

---

**From:** Diaz-Greco, Gilma M. (COE)  
**Sent:** Thursday, March 12, 2015 9:59 AM  
**To:** Sanchez, Rodzandra (COE)  
**Subject:** FW: Carolina Lopez, Deputy Supervisor of Elections (Financial Disclosures) INQ 15- 36

INQ 15-36 Lopez

---

**From:** Diaz-Greco, Gilma M. (COE)  
**Sent:** Thursday, March 12, 2015 9:59 AM  
**To:** Lopez, Carolina D. (Elections)  
**Cc:** Centorino, Joseph (COE)  
**Subject:** Carolina Lopez, Deputy Supervisor of Elections (Financial Disclosures) INQ 15- 36

Carolina:

IRS policies provide that an unsigned federal tax return is not valid (see e.g., <http://www.irs.gov/pub/irs-pdf/i1040gi.pdf> and IRS 1.2.12.1.5 (07-26-2011)-Policy Statement 3-5, indicating that unsigned income tax returns will not be accepted for processing).

The County Ethics Code at 2-11.1 (i) specifies that one of the documents that may be submitted by County filers to satisfy the requirements of this section is a current income tax return. Given that an unsigned federal income tax form would be invalid, it follows that providing an invalid tax form would not meet the requirements of 2-11.1(i). Furthermore, both State and County financial disclosure forms require a signature. This standard should be applied uniformly. Consequently, County filers must submit a signed federal Income Tax return.

Please contact us if you have any further questions.

Best regards,

Gilma (Mimi) Diaz-Greco  
Staff Attorney



Miami-Dade Commission on Ethics and Public Trust  
19 W. Flagler Street, Suite 820  
Miami, FL 33130  
Tel: (305) 579-2594  
Fax: (305) 579-0273  
[gdiazgr@miamidade.gov](mailto:gdiazgr@miamidade.gov)  
[www.facebook.com/MiamiDadeEthics](http://www.facebook.com/MiamiDadeEthics)

*Miami-Dade County is a public entity subject to Chapter 119 of the Florida Statutes concerning public records. E-mail messages are covered under such laws and thus subject to disclosure.*

---

**From:** Lopez, Carolina D. (Elections)  
**Sent:** Tuesday, March 10, 2015 12:44 PM  
**To:** Diaz-Greco, Gilma M. (COE)  
**Cc:** Financial Disclosures (Elections)  
**Subject:** FW: Jerry Blackman Financial Disclosure

Would you consider a copy of a tax return that is not signed/executed as complete for county FD requirements?

Regards,  
**Carolina D. Lopez**  
**Deputy Supervisor of Elections**  
**Government Affairs Division**  
**Miami-Dade County Elections Department**  
2700 NW 87<sup>th</sup> Avenue  
Miami, Florida 33172  
305-499-8409 Office  
305-495-7557 Mobile  
<http://www.miamidade.gov/elections>  
*"Delivering Excellence Every Day"*

---

**From:** Blackman, Jerry (MDT)  
**Sent:** Tuesday, March 10, 2015 10:56 AM  
**To:** Financial Disclosures (Elections)  
**Subject:** Jerry Blackman Financial Disclosure

Copy of 2014 Tax return attached.

**Jerry W. Blackman**  
Assistant Director, Rail Services  
Miami-Dade Transit  
6601 NW 72nd Avenue Miami, Fl. 33166  
(305) 884-7517 Phone  
(305) 815-5961 Cell  
(305) 884-7556 Fax  
[jblackm@miamidade.gov](mailto:jblackm@miamidade.gov)

*"Delivering Excellence Every Day"*