



AFSA - IRS

NEWSLETTER



*A Publication of the Association of Former
Special Agents of the IRS*

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Summer, 2013

2013 AFSA Convention Riverside Hotel Ft. Lauderdale, FL November 5 – November 8, 2013



AFSA-IRS Officers and Appointed Officials beginning 1/1/2013

<u>Officers</u>		<u>Appointed</u>	
Mary Fran Martin (MD)	President	Mary Ruiz	Executive Director
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Peggy Thomas (MD)	Secretary	Ross Brown	Newsletter Editor
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AFSA Regional Directors and Regional Representatives effective 1/1/2013

Region	Regional Director	Regional Representatives	
1	David Nicholson Dunstable, MA	Steven Hickey John Fahey Matthew Cola Robert Galbraith Charles Franssen	Gloucester, RI Providence, RI Babylon, NY E. Amherst, NY Huntington, NY
2	Robert Schmus 609.790.4627 Voorhees, NJ	Alan Fogel John Gagliardo Robert McDugall	Manalapan, NJ Lincoln Park, NJ Blue Bell, PA Ellicott City, MD
3	Gail Donaldson Upper Marlboro, MD	Jim Holloway	
4	Elizabeth Fleaher Cincinnati, OH	Lee Mohs Tom Brandon Ted Boomershine John Fettes	Carmel, IN Avon Lake, OH Kettering, OH Little Rock, AR
5	Arthur A. Selby, Jr Charlotte, NC	Bill Ryan Terry O'Brien David W. Jansen	Birmingham, AL Raleigh, NC Tulsa, OK
6	Darrell G. Smith 904.825.0802 St. Augustine, FL	Michael Stephens Angelo Troncoso Dave Beitzel Orlan Smith Robert McLaughlin Jeff Karsh Larry Sands	Melbourne, FL Clearwater, FL Naples, FL Orlando, FL Ponce Inlet, FL Plantation, FL Keystone Heights, FL
7	Gerard Dupczak Schererville, IN	Robert Schweitzer Inar "Smitty" Morics Ronald Cipolla Tom O'Halloran Diane L. Schuchardt	Des Moines, IA Eagan, MN St. Louis, MO West Fargo, ND Elkhorn, WI
8	Swayzine Fields Las Vegas, NV	Georgia Taylor Ed Martin Joel Lanoux Iris Bohanon Dennis Carey Mike Mayott	Dallas, TX Austin, TX Richardson, TX Phoenix, AZ Glenwood Springs, CO Billings, MT
9	Richard Malone Los Angeles, CA	Art Royce Alex Seddio Reginald Norberg	Boise, ID San Francisco, CA Seattle, WA



Richard Weber
Chief
IRS Criminal Investigation
Washington, D.C.

I am grateful for this opportunity to connect with members of your association. I completed my first year as Chief in April and would like to share my strongest impressions from the year, which has been filled with amazing successes in spite of budgetary challenges and other distractions. As I'm sure you are aware, we have an exceptional group of agents, managers, analysts and professional staff and they continue to impress me every day.

First and foremost, I am so honored to be part of this storied law enforcement organization. We had a wonderful ceremony on March 22 dedicating IRS-CI's distinguished service award in honor of our first chief, Elmer Lincoln Irey. Given the strength of Irey's character and family ties, it was no surprise when his family attended in force, and his granddaughter, Carol Irey Gridley, honored us with family memories of Elmer and his wife, Mimi. Since the Treasury Department did not formally mark Elmer's passing, it was fitting that the first recipient of the Elmer Irey Distinguished Service Award was the Irey family. It was a wonderful experience to host them, as well as Bob Armentrout and other AFSA members who were able to join us for this very special day.

Second, we continue to pursue important, precedent setting cases. IRS has released our Fiscal Year 2012 annual report, and I encourage you to check it out via this link:
<http://www.irs.gov/pub/foia/ig/ci/REPORT-fy2012-ci-annual-report-05-09-2013.pdf>

2013 is proving to be another great year for us as our agents continue to pursue complex, high-profile cases. In recent months, IRS-CI was central to investigative efforts that produced a guilty plea and subsequent sentencing of Wegelin, the oldest private bank in Switzerland. We were instrumental in the Kwame Kilpatrick case – the most significant public corruption case in Detroit history - which resulted in guilty verdicts for the former mayor and three of his co-conspirators. In May, I spoke at a press conference in support of the Liberty Reserve investigation, an IRS-CI led takedown of the largest international money laundering case in history. Our investigative priorities for 2013 include ID theft, offshore tax evasion, tax treaty cases, fraud referrals, significant money laundering and other financial investigations including terrorist financing, public corruption, OCDETF and SAR review teams and asset forfeiture.

Third, we have adapted to new criminal trends and behaviors. While this crime is not a new one, ID theft has multiplied in recent years, and egregious examples led us to make it one of our top priorities. You would be proud of the work IRS-CI agents are doing to identify and investigate ID theft cases that are drawing ever-larger penalties. One recent case produced a 26-year sentence. To help on the front end of the problem, our staff is working closely with the civil side to adjust filters to better prevent fraudulent returns from moving through the system. We also helped the Department of Justice to produce guidelines that streamline and expedite the process of forwarding, reviewing, indicting and prosecuting those committing these crimes.

Fourth, we have adapted organizationally. I made some structural changes to our organizational chart as CI returns to the more traditional HQ structure that we have been accustomed to. I also selected Sallie Cooper to become the third director of field operations. With three regions, the DFOs' span of control is more manageable, and allows each one to more actively communicate with and advocate for each field office. As part of the reorganization, Pittsburgh merged with the Philadelphia Field Office and the West Virginia groups joined the Washington, DC Field Office, leaving us with a total of 25 field offices and over 200 posts of duty. Additionally, in the coming years CI will continue to face many challenges in its succession planning and leadership development. These challenges will be compounded by expected, tight budgetary constraints for the foreseeable future.

To some extent, the road forward is still being determined. Due to unique budgetary conditions at the federal level, we were furloughed on May 24, and all IRS-CI members including me are scheduled to be furloughed for another four days between now and Sept. 30. We are reviewing every expense and weighing each for its cost and benefits, and we have substantially reduced travel and training expenses. Despite these constraints, our agents, managers and professional staff have not wavered from their commitment to the CI mission. I could not be more proud to lead such an amazing group of people.

We welcome your interest as we continue to build on your legacy. Thank you for your support.

From the Executive Director's Corner:



Convention 2013 is just four months away in beautiful Fort Lauderdale. This year we will again begin with the traditional Bob Manzi Memorial AFSA Convention golf outing the day prior to the official registration. There will be a Pistol Match, an opportunity for a River Cruise, an AirBoat Ride and Everglades Tour and the Hospitality Suite. CPE will be on Friday afternoon and include; Medical Marijuana Engagements: Tax and M/L issues; Monitorships and Receiverships; and New Developments in FATCA – Tax Compliance issues in addition to the IRS message.

After Convention 2013 I am looking forward to the Crown Princess Southern Caribbean Cruise. (*See Ron Line's article regarding the cruise.*)

I know Fort Lauderdale is a fun place to visit and hope you have made your reservations. AFSA again asks you to invite a friend and their spouse, and try to focus on bringing friends who are eligible to be members so they can meet us and see who and what we are.

See you on the Boulevard (Las Olas Boulevard) for Convention 2013. – Mary

Frank L. Smith

AFSA COLLEGE SCHOLARSHIP

MEMBER DONATIONS SINCE SPRING NEWSLETTER

Frank Smith Scholarship Fund

Edward E. Bishop
Gail Donaldson
Mary Ruiz

Many thanks to all of those contributing to the scholarship fund.

Applications are available through the Office of the Executive Director, AFSA-IRS, P.O. Box 761869, San Antonio, TX 78245 and must be received by the AFSA-IRS, Executive Director by May 1 of the year the scholarship is to be awarded. The award recipient will be notified and the award will be mailed directly to the institution on the recipient's behalf.

To make a donation, please fill in, clip and mail the following with your check or other form of payment.

Scholarship Update!!!

The selections will be announced soon.

Many thanks to the Scholarship Committee! Scholarship Chair, Peggy Thomas and committee members - Al Allison and Mark Kroczyński diligently reviewed the 36 applications. There were 9 applications for the James Howe Scholarship and 27 applications for the Frank Smith Scholarship. The recommendations have been forwarded to the AFSA Board of Directors. The results will be out soon. I know the task was not easy because I reviewed all of the applications and I was truly impressed by the caliber of the applicants. We had many outstanding students apply: I wish them all the best in all of their endeavors. I know they will do great things for themselves, their families and for our great country. Thank you to all who applied. *Mary.*

DONATIONS: Anyone may make donations to the AFSA for the Scholarship Fund

Name: _____

Enclosed is my check for \$10.00____, \$50.00____, \$100.00____, or other ____ for the

AFSA_IRS Scholarship Fund

Send donations to: George F. Meyer, Jr., AFSA Treasurer
 P.O. Box 2841
 Ponte Vedra Beach, FL 32004

2013 AFSA Convention November 5 – November 8, 2013

The 2013 AFSA-IRS convention will be held at the **Riverside Hotel in Ft. Lauderdale, Florida**. Opened in 1936, this hotel is the pinnacle of Old World charm and elegance in Fort Lauderdale.

The Riverside Hotel is located in the heart of downtown Fort Lauderdale, on trendy Las Olas Boulevard which features cool sub-tropical breezeways and courtyards alive with sidewalk cafes, lively nightclubs, chic boutiques, art galleries, and world class restaurants. Divided by a median of flowers and shady trees, Las Olas Boulevard is Fort Lauderdale's most desirable location. The name "Las Olas" means "The Waves" in Spanish. The tree-lined boulevard has a charming Mediterranean ambience that seems to invite you to stop for a latte at a sidewalk café and engage in some beautiful people watching. Our Hospitality Suite will include a 2nd floor balcony overlooking Las Olas Boulevard and offers a quaint setting for our leisure time. As the locals say, "See you on the Boulevard! "

One nice thing about the location of the Riverside Hotel is that there is an abundance of things to do within walking distance of the hotel. Besides strolling down the Boulevard, there is the **Riverwalk** along the New River right out the back door of the hotel. Spanning the north and south banks of Fort Lauderdale's New River, the Riverwalk Park is a lushly landscaped, mile-long path along the New River in the heart of Downtown. This is one of the most memorable walks you can take, and is considered by many as "Florida's Most Beautiful Mile." You will also be amazed at the mega-yachts parked along the Riverwalk.

Or, you might want to take the Ft. Lauderdale Water Taxi and navigate the city's liquid streets with unlimited on-off privileges at 11 stops. Enjoy a leisurely cruise along South Florida's world-famous waterways to go to the beach, shop or find a restaurant.

For you history buffs, the historic Stranahan House Museum is also located within walking distance of the hotel. Built in 1901, it is the oldest surviving structure in Broward County, it was once used as an overnight station and trading post by Frank and Ivey Stranahan. They are considered to be the acknowledged founders of the city, as we know it today. The house has been meticulously restored to its original splendor and is open for tours daily.

The Riverside Hotel is located only four miles away from **Fort Lauderdale/Hollywood International Airport**. The hotel does not offer complimentary shuttle service, but the hotel is just 15 –20 minutes by taxi. For those who will be flying into Ft. Lauderdale you probably will not need to have a car unless you want to venture outside of the downtown area. Overnight parking is \$12.00 per night.

The hotel has reserved rooms in the newer tower portion of the hotel with beautiful views overlooking the New River and the Atlantic Ocean in the distance. The rate is \$149.00 plus tax. However, there are a limited number of rooms in the older section of the hotel at a rate of \$119.00 plus tax available on a first come, first serve basis. These rooms are located in the same corridor as the Hospitality Suites on the 2nd floor.

Convention Schedule

Tuesday – November 5, 2013

The convention kicks off with the traditional **Bob Manzi Golf Tournament** at the **Palm Aire Country Club in Pompano Beach, FL** that has a rich history dating back to 1959. With three courses to choose from, our tournament will be held on the Palms course that tips out at 6,944 yards, par 72, and has five sets of tee decks to choose from. Palm Aire has hosted the prestigious Dixie Amateur, the Florida Open, and the South Florida Classic, a former Web.com Tour event, on multiple occasions.

Wednesday – November 6, 2013

The official registration will open on Wednesday morning in the Hospitality Suite. For those arriving early it will afford you the opportunity to check in and catch a lunch at one of the cafes on the Boulevard.

For those shooters in our midst, the **Pistol Match** will also be held on Wednesday morning.

In the afternoon, we are offering a **River Cruise** on the Carrie B, a 112' sightseeing paddlewheel tour boat, that will take you along the New River, Intracoastal Waterway and into Port Everglades - home of the world's busiest cruise ship port. During this 1.5 hour fully narrated sightseeing cruise you will see the elaborate mansions and celebrity homes of Millionaires Row and you'll get up close to the massive yachts docked outside these homes and at Bahia Mar Marina, Hyatt Pier 66 and the Hilton Fort Lauderdale Grande. What could be more memorable than a relaxing cruise through the "Venice of America." Visit www.carriecruises.com/fort-lauderdale-sightseeing.html to see exactly what you will see on this cruise. The best part is that we have two for one discount coupons for this cruise so you will only pay half the going fare. Note: AFSA Board members will return to the hotel after the cruise in plenty of time for the scheduled Board meeting.

In the evening, we have chosen not to have a Welcome Reception Dinner in order to help keep costs down. Rather, there are plenty of restaurants close by for small groups to dine on their own, and then meet back in the Hospitality Suite to get further reacquainted with one another.

Thursday – November 7, 2013

Thursday morning we have arranged for an **AirBoat Ride and Everglades Tour**. During this one hour narrated airboat ride through the Florida Everglades wilderness you will be surrounded by wild life, Alligators, Birds and Turtles. After the airboat ride you will experience the "Gator Boys" Alligator Handling Show. The cost for this tour includes hotel pickup and return, and the total time is 3 hours.

In the afternoon and evening there are no planned activities so you can choose any of the above mentioned activities or you can just sit back and relax.

Friday – November 8, 2013

The Broward County Sheriffs Department, with BSO Color Guard, will provide the opening ceremonies and Sheriff Scott J. Israel will give some opening remarks. Following will be the **Annual Business meeting**.

CPE will be offered Friday afternoon with the topics being Medical Marijuana Engagements: Tax and M/L issues; Monitorships and Receiverships; and New Developments in FATCA - Tax Compliance issues. For those not attending the CPE you will have free time to further explore the sights of Ft. Lauderdale.

The convention will conclude Friday evening with the **Annual Banquet** at the hotel.

Saturday – November 9, 2013

For those going on the Crown Princess Southern Caribbean Cruise you will proceed to Port Everglades and board the ship at approximately 12:00 noon. You will need to arrange for your own transportation. Anyone still wishing to go on this cruise should contact Kathy Collins for availability and rates since the timeframe for the early registration has expired. Details concerning the cruise and contact information can be found in the cruise flyer located in this newsletter.

Port information:

Princess Cays, Bahamas

Join us at our exclusive port of call, Princess Cays, where you'll enjoy a private beach party on the island of Eleuthera in the Bahamas. One hundred miles long and only two miles wide, Eleuthera offers unspoiled beaches. Our private resort at Princess Cays is situated on more than 40 acres and features over a half-mile of white-sand shoreline, all at the southern tip of the island. The resort boasts outstanding amenities while carefully preserving this natural paradise. Take in the views from the observation tower. Enjoy a barbecue. Sip a cool drink or browse the shops and the local craft market. All of Princess Cays' facilities are linked by walkways. Recreational activities abound. Enjoy volleyball and a full range of water sports, or simply relax on the beach.

Curaçao

Historians still contend over which European adventurer first spied the largest island in the former Netherlands Antilles. Some historians claim the honor for Alonzo de Ojeda; other historians champion Amerigo Vespucci. Little does it matter; today's travelers are content to bask beneath sunny skies cooled by the trade winds. Lying some 40 miles off Venezuela, Curaçao boasts a landscape that is dramatic, stark, and volcanic. In contrast, Willemstad, the capital, seems a cozy Dutch haven with its neat row houses. And while those gabled and tiled roofs illustrate the island's heritage, the bright, pastel houses speak pure Caribbean. Islanders themselves reflect this same colorful contrast: over 50 different nationalities have come to call Curaçao their home.

Aruba

Dutch influence still lingers on this balmy Caribbean Island, part of the former Netherlands Antilles until its independence in 1986. Aruba is a contrast: the island's arid interior is dotted with cactus and windswept divi-divi trees while secluded coves and sandy beaches make up its coast. Aruba's long and colorful heritage is reflected in its dialect. Called Papiamentu, it is a tongue that combines elements of Spanish, French, Portuguese, Dutch, African and English. Aruba is famous for gorgeous, palm-tree lined white sandy beaches that are home to calm clear waters, making them perfect locations for swimming, snorkeling and sunbathing.

2013 AFSA-IRS ANNUAL CONVENTION REGISTRATION
Ft. Lauderdale, FL — November 5 - November 8, 2013
Riverside Hotel
 620 East Las Olas Blvd., Ft. Lauderdale, FL 33301

To make your hotel reservation you may either do one of the following:
 Dial Reservations Toll Free 1-800-325-3280 (Ask for AFSA Group Rate) ***See Note Below for Rates
Make your reservations on the following website: [AFSA-IRS Reservations Link](https://bookings.ihotelier.com/bookings.jsp?groupID=1050399&hotelID=15542) actual address follows:
<https://bookings.ihotelier.com/bookings.jsp?groupID=1050399&hotelID=15542>

AFSA Member _____ **Guest** _____
 (Please furnish the name that you want on the convention name badge.)
 Address _____ City & State _____ ZIP _____
 Telephone () _____ Cell () _____
 E-mail _____ Arrival Date _____ Departure Date _____

Please check the respective programs you wish to participate in:

- # _____ Tuesday Bob Manzi Memorial Golf Tournament Handicap/Average: _____ Handicap/Average: _____
 Playing Partner Request: 1) _____ 2) _____
 # _____ Wednesday Pistol Match (AM)
 # _____ Wednesday Carrie B Riverboat Cruise (Two for One discount coupons available)
 # _____ Ft. Lauderdale Trolley Tour (Any Day)
 # _____ Friday AFSA Business Meeting # _____ Friday CPE
 # _____ Yes, I/we plan on going on the Crown Princess Cruise on Saturday

Friday Night Banquet Entree Selection:

- # _____ Kobe Style Honey Basted Pork Chop or # _____ Pistachio Crusted Chicken or # _____ Potato Crusted Salmon

Registration fees include: Friday Night Banquet, Friday Professional Development CPE, All Hospitality Suite Sessions, and your "Ft. Lauderdale 2013" convention gift.

(See convention schedule for activity details)	Fees (pp)	#	Amount
AFSA Member Registration Fee	\$ 125.00		
Guest Registration Fee	120.00		
Hospitality room non-alcoholic drink preference discount.	(10.00)		
Tuesday Bob Manzi Memorial Golf Tournament	60.00		
Thursday Air Boat/Everglades Tour - 3 Hour Tour beginning at 9:15 AM	50.00		
Early registration appreciation discount of \$20/per person for fully paid registrations Received by 8/15/13- Only available if your lodging choice is the Riverside Hotel	(20.00)		
*** The Executive Board of AFSA-IRS, in order to provide an appropriate amenity convention package for the support and enjoyment of all attendees, negotiated a very appropriate room rate of \$149.00 plus tax for the 2013 Annual Convention in Ft. Lauderdale. However, there are a limited number of rooms in the older section of the hotel at a rate of \$119.00 plus tax available on a first come, first serve basis. These room rates include an appropriate amount to cover the traditional amenities at all our conventions, and are available by reserving your room reservation through the AFSA-IRS block of rooms. Accordingly, if you elect to attend and stay at an alternate location, or reserve your room outside of the AFSA-IRS block of rooms rates, it will be necessary to assess an additional daily charge of \$20.00 per registration to cover these traditional convention support expenses.	20.00	1	
NOTE: Paid overnight parking is available in a garage adjacent to the hotel at a rate of \$12.00 for self parking or \$18.00 for valet service. This cost is NOT included in the hotel rate as this garage is a separately owned facility.			
	Total Amount Paid		

Mail registration form and full payment payable to AFSA-IRS to: **Ron Line**

942 Shireton Ct.
 Cincinnati, OH 45245

REGISTRATION DEADLINE IS SEPTEMBER 20, 2013. For general CONVENTION INFO, please visit WWW.AFSA-IRS.org

AFSA BY-LAWS CHANGE AS APPROVED BY THE BOARD OF DIRECTORS AT THE BOARD MEETING, OCTOBER 12, 2012.

ARTICLE III -- OFFICERS AND DIRECTORS

Section 9

Regional Director Role and Responsibilities:

(a) Promote, support and facilitate in every way possible the AFSA organization and all AFSA activities and events including, but not limited to, encouraging membership and participation in all aspects of the association; communications and/or personal contacts with current AFSA members and retirees who are not members; and, otherwise, as further described in the following paragraphs.

(b) To the extent possible make direct contact with current and former special agents by attending organized formal and/or informal meetings; luncheons or other gatherings; and, when possible participate in local retirement programs; continuing professional education seminars; and, local retirement ceremonies for special agents. Contact all CID SAC's: Considering distances and/or inaccessibility, it may or may not be either possible or appropriate for either the Regional Director or a Regional Representative to contact the CID SAC(s) located in the RD's region. In such long distance circumstances and/or inaccessibility, the RD will coordinate with the Executive Director to facilitate the dissemination of AFSA Recruitment Brochures via a request mailed directly to the SAC(s) with a cover letter signed by the AFSA President.

(c) Visit local chapters (if any) and local informal groups of special agent retirees who meet on a regular basis in order to discuss and promote AFSA membership, activities, opportunities, convention plans, etc. Pictures or reports on happenings will be sent to the Executive Director for placement in an issue of the AFSA Newsletter relative to (b) and (c).

(d) With the assistance of Regional Representatives, contact each AFSA member located in the RD's region either by telephone, email or personal visit at least once each year to emphasize AFSA activities, convention site, and/or other noteworthy AFSA matters. Also, solicit concerns, suggestions and/or recommendations from members and submit such to the AFSA President and Executive Director. Coordinate and provide assistance and support, to the extent possible, to help solve problems that an individual member may be unable to solve alone.

(e) Serve as the focal point for dissemination of information on critical or noteworthy events, such as: honors bestowed on members; serious illness of members; deaths of members; major case coverage; or, other items that would be of interest for publication in the AFSA Newsletter and on the AFSA Website.

(f) After being advised by the Executive Director; and, as an additional outreach and welcome, Regional Director's will contact by telephone or email each "new" AFSA member in the RD's region when the new member initially joins AFSA. Share with the new member a variety of AFSA information; such as, the location of the next convention, with encouragement to attend; the scholarship program; the AFSA website; etc.; and, provide a email cc: to Regional Reps.

(g) When advised by the Executive Director, assist him/her each year by follow-up on expired memberships to attempt to retain or reinstate those who have failed to pay their dues, and to determine and report reasons for voluntarily dropped memberships.

(h) Assist other members of the AFSA Board of Directors in establishing future meeting sites for the annual convention and/or regional and national conferences. If possible, either volunteer to serve as the local host or volunteer to assist others in holding such meetings.

(i) When brought to the attention of the RD, communicate to the Executive Director employment opportunities when and wherever they may exist.

(j) Solicit and provide to the Executive Director other information that may be of general interest to all AFSA members.

(k) Expand, as the RD deems appropriate, the number of Regional Representatives in the RD’s region in order to attain greater geographical coverage throughout the RD’s region. Hopefully this will effect greater input from members via Regional Reps in order to increase the scope and effectiveness of AFSA. The Regional Directors have the option to identify, recruit, select and appoint AFSA members in good standing in geographical areas within his/her region to serve as Regional Representatives.

(l) Provide to the Executive Director up-to-date information of the names and locations of each Regional Representative in the RD’s region in order that such information can be included in each “AFSA-IRS Newsletter”.

Section 10

Regional Representative Role and Responsibilities:

(a) The Regional Representative will provide assistance to Regional Director as deemed necessary and appropriate to accomplish the AFSA mission as described in the above (a) through (l) items. Essentially RR’s have the same role and responsibilities as do RD’s.

(b) A Regional Representative shall provide aid and assistance to the Regional Director in order to accomplish the responsibilities outlined above. It is contemplated that the Regional Representative’s services would likely be needed beyond the reasonable geographic reach of the Regional Director.

(c) Regional Representatives, as appointees, are not voting members of the Board of Directors. However, as potential future officers and/or directors of AFSA, Regional Representatives - -when in attendance at an annual convention - - are invited and may attend, at their own discretion, Board of Directors’ meetings as observers only.

In Memoriam		
Chuck McCalmont Temecula, CA	Richard M. Johnson Chicago, IL	John A. Busse Buffalo, NY
Vernon Hemingway “Bud” Aledo, TX	Nicholas Tsotsos Miami, FL	

This and That

A Tip of the Fedora to Elmer Lincoln Irey, the Patron Saint of the IRS

by John L. Smith Jul 7, 2013 4:45 AM EDT

The T-Men collected when the stakes were highest and set a model for the IRS at its finest. The Internal Revenue Service has few advocates in the best of times, and these days in Washington it seems the Tax Man hasn't a friend in the world.

The IRS has gotten a bad rap, but it has done some good things too. (Saul Loeb/AFP/Getty)

But the IRS has a patron saint. His name is Elmer Lincoln Irey. His life and legacy are reminders of the IRS's long and largely unheralded effectiveness in taking down many of the most notorious gangsters, crooked politicians, and white-collar swindlers in American history.

"Our first chief, Elmer Lincoln Irey, foresaw a continual legacy of bringing to justice America's criminal elite and wanted us to always have a profound sense of purpose," says current IRS Chief of Criminal Investigation Richard Weber.

Not that the public knows much about Irey or his monumental impact on law enforcement. And thanks to an apparently isolated bout of bureaucratic bungling inside the Cincinnati office involving the targeting of Tea Party and Patriot groups seeking tax-exempt status, the IRS is being soaked in a Nixonian sepia lately. The nation's tax collector has always been an easy target for headline-grabbing critics in Congress, the political body responsible for our convoluted and compromised tax code.

To date no facts flowing forth from Cincinnati come anywhere near the staggering corruption that plagued the Boston office of the FBI during the years it cozied up to reputed hitman James "Whitey" Bulger, whose racketeering trial has received back-page coverage outside New England despite its grisly testimony.

With everything from its weapons-training policy to its conference budgets and employee bonuses ricocheting through the press, the IRS makes an easy whipping boy these days. And the agency has some real challenges.

But it also has a rich legacy. That brings us to Irey, whom Life magazine called "one of the world's greatest detectives." The description was apt, but perhaps an understatement. As biographer William J. Slocum observed, "The story is that Elmer Irey's Intelligence Unit was literally the last hope of the American people in our running battle with the underworld."

Born in 1888 in Kansas City, Irey was raised in Washington, D.C. and began his career as a simple stenographer in the Post Office Department. While there he observed the highly scrupled efforts of the postal inspectors, meticulous sticklers for tracking every penny lost or stolen via the U.S. mail. Irey's investigative skills and ability as a leader were so evident he was placed in charge of cleaning up the obvious corruption among Prohibition agents. Borrowing a half dozen top postal inspectors, he created Treasury's Intelligence Unit in 1919, and a reluctant legend was born.

"Elmer Irey's Intelligence Unit was literally the last hope of the American people."

The humble civil servant—overshadowed in the press throughout most of his career by the Machiavellian and more media-savvy FBI Director J. Edgar Hoover—ran the IRS Enforcement branch. While Hoover was reluctant to acknowledge mobsters in his midst, Irey's agents took on Al Capone's street army and rolled up the courtroom victories by investigating their business fronts and comparing their lifestyles with their declared income.

In his 1945 book *The Giant Killers*, Alan Hynd portrayed Irey as fearless and fair: "His life has been devoted to his job and his wife and sons. He has never read a book on criminology. His dealings with criminals such as those in the Capone mob he regards merely as a by-product of a job essentially concerned with income tax ... If Irey has any personal feelings about the criminals he jails, it is that he can't excuse a

big shot for cheating on his income taxes when little people, of whom Irey considers himself one, pay up dutifully. Everything else to Irey is beside the point."

Irey was uncommonly aggressive. He worked closely with gifted agent Frank Wilson and sent legendary investigator Mike Malone undercover. Within months, Malone penetrated Capone's inner circle. As the upper echelon of his gang fell one by one, the boss felt the heat and responded by putting out a hit on Irey's T-Men. When that plot was discovered, Irey informed Capone that if he didn't call off the contract those hoodlums would be shot on sight. Capone took the hint and tried a softer approach—a \$1.5 million bribe offer to back off. Irey and his gang were unmoved.

Indicted in 1931, Capone was convicted for tax evasion for the years 1925 to 1929. He was sentenced to 11 years in prison. Although he survived a lengthy stint on Alcatraz, the effects of syphilis rendered him an oddball chatterbox incapable of returning to power. He retired to Palm Island, Florida, a shadow of his ferocious former self.

The Capone case is well known, but Irey's boys also collected convictions against top bootleggers such as Waxie Gordon and crime-family bosses across the country. At a time Hoover's men were busy chasing bank robbers, Irey's Intelligence Unit recognized the structure and eminent danger of organized crime.

Irey and his agents solved the Lindbergh-baby kidnapping case, then known as the "Crime of the Century." It was the IRS that took down the corrupt Pendergast political machine in Kansas City, knocked off Enoch "Nucky" Johnson in New Jersey, and hobbled Louisiana Gov. Huey P. Long's political reign. Along the way his agents refined financial investigations techniques still in use today. He brought an unprecedented level of professionalism to the job as the country's tax cop who was willing to go after the crime kings and the politically connected.

His tenure was occasionally controversial. The IRS at times was accused of being used as a bludgeon by President Franklin Roosevelt, most notably against former Treasury secretary Andrew Mellon. After an intense investigation and charges, Mellon was cleared of wrongdoing.

In an introduction to a history of the Intelligence Unit printed in 1937, the great detective who seemed incapable of boasting tried his best to snap his suspenders. The result was revealing in its quaintness. "Successful results thus examined in retrospect have brought pardonable pride and satisfaction to the personnel," Irey wrote, then felt compelled to add, "Unsuccessful and ineffective efforts have not been wholly without value; they have demonstrated the 'ways not to do it'-the policies and methods to avoid." The prose was pure Irey: always mindful of his reputation, ever aware his words would be scrutinized by IRS critics.

As head of the Treasury Department's law-enforcement branches, Irey was so publicly credible Roosevelt used him to help promote the need for a dramatic increase in the income tax to finance the American military effort in World War II. It was sometimes referred to as "Taxes to beat the Axis."

In a March 9, 1942, letter, FDR took time to acknowledge Irey's essential role: "On March fifteenth (the deadline to file taxes in those days) neither you nor I are particularly popular. On this coming March fifteenth we will be unpopular with more millions of taxpayers than ever before. Since we are to be companions in misery, I feel I should take a moment to tell you of my pride in the world of the Criminal Intelligence Unit." FDR noted the "incorruptibility" and "A-1 efficiency" of Irey's crew.

Irey retired from public service after the war and a decade after doctors warned him he had a serious heart condition. The great American detective died July 19, 1948.

In keeping with his character, Irey's funeral service was filled with friends and family but little fanfare. (By contrast, Hoover received a state funeral befitting a president.) Even in his 1948 memoir *The Tax Dodgers*, Irey managed to shift the limelight from himself to his agents.

IRS veterans freely credit Irey's tenacious spirit with imbuing another generation of agents' efforts to take on La Cosa Nostra and bring down a powerful pantheon of tax scofflaws ranging from Vice President Spiro Agnew to hotel queen Leona Helmsley as well as corporate behemoths Georgia Pacific and General

Electric. For IRS Criminal Investigation officials such as Paul Camacho, special agent in charge of Nevada and Utah, Irey is a hero worth of his pedestal.

"He led a group of people faced with Herculean challenges and little resources and accomplished what others thought was impossible," says Camacho, an unabashed Irey aficionado. "He was an inspiration to many. Elmer's leadership is marked by unwavering character, courage, and commitment to country. Elmer was a role model back then and is serving as a role model for us now." Perhaps it's time for an Irey revival at IRS.

Information Regarding the "Law Enforcement Officers Safety Act" provided by Tom Vinton, FYI

Since the sheer size of the NYCPD exceeds the armed forces of many of the world's nations, the experiences of its members are certainly rich with concepts and lessons many may learn from. It is with this in mind that the following piece is being shared with others who may have made the conscious decision to voluntarily be part of our nation's *Homeland Security* by virtue of your decision to be qualified under the federal program known to many merely as HR 218; Law Enforcement Officers Safety Act. This outstanding and perhaps potentially invaluable information is an excerpt article from the publication called 'THE CHEVRON' – produced by the Retired Sergeants' Association, comprised of retired personnel from the NYCPD, given to me by a member on March 21, 2013:

HR 218 / L.E.O.S.A. UPDATE

"In spite of the foot dragging on the part of 1 P.P. (sic: NYCPD HQ), many of you are now managing to qualify under the provisions set forth in the Law Enforcement Officers Safety Act. This means that more and more of us are traveling throughout the country while legally carrying firearms. Naturally, this increases the possibility of our members having to use their firearm to defend themselves or someone else. We hope and pray that you never need to use your firearm. However should you find yourself in that situation, we thought it a good idea to remind you of some facts and make several recommendations. First and foremost remember that LEOSA is not a federal carry permit. It is an affirmative defense under federal statutes.

Second, and perhaps even more important, in any incident; you are not a police officer, and therefore not entitled to that benefit of the doubt.

As you travel to other jurisdictions, be aware that every state has laws which allow you to defend yourself against death or bodily harm. Each state is different; some require that you retreat before using deadly physical force. Wherever possible familiarize yourself with the requirements of the state you are in. Unfortunately this is not always practical. It is therefore suggested that in all cases; whenever you can retreat before having to resort to the use of deadly physical force, do so.

We strongly recommend that you develop a relationship with an attorney or purchase self defense insurance. Policies are offered by both the NRA and FOP to their members. Premiums are reasonable. Private insurers also offer insurance.

Should an incident occur, and we sincerely hope it never does, there are some things you need to be aware of.

Immediately call 911 to report the incident.

Request an ambulance for the perp. Hopefully your training has kicked in and you have preserved you and your loved one's physical safety.

Now your focus shifts to your liberty and financial security. So your next call should be to a lawyer or a 24 hour hot line number provided by your insurance carrier.

Remember that when you speak to 911, the calls are recorded. Prosecutors can and will use the contents of the call. Therefore be brief. Identify yourself, and your location. Describe yourself and what you are wearing.

Briefly tell the operator that you shot a person(s) who was trying to harm you, rob you, carjack you, etc. Avoid the impulse to give great detail. Very often in the immediate aftermath of a traumatic incident you may forget an important detail or add something which may be used against you in a criminal or civil case. You can't take it back. The less said the better.

When the police arrive, PUT THE GUN DOWN.

Comply with their orders and instructions without question. Do not argue with them. They know neither what is going on nor who is who. If they handcuff you submit without argument.

Do not become chatty.

Don't try to avoid a night in jail by talking too much.

Best to say that the person was trying to harm you and you defended yourself. Inform them that you will give a full statement after you have conferred with your attorney.

Remember, how you are treated will depend largely upon how zealous the individuals you deal with are, and upon their degree of common sense or lack thereof.

Your firearm will most likely be confiscated. It should be returned when the matter is resolved in your favor.

In summary, have a lawyer and carry insurance.

Be prudent in the use of firearms.

Cooperate with investigating officers but be brief and be represented by a lawyer."

Check out our Web Site:

fop-lodge-ny3100.com

Greg Block

Letters to the Editor

I am attempting to reach out to any former chiefs and assistant commissioners of IRS-CI and was wondering if you might pass this along to any who might belong to AFSA-CI. I've attached a list of former chiefs/assistant commissioners our office is trying to contact:

Richard Weber would like to display portraits of those who have led IRS-CI -- Elmer Irely to present -- in the H Do you possibly have a digital head shot or head-and-shoulders portrait (ideally 600dpi) from the period when you were our chief, or a more current one if you prefer? Either would be most appreciated.

Please feel free to contact me if you have any questions: edward.loomis@ci.irs.gov; Phone [202-622-7686](tel:202-622-7686)

Edward S. "Ed" Loomis
 Director, Communications and Education
 Internal Revenue Service Criminal Investigation

CRIMINAL INVESTIGATION LEADERSHIP CHART JULY 1, 1919 – March 2013

DATES OF SERVICE	NAME
July 1919 – January 1943	Elmer L. Irely
January 1943 – December 1951	William H. Woolf
January 1952 – November 1952	Frank W. Lohn
January 1953 – August 1953	Garland H. Williams
December 1953 – August 1955	A. Walter Fleming
October 1955 – June 1959	J. Perry August
June 1959 – December 1965	H. Alan Long
December 1965 – June 1970	William A. Kolar
October 1970 – June 1972	Robert K. Lund
September 1971 – May 1975	John J. Olszewski
July 1975 – March 1982	Thomas J. Clancy
March 1982 – December 1986	Richard C. Wassenaar
February 1987 – April 1988	Anthony V. Langone
May 1988 – October 1989	Bruce V. Milburn
December 1989 – January 1993	Inar "Smitty" Morics
April 1993 – May 1996	Donald K. Vogel
May 1996 – May 1999	Ted Brown
January 2000 – May 2002	Mark Matthews
November 2002 – December 2003	David Palmer
January 2004 – January 2007	Nancy Jardini
March 2007 – December 2009	Eileen Mayer
January 2010 – December 2011	Victor S.O. Song
April 2012 - Present	Richard Weber

Editor's Note: If any of you can help, please contact the CI Communications staff. Mr. Loomis has been of great assistance to our newsletter.

Hi folks, the exhibition and displays at the Las Vegas Mob Museum were a roaring success. Myself and fellow retired federal agent Russ Davis put up a joint display, with badges, patches, pins, agency-marked firearms, raid jackets, mug shots, wanted posters, action photos, federal movie and TV prop badges and credentials (as well as real ones going back to 1891), lucites, posters etc. In all we filled up eight tables.

The Museum set us up right outside the former Courtroom on the second floor, and every thirty minutes, the doors of the courtroom opened discharging dozens of visitors, who came right to the displays and began taking photos and asking questions. (Yes, all of the copies of PCNEWS were taken the first day!). A large number of folks on the tour wanted to know how to start collecting-of course, we answered 'start by subscribing to PCNEWS'.....Good mixture of active and retired cops, military, locals, visitors from around the country, and many foreign travelers.

No surprise that most people over thirty were drawn to the DRAGNET Prop Badges and IDs. (Those younger had no idea who Sgt Joe Friday or DRAGNET was about).

Several thousand people visited the displays, and local TV showed up for interviews and shots of some of the older badges, including an 1868-1872 US Office of Internal Revenue Detective shield (the only one known to have survived) and one of the IRS Special Intelligence Unit round gold shields ,number 25, which was carried by one of the special agents who investigated Al Capone.

Neither Russ not I had ever displayed our collections before, and now I understand what those dedicated collectors who display at local and National Meets go through-God Bless Em All.

Photographer Jim Esquivel, who has shot the images for most of my published books, drove over and shot photos of the displays. I will be sending you copies of those images when I receive them.

The Museum emailed us and said that this was one of the largest turnouts they ever had, and they believed that the displays helped a lot.

I will be out of touch from May 28th until mid-June, in Italy. I may be able to receive emails aboard ship, if they have a business office.

I will also be reviewing a new book by retired California Lt. Jim Collins (Azusa PD), on his department's badge history, after I return.

Ciao for now, Ray Sherrard

Editor's Note: Glad to hear the displays went well. I've received other emails relating to the Mob Museum and hopefully can use them in the next newsletter.

New Members

Sibilia	Anthony	Mansfield	MA	asibilia@comcast.net
Cohen	Neil	West Hempstead	NY	misterneilcohen@hotmail.com
McCarthy	Gregory C		PA	gregmccarthyescq@aol.com
Merz	Don	Arlington	VA	donpmerz@gmail.com
Putman	Margaret Merillot	Baltimore	MA	beth.merillot@ci.irs.gov
Pollard	Jennifer L		TN	jennifer.pollard@bellsouth.net
White	James J		TN	jjwhite410@gmail.com
Calhoun	Edward		W. VA.	calhounwv@gmail.com
Egland	Raynettia	LaGrange	KY	rayegland@mac.com
Dunlow	Michael E		GA	madunlow@gmail.com
Matthews	James		GA	thematthews1156@hotmail.com
Mictchum	Dale		GA	jadamitch@frontier.com
Smith	Earl		MS	nanniepat2@gmail.com
Gay	Ralph	Statesville	NC	ralph176@aol.com
Christensen	Gerald		FL	golfjc88@yahoo.com
Flanagan	Joseph M		FL	joseph7197@att.net
Graf	Gary	Gainesville	FL	garyglock@gmail.com
Johnson	Stephen	Tallahassee	FL	sej1667@gmail.com
Lewis	James Lewis	Davie	FL	JeromeofLauderdale@comcast.net
Solar	David C.	Deland	FL	dsolar7777@gmail.com
Braver	Ron		IL	rongraver@rbraverassociates.com
Grisham	Gregory S	Orland Park	IL	gmoney07cpa@gmail.com
Wallace	Linda	Mesa	AZ	part.time.acctg.@gmail.com
Barton	Dennis		CO	dennisrbarton1@me.com
Starr	Richard		CO	r.starr734@gmail.com
Brandstetter	Joseph D		TX	joebrandstetter@sbcglobal.net
Collins	Richard W		TX	richardwcoll@yahoo.com
Vargas	Mario	Houston	TX	sylviazuniga-vargas@comcast.net
Whelan	Andrea Dawn	Lantana	TX	dwhelan@reagan.com
Woolsey	Walter	Waco	TX	wswoolsey@gmail.com
Brock	Michael M	Salt Lake City	UT	mikebrock5491@yahoo.com
Flanik	Carles E		CA	charles.flanik@verizon.net
Hendrickson	Ronald J		CA	ronhenricksoncpa@aol.com
Thom	William		CA	william.thom@fhfaoig.gov
Thornton	Kathy		CA	kjthbjdt@aol.com
Paramo	Thomas	Highland	CA	tparamo@ymail.com
Lothan	Cather-Scott			cather46@gmail.com



AFSA – IRS Membership Application

We STRONGLY encourage members to apply on line: www.afsa-irs.org, however you may mail completed application with \$50 check payable to AFSA for first year dues to:
AFSA-IRS

P.O. Box 761869
San Antonio, TX 78245

Name: _____

Home Address: _____

City: _____ State: _____ Zip Code: _____ Telephone: () _____

Home Email Address: _____

Date of Birth: _____ Place of Birth: _____

IRS-CI Special Agent Service Dates: From: _____; To: _____ Are you a current Special Agent? _____

Retirement Date: _____; Spouse's Name: _____

Current or Last Post of Duty: _____ Current or last Supervisor & Ph #: _____

Current Employment (type of work): _____

Business Name: _____

Address: City: _____ State: _____ Zip Code: _____

Telephone: () _____ FAX: () _____

Business Email address: _____ Cell Phone () _____

As an AFSA member, I am interested in:

- | | | | |
|---------------------------------|----------------|-------------------------------------|----------------|
| Doing investigative work | Yes ___ No ___ | Being a member of an AFSA committee | Yes ___ No ___ |
| Serving AFSA in other positions | Yes ___ No ___ | Being an AFSA Representative | Yes ___ No ___ |
- (Representatives assist Regional Directors)

Place a check mark in the blank for the items that apply to your skills, training, accreditation, or interest:

- A. Attorney _____
- B. Certified Public Accountant _____
- C. Certified Fraud Examiner _____
- D. Enrolled Agent _____
- E. Foreign languages _____
Specify: _____
Language(s) _____
- F. Instructor training experience _____
- G. Foreign: _____
Teaching experience _____
Consulting assignments: _____
- H. Computer forensics _____
- I. Investigative equipment training experience _____
- J. Licensed or certified private investigator _____
- K. Management training experience _____
- L. Other skills or investigative interest: _____

AFSA receives requests from various sources for members who may be interested in performing different types of work. If you desire to have this type of information available for AFSA to assist in matching your skills, expertise and abilities to a particular request, please complete this part of the membership form.

Specify _____ Membership is open to all retired, former and current IRS special agents with at least five years IRS special agent service. Current special agents are admitted as non-voting associate members. I am applying (or submitting changes) for membership in the Association of Former Special Agents of the Internal Revenue Service. I am either a retired special agent, a former special agent, or a current special agent. I have neither been convicted of a felony nor left the IRS under any adverse circumstances.

Signed: _____ Date _____

AFSA REGIONS AND AREAS OF COVERAGE

Region	Area of Coverage
1	Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont
2	New Jersey and New Jersey
3	Delaware, District of Columbia, Maryland, Virginia, U.S. Territories and International
4	Arkansas, Indiana, Kentucky, Michigan, Ohio, Tennessee, and West Virginia
5	Alabama, Georgia, Louisiana, Mississippi, Oklahoma, North Carolina and South Carolina,
6	Florida
7	Illinois, Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, and Wisconsin
8	Arizona, Colorado, Montana, Nevada, New Mexico, Texas, Utah, and Wyoming
9	Alaska, California, Hawaii, Idaho, Oregon, and Washington

AFSA Regional Directors are listed on page 2 of this Newsletter

**ASSOCIATION OF FORMER SPECIAL AGENTS
OF THE INTERNAL REVENUE SERVICE (AFSA)
P.O. Box 761869
San Antonio, TX 78245**

1,216 AFSA members as of July 5, 2013. Help recruit new members for AFSA