my attention by the nominating committee. On October 12, 2008, Officer Howell stopped a commercial motor vehicle to conduct a vehicle inspection. Suspecting criminal activity, he deployed a K-9 Unit to sniff the vehicle, and the dog alerted to the presence of narcotics. A subsequent search revealed 150 kilos of cocaine with a street value of approximately \$3 million, as well as \$3,000 in cash. Two suspects were arrested on trafficking charges and the truck and trailer were seized.

As we recognized Lieutenant Howell and these other men and women who were nominated, we also paid respect

to those who made the ultimate sacrifice in the line of duty. Last year, Florida lost eight officers who were committed and dedicated public servants. Those who were remembered were **Miami-Dade Police Department Detective James**

Walker, Florida Department of Corrections Officer Donna Fitzgerald, Ft. Myers Police Department Officer Andrew Widman, Okaloosa County Sheriff's Office Deputy Anthony Forgiione, Bushnell Police Department Detective Sandra Joyce Bullock, Jacksonville Sheriff's Office Officer Christopher Kane, Hollywood Police Department Officer Alex Del Rio, and Monroe County Sheriff's Office

Officer Nick Pham. These men and women will live forever in the hearts of their family, their friends, and the law enforcement community.

While my office has the privilege of working alongside some of Florida's finest law enforcement officers from a large number of agencies on a regular basis, a few of this year's honorees were individuals with whom the Attorney General's Office has worked closely. **Manatee County Sheriff's Office Detective**

Garrick Plonczynski is part of the Attorney General's gang reduction strategy regional task force and devotes many hours and talented resources to fighting the growth of gangs in our state. My Office of Statewide Prosecution has prosecuted cases investigated by **Detective Theodore Padich** of the Department of Financial Services, **Special Agent Ellen Wilcox** of the Florida Department of Law Enforcement, and **Polk County Sheriff's Office Detective James Ostojic.** Detective Padich and Special

Agent Wilcox have provided my office invaluable investigative resources to combat mortgage fraud; Detective Ostojic helped dismantle a multi-million dollar retail theft ring which my attorneys are now prosecuting. These individuals and so many more help keep our state, our businesses, and our families safe.

As Florida's Attorney General, public safety has always been one of my top priorities. These officers and their fellow law enforcement officers demonstrate their dedication and hard work every day, and for that the citizens of Florida, myself included, are truly grateful. ●

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