

Supreme Court Case Update From American Police Beat

Seizures

In a case sure to be watched closely by the law enforcement community, the Supreme Court is hearing arguments about civil forfeitures, the practice in which the police seize cars, money and other kinds of property said to have been used in connection with crimes.

The question before the court is whether citizens who have their property seized are entitled to a prompt hearing before a judge can order to get their property back.

It's unclear how the court will rule.

Several justices seem to be of the view that the government should act quickly to return seized property to those innocent of crimes. Others have stated they did not see the issue as a high priority for the court.

Law enforcement agencies seize more than \$1 billion worth of property every year, usually without warrants and based solely on officials' assertions that the property was in some way "tainted."

Property owners may challenge the seizures, but frequently wait months or years to do so.

The police often get to keep what they confiscate and those assets have become an increasing percentage of operating budgets for some public safety agencies.

Justice Stephen G. Breyer sketched out the basic issue in the case, *Alvarez v. Smith*, No. 08-351, by describing a hypothetical situation.

"My car was parked on the street," he said.

"There happened to be some big drug crime nearby and the policeman took my car. In my opinion, there was no probable cause. I would like my car back."

"Do I have to wait for up to six months," Justice Breyer asked, "before I have any magistrate, any neutral official, pass on my claim there was no probable cause to take my car?"

William M. Jay, a Justice Department lawyer, said the government needed significant time to figure out who

owned the car and to investigate the owner's connection, if any, to the criminal conduct at issue in a given seizure.

"I'm sorry," **Justice Sonia Sotomayor** said. "You take the car and then you investigate?"

Justice Samuel Alito replied that a quick hearing to return property to its lawful owner or

owners could compromise criminal investigations.

"They may think he is involved in the drug conspiracy as well," Justice Alito said of the car's owner.

"They may have him on wiretaps. They may be preparing to arrest him. Now, you want to force them to come into court within 10 or 14 days and disclose the details of a pending criminal investigation?"

The case was brought by six people whose cars or money had been seized in Chicago. The federal appeals court there ruled last year that the plaintiffs were entitled to prompt hearings. ■



A couple from Minneapolis decided to go to Florida for a long weekend to thaw out during one particularly icy winter. Because both had jobs, they had difficulty coordinating their travel schedules. It was decided that the husband would fly to Florida on a Thursday, and his wife would follow him the next day. Upon arriving as planned, the husband checked into the hotel. There he decided to open his laptop and send his wife an e-mail back in Minneapolis. However, he accidentally left off one letter in her address, and sent the e-mail without realizing his error.

In Houston, a widow had just returned from her husband's funeral. He was a minister of many years who had been "called home to glory" following a heart attack. The widow checked her e-mail, expecting messages from relatives and friends.

Upon reading the first message, she fainted and fell to the floor. The widow's son rushed into the room, found his mother on the floor, and saw the computer screen which read:

To: My Loving Wife
From: Your Departed Husband

Subject: I've Arrived!

I've just arrived and have checked in. I see that everything has been prepared for your arrival tomorrow. Looking forward to seeing you then! Hope your journey is as uneventful as mine was.

(P.S. Sure is hot down here!)

Your Loving Husband

IRS TAX TIP: TT-2010-13

How to Obtain a Transcript of Your Past Tax Information

Taxpayers who need their past tax return information can obtain it from the IRS. Here are nine things to know if you need copies of your federal tax return information.

1. There are two easy and convenient options for obtaining free copies of your federal tax return information — tax return transcripts and tax account transcripts.
2. The IRS does not charge a fee for transcripts, which are available for the current year as well as the past three years.
3. A tax return transcript shows most line items from your tax return as it was originally filed, including any accompanying forms and schedules. It does not reflect any changes you, your representative or the IRS made after the return was filed. In many cases, a return transcript will meet the requirements of lending institutions, such as those offering mortgages and student loans.
4. A tax account transcript shows any later adjustments either you or the IRS made after the tax return was filed. This transcript shows basic data — including marital status, type of return filed, adjusted gross income and taxable income.
5. To request either transcript by phone, call 800-829-1040 and follow the prompts in the recorded message.
6. To request a tax return transcript through the mail, individual taxpayers should complete IRS Form 4506T-EZ, Short Form Request for Individual Tax Return Transcript. Form 4506T-EZ is only for individuals who filed a Form 1040 series return. Businesses, partnerships and individuals who need transcript information from other forms or need a tax account transcript must use the Form 4506T, Request for Transcript of Tax Return.
7. You should receive your tax return transcript within 10 working days from the time the IRS receives your request. Allow 30 calendar days for delivery of a tax account transcript.
8. If you still need an actual copy of a previously processed tax return, it will cost \$57 per tax year and take much longer. Complete Form 4506, Request for Copy of Tax Form, and mail it to the IRS address listed on the form for your area. Please allow 60 days for actual copies of your return. Copies are generally available for the current year as well as the past six years.
9. Visit the IRS Web site, IRS.gov, to determine which form will meet your needs. Forms 4506, 4506T and 4506T-EZ can be found at IRS.gov or by calling the IRS forms and publications order line at 800-TAX-FORM (800-829-3676).

LINKS:

- Form 4506-T, Request for Transcript of Tax Return (www.irs.gov/pub/irs-pdf/f4506t.pdf)
- Form 4506, Request for Copy of Tax Form (www.irs.gov/pub/irs-pdf/f4506.pdf)



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