



Tax scam follow-up

In my July article (http://lapd.com/members/TBL/TBL_July2011_LowRes.pdf), I wrote about the tax scam in which officers deduct from their regular wages whatever amount of permanent disability they have. This issue has, I think, been put to bed once and for all.

On September 6, 2011, 17 officers appeared before the Legal Committee to request that the League fund litigation seeking to challenge the IRS findings that such a tax deduction is not allowable. The officers brought a well-regarded tax lawyer, who spoke on the matter for about an hour. In addition to the delegate members of the committee, most of the League's Board of Directors was in attendance, along with two of our in-house counsel. The lawyer, who is representing one of the CPAs who has been filing tax returns with this deduction, told everyone present that he does *not* think this is a winnable issue. He believes it is settled law and that the IRS will win. That is consistent with the opinion of the tax attorney I referred to in that same July article.

I am aware of over 100 LAPD officers who have fallen prey to this false deduction. Almost all of them are now undergoing IRS audits and trying to figure out how to pay back these monies, with interest and penalties of up to 25 percent. This is not a new thing. Every few years, a new tax preparer will start filing returns with this deduction and they always end the same way. So please, before you take such a deduction — seek *legal* advice. And remember, if it sounds too good to be true ...

Reputations

In one of his songs, Jimmy Buffett laments that some people think some of his songs are “obscene and nasty.” Anyone who listens to Jimmy knows better, of course — these are just love songs, from a different point of view! Well, I, too, suffer from such misperceptions and I intend to set the record straight. A certain senior command officer told me this morning that since I was going to prevail on a particular issue, I should not spin it to the membership as a negative. Can you imagine? The very thought! When I stopped crying, I booked some time at BSS and stepped back from the ledge. She said I'm not seen as a guy who points out the good things when they happen! Sniff. Well, it's not my fault that the good things are not what you want to read about, is it? I have a, ahem, reputation to uphold!

Seriously though, I have many times in this column given thanks to command staff by name for their great work, and this will be another such occasion. Two capers came to my attention in August wherein two different specialized units were solicited to work cash details, only to be told, after having worked them, “Oops, did we say ‘cash’? We meant ‘time.’ So sorry about that. Here's your CTO.” I took both of these up the food chain and didn't even file a formal grievance on one of them because I had every expectation that the Department would recognize the problems with this and make them right. Within a week, both were rectified and the nearly 70 work days in question will indeed be paid in cash. So, thank you to Jeri Weinstein, Pat Gannon and Michel Moore, specifically, and, of course, to Chief Beck, who had to give the final OK on both of these. There were others involved, too, but since I know “it” rolls downhill, I won't name those in the lower command ranks who probably took the blame (if only to get these resolved). You know who you are, as do your personnel. And, collectively, we say thank you. You got this one right.

And, yes, these things happen all the time. An outsider reading *TBL* and this column in particular could certainly think that my fire-and-brimstone, management-be-damned attitude is symptomatic of either a colossally dysfunctional agency or that I might need some

professional help. But this column is not meant for outsiders. It's meant for the men and women of the Los Angeles Police Department who live and breathe blue. They all came here for the same reason, regardless of rank — to serve their fellow man and make L.A. the great city that it is. Somebody has to be in charge and make the lousy no-win calls. And they usually do it the same way that a lowly PII does it — without enough resources or information, little training or experience on that issue and with very little time to think about it. And you know what? They get it right 98 percent of the time. Oh yeah, they also have families, health issues and personnel complaints of their own that weigh on them and sometimes impact their thought process. And when they make the wrong call, it is far more likely that they or the next guy will fix it before we ever even know about it.

My job here is exactly the same as the street cop's: to help those who can't or won't help themselves. Nobody *ever* calls the League to say what a swell job we did on that, just like you hardly ever get a genuinely unsolicited citizen commendation. And most of us don't give it a second thought. We didn't sign up for this to get a bunch of thank-yous. We all know the good we do, and that's enough.

You probably don't know your commanding officer in anything but a professional way. I'm lucky enough that this job allows me to get to know many C/Os on a more personal level. And, yes, I do hope they realize that I'm not just the hell-raiser who writes this column. I love this place as much as any of you do, and bend over backward to help guide this ship in the right direction.

Legal Plan

Just a reminder about a seemingly little-known aspect of the Legal Plan. If you are headed to a Board of Rights and the matter settles before the Board starts, your attorney is allowed to keep half of his or her fee (which varies depending on the complexity of the case). The balance is the maximum amount you can receive in payroll reimbursement for any suspension included in that settlement. If the suspension is just a few days, you will probably get a full reimbursement. If it is closer to 22 days, you will still be out of pocket a fair amount of money. Although we were asked to reconsider this policy, no changes were made because there simply isn't any equitable way to do so. The half-fee cap is as fair a system as anyone has come up with. In any other scenario, you will always get the full 30 days' reimbursement. It is only if the plan has had to hire you an attorney for a BOR that it changes. This is not new and can be found in Section 1 (N) of the plan document, which is available at

http://lapd.com/members/Legal_Defense_Booklet2009a.pdf.

If you have any questions,

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