

Beggars can't be choosers when recruiting

Most agencies would like to hire college grads, but a serious shortage of applications makes it difficult

Before the invasion of Iraq, the creation of the Department of Homeland Security and massive funding reductions in law enforcement, many police departments had in place or were considering policies that would require potential police officers to have a college degree as a prerequisite for employment.

But that was then and this is now. In the wake of budget problems and staffing shortages, most agencies looking for bodies these days aren't nearly as concerned with special qualifications than they are with just getting anyone through the door.

For example, last February the Plano, Texas Police Department took a bold step in its recruiting efforts. Plano began requiring its recruits to have four-year college degrees. The move was designed to make the city's 345-member police force more like the residents of Plano—one of the nation's wealthiest counties and home to the headquarters of companies like JC Penney, Frito Lay and Electronic Data Systems.

City officials cited studies indicating that officers with college degrees have fewer discipline problems than those who don't.

But in August, as Plano strained to find enough recruits, the city eased its hiring requirements and began accepting those with two years of college or three years in the military. Their latest requirements are still stiffer than those from a year ago, when recruits were required to have a high school diploma or G.E.D.

The episode is significant in the debate over whether police departments' desire to raise recruiting standards can work during a time when there are thousands of openings for cops nationwide.

Most departments offer higher pay to recruits with four-year degrees but have avoided requiring recruits to have them for several reasons. Among those are concerns about recruiting enough minority officers in increasingly diverse urban areas, and fears that police salaries would not attract enough college graduates.

The average annual salary for patrol officers nationwide was about \$45,200 in 2004, according to the U.S. Department of Labor. Rookie cops usually make less.

In an analysis of disciplinary cases against Florida cops from 1997 to 2002, the International Association of Chiefs of Police found that officers with only high school educations were the subjects of 75 percent of all disciplinary actions. Officers with four-year degrees accounted for 11 percent of such actions.

Nevertheless, nobody is proposing that Los Angeles require college degrees for the roughly 1,000 officers the agency plans to hire this year. Doing so would deplete the pool of candidates in an already tight market. Instead, the requirement of a college education is more likely to be found in small departments in affluent communities.

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IRS FACT SHEET: TT-2007-14 LONG-DISTANCE TELEPHONE EXCISE TAX REFUND

You may be eligible for a one-time tax refund! This one-time refund of previously collected federal telephone excise taxes may be requested on your 2006 federal income tax return. Anyone who paid long-distance excise taxes on landline, cell phone, Voice over Internet Protocol (VoIP), or bundled service that was billed for the period after Feb 28, 2003 and before Aug 1, 2006 is eligible for this refund. (Bundled service is local and long-distance service provided under a plan that does not separately list the charge for local service.)

You can request a refund of the actual federal excise tax you paid based upon your telephone bills for this period. Or you can request the standard refund amount ranging from \$30-\$60 based upon the number of exemptions you claim on your individual income tax return.

Choosing the standard amount is optional. Using this option is the easiest way to get your refund and avoid gathering 41 months of old phone records. By choosing the standard amount you will only need to fill out one line on your tax return. The standard amount is based on actual telephone usage data and reflects the long-distance phone tax paid by similarly sized families or households.

Choosing to request the actual amount paid may be more beneficial for some taxpayers. To request a refund based upon the actual amount you paid, you must determine the amounts paid based on your phone bills. Figure the refund on Form 8913 and attach this form to your 2006 income tax return.

If you are not normally required to file a tax return, there is a new form (Form 1040EZ-T) that you can use to request this refund. Form 1040EZ-T can be mailed to the IRS or it can be prepared and filed electronically at no cost by using Free File at IRS.gov.

Businesses and tax-exempt organizations are also eligible for the telephone excise tax refund. These organizations must use Form 8913, Credit for Federal Telephone Excise Tax Paid. Businesses and tax-exempt organizations may report the actual amount of refundable phone taxes they paid for the 41-month billing period from March 2003 through July 2006. Or they may use a formula established to estimate the refund. Businesses should attach Form 8913 to their regular 2006 income tax returns. Tax-exempt organizations must attach it to Form 990-T.

For more information as well as answers to the most commonly asked questions, go to the IRS Web site at IRS.gov and select the link for the Telephone Excise Tax Refund.

You may subscribe to IRS Tax Tips, an IRS e-mail service, online at IRS.gov.

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