

**Speaking of the FOP...**

**Internal Affairs Investigation (Representative Hugh Gibson – HB 123 and Senator Mike Fasano - SB 492). Working on this was the best part of session.**

Believe it or not, the PBA and FOP can work well together. This legislation is proof. HB 123 and SB 492 will require in most circumstances that the subject of an internal affairs investigation be the last person interviewed to allow the subject to see all the statements used in the investigation. The FOP (led by Jacksonville President Nelson Cuba and Lobbyist Lisa Henning) allowed us to amend their bill with language ensuring that all administrative complaints will be forwarded directly to the employing agency within five

business days. This streamlines the investigation process, ensuring an officer who is the subject of the complaint gets a speedy investigation. More good government.

Our champion for this amendment was **Representative Will Snyder**, a former law enforcement officer with Martin and Miami-Dade Counties. He stepped right up to the plate and fought hard to keep the amendment intact. We greatly appreciate his support as our amendment sponsor.

**Senator Mike Fasano** proved once again that he is the Standard Bearer for Law Enforcement and Correctional Officers. **Representative Hugh Gibson** demonstrated his craftiness and commitment to his former professions in law enforcement and firefighting. 🟦



(L-R): Representative Hugh Gibson, Representative Will Snyder, Dade County PBA Executive Vice President Steadman Stahl and Florida PBA Secretary Mike Clifton.



Representative Will Snyder (front) and Representative Hugh Gibson (behind Snyder) receive "thank you" handshakes from about 20 Florida PBA lobbyists and officers after the passage of HB 123.

**Special Thanks to every PBA Leader, Lobbyist and Member who joined us during the 2007 Session! The list is too long and very distinguished.**

**IRS TAX TIP 2007-71 AMENDING YOUR TAX RETURN**

**Please Note:** The content of Tax Tips (published on IRS.gov) relates to general taxpayers. Special rules apply to IRS employees. Employees must file and pay taxes on time and accurately. If you don't meet these obligations, you can be disciplined and even lose your job. If you file an amended return that increases your tax, even if credits result in a refund, you could generate an Employee Tax Compliance (ETC) inquiry.

Oops! You've discovered an error after your tax return has been filed. What should you do? You may need to amend your return.

The IRS usually corrects math errors or requests missing forms—such as W-2s or schedules. In these instances, do not amend your return. However, you should file an amended return if any of the following were reported incorrectly:

- Your filing status
- Your total income
- Your deductions or credits

Use Form 1040X, Amended U.S. Individual Income Tax Return, to correct a previously filed Form 1040, 1040A, 1040EZ or electronically-filed return. Be sure to enter the year of the return you are amending at the top of Form 1040X. If you are amending more than one tax return, prepare a 1040X for each return and mail them in separate envelopes to the IRS processing center for the area in which you live. The 1040X instructions list the addresses for the centers.

The Form 1040X has three columns. Column A is used to show original or adjusted figures from the original return. Column C is used to show the corrected figures. The difference between the figures in Columns A and C is shown in Column B. There is an area on the back of the form where you explain the specific changes being made on the return and the reason for each change.

If the changes involve another schedule or form, attach it to the 1040X. For example, if you are filing a 1040X because you have a qualifying child and now want to claim the Earned Income Credit, you must attach a Form 1040 Schedule EIC to show the qualifying person's name, year of birth and Social Security number.

If you are filing to claim an additional refund, wait until you have received your original refund before filing Form 1040X. You may cash that check while waiting for any additional refund. If you owe additional tax for 2005, you should file Form 1040X and pay the tax by the April due date to avoid any penalty and interest.

Generally, to claim a refund, you must file Form 1040X within three years from the date you filed your original return or within two years from the date you paid the tax, whichever is later.

How to amend your return if you failed to request the telephone excise tax refund: Eligible taxpayers who did not take the telephone excise tax credit when filing their regular income tax returns must request the refund by filing Form 1040X. The telephone excise credit should be entered on line 15 of the 1040X. Taxpayers should use the most recent version of 1040X (revised 2/2007) to include this credit.

Form 1040X and instructions are available at IRS.gov or by calling 800-TAX-FORM (800-829-3676). 🟦

**Congratulations to Southwest Florida PBA President Mick McHale.**

On May 1st, **President Mick McHale**, a K-9 sergeant with the Sarasota Police Department, was appointment by **Governor Charlie Crist** to the **Criminal Justice Standards & Training Commission**. President McHale joins three other PBA Presidents on the commission: **Florida PBA President John Rivera**, **Florida PBA President Emeritus and Treasurer Ernie George** and **West Central Florida PBA President Kevin Durkin**. We are grateful to Governor Crist for his decision to put another strong advocate for rank and file law enforcement officers on the commission. We wish "Commissioner" McHale all the best during his tenure. 🟦



**Governor Charlie Crist makes good on his campaign pledge**

Some wondered if **Candidate Charlie Crist** would make good on his pledge to sign no other law until he signed the Anti-Murder Act into law once he became Governor. Some wondered. Not us. We knew that **Governor Charlie Crist** would see to fulfilling his pledge. He did not disappoint.

After three years, a proud Governor Charlie Crist stood on the steps of the Old Capitol and signed his creation into law. The **Florida PBA** had been with the Governor since the start on this issue and we were equally proud to join him at his victory signing. In fact, we all can be proud that our Governor cares so passionately about issues of public safety that he is willing to risk his considerable clout and reputation in order to achieve his vision. He is without a doubt our voice on such issues.

Briefly: the Anti-Murder Act will require that violent felony offenders who violate probation return to jail until a judge determines whether or not they pose a danger to the community. If they are found by a judge to be a danger, they will be sent back to prison immediately. 🟦

