



THE SHIELD



OFFICIAL NEWSLETTER OF THE BALTIMORE RETIRED POLICE BENEVOLENT ASSOCIATION

SERVED WITH HONOR

EARLY WINTER 2019

PRESIDENT'S MESSAGE

Although it's a bit late, the BRPBA Board sends their sincerest wishes for everyone to have a safe and healthy 2019. For those who attended our holiday party on December 18th, 2018, we hope you had a great time! The food was sure good and the friendship unbelievable.

As is usual, 2018 brought a year of ups and downs. We lost a lot of very good men and women in 2018, but we also welcomed thirty-nine new members. Life does have a way of going on no matter what.

To recap last year:

- On December 23, 2018, we lost a friend so dear to many of us that, over a month later, we are still reeling from the news. Many called *James "Sam" Walters* either friend or foe, but no matter what he was to you, he made an impact on your life. How many of us can say the same? This newsletter is dedicated to his memory and as such, you will find many tributes to Sam on the following pages. RIP my friend.

- The 2018 Raffle was, as usual, a success and I want to personally thank everyone who purchased tickets and/or made donations. Six people contacted us for aid last year and without you, they could not have been helped.

- In December, Kathy Conrad put out a request to our members for clothing to benefit the Maryland Center for Veteran's Education. We were overwhelmed with the response from our members and widows. Needless to say, the Veteran's center was also overwhelmed when Kathy, her husband Tom and myself showed up at their doors on December 22nd, at 301 N. High Street, Baltimore, MD 21202 with a HUGE amount of clothing, along with \$200.00 worth of cakes, pies and ice cream. Thank you to

everyone who donated. You helped so many!

- Additionally, on December 22nd, Kathy Conrad along with myself, Baltimore City Council President Bernard "Jack" Young and Ms. Betsy Gardner, his office liaison, took a needy city family shopping at Harvest Fare Supermarkets, 2905 Hamilton Avenue, Baltimore, MD 21214. We were able to purchase several hundred dollars worth of food for this family for the holidays. In addition, Harvest Fare gifted the family with gift certificates towards future purchases.

- We got a new FOP President and we wish him well.

- On June 19, 2018, we honored Active Sergeant Keith McNeill who was shot repeatedly on March 14, 2014. His continuous brave fight through surgeries and rehabilitation in order to return to work at some point inspired all of us. We presented him with a plaque at a ceremony his family attended. His gracious presence and courage inspired, humbled and honored all of us. We have no doubt that he will continue the good fight.

- On September 8, 2018, at our first post-summer General Meeting, we honored Retired Detective Sgt. Dominic Mastromatteo, and we thanked him for his years of service, for his advice, for his wisdom, for his passion and for his compassion.

I wanted to send out a thank you to everyone who has been attending the Pension Trial hearings. A strong showing is a message of unity. Let's keep it up.

So now we look to the year ahead. What will 2019 bring? We can only hope for the best.

Daryl J. Buhrman

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MY HUSBAND, MY FRIEND

by Dawn Walters

I first met Sam in 1970 when I was hired as a secretary with the BPD, working in the Intelligence Unit. Sam was working undercover at the time and would call into the office to give his reports. I was 18 and he was 21. We dated briefly back then, each of us having different memories of our first date. Mine was we went to the City-Poly game and his that we went bowling with my family. I guess it wasn't meant to be back then, but I'd like to share some of my fondest memories with Sam starting back then.

I had a new 1969 Camaro and he had a new yellow VW Beetle. I loved his VW and he taught me to drive it. It was a stick shift. I remember driving down Washington Boulevard, going down a hill, when he told me to downshift. I did, only instead of shifting from third to second to first, I went straight from third to first. The car made a funny sound and I asked him what had happened. He calmly said, "you skipped a gear." I am sure his response would have been much different years later with a few more words added. We went our separate ways, each of us marrying other people. We would occasionally run into each other in the Credit Union or Headquarters Building, say our hellos and go on our way.

Twenty-one years after our first date, on the day he retired, we ran into each other again. We chatted briefly in the hall. I congratulated him on his retirement, and he asked if I was seeing anyone and we said our goodbyes. Later that day, I received a dozen red roses at the office with a card that read, "Maybe it's not too late." I called him to thank him and he asked me out. We went to a movie and pizza afterwards. We talked about the paths our lives had taken over the years and at the end of the evening he said he would like to take me out again, but on a real date and to a much nicer place. We went to the Sunset Restaurant in Glen Burnie. He was so nervous he put his arm in the butter. We dated on and off for the first few months. Our relationship then became serious and we married in March 1992.

Sam promised me a lifetime of excitement and, I have to say, he lived up to it until the end. He would often send roses to the office and surprised me on my 40th birthday by sending to the office an all black cemetery wreath for the mourning of my youth, along with a basket filled with old age items, snacks, our marriage license, and he got a room at the Hyatt. First, he had to lead me to believe we were staying at the Duke's Hotel on Route 40 because he ran out of money and that was all he could afford.

He planned our honeymoon only to tell me I would need to dress warmly until a week before we were married, at which time he told me we were going to a warm climate and I had to repack. There are too many times to mention in this article, but the most memorable and special of all was for my birthday this last November when he asked his physical therapist at the rehab, his sister, and another sister-in-law to bake cakes for me. I had three cakes and parties that weekend.

Sam had a phrase..."I have an idea!" When he woke up in the morning, many times that would be the first thing he would say. I used to tell him I would wake up tired because he never turned off his brain, not even while sleeping. Anyone who was close to Sam, heard this phrase many times over, especially the BRPBA Board members. Eyes would roll, heads would turn, and everyone would think "what now." I can honestly say that some of Sam's happiest times were while serving on the BRPBA Board and working with Daryl on the Distress Fund, creating the Tag Program, and pushing over and over to increase the pension for the widows to a minimum of \$16,000.00 It was finally presented to the City Council by a Past President of the BRPBA, probably to shut Sam up, but it was approved. I am especially thankful and proud that Sam did not let go of his desire to help the widows on that matter.

Sam was not only my husband of nearly 27 years, but he was my best friend. We spent all of our time together, whether it was while working in The Cop Shop or just being at home. Very few people can do that, but it worked for us. Thanks, Sam, for the memories and lifetime of excitement you gave to me. Lilly, Honey and I will cherish them forever.



Sam Walters

In early August 1973, I went to the Baltimore Police Department headquarters and asked to speak to a recruiter. I was sent up to Human Resources and was met by a police officer who interviewed me and asked if I had time to take the entrance test. I took the test and was told by the same officer that I had passed, and could I stay long enough to take the physical. Again, I agreed and had the physical examination and was told to wait until the recruitment officer came back for me. Upon his return, he told me that I had passed the physical and that I needed to fill out some background information. When all the paper work was done, I was asked if I could start the following Monday. I explained that I needed to give my current employer two weeks' notice and then I could begin. A very expedited process compared to what it is now, but back then the department had a real need for police recruits to fill the ranks.

On August 20th, I reported to Personnel and was taken to City Hall, administered the oath of office and issued a badge and identification card. Instantly I was a cop! I was assigned to the Inspectional Services Division (ISD) while awaiting the start of a new academy class. ISD consisted of two distinct entities, the Intelligence Unit, headed by Lieutenant Donald Woods and the Inspections Unit commanded by Lieutenant Robert DiStefano. My main duties consisted of going through the local newspapers and cutting out any articles that mentioned the Baltimore Police Department - good or bad. I was treated like the new guy that I was and basically ignored unless someone wanted an errand done or some other "gopher" task. The exception was Detective Sam Walters. Sam introduced himself to me and befriended me, giving me a lot of insight into the department and the job. Sam asked me about my own background. I had served in the U.S. Army for four years in an intelligence branch, stationed in Vietnam, Fort Bragg and in Germany. Sam had worked in deep undercover operations for the department for several years and subsequently provided critical testimony against people that had targeted cops, Baltimore cops, killing one and wounding another. The evidence and testimony of people like Sam resulted in guilty verdicts. His courtroom testimony ended his undercover career, but he remained in the Intelligence Unit and wanted to recruit me to do the same type of assignment. We had several long talks about the role that I would have to undertake, and I agreed to do it; however, Sam had to convince his boss that I would be a

good fit. I apparently wasn't and off to the academy I went with the start of the new class. Sam and I remained in touch, exchanged war stories and did some socializing. Eventually, with differing assignments, schedules and family commitments, we drifted away from each other. In July 1981, I was promoted to Sergeant and assigned to Patrol in the Eastern District where I became reacquainted with Sam Walters who was also assigned there. Sam was a Field Training Officer (FTO) and a very dedicated one. He believed that what an FTO did or failed to do would impact that trainee's career for better or worse. I think all the trainees assigned to Sam would praise the way that he coached, encouraged and mentored all of them on how to do the job and do it right.

While serving at the Eastern District, Sam started his business, "The Cop Shop." Up until that time, if you wanted to buy anything POLICE, it was either from Howard Uniform or Maryland Police Supply. Sam believed that he could start an enterprise that would serve the cops of the Baltimore Police Department. I'm sure he had his ups and downs as he tried to get the business going, and he certainly had customers from other agencies around the state, but I think his intent from the beginning and throughout was to take care of the police officers serving in Baltimore.

The last time I saw Sam was when I went to The Cop Shop for a fitting for new body armor. We had a chance to do some catching-up and talked about what was going on at the Puzzle Palace (HQ.) down the street and about some old friends that were no longer with us and then I left. About a year later, I left the department, retiring after 29+ years. Now 16 years after retiring, I'm writing about a man I met over 45 years ago who tried to help me when I was getting started; helped many others as they began their careers; helped his fellow retirees by serving selflessly with the BRPBA to establish a fund for those in need, whose careers were behind them. I think Sam, simply and without fanfare, did a lot of good things for the cops he so deeply cared about. Good job Sam, enjoy backing-up all those cops that preceded you on that beat in the sky.

*Donald Healy
Major (Retired), Baltimore Police*

Sam and I worked together for a period when we were both assigned to the Eastern District. Sam was a great guy and in spite of the seriousness of our positions as Police Officers, we made it better and had fun in the process. Our squad/shift always took care of each other.

Sam was always known for his business and his passion with running it and was extremely helpful to everyone. All of the officers from so many agencies who visited "The Cop Shop" were thankful for him!

Sam, God Bless your family and you will be sorely missed.

Valerie Williams-Price

Whenever you went inside to buy something Sam always went out of his way to get what you needed.

At one time he offered me a job but when he found out I was a smoker he told me no thanks, don't get paid to smoke on company time. Real bummer.

Tom Niemiera

LOCAL FLORIST DISHONORS VETERANS ON VETERANS DAY

Today, three weeks after the nation honored its cherished current and former military on Veterans Day, it continued to rain. Some former soldiers of the Fourth Infantry Division may have wondered if the raindrops were not actually the tears of over 10,000 Division soldiers who lost their lives in combat in World War I, World War II, Vietnam, Iraq and Afghanistan, only to encounter disrespect from a local florist.

Most Division veterans, especially those of the National Fourth Infantry Division Association, view Veterans Day as their day, a time to commemorate the freedom their service secured. They recall the wounds suffered by over 30,000 Division soldiers in our wars. Their hearts break to see their brother and sister troops continue to suffer — and to die — years after combat from traumatic brain injuries, posttraumatic stress and the ravages of Agent Orange.

Their pride in having served in a Division formed at Camp Greene, NC, just outside Charlotte on December 10, 1917, a Division that has produced a total of twenty Medal of Honor recipients, as well as countless other heroes, somewhat tempers their grief. So does the Fourth Infantry Division Monument, first dedicated on July 4, 2001, which occupies a place of honor on the road leading into Arlington National Cemetery.

Over a year after that dedication, members of our Association went to our Monument on Memorial Day. We conducted a brief ceremony, solemnly placing a wreath there. We noticed an Army Colonel reverently saluting while treating family members with the utmost respect. The Colonel, Keith Walker, explained that his father, Lieutenant General Glenn D. Walker stormed Utah Beach with the Division on D-Day and later commanded it. He told us about his daughter, First Lieutenant Laura Margaret Walker, a West Point graduate continuing the family tradition of military service. Later, Lieutenant Walker was wearing her Fourth Infantry Division combat patch, as had both her grandfathers, when she died in Afghanistan on August 18, 2005. The Association dispatched our historian and active duty liaison, Bob Babcock, a Fourth Infantry Division Vietnam veteran, to her funeral at West Point.

Every Memorial Day and Veterans Day thereafter, the National Fourth Infantry Division Association tried to place a wreath at our Arlington Memorial through Radebaugh's Florist in Towson. The Association always paid the full amount and always received assurances that the wreath would arrive at our Monument. The Association even con-

tinued to use Radebaugh's when the wreath did not arrive some years ago.

This year marked the hundredth anniversary of the Armistice ending World War I. Naturally honoring all Fourth Infantry Division veterans, especially those from the Great War, took on special significance. The Association received several assurances from Radebaugh's personnel that our wreath would arrive at our Monument on time. Then, on November 10, 2018, Radebaugh's even sent an email confirmation that the wreath had arrived at the Monument. It had not.

Because of the special importance of Veterans Day, formerly Armistice Day, on the hundredth anniversary of the Armistice, the Association had two different people physically go to the Monument to be certain our wreath was there. It was not. Other Monuments for other military entities on the road leading into Arlington National Cemetery had wreaths. The Fourth Infantry Division Monument stood out because it had nothing — absolutely nothing.

Radebaugh's said that its "correspondent florist," whom it never identified, delivered the wreath. Radebaugh's did not, despite pointed queries, articulate the basis of its November 10, 2018 email confirmation. It did not indicate when the wreath had been delivered. It said that the unidentified "correspondent florist" would check with the delivery person on November 12, 2018 to obtain the details of the alleged delivery and get back to the Association. That never happened.

The Radebaugh's personnel verbally responding to the issue only provided their first names. Neither those personnel nor anyone else from the company answered a question as to how the company intended to make amends. Instead, they simply insisted that the unknown "correspondent florist" delivered the wreath. No one produced any paperwork from the so-called "correspondent florist" that confirmed the date, time and location of the purported delivery.

Then, Radebaugh's simply ignored all follow-up queries.

Sadly, there can be no do-over. The hundredth anniversary has gone. Unfortunately, it came and went when the author, a Fourth Infantry Division Vietnam veteran, had severe ankle pain, ultimately necessitating a cortisone shot, from a post-Vietnam line-of-duty injury as a Baltimore Police Detective Sergeant. That pain precluded walking any

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distance. Fortunately, the cortisone worked, so in the future that National Fourth Infantry Division Association member can personally deliver our wreath to our Monument to honor our soldiers from World War I, World War II, the Cold War, Iraq, Afghanistan and, now, Europe.

The wreath will not come from Radebaugh's.

Michael P. May

Healthcare, a primary concern in our post-employment years. This is why your BRPBA has taken the opportunity with the assistance of Councilwomen Clarke and Sneed to establish a position on the City's Healthcare Insurance Committee (HIC).

This past year, President Buhrman, Ron Starr, Don Helms and myself, met and effectuated a coalition of the various City Union Retiree Associations. This coalition is necessary to advance our grievances relative to health benefits and costs.

Members of the coalition have with some trepidation from the City attended the Healthcare Insurance Committee (HIC) meetings. So, you're thinking what's the big deal Dan. The reason I allude, traditionally participation of the HIC has only been relegated to members of active unions, retiree organizations excluded. The ironic factor, decision proffered by the HIC affects us. Thus, the significance of our inclusion.

Currently, Councilwoman Sneed has been working with the coalition exploring the most beneficial venue to assert permanent retiree representation on the HIC. The BRPBA has pioneered opposition to the City's attempts to alter benefits, be it pension or healthcare. The task ahead will require diligence and advocacy of the City Council and our members.

Additionally, there are Wellness Programs available to retirees. These programs have not been disseminated to the post employment community but are accessible. For information (410) 396-9914.

- 1) Tobacco Cessation Program
- 2) Wellness and Nutrition Program

Dan Fickus

I first met Sam in 1973 when I was assigned to the Old ISD, Intelligence Unit. Sam was in my squad and he proved to be a Very Capable Detective. Sam was passionate and dedicated to his work. Remember, this was when we had the K.K.K., The American Nazi Party, and everything up to the Communist Party U.S.A., and the Black Panther Party in Baltimore. Dawn was the Secretary to the Real Major Norton, and was more than up to her task. I kept in touch with Sam and Dawn over the years, and counted them as Friends.

REST IN PEACE, BROTHER !

Sgt. Wm. Stone Ret.

The first time I met Sam, I was a newly hired trainee assigned to P+R in H.Q. in 1992. I went to the Cop Shop to get a belt and shoes when I saw a "claw" in a display case. When I asked what it was, Sam removed it from the case and demonstrated it on my wrist. My wrist hurt for several days after that!! R.I.P. my friend.

Tommy Linton

Strength does not come from physical capacity. It comes from an indomitable will.

– Mahatma Gandhi

Newsletter

January 2019

READY OR NOT, THE 2018 FILING SEASON IS HERE!

Get ready for a bumpy ride. With all of the changes in the tax law, and with all of the changes in the tax forms, this tax season will be one of the most confusing ever. Personal exemptions have been eliminated, itemized deductions (at the federal level) have been eliminated or reduced, the standard deduction has been greatly increased, and the tax rates have been lowered. I am enclosing a copy of my January 2018 "Special Edition" Newsletter which is devoted entirely to the new tax law.



To confuse things even more, the IRS has changed the individual tax return form (Form 1040). The new "post card size" Form 1040 is shorter (5½ inches by 8 inches), and on the surface the form looks simpler. In reality the IRS needs the same amount of information as before. Instead of putting that information directly on the Form 1040, many taxpayers must prepare and include additional schedules, and then transfer that information onto the Form 1040. While the Form 1040 may be simpler, the full tax return will not be simpler! I have listed those new schedules below.

Schedule 1 is for taxpayers to (1) report additional income, such as capital gains, unemployment compensation, business income, prize or award money, or gambling winnings, or (2) to claim subtractions from income, such as IRA contributions, Health Savings Account contributions, student loan interest, educator expenses or self-employment taxes.

Schedule 2 generally is for those who are subject to the alternative minimum tax.

Schedule 3 is for claiming nonrefundable credits such as the foreign tax credit, the credit for child and dependent care expenses, or education credits.

Schedule 4 is for taxpayers who owe other taxes, such as self-employment tax, or additional tax on individual retirement accounts.

Schedule 5 is for reporting additional tax payments such as estimated tax payments, excess social security tax, or to claim the Additional Child Tax Credit.

Schedule 6 is used to appoint a third party designee to discuss your tax return with the IRS on your behalf.

WILL YOUR REFUND BE HIGHER OR LOWER?

Generally, total taxes will be lower for most taxpayers. But the amount of your refund (or the amount you must pay) is based not only on your total taxes, but also on the amount of the taxes you paid / withheld during the year. So if your total taxes went down, but your withholding went down more, you could end up with a smaller refund or a higher tax bill!



MARYLAND INCOME TAXES



To add to the confusion, many Marylanders will have to pay higher state income taxes. While the federal government dramatically increased the federal standard deduction, the Maryland General Assembly chose not to follow suit. Maryland law mandates that if you take the federal standard deduction, you must also take the Maryland standard deduction, even if it is less than your Maryland itemized deductions.

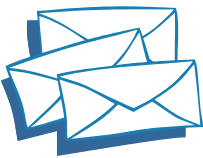
Taking the federal standard deduction may decrease your federal taxes, but it may also result in an increase in your Maryland taxes. You should still report all of your itemized deductions. I can prepare your tax returns both ways (using the standard deduction and itemizing deductions), and then see which way results in the lower total combined amount of federal and state taxes that you must pay.

HERE ARE SOME COMMON MISCONCEPTIONS TO AVOID:

- **“Tax return preparation will be much simpler this year.”** The standard deduction has been greatly increased for 2018, and many itemized deductions have been reduced or eliminated. But new schedules have been added. Most of the same information still needs to be collected and reported just as before, however, but that information must be reported on different forms and new schedules. In reality, tax return preparation will be harder, not easier, this year.
- **“I don’t need a tax professional this year.”** If you understood last years’ tax law, and you understand all the changes for 2018, that might be true. Personally, I have spent many, many hours, and have attended 3 full-day seminars, just to try to keep up with all the changes.
- **“Charitable contributions are no longer deductible.”** Charitable contributions still are deductible as an itemized deduction. But with the higher standard deduction, many people will choose not to itemize.
- **“I will pay more in taxes because I can no longer claim personal exemptions.”** The whole formula for determining taxable income has been changed radically. Yes, personal exemptions have been eliminated, but the tax rates are lower and the standard deduction is higher. You must consider all components of the new law before you can determine whether you pay more or less.

JANUARY POSTAL CHANGE

The post office changed postage rates on Jan. 27, 2019, including a 5-cent increase in the cost of first-class mail, to 55 cents. The new rates are:



- 55¢ -- First class Forever Stamp - first ounce. (This was 50¢.)
- 15¢ -- First class mail, each additional ounce. (This was 21¢.)
- 35¢ -- Post card stamps. (This is unchanged)

Note: If your letter is over 1 ounce and therefore needs 2 stamps, don’t use a second 55¢ Forever stamp. Use a 15¢ stamp instead, and save 40¢ each time!

This quarterly newsletter provides business, financial planning, and tax information to clients and friends. None of this general information should be acted upon without first determining its application to your specific situation.

For additional copies of this newsletter or further details on any article, please contact me.

Everything you’ve ever wanted is on the other side of fear.

PENSION TRIAL BROUGHT FOOD TO MIND

In the eighteenth century, Marie Antoinette, the Queen of France purportedly responded to a complaint that her subjects suffered from such poverty that they did not have bread to eat by haughtily sniffing, "Qu'ils mangent de la brioche," "Let them eat cake." That remark reflected her disdain for the common folk, and on October 16, 1793, it cost her her head — by way of the guillotine. Some 225 years later, the former Mayor of Baltimore munched Halloween candy as she testified in support of the ordinance divesting retirees of benefits they had earned. At one point she interrupted a series of Charlie Monk's questions by disdainfully asking him if he wanted to "keep guessing."

On January 4, 2019, perhaps recalling that a witness in her courtroom actually ate while providing testimony, Judge Rubin asked James P. Ulwick, Esq., one of the City's lawyers, if he actually contended that a younger retiree's eating oatmeal for a lengthy time, until at least age 55, represented a comparable benefit if the retiree got to eat prime rib much later in life.

The arguments themselves produced nothing new in the way of the opponents' respective positions. The Fire and Police Plaintiffs argued that the City breached its contract by underfunding the F & P plan. It refused to increase its annual contributions. It decided to double smooth the massive tech bubble losses and failed to address the Great Recession losses responsibly. None of the modifications were intended to preserve the integrity of the pension system. The City was not focused on actuarial soundness. Rather, the modifications were intended to eliminate unfunded liabilities, resulting from sort of a municipal Ponzi scheme, by reducing the cost of benefits.

The modifications caused serious detriment to the plan members. The reductions reduced benefits. The City never, as Judge Rubin appeared to perceive, provided comparable benefits. Countervailing equities did not justify the pension reductions. Moreover, affordability is not, as Labor's lawyers argued, relevant under the prevailing case law. Even if it were, the City could have afforded its 2011 contribution after reducing the benefits in 2010.

Additionally, the damages the City caused by breaching its contract are subject to class and sub-class treatment. At this point, with the passage of time, one cannot accurately place a dollar amount on the damages, other than to conclude — accurately — that they are substantial both because of the seriousness of the City's conduct and because of the passage of time, caused in large measure by the City's refusal to engage in meaningful negotiations. At this point, however, Judge Rubin did not decide whether to certify the litigation as a class action matter.

The City disagreed with the majority of the Plaintiffs' arguments while inaccurately contending that both parties, the Plaintiffs on the one hand and the City on the other, actually agreed. In essence, the City appeared to base its arguments on the proposition that it was facing a significant financial crisis in 2010 and that shortly thereafter, everyone agreed on the need to replace the variable benefit annuity with a fixed COLA to address the crisis. That position did not (1) explain the rosy fiscal self-portrait the City provided to bond rating agencies, (2) justify ignoring actuaries' recommendations to increase the contribution, (3) validly defend its ostensibly relying upon an inflated assumption rate, the amount the City assumed its investments would yield — which reduced its contribution obligation, (4) validate its practice of double smoothing, which amounted to kicking the can father down the road, (5) demonstrate the justice or fairness of providing retirees below 55 with a 0% COLA, those between 55 and 65 a 1% COLA and those over 65 a 2% COLA, and (6) explain why forcing active police and firefighters to work an extra 5 years to get full pension benefits gave them that which they bargained, among other deficiencies.

At this point, everyone justifiably questions how much more time it will take to obtain a final resolution. In all likelihood, Judge Rubin's decision will not end matters. Someone will appeal. Centuries ago, Robert Goodloe Harper a Federalist Maryland United States Senator, said, "Millions for defense, but not one cent for tribute." Sadly, it appears that the City may have adopted Harper's philosophy.

Michael P. May



After Sam's death, I was looking through photographs that I had taken during the twenty plus years that I was assigned to the Easter District. Sam, and Richard "Dick" Busch and I worked together in sector one, around the old Sears Roebuck store, at Harford Rd. and North Ave. Sam always talked about opening a store to sell police related equipment when he retired. But back in 1983, he worked out of the trunk of his personal vehicle with a stack of catalogues taking orders. His favorite line was, "Meet me at my car on the parking lot, I got something new to show you". One day Sam threw out a question to Dick Busch and me about how he could put advertising in the pocket of every officer in the department. Dick made the suggestion about a twelve month calendar that was sized to fit our uniform shirt pocket. Sam asked Dick to make something up to show him. Dick followed through and the Cop Shop book was born. The photo is of Sam holding the very first printing of the book next to his car at the ED. In 1989 Dick Busch was asked by the FOP 3 to design a book for them, and now after many changes has morphed into the calendar we all still carry in our pocket. Rest in Peace Old Friend, *Off. Edward "Ned" O'Byrne Jr.*



A LITTLE BIT ABOUT SAM WALTERS

By Major (retired) Bob Di Stefano

I do not have any real "stories" that I could relate about Sam. I first came to know him when I was a Lieutenant in the Staff Inspections Section of the Inspectional Services Division. As he was not assigned to my Section, my knowledge of him consisted primarily of what I observed, and his reputation among his co workers. Sam impressed me as being quietly professional, very competent and knowledgeable, tenacious and focused, and an Officer who could work with very little direct supervision. A lot of time has intervened since those years in ISD, and this old man may not accurately recall some minor details, so please bear with me. I was promoted out of ISD to the Rank of Captain in 1977, when I lost any contact with the members of ISD.

Some years later, I was now a Major and a District Commander. It was then that I "reconnected" with Sam; this time as his Commanding Officer. All of the observations that I had made of him while at ISD proved to be accurate and unchanged. Sam was an exemplary Officer, still professional, still tenacious, still quietly effective, and obviously a very intelligent individual. I cannot help but to feel that it was that exceptional intelligence that had held him in such good stead while he worked specialized assignments in ISD.

And, following his retirement, his intelligence was exemplified as he created and ran a very successful business for a number of years. I can truthfully say that I never heard anyone say anything negative about Sam, and that is among the very highest of achievements that any man may earn. My sincere condolences to his wife Dawn, and his family and friends.

Sam will be missed by family, friends, and co workers alike. He was a good husband, a good father, a good man, and a good cop. It may be said that he excelled at life and is now with the Commissioner of all Commissioners; Sam Walters "All Told."

Leonard A. Delozier, Jr.
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Newsletter

January 2019—SPECIAL EDITION

THE TAX CUTS AND NEW JOBS ACT

The Tax Cuts and New Jobs Act was passed and signed into law in December 2017. Almost all of the provisions of this law went into effect January 1, 2018. This new law is a vast overhaul of our federal tax system. With so many changes, taxpayers are understandably confused and concerned about how their own personal tax situation will be affected. (It is my opinion that most of my clients will pay less tax in 2018, under this new law). This entire newsletter is devoted to a discussion of some of the changes that are relevant to my clients.



ITEMIZED DEDUCTIONS (Deductions reduce taxable income.):

The new law made the following changes to allowable itemized deductions:

1. The Medical expenses deduction reverts to the 7.5% base for all taxpayers in 2017 & 2018.
2. State and local income taxes, (including property taxes) are still allowed as an itemized deduction, but limited to \$10,000.
3. Mortgage interest incurred to purchase or build a primary residence, as well as a second home, is still deductible. However, for any new loans taken out (or existing loans refinanced) after 12/15/17, the interest can be deducted on a maximum of \$750,000 in mortgage debt.
4. Home equity interest is no longer deductible.
5. Charitable contributions are still deductible.
6. Generally, all Miscellaneous Itemized Deductions are not deductible. This includes:



- Moving expenses (except for active duty military);
- Employee Business Expenses (including work clothes and mileage expenses);
- Investment Expenses (including broker fees and safe deposit box rentals);
- Tax Preparation Fees.

STANDARD DEDUCTION (Deductions reduce taxable income.):

The standard deduction was almost doubled.

- For single taxpayers the standard deduction is increased from \$6,350 to \$12,000.
- For married taxpayers the standard deduction increased from \$12,700 to \$24,000.
- The additional standard deduction for those over age 65 and for the blind still is in effect.

My Comment: Even though many itemized deductions were either reduced or eliminated, the increase in the standard deduction will mean that many taxpayers actually are better off!



ADJUSTMENTS TO INCOME (Adjustments reduce taxable income.):

Adjustments to income are allowed whether you itemize deductions or take the standard deduction.

- Student loan interest can still be included as an adjustment to income.
- Teachers can still include up to \$250 in school supplies as an adjustment to income.
- Health Insurance Premiums paid by self-employed taxpayers can still be included.

CREDITS (Credits reduce the actual taxes, not taxable income.):

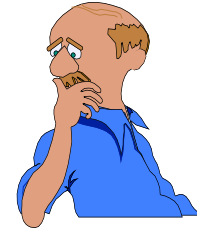
Credits are a dollar for dollar reduction of your taxes (not a reduction of taxable income).

- The Child Tax Credit (for dependent children under age 17) is increased from \$1,000 to \$2,000.
- Starting in 2018 there is a new \$500 Dependent Credit for dependents age 17 and over.

OTHER ITEMS;

The many other provisions of the law include:

- Personal Exemptions are eliminated.
- There is no change to how much you can contribute to an IRA or 401k plan.
- Social Security Income is still taxable (provided your income is above the threshold).
- Alimony (currently deductible by the payer and taxable income for the receiver) has been repealed for divorces after 12/31/18. There is no change for divorces prior to 2019.
- Tax rates (percentages) are lower, and tax brackets are widened (see the tables below), so that the tax on taxable income is lower.



THE NEW TAX TABLES ARE SHOWN BELOW:

SINGLE

Old Law (2017)		New Law (2018)	
Rate	Bracket	Rate	Bracket
10%	Up to \$9,525	10%	Up to \$9,525
15%	\$9,526 to \$38,700	12%	\$9,526 to \$38,700
25%	38,701 to \$93,700	22%	38,701 to \$82,500
28%	\$93,701 to \$195,450	24%	\$82,501 to \$157,500
33%	\$195,451 to \$424,950	32%	\$157,501 to \$200,000
35%	\$424,951 to \$426,700	35%	\$200,001 to \$500,000
39.6%	\$426,700+	37%	\$480,050+

MARRIED FILING JOINTLY

Old Law (2017)		New Law (2018)	
Rate	Bracket	Rate	Bracket
10%	Up to \$19,050	10%	Up to \$19,050
15%	\$19,051 to \$77,400	12%	\$19,051 to \$77,400
25%	\$77,401 to \$156,150	22%	\$77,401 to \$165,000
28%	\$156,151 to \$237,950	24%	\$165,001 to \$315,000
33%	\$237,950 to \$424,950	32%	\$315,001 to \$400,000
35%	\$424,951 to \$480,050	35%	\$400,001 to \$600,000
39.6%	\$480,051+	37%	\$600,000+

This quarterly newsletter provides business, financial planning, and tax information to clients and friends. None of this general information should be acted upon without first determining its application to your specific situation. For additional copies of this newsletter or further details on any article, please contact me.

A Few Thoughts About Sam

I originally only knew Sam as the owner of the Cop Shop. I would go there from time to time for odds and ends. Sam was always professional but for those of us, like me back then who didn't really know him, he appeared a bit gruff. But, that was okay; he was police and he treated me fairly.

Well, it came to pass that I found myself in need of supplemental income during a rough patch. It was suggested to me to go and see Sam and talk with him. So I did. After talking to him for only a few minutes, I was the new employee of the Cop Shop. Sam didn't think twice or hesitate. It was then that I got to see the real Sam. Under that gruff exterior was a caring soul who immediately took me in. Kind of like a big Teddy Bear. I don't know how many people saw that side of him, but it was a pleasure.

Of course he buried me in the dingy basement filing end-

less State Police forms, but I was glad to do it. I must say those files never looked so good. During the time I was working for him I saw a kind, generous, and patient man who would not hesitate to help a friend in need.

Sam was a heck of a salesman! He would demonstrate different ways to carry and conceal his guns, and the buying public ate that up. I really just had to smile as I watched him work it. I won't even talk about what would happen if an unreasonable customer crossed him. Actually, it was also amusing, in a police humor sort of way.

It was my honor and privilege to become one of Sam's friends, and I experienced first hand his kindness and caring. I do, and will continue to miss him very much.

Raymond Scaraggi

Like most of the folks that have written about Sam, I too first met him when I was told to buy a few extra items for the street. It was suggested to me to go see Sam at the Cop Shop. This I did do and my interaction with Sam was limited to say the least.

In October 2006 I retired. I was asked to join the Baltimore Retired Police Benevolent Association by a current Board member, Ditty. I went to a few meetings and liked what the BRPBA did in helping retired officers and their spouses in hard financial times. I do have to admit that I was at that time one of the youngest members. In time I made a few contacts that were on the Board at that time. One was Sam Walters.

I was asked by Sam and Nick Caprinolo to run for a position on the Board as Trustee. At first I didn't want to, but between the members like Ditty, Nick and the constant pressure of Sam, I ran and won a spot on the Board as one of three Trustees. Believe me Sam could pressure you, but for the right reasons.

It was Sam and his ability to be a salesman that got me into the Board. I do believe he could have sold the Devil snowballs and had him as a repeat customer.

It was Sam that kept me in the BRPBA.

Several years ago, we were at a Board meeting. Sam was sitting across from me and the current president got into a shouting match with a few of the Board members over a

"policy" issue. I had only been a Board member for about six months. I got so disgusted that I started to get up and walk out and quit. Sam looked at me, shook his head no and waved for me to sit down. I did just that.

After the meeting Sam explained that this minor riff would work out and that the organization needed "young blood". He convinced me to stay on board. He was right. I then found that when I needed to bounce an idea off someone, I called Sam.

Over a period of the past eight years Sam became more than the guy that ran the Cop Shop. He was more than just my friend. He became one of my best friends. There were many nights that he would call me late or I would call him, and we would talk about the BRPBA or, as most retired cops do, swap stories of our encounters with some of the finer citizens of Baltimore. Some of the stories were very funny and some were sad. We would also talk about growing up in similar households. We talked about dealing with those issues and life in general. Sam, like me, loved dogs. Both Dawn and Sam's two Labs were treated like furry children. I became an honorary uncle to "Lily" and "Honey".

That which impressed me about Sam was his very unusual quality of, for lack of a better term, to be able to keep his mouth shut if you told him something in confidence. I could and did trust Sam with things that I don't talk about to 99.9% of the people I know. I knew I could trust him with my life.

Continued Page 13



<p>One of the other qualities I found in Sam was, he was always honest with me. His views were based on his knowledge of people and his ability to learn new things. This, I am sure, helped make him a successful businessman. Sam also had a keen sense of humor. He was very funny.</p> <p>I found that Sam respected Dawn, his wife, for her ability to learn and keep him grounded. He was very much in love with Dawn.</p> <p>I do know that Sam's mind never slept. It was always working on some idea. I sometimes called him Spartacus for two reasons: One, it was one of his favorite movies. And Two, like the character Spartacus, Sam was driven. He did not quit.</p> <p>In 2010 we had a housefire. Sam and Dawn sent us funds</p>	<p>to help us out along with the BRPBA. I have always been grateful for this. It was not asked for, they just did it. Sam was very generous with his time and his money.</p> <p>I wish I had gotten to know Sam before I retired. In the timeline of life, eight years is not long. That is how much time I had to get to know Sam. During that time, he became a mentor and a best friend. He lived his life his way. I respected him for that.</p> <p>Sam, if you were to read this and if I could say a few final things to you, it would be your passing has left a hole in my soul. I will be forever grateful to you for the lessons you taught me and attempted to teach this "Cracker".</p> <p>Rest my Brother. Thank you for always being there for me.</p> <p><i>Patrick Youells</i></p>
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SENIOR CORNER

Here are some of the most important federal senior benefits to keep in mind:

MEDICARE (65+): If you're not already familiar with this well-known national health insurance program, you will be. Note that this is different than Medicaid, which covers low-income individuals. Also, don't forget Medicare Part D, which offers prescription drug plans.

SOCIAL SECURITY (62+): This will be the primary source of fixed income for retirees from the federal government.

SNAP for the Elderly or Disabled (65+): For low-income seniors, there's no shame in getting help for groceries. Be sure to check out the list of criteria.

Low-Income Home Energy Assistance Programs (LIHEAP): If you're struggling to make do in extreme weather, this government program can help with energy needs.

IRS for Seniors and Retirees (62+): There are lots of special rules for seniors that will allow them thousands of dollars in tax breaks and cuts.

FREE MEDICATIONS VIA ASSISTANCE PROGRAMS: There are Patient Assistance Programs (PAPs) offered by drug manufacturers and State Pharmaceutical Assistance Programs (SPAPs) that offer free or cheap prescriptions. (The age depends on your local program.)

A bank is a place that will lend you money if you can prove that you don't need it.

You are never too old to set another goal or to dream a new dream. By C.S. Lewis

CRIME & MENTAL ILLNESS

Any examination of cases implicating possible mental illness demonstrates that it would be easier to catch smoke in a butterfly net than to predict their outcome in advance of trial. Mental illness by itself does not enable anyone to avoid criminal responsibility. A defendant may avoid criminal responsibility because of insanity if, and only if, because of a mental disorder, or mental retardation for that matter, he or she lacked the substantial capacity either to appreciate the criminality of the conduct or to conform it to the requirements of the law.

Maryland defines mental disorder as mental illness or other forms of behavioral or emotional illness resulting from psychiatric or neurological disorders. It does not include an abnormality manifested only by repeated criminal or antisocial conduct, and it does not include mere intoxication by drugs or alcohol. Rather, it refers to mental illness that so substantially impairs a person's mental or emotional functioning as to make it necessary or advisable for that person's welfare, or for the safety of other persons or their property, that he or she receive care or treatment.

The presence of a mental disorder alone does not mean that a person lacks criminal responsibility. Persons avoid criminal responsibility only if, as a result of the mental disorder, they lack the substantial capacity to appreciate the criminality of their conduct or to conform it to the law's requirements. Appreciating the criminality of conduct means the ability to realize or understand that it is criminally wrong. Conforming that conduct to the requirements of all means the ability to act as the law requires a person to act. The law recognizes that willpower, like reason, may be so seriously impaired or destroyed by a mental disorder that the person affected lacks the substantial capacity or ability to exercise control over himself or herself.

The defendant has the burden of proof, by a preponderance of the evidence, more likely so than not so. He or she must persuade the trier of fact, either a judge, in a court trial, or a jury, that at the time of the criminal act, that as a result of a mental disorder, he or she either lacked the substantial capacity to appreciate the criminality of his or her conduct or lacked the substantial capacity to conform the conduct to the law's requirements.

If a defendant is found guilty of the criminal act, but not criminally responsible by reason of insanity, he or she may be committed to the Department of Health and Mental Hygiene, generally Clifton T. Perkins Hospital, for in-patient treatment. The defendant will remain in custody until he or she is no longer a danger to himself or herself or to the person or property of another.

By law, a court may also order a release, with or without conditions, but only if the court has an evaluation report done within 90 days before the verdict indicating that the person would not be a danger and the person and State's Attorney agreed to the release and any conditions the court might impose.

Naturally, rigorous reporting requirements exist. In addition, the law provides for an entirely separate, although related, procedure, beyond the scope of this article, when a criminal defendant manifests possible incompetence, consisting of an inability to understand the nature of the charges and/or of the proceeding or an inability to assist in his or her defense.

The law also provides for notification of victims and/or victims' representatives when a defendant could be released or discharged.

Mental illness creates baffling conundrums for law enforcement, judges, prosecutors, defense lawyers, doctors, social workers, family and society at large. Compounding the difficulty is the inability of any one, no matter how experienced or knowledgeable, to predict what might happen in individual cases. Moreover, mental illness alone does not shield persons from criminal liability. Some complain that prisons are the nation's largest insane asylums. While Mental Health Courts in some jurisdictions, Baltimore City for instance, experience truly remarkable, and sometimes miraculous, results, all too often the mentally ill remain out on the street only to come into the system.

Michael P. May

YOU CAN'T START THE NEXT CHAPTER OF YOUR LIFE, UNTIL YOU TURN THE PAGE

The more you weigh the harder you are to kidnap. Stay safe, eat cake.

VOLUNTARY INTOXICATION AS A DEFENSE By Michael May

Buddy Gover, the star of *State v. Gover*, 267 Md. 602, 298 A.2d 378 (1973), woke up at 6:00 AM with a nasty hangover. To overcome it, he decided upon some hair of the dog, whiskey in his case. While he was at it, he decided to drink the rest of the day. Not satisfied with just whiskey, he frequently mixed in beer, and he downed 8 amphetamine capsules, which he called "bennies." Some acquaintances' testimony indicated a high level of intoxication to that point. But, Buddy was not finished yet. He ran into a friend who worked at a 7-Eleven store in Texas Maryland. Brandishing a pistol, he demanded \$35. His friend talked him into putting the gun away.

Buddy still had not finished. He and his friend, apparently not the brightest bulb in the chandelier either, together went into the 7-Eleven, where the friend tried to persuade him not to rob the store because the clerk on duty knew him. Perhaps in a fit of drunken compassion, Gover did not rob that clerk. Instead, he pointed his revolver at his friend, who also worked there, forcing him to empty the cash register and to provide him with 3 packs of Kool cigarettes.

When he woke up the next day in the Baltimore County Detention Center, Buddy claimed not to recall any of the events. A Baltimore County judge convicted him of robbery, which requires the specific intent to deprive the owner permanently of the property taken by force or threat of force. The judge did not allow testimony about intoxication.

Generally, voluntary intoxication is not a defense and does not excuse or justify criminal conduct. When a defendant, however, stands charged with a crime requiring a specific intent, like robbery which requires, among other things, the specific intent to deprive the owner permanently of the property stolen, the defendant cannot be guilty if so intoxicated at the time of the act as to be incapable of forming the necessary intent. The case law explains that a specific intent is a state of mind in which a defendant intends that his or her act will cause a specific result.

Voluntary intoxication, no matter how severe, cannot be a defense to a general intent crime, such as assault. The exception applies only to specific intent crimes, because it overcomes the presumption that the law presumes people to intend the natural and probable consequences of their acts. Thus, severe voluntary intoxication does not negate every type of second degree murder. Judge Moylan, in a footnote in *Cirincione v. State*, 75 Md. App. 166, 170 n. 1, 540 A.2d 1151, 1153-54 n. 1 (1988) gave an illustration, explaining that while intoxication can negate specific intent including the specific intent to kill and the specific intent to inflict grievous bodily harm, it cannot serve as a defense to second degree depraved heart murder, because that variety of the crime does not require specific intent.

Fifteen years after the Gover decision, one Merlin Smith, apparently not related to the magician, shot Kenneth Munshower in the head as he was carrying a six-pack of beer to his car at the Seagull Inn. Merlin insisted that Munshower had purchased the beer on his behalf. When the victim refused to surrender it, Mr. Smith wondrously produced a handgun and shot him in the head.

The Court declined to give a voluntary intoxication instruction. The evidence showed that Merlin had consumed a large quantity of alcohol and drugs during the afternoon and evening prior to the shooting. In addition, the descriptions of his behavior could have caused a jury to believe he was sufficiently intoxicated as to be unable to form the necessary intent. The court cited *Avey v. State*, 249 Md. 385, 240 A.2d 107 (1967) (defendant and another shared a pint of moonshine and 18 or 19 beers, 5 or 6 hours before defendant shot 2 police officers) to indicate that the jury in Merlin's case should have considered the effect of his voluntary intoxication.

Naturally, if an individual forms a specific intent to commit a crime requiring that intent beforehand, all of the intoxicants in the world, ingested, perhaps, for liquid courage, will not amount to a defense, no matter how drunk the defendant becomes. The defendant formed the intent before ingesting the alcohol. When the defendant did so, he or she had that capability. Getting drunk later does not get the defendant off the hook. It does not give the defendant a defense, only a headache. The impulse to commit the crime, for there to be a viable Gover defense, must occur after the intoxication. In fact, the exception is so narrow that the amount of beer, liquor or drugs consumed, standing alone, cannot establish intoxication absent any evidence of its effect on the defendant. *Lewis v. state*, 79 Md. App. 1, 12-13, 555 A.2d 509, 514-15 (1989).

While the Gover defense exists, it will never go forth and multiply.

“It’s Just Baltimore...Who Gives A Damn”

As a guy who was born and raised in Baltimore City and a former police officer for twenty-five years with the Baltimore City Police Department... I can't begin to tell you how many times over the years I have heard... *"It's just Baltimore...who gives a damn."* I hear it when people are discussing the crime in Baltimore City. I have heard it in some stronger language than that, but I'll keep it clean.

I have been retired from the police department for twenty-eight years, so if my math is correct, I've been hearing it for over fifty-three years. I hear it a lot these days when I'm selling my books at festivals, fairs, and speaking engagements. I'm not pushing my books with this short writing, but if you want to see what I have written about Baltimore City in the past ten years, you can google my name.

My point with writing this is to hopefully shed some light on the problems in Baltimore City, as if you are not already aware of them. If you live anywhere near Baltimore City and are not aware of the crime problems, you have been living in a bubble.

I hate to say it, but it seems that nobody in Baltimore City or the state of Maryland really gives a damn what happens in Baltimore City. The violent crime has been going on so long that it is pretty much accepted. I believe that the past few mayors, the city council, the clergy in Baltimore, the judges, the state's attorney, the corrections department, the school system, the juvenile courts and the many other so-called city activists... down deep inside...probably say to themselves daily, *"It's just Baltimore...who gives a damn."*

Let me tell you how we can start to say, *"It's Baltimore and yes, we do give a damn."* It seems so simple. Maybe the people in power who can make a difference have simply been in power too long and feel that saying, *"It's Baltimore...who gives a damn"* gets them off the hook.

I don't need to bore you with the horrendous crime statistics for Baltimore City...you hear them daily on your newscast and sometimes in the newspaper. Speaking of the newspaper, which is the Baltimore Sun, the murders in Baltimore City don't even make the front page. Just let a police officer say or do something while making an arrest of a low-life bad guy in the city, it will definitely make the front page and usually only has one side to the story. Let's stop pampering the bad guys. Let the men and woman of the police department do what they signed up for which is to police the very dangerous streets of Baltimore City.

Why would a city want to be called the murder capital of the country? Why would a city want to be known as one of the most

drug infested cities in the country? Why would a city want to be known for so many deaths from overdoses? Why would a city want to be known for an abysmal public-school system? Why would a city want to be known for a city that can't keep a police commissioner? Why would a city want to be known for corruption? Why do people in surrounding counties refuse to go into Baltimore City?

Getting back to how we turn this around in Baltimore City... how about this very simple plan. I say simple because sometimes simple is better. We have seen where the city brings in these so-called experts and they draw up very elaborate plans that never work. The current mayor has been talking about a crime reduction plan since she came into office...I don't think anyone knows what it is. Here's the simple plan...*LET THE POLICE OFFICERS DO WHAT THEY WERE HIRED TO DO, WHICH IS TO POLICE.*

If you check the meaning of the words police officer in the Meriam Webster dictionary, you will find this...*A person whose job is to enforce laws, investigate crimes, and make arrests.* If you go further and check Wikipedia, you will find this...*A police officer, also known as an officer, policeman, policewoman, cop/copper, police agent, or a police employee is a law employee of a police force. Police officers are generally charged with the apprehension of criminals and the prevention and detection of crime. Police officers may be sworn to an oath, and have the power to arrest people and detain them for a limited time, along with other duties and powers.*

If you're still with me...that's my very simple plan. I know it will not be something the mayor or the police command staff would be excited over, because it's too simple. When you are in the top echelon of the police department, you feel that you have to draw up elaborate plans to fight crime. I say stop all the plans that never work and go simple... just let the police do their job...POLICE – POLICE – POLICE

The mayor and the police commissioner could put the word out to all the news media and the citizens of Baltimore City that the Baltimore City police officers will now begin policing...that's what they were hired for and that's what they are being paid to do.

If you're reading this and thinking that the city police department has a long way to go to gain back the citizens trust, you would be correct. There have been some scandals in the past, the latest being the criminal actions of the Gun Trace Task Force. As a former police officer, I personally can't understand

how this unit could go on so long with their criminal acts and no one in the command staff knew anything. That blatant corruption has been dealt with and any current officer that would think of trying what they did, should think about where the members of that unit are today...it's called federal prison.

So, back to my simple approach to fighting crime in Baltimore City. I think that the people of Baltimore are ready for some real policing. At night when I watch the news coverage of the murders overnight or even during the day, I listen to citizens telling the news reporters that the violence has to stop. People talk about not being able to come out of their homes at night, not allowing their children to stray from the front of their home, worrying about their children going and coming from school, being caught up in a shootout...the list goes on and on about what the citizens of Baltimore can't do because of the crime situation.

Years ago, when I walked a beat in East Baltimore, I knew everything that was happening on my post. I knew who was not going to school, I knew who the thieves were, I knew who the troublemakers were, I knew just about everything happening on my post. I knew it because the people on my post talked to me. I made it a point to talk to everybody on my post. It only makes sense that if you walk a post for eight hours a day, over a period

of time you know that neighborhood inside and out. I hope that the new police commissioner gets back to community policing and puts the officers back walking in the neighborhoods of Baltimore City.

I'm sure that the crime problems in Baltimore City will be the top priority of the new commissioner. He has a very tough job ahead and will need the support of the citizens of Baltimore City. I hope he knows that when you try to get to smart, you sometimes overthink the plan. If you make simple things complicated, the plan will fail. I feel that there are simple solutions for reducing crime and with all the tools available, the new commissioner will hopefully figure it out.

Let's hope that in the very near future, we will hear the citizens of Baltimore City saying, "It's Baltimore and yes we give a damn."

Dick Ellwood
Retired Detective Sergeant
Baltimore City Police Department

From: Bob Haukdal
Re: Federal Income Tax Withholding W-4P

The 2017 changes to the federal income tax laws caused reductions to the tax withholding tables. Although it meant higher take home pay, it also caused insufficient withholding for many people. As such, you may need to change the amount of money you have withheld from your retirement checks this year.

You can download a W-4P from the F&P website and email or fax the completed form to them.

The link for the W-4P is:
www.bcfpers.org/wp-content/uploads/2017/12/FP-FRM058-W-4P-Federal-Income-Tax-Withholding-Certificate.pdf

It may be emailed to the F&P accounting office at: FPAccounting@bcfpers.org
or faxed to: 888-443-7008

Ask them to confirm receipt of your W-4P.

The IRS has recognized the problem and will waive under withholding penalties for 2018 to those who have paid at least 85% of their tax liability. Usually the penalties start if 90% is not withheld. See the related article at this link; <https://finance.yahoo.com/news/u-irs-waive-2018-penalties-214147274.html>

BW Unlimited Charity Fundraising Proudly Presents...

THE 2019 St. Patrick's BLUE LINE BASH



*Benefiting the
Police Emerald
Society of Baltimore*

**Martin's East
9000 Pulaski Hwy.,
Baltimore, MD 21220**

**Saturday, March 16th, 2019
8pm to 12am**

Your Tickets Include:

An "All you can eat Buffet" filled with hand sliced Pit Beef, Pit Ham & Turkey, Maryland Steamed Shrimp, BBQ Ribs, Fried Chicken, Italian Meatballs & Sausage and tons more
- PLUS All the Beer, Wine & Sodas are INCLUDED in the price of your ticket for the entire night!!!

Featuring:

Live Auction & Silent Auction for Worldwide Vacation Packages, Autographed Sports & Celebrity & Music Memorabilia, Beautiful Jewelry, incredible Wall Decor and much more include and also includes TONS of Raffles...so much you'll have to see it to believe it!!!



**Tickets:
Table of 10 - \$600.00
Single Ticket - \$65.00**

**For Tickets or Questions:
The Event Committee
443-917-1996
events@pesbaltimore.org**

PROUDLY PRESENTED BY:
BW UNLIMITED



First Responders & Military Appreciation Day

Sunday, February 10th

3:00 pm

SECU Arena @ Towson University

Baltimore Blast vs. Harrisburg Heat



vs.



All first responders and military members will receive one free ticket with the purchase of one or more discounted ticket(s).

FEATURING HALFTIME POLICE VS. FIREFIGHTER GAME

*The Blast will be wearing special jerseys on this night that will be auctioned off after the game.

Proceeds of this auction will be given back to first responders.

1 FREE 1st Responder/Military Ticket
of Tickets @ \$23 each

+ \$1 Shipping & Handling

\$ Total Amount Enclosed

Name: _____
Address: _____
City: _____ St: _____ Zip: _____
Phone: _____

Method of Payment

___ Check (payable to Baltimore Blast)

VISA MC DISC AMEX

Card # _____
Exp: _____ V#: _____
Signature: _____

Family and friends receive
discounted tickets for \$23

Mail to:

Baltimore Blast

Attn: Responders Night

7006 Golden Ring Road

Rosedale, MD 21237

Fax: 410-732-1737

Email to Justin Bittner:

jbittner@baltimoreblast.com



*Deadline to Order Tickets is: Feb 1st
Offer NOT Available at SECU Box Office*

We Remember THE HEROES 2nd Annual Police K9 Memorial Service



May 11, 2019 at 1 p.m.

Place: National Law Enforcement Officers Memorial
450 F Street NW, Washington, DC 20001

Uniformed personnel Class A or uniform of the day

For more information:

service@nationalpolicedogfoundation.org

(888) 459-7768

Co-Hosted By:



WELCOME TO OUR NEW MEMBERS!

Lennardo Bailey
Leslie Bank
Richard Bloom
Robert L. Booker
Patrick Conley
William Hildebrandt
Jeffrey Humphreys
Andrew Williams
Paul Williams
John Wissman
Edward Woods

INCLEMENT WEATHER

Please remember, monthly meetings may be canceled due to inclement weather when:

- Baltimore County Schools are closed because of snow or inclement weather; or,
- There is a snowfall after schools are dismissed and the Baltimore County snow emergency plan is placed in operation.

Newsletter Chairman:

Patrick Youells
(cody7762@hotmail.com).

CONTACT INFORMATION:

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F&P Retirement System 410-497-7929
FOP 410-243-9141
Balto. City Life Insurance 410-396-5830
Health Care Benefits 410-396-5307
Securian Financial 1-888-658-0193
Municipal Employees Credit Union 410-752-8313
Employee/Retiree Affairs Unit 410-396-2546

Distress Fund Chairman:

Daryl J. Buhrman
410-803-2293

Life is short, smile while you
still have teeth.

I pledge of the United
allegiance States of America,
to the flag and to the Republic
for which it stands,
one Nation under God,
indivisible, with liberty
and justice for all.



DISTRESS FUND NEWS

I'm happy to report that the 2018 Distress Fund Raffle was quite a success. We would like to send out a big *Thank You* to those who sold over 100 tickets:

- Bernard Tom Joyce sold 610 tickets.
- Kenneth Lang (nephew of dearly departed Donnell Lorenz) sold 410 tickets.
- John Boyd sold 230 tickets.
- Charles (Chuck) Miland sold 210 tickets.
- Anthony Molesky sold 150 tickets.
- Sandra Gall (Widow) sold 105 tickets.
- William McKitrck sold 100 tickets.

We've said it before, and we will say it again... *Thank you to all who purchased or sent donations.* Without you, there is no Distress Fund. We are humbled by your generosity.

Daryl J. Buhrman
President, BRPBA
Chairman, BRPBA Distress Fund

In Memorial Gifts Made to the BRPBA Distress Fund

Barbara Ann Brenton, in memory of her husband, *Wally Ann Brenton*

Joan Sheckells, in memory of her husband, *John Sheckells*

Sharon Bickauskas, in memory of her husband, *Tony Bickauskas*

Nancy Seitz, in memory of her husband, *Paul Seitz*

Deborah Mellott, in memory of her husband, *Kenneth Mellott*

Maria Wagner, in memory of her husband, *Edward Wagner*

William W. Haberkorn, in memory of his best friends, *Earl Kurth and Michael Barney Fromm*

Karen Rockford-Cook, in memory of her father, *William Rockford*

Joe Key, Sherry Marsden, John and Karen Schuster, John LeBrun, Skip Panowitz, Shawn Lewis of Hire Police, DC, LLC, Tom Tumminello, and Pegi and Bill Blenderman, in memory of *Sam Walters*

BALTIMORE RETIRED POLICE BENEVOLENT ASSOCIATION TAG PROGRAM

As of January, 2019, we have 651 sets of very professional looking tags in Maryland. Many members thank us for providing our retirees with the ability to display their pride of being a police officer. Our tags are a one time fee of \$25.00 to the MVA and a small donation of \$20.00.

Contact Daryl Buhrman at 410-803-2293 if you would also like to tell the world how proud you are to be a retired Baltimore City Police Officer.



Visit our website for more information at:
www.brpba.com under Member Information or call
Daryl Buhrman at 410-803-2293.



Charlene Regina Roussey, (12/10/18), wife of Frederick Roussey, Sr.

Phyllis Swann, widow of deceased member John "Ken" Swann on 12/03/18



BRPBA FINAL ROLL CALL

- Melvin Diggs
(12/02/18)
- William P. Ethridge
(12/15/18)
- Michael Fromm
(12/10/19)
- Robert L. Mann
(01/09/19)
- James McFillon
(01/21/19)
- LeTanya Powell
(01/16/19)
- Robert Ross, Sr.
(01/13/19)
- Sanford Trojan, Jr.
(01/02/19)
- Sam Walters
(12/23/18)

**If tears could build a stairwell
and memories were a lane,
I would walk right up to Heaven
and bring you home again.
No farewell words were spoken,
no time to say good-bye...
You were gone before I knew it,
and only God knows why.
My heart still aches in sadness
and secret tears still flow,
What it means to lose you
no one will ever know.**

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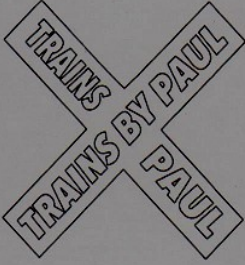


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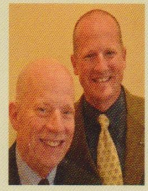
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***Executive Board Meetings held the second Wednesday of the month and
General Meetings on the third Tuesday at American Legion Post 130,
Perry Hall, MD. Please join us!***