



AFSA - IRS

NEWSLETTER



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

Vol. XXXI No. 1

Spring, 2020

**2020 AFSA Convention
NAPA Valley, California
Embassy Suites, NAPA Valley
1075 California Blvd.
Napa, California 94559
November 8-November 11, 2020**





Message from Chief Don Fort

April 2020

Hello again, CI family. I'm happy as always to send an update to our retired agents association. I hope that all of you are healthy and safe.

CI is adapting to the COVID-19 crisis with a sense of resourcefulness and patriotic duty that make me proud to lead this organization, and in ways that I'm sure you're proud of as well.

We've quickly moved to a telework format for our eligible employees but continue with the important work we do every day so well – our core mission of investigating and recommending prosecution of federal income tax cases. We continue to show the world's criminal population that there is nowhere that they can hide from us.

But our paramount concern has been—and will continue to be—the welfare of our employees and their families, as well as the health and safety of our former employees like you. I hope that you are adapting and staying safe. I hosted an all hands call with our employees earlier this month and we were joined by Commissioner Rettig and Deputy Commissioner Lough. We spotlighted the personal stories of several of our employees around the country and heard how they are coping and how they are growing during this time of crisis.

And in the true spirit of CI, twelve Special Agents were deployed as part of ESF-13 assisting with the Coronavirus response. Our agents were deployed to Travis AFB in Fairfield, CA where they covered perimeter security at the base quarantine zone where approximately 845 people were housed. These agents put their health at risk and left their families to support this important effort. I'm proud of these agents for stepping up to answer this call and I know you join me in keeping them and their families in your thoughts.

The first of the Economic Impact Payments (EIP) have hit the bank accounts of millions of Americans around the country as I write this. Even before Americans received their money, we received the first reports of EIP fraud. I'm so proud of the outreach that our organization has done to get the word out about EIP fraud and how to stay safe. Deputy Chief Jim Lee, Refund and Cyber Crimes Director Mike Batdorf, OPS Director Guy Ficco and I briefed majority and minority staffs on the Senate Finance Committee and the House Ways and Means Committee on what CI is seeing in terms of EIP fraud and what we are doing to attack the problem. This is probably the first of many such briefings and the committee was supportive of all that we are doing.

As COVID-19 issues swirled around us, we pursued our core tax mission unabated. While some of our operations have slowed, we move forward with business as usual in all areas that we can. Last month, a federal jury in Salt Lake City, Utah, convicted California businessman Lev Aslan Dermen of criminal charges relating to a \$1 billion renewable fuel tax credit fraud scheme. This was the culmination of a years-long investigation and was a significant event. Also last month, a Dutch national was charged in the takedown of an obscene website where our expertise in the tracing of virtual currency is what located and brought down the criminal enterprise.

Before we were locked down at home, I also had the opportunity to meet with my counterparts from the other J5 countries (Australia, Canada, Netherlands and United Kingdom) in February in Sydney, Australia to discuss operational updates to the group and chart a course ahead for 2020. I expect you will see great things from the J5 in the coming years because of the work we are doing in cyber, virtual currency and professional enablers with this group.

Thank you for your support throughout the year. I look forward to continuing and strengthening the relationship between CI and AFSA!

“Honor the badge, Preserve the legacy, Master your craft, and Inspire the future”

In Memoriam

Earl J. Acquaviva
Forest Hill, Md.

James A. Coleman
Chicago, Ill

William R. Hartnell
Ballston Lake, NY

Mark Jason
Malibu, CA

Ed Licht
Garfield Hts, OH

Gerald T. “Jerry” Padar
Elgin, Ill

Seymour Bard
New York, NY

Howard Mann
Boynton Beach, FL

Edward J. Hencinski
St. Augustine, FL

Ed Virostek
Youngstown, OH

New Members

Richard Rozicki
Paul Evans
Richard A. Lee
Marvin L. Harris
Pamela Lindquist
Kevin Ollendick
George B. Murphy
Laurel C. Vant
Robert L. Brown
Jack Cooney
Nicholas Michael Rice
Thomas E. Rubel
Arthur Brunwasser
Ron Whitsett

Grand Island, NY
Imperial, MO
Warrenton, VA
Randallstown, MD
Santa Maria, CA
Mount Horeb, WI
South Riding, VA
Waco, TX
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Executive Director Corner – Spring 2020

Greetings and salutations from beautiful Helotes, TX, gateway to the Texas hill country. Hope everyone is enjoying this beautiful spring weather and staying healthy.

Odds and Ends –

- Check out our Forum/Discussions on the link. Great place for members to see if someone has something they may want or share information.
- If you have a contact that frequently hires people with our skills, encourage them to go to our website and post the openings. I review and approve them and then contact the poster if I see a problem. I normally attempt to email them out, or combine a few in an email.
- Newsletter submissions – this is your organization. If you have an article of interest to a number of members, send it in to our editor, Ross Brown. It can be tax related, hobby related, creative, or anything else. Just remember, war stories fall under the permanent disclosure act restrictions. It does not have to have the interest of all members.
- Annual Conventions – Would you like to show off your city? Want to sponsor next year's convention, please send an email to me at MaryRuizAFSA@gmail.net or call me at 210.291.6568.
- I have been working with the publisher - the AFSA-IRS Membership Directory will be ready soon. Please review your online profile for updates.

THINGS TO LOOK FORWARD TO:

Convention 2020
Napa Valley, California

November 8-11, 2020
Embassy Suites Hotel Napa Valley
1075 California Blvd. Napa, CA. 94559
707.253.9540

We have a truly excellent rate of \$173 plus tax, with \$10 overnight parking, and free Wi-Fi. Then, on top of that, Embassy Suites includes their famous complete made-to-order breakfast every morning plus a two-hour Manager's Happy Hour each night.

I am looking forward to the camaraderie and visiting the Napa Valley.

Have a fabulous day. Stay healthy.

Adieu,
~ Mary ~

A MESSAGE FROM YOUR PRESIDENT



Hello, AFSA-IRS members! This is my first letter to all of you as president of AFSA, and I write it at a time like none of us has experienced before. Many of us have suddenly found our activities and travel curtailed, our ability to spend time with family and friends moved from real-time to FaceTime, and our level of concern for those we love and care about pushed to new highs. On the plus side, in spite of spending far more time in each other's company than usual, my wife and I are still speaking to each other – kindly, mostly! And we've had cause to remember how very fortunate we are in so many other ways. I hope that all of you and your families are well.

In spite of COVID-19, AFSA has been busy over the past several months. By the time you read this, our website will have undergone a major makeover. Though the content has not changed significantly, we've upgraded the site to a more modern format, reorganized the layout to make items easier to find, and made AFSA's jobs postings searchable. The website is also now "responsive" so that it's easy to access and use on a cellphone. I think you'll like it!

We've made some changes to AFSA's college scholarship programs, too. Applicants may apply for both AFSA-administered scholarships in the same year, and recipients are eligible to apply for and receive scholarships in more than one year. Full details are on that upgraded website, so if you have a child, grandchild, great-grandchild, niece or nephew of college age, take a look! I also encourage you to consider supporting the AFSA-IRS Memorial Scholarship financially. There's a **DONATE** button on the website, or you may send a clearly-identified check to our treasurer George Meyer (*who, if the rest of us are honest, is surely the AFSA officer we'd miss most if he were to retire!*). Thanks to the scholarship committee and others for working through these changes.

The 2020 AFSA-IRS annual meeting and convention is scheduled for November 8th through the 11th at the Embassy Suites Hotel in beautiful Napa Valley, California. Dan Pieschel and Mark Lessler have put together a great hotel package and are working to set up wine tours and other activities as well as interesting and informative continuing professional education sessions. AFSA has obtained a truly excellent room rate of \$173 plus tax, with \$10 overnight parking and free Wi-Fi. To top it off, the Embassy Suites is including their famous made-to-order breakfast every morning plus a two-hour Manager's Happy Hour each night. More information will be on the AFSA website as it becomes available, including any changes necessitated by COVID-19.

Just a bit about my background... I began my career as a special agent in Chicago in 1973 and moved to the Milwaukee office in 1979. After eleven years in the field, in 1984 I became one of the earliest Computer Investigative Specialists and was an instructor for CI's initial two CIS classes at FLETC – and for many other CIS courses over the years. I managed a group in Madison, WI, for a short time and was in the Chicago Regional Office as an analyst from 1988 to 1992. From 1992 until I retired in early 2006, I was a senior analyst working with the CIS program in the headquarters office (though that's a bit misleading as I had assignments, and supervisors, all across the country during that period). When I look at the AFSA membership list, I'm amazed at how many of you I crossed paths with at one time or another!

I want to thank Peggy Thomas for leaving AFSA in great shape after her two years as president and for being so willing and able to answer my many questions. Thanks, too, to Mary Ruiz, AFSA's Executive Director, for keeping the organization running smoothly on a day-to-day basis and to Ross Brown for faithfully pulling together information for the AFSA newsletters. Finally, thanks to all of you for your continued support of AFSA. This is your organization, and we are always looking for new ways to serve our members. Feel free to contact Mary, any of the AFSA board members or me any time if you have ideas on ways to make the organization better. I've been involved with AFSA-IRS in several capacities since 2008, and I'm honored to have been elected to serve as your president.

Stay healthy, and stay safe!

Chuck Taylor, President, AFSA-IRS

2020 AFSA Convention
The Embassy Suites Hotel Napa Valley-Wine Country
Napa, California
November 8-11, 2020



Greetings to Everyone!!! On behalf of your Board of Directors and your On-Site Host, Mark Lessler, I would like to be the first to give you a pre-view of your 2020 Annual Business Meeting and Convention. As you might have already seen from e-blasts that were sent out over the past few months, our convention this year will be held in beautiful Napa Valley, California from November 8-11, 2020. We are excited to be holding our meeting and convention on the West Coast this year, and for having it in such an iconic area of the United States.

But, first things first!!! Before giving you a preview of our convention, allow me to first address the COVID-19 pandemic and its anticipated effect on our convention. As you might have anticipated, the Embassy Suites Hotel in Napa Valley, like many, many hotels across the United States, has temporarily suspended its operations as a result of orders issued by the Governor of the State of California. It was on March 4, 2020 that Governor Gavin Newsom was among the first governors to issue an executive order that declared a State of Emergency due to the COVID-19 outbreak that began on the West Coast. Governor Newsom followed that executive order with a Stay at Home Order on March 19, 2020 in order to further protect the health and well-being of the residents of California and to establish consistency across the state and slow the spread of this dreaded disease. Following that order, the Embassy Suites announced its temporary closure. As of the writing of this article, the Stay at Home Order was still in place, but it is anticipated that it will expire sometime in early May. In response to steps now being taken by the State of California, the Embassy Suites is planning on re-opening sometime between May 16-30, 2020. I spoke to the Director of Sales and Marketing for the hotel and learned that although a slow start is anticipated, they expect to be back up to full operations by September. In fact, other events in the area are already re-booking for the early fall months. When I asked about calling in to make reservations for our convention, it was recommended that we at least wait until after June 1st to begin making them. We do have a block reserved for our members at a really good rate of \$173.00 per night plus tax, for a total of \$199.38. And remember...every room at the Embassy Suites is a "suite" plus their rate includes their complimentary cooked-to-order breakfast and their famous manager's happy hour each day in their lobby. Of course, much more information and instructions, plus the registration form, will be included in the Summer newsletter. The hotel is aware of our needs and has assured me that they will be able to fulfil them for us. In the meantime, begin considering the days you will plan on attending. Our contract very generously allows us to

use the block rate for up to three days before and three days after our convention dates. As you will see below, we are going to actually schedule at least one optional pre-conference event so as to allow you the opportunity to enjoy the valley and all that it has to offer. In the meantime, I will be in contact with the hotel and at an appropriate time after June 1st, our Executive Director will send out an e-blast to everyone with the phone number to call and specific instructions for making your block reservations. Please know that we have been considering all options and, the exact determination of how COVID-19 will affect our convention is still yet to be determined. However, although only time will tell exactly how things will play out, I do believe that the medical and scientific technology that is available, combined with the resiliency of the people in the United States will allow us to recover quickly during this very difficult time. In the meantime, continue to wash your hands regularly, wear your mask when going out, practice social distancing, and stay healthy!!!

Now, as for our actual schedule, that too has been delayed due to the Governor's Stay at Home order, as nearly all of the businesses that we need to contact have also temporarily shut down. But rest assured, as soon as things begin to get back to "normal", Mark will be able to gather the information that he needs and make the necessary arrangements for the various tours, wine tastings, dinners, and other functions and activities that are being considered. What a treat it will be to be able to make it through this CRAZY time and be able to see each other once again!!! So, for now, the following is just a very tentative day-by-day timetable for what we have planned for this year's convention. This timetable, like the rest of life as we know it today, is also subject to some changes and modifications.

Saturday, November 7, 2020

Pre-Convention Activities: With the flexibility of being able to check-in at the Embassy Suites up to three days early, we decided to try a new feature for this convention and schedule a couple of pre-convention activities for those who wish to take advantage of the opportunity. We believe that many will choose to travel on either Friday, November 6th or on Saturday, November 7th resulting in a smaller group of dedicated wine-enthusiasts who will wish to take in an extra wine tour or two. We plan on arranging approximately a two-hour tour on Saturday afternoon, followed by a dinner at one of the many local eateries in the area. I have been advised by Mark that not only is the wine in the Napa Valley among the best in the country, but the food and quality of restaurants is second to none. Depending on your travel arrangements, coming in on Saturday allows you to make one or both of these events, or simply traveling on the day before the start of our convention and being first in line for the made-to-order breakfast on Sunday morning. Think about it. We will also have your registration packets available as well.

Sunday, November 8, 2020

Registration: Sunday will be the official start of the convention and will be the day of arrival for most. You will have the option of driving or flying into any of the three major airports located in the cities of San Francisco, Oakland, or Sacramento, and then commuting by bus or rental car for the approximate 60-mile trip to Napa Valley. If it can be arranged, some group transportation might be possible for those not desiring a rental car during the convention. Another option would be for two or three individuals or couples to pre-plan their arrival times and take advantage of riding together and sharing the cost of a rental vehicle. Self-parking will be available at the hotel for only \$10.00 per day. A registration table will be available in the lobby by noon.

Event One - There will be two events scheduled for Sunday. The first will be either a late afternoon tour of a near-by local winery or it might be a sightseeing tour of the Napa Valley and the surrounding area. Either way, it will be affordable, interesting, and fun.

Event Two - The second event will be our President's Meet and Greet from 6:00pm to 8:00pm where everyone will be able to gather and see some old friends and meet some new ones. This year's Meet and Greet will be held in the hotel's Wine Barrel Terrace and will feature several food stations with comfort

foods such as sliders, wings, and a salad...plus a variety of liquid refreshments. To top the night off, we will, of course have our hospitality room open where conversations and nightcaps will be plentiful (as they will be every night).

Monday, November 9, 2020

Bob Manzi Memorial Golf Outing – Our traditional Bob Manzi Golf Outing, played annually in memory of one of our former members, will kick things off on Monday morning at one of the prestigious golf courses in Napa Valley. As has been the case in past years, it will be set up in the usual four-person scramble format. We are anticipating a nice sized crowd for this year's outing. More details will be available in the next newsletter.

Optional Trip, Tour or Day on Your Own – This will be either a trip to a nearby town or possibly another organized wine tour. Options are being researched, but whatever the choice, we know it will be enjoyable.

Board of Directors Meeting – Officers and Board Members...Note: Don't forget to mark your calendars for the annual afternoon Board Meeting that must be attended by all Officers and Board Members. Although not yet scheduled, it typically runs from about 3:00 pm to 6:00 pm.

Wine Train or Dinner on Your Own – Not yet sure of this evening's event, but something will be planned...or maybe it's just a good evening to do dinner on your own.

Tuesday, November 10, 2020

San Francisco Tour – This will be an all-day tour by bus that will pick you up in the morning at the hotel and transport you to the beautiful and iconic city of San Francisco. Sights there are plentiful, and include Alcatraz, Ghirardelli Square, the Wharf, and the many other attractions that the city has to offer. You will be back in time to enjoy the Manager's Happy Hour!!!

Evening Event – Possibly a dinner or show will be planned, we're not sure yet...but likely will be dinner on your own.

Wednesday, November 11, 2020

Morning Activities - As in past years, the AFSA-IRS annual meeting will be held this year on Wednesday and will begin with an invocation, an opening ceremony, and a presentation by the Color Guard at 8:30am. Arrangements will still need to be made for our speakers, but we will, of course, invite Chief Don Fort to attend and have him provide his annual update on what's happening within the organization. That will be followed by our annual business meeting and election of officers. Lunch will be on your own.

Afternoon Continued Professional Development - The curriculum is still being developed and will be available by the next newsletter. The topics will be approved for continuing education credit for EA, CFE, etc.

The Annual Banquet Dinner – Opening with a cash bar reception, our annual dinner is being planned and will be held in the Pinot Ballroom at the hotel.

In conclusion, Mark is excited about hosting the 2020 Annual Business Meeting and Convention in the beautiful Napa Valley of California and he is anticipating a good number of West Coasters who will be able to travel to this year's convention...some for the first time. We both look forward to getting through the current "State of Affairs" that we now are experiencing and seeing everyone in Napa Valley this Fall.

Stay Safe,

Dan Pieschel
Remote Host

Mark Lessler
On-Site Host

AFSA COLLEGE SCHOLARSHIP

It's Scholarship Application Time Again!

It's time again for eligible students to apply for AFSA's College Scholarships. **All applications must be submitted by June 1, 2020** according to the complete rules on the website. The rules for the scholarships can be viewed by anyone you sponsor on the AFSA website (<https://www.afsa-irs.org/welcome>).

Applicants do not need special access or to be a member to have access to the rules and to the forms. If students applied before and were not selected, that does not preclude them from applying again. Applicants change every year, and your sponsored student may have a better chance this year. **A major change was made this year to both scholarships. The board approved that Students are allowed to be awarded one scholarship per year instead of the once in a lifetime rule that was in place. In recent years past, once a student received a scholarship they were not allowed to apply again. Qualified applicants can apply for both scholarships, but may be awarded only one scholarship per year.**

The **James F. Howe, Sr. Memorial Scholarship** program was established in 2012 and funded by William R. Schroeder, President of Madison Associates, Inc. The purpose of this scholarship is to provide a scholarship to qualified children, grandchildren, great grandchildren, nieces and nephews of current AFSA members. Its purpose was to memorialize the character, integrity and dedication that Mr. Howe exemplified and to honor his high standards as a model for those who follow him in law enforcement careers. The scholarship is administered by AFSA and continues to be funded almost entirely by donations from William R. Schroeder and by interest earned on the account.

Major changes have been made to the James F. Howe Sr. Scholarship Award. This award is for applicants currently enrolled full time in college (either two year or four-year accredited colleges) who are declared law enforcement majors, or will be in a profession or major that can lead to a law enforcement or related careers. This would also include students who are considering or are entering law enforcement at the state and local levels, or other Federal agencies. Qualified applicants may apply for both scholarships, but may be awarded only **one** scholarship a year. **The changes being made this year are listed below:**

- **Graduating High School Seniors are now eligible**
- **Qualifying GPA has been lowered to 2.5 or above**
- **Applicants may apply for both scholarships and can apply every year even if they have won a scholarship in the past.**

The new changes have been listed on the application form instructions.

Recently, perhaps as a result of law enforcement coming under fire in the media, we noticed a significant drop in the number of applicants for the James F. Howe, Sr. Award program. AFSA- IRS is an organization comprised of law enforcement officers who have served a proud career with the IRS and were law enforcement officers who served proudly, with the utmost professionalism, integrity and skills. IRS CI has been and continues to be recognized for its expertise in financial investigations. AFSA felt it made sense that we should push law enforcement careers to our relatives, to continue to maintain these excellent standards in the Government, thereby benefitting the taxpayers, IRS-CI, and our legacy. Our proudest legacy is not for most of us, so much the cases we worked, but instead, the people we recruited, or hired or mentored.

Who was James F. Howe, Sr.? James Howe was an AFSA IRS member who was an exceptional criminal investigator and law enforcement officer. Jim passed away in August 2011 from pancreatic cancer. Although his life was shortened by this disease, Jim left a lasting legacy as an inspiration to young

people and who are considering pursuing a career in law enforcement as well as to younger agents, still working, who knew and worked with him.

Jim was also a former police officer. In IRS-CI, Jim served as a special agent and as a supervisory special agent in the Chicago Office as well as a training instructor at the Federal Law Enforcement Training Center (FLETC) in Glynco, Georgia. Jim's investigative oversight included narcotics, political corruption, organized crime, investment fraud, and undercover operations. Jim was responsible for the oversight and supervision of multi-agency task force investigations and served as the Director of Chicago's High Intensity Drug Trafficking Area (HIDTA), High Intensity Financial Crimes Area (HIFCA) and the Joint Terrorism Task Force (JTTF) operations. He accumulated extensive experience in conducting money laundering criminal investigations and the gathering of intelligence concerning commodities and stock fraud, narcotics trafficking and tax fraud. As a respected FLETC staff employee, Jim supervised, instructed, facilitated, and counseled new recruit training classes at FLETC. He also conducted Financial Investigative Techniques training classes for local, state, county and other federal law enforcement agencies.

Jim was respected by all who knew him. The Chicago Tribune newspaper featured an obituary on the passing of James Howe on August 24, 2011. The article cites a special agent's comments about Jim as his supervisor. "As a supervisor, Jim was always available and understood it's not a 9-to-5 job," said Chris Carlson, a special agent with the IRS since 1988 who trained under Mr. Howe. "It didn't matter if it was six in the morning or 10 o'clock at night, he'd always pick up his phone."

As a tribute to the memory of one of Madison Associates most dedicated professionals, Madison provided the seed money for the establishment of a fund in Jim's name to highlight the integrity and character that he showed throughout his career and continues to support this scholarship fund on a sustaining basis.

James F. Howe, Sr. Memorial Scholarship

Qualified Applicants must:

1. Be a citizen of the United States and the son, daughter, grandchild, great grandchild, niece or nephew of an active AFSA member. This includes a member who may have passed away before May 1 and was current in payment of dues for the application year;
2. Be a high school senior or full-time student at an accredited two-year or four-year college or university;
3. Be a candidate for a major leading to an Associate Degree, a four-year undergraduate degree, or advanced degree and have a 2.5 overall grade point average;
4. Declare their intent to enter into a career as Federal, state or local law enforcement.

The applicant must submit the completed application form and forward it together with the following to the AFSA Executive Director:

1. Certified current college transcript May 1, and an updated certified transcript, if desired, no later than May 20.
2. Two letters of recommendation from instructors or professors familiar with the applicant.
3. Two letters of personal reference (no former teachers) from persons who can attest to your character.
4. Personal essay of a maximum of two pages outlining why they chose their field of study and the career they hope to pursue after graduation, and why, as part of the package, as well as accomplishments, leadership skills, community and civic service and accomplishments.

5. Certification on the application that the sponsoring AFSA member has reviewed the application package and it is correct as part of the application.

Some of the criteria upon which the applicant will be evaluated include

1. Academic Record.
2. Work record including high school and college. Areas to emphasize are current and past part time or full-time employment such as interns with law enforcement organizations, prosecutors, crime scene investigators or technicians, forensic accountants, enforcement analysts, computer recovery and forensics, crime scene analyst or investigators, behavioral analyst, and any other law enforcement related positions at the Federal, State or local level.
3. Quality of application and reference letters.
4. Extra-Curricular activities, (i.e., Boy/Girl Scouts, Civic Assoc., Campus Org., leadership positions, volunteer work - both high school and college).
5. Timeliness, including that of reference and recommendation letters, transcripts and the application itself, which is the responsibility of the applicant. Late applications or portions, thereof, will not be considered in the evaluation process.

Amount of Benefit:

The scholarship amount of \$3,000 will be paid directly to the institution on the recipient's behalf. The award is to be used only for books, supplies, tuition, etc.

AFSA-IRS Memorial Scholarship in honor of founding members Frank L. Smith and Tom Clancy

The applicant can be a graduating high school senior or without a specified law enforcement career. The AFSA-IRS Memorial Scholarship Award remains at \$2,000. The AFSA Scholarship program was established to provide funds for a college scholarship to qualified children, grandchildren, great grandchildren, nieces and nephews of current members of the Association. This program is funded entirely by member donations and interest earned on the account.

QUALIFIED APPLICANTS must:

1. Be a citizen of the United States and the son, daughter, grandchild, great grandchild, niece or nephew of an active AFSA member. This includes a member who may have passed away before May 1 and was current in dues for the application year.
2. Be a full-time student at an accredited two-year or four-year college or university or a graduating senior from high school.
3. Be a candidate for a major leading to an Associate Degree, a four-year undergraduate degree, or advanced degree and have a 3.0 overall grade point average.
4. Be a graduating senior at an accredited high school or have completed at least one full academic semester of college work at an accredited college or university.

The applicant must submit the completed application form and forward it together with the following to the AFSA Executive Director:

1. Certified current college transcript, or a certified high school transcript if currently a graduating senior, with application and package by May 1, and an updated, if desired, certified transcript no later than May 20.

2. Two letters of recommendation from instructors or professors familiar with the applicant.
3. Two letters of personal reference (no former teachers) from persons who can attest to your character.
4. Personal essay of a maximum of two pages outlining why they chose their field of study and the career they hope to pursue after graduation as part of the package, as well as accomplishments, leadership skills, community and civic service.
5. Certification on the application that the sponsoring AFSA member has reviewed the application package and it is correct.

Some of the criteria upon which the applicant will be evaluated are:

1. Academic record.
2. Work record after/during school – both high school and college.
3. Quality of application and reference letters.
4. Extra-Curricular activities, (i.e. Boy/Girl Scouts, Civic activities, Campus Org., leadership positions, volunteer work – both high school and college).
5. Timeliness, including that of reference and recommendation letters, transcripts and the application itself, which is the responsibility of the applicant. Late applications or portions thereof, will not be considered in the evaluation process.

See website for COMPLETE info on both programs!

Hopefully, this information has inspired you to encourage children, grandchildren, great grandchildren, nieces and nephews to apply for one of the scholarships or **both if they qualify for both**. AFSA offers two scholarship programs, the AFSA-IRS Memorial Scholarship and the James F. Howe Sr. Scholarships. While the two programs are similar, there are significant differences, including qualifications and application procedures. Qualified applicants may apply for both scholarships, but may be awarded only one. **A student can apply again even if they have won a scholarship in the past**. Sponsors are strongly encouraged to solicit participation from qualified students in their family, and to monitor their progress and sign off on their submission.

Have you made your relatives, especially not in your immediate family, aware of these scholarships and encouraged them to apply? Are you showing interest in them to reduce their student loans? Let's look at ourselves and start pushing these scholarship applications to our eligible relatives and to continue the fine tradition in law enforcement that you, as members displayed, and want to be displayed at all levels of government in the future.

Finally, these scholarships would not exist without donations from our members. Donations can be made any time online or by completing the information below.

William R. Schroeder Receives Honorary Membership Award

On December 4, 2019, Past President Peggy Thomas and Parliamentarian Bob Armentrout met with William R. Schroeder and presented him with an AFSA Honorary Membership.

William R. Schroeder is the President of Madison Associates, Inc. He respects and holds in high regard the many retired IRS-CI Special Agents he has hired or contracted in his business. In fact, 80% of his staff are retired IRS Special Agents.

William Schroeder contacted AFSA to establish and administer the James F. Howe, Sr. Memorial Scholarship. The scholarship was established in 2012 and continues to be funded almost entirely by William R. Schroeder in memory and honor of James F. Howe, Sr. James F. Howe, Sr. was a retired IRS-CI Special Agent, an AFSA member and Madison Associates Inc. employee. The goal of this scholarship is to recognize the

character, integrity and dedication James F. Howe, Sr. exemplified and to memorialize his high standards as a model for those who follow him in a law enforcement career.

It was my pleasure and honor to present this award to such a deserving individual who was truly honored by the award.

Peggy Thomas



Peggy and Bob,

Thank you very much for lunch yesterday. I enjoyed it and the opportunity to discuss the scholarship funding issues with both of you. It just confirmed with me the degree of integrity and dedication with which you are shepardizing the monies donated.

I also feel very privileged to have been awarded an honorary membership in AFSA. I believe I have been truly fortunate in working with such an elite and talented group of people as are the retired IRS-CI agents I have come to know and become associated. It is an honor that I will not take lightly.

I hope you both enjoy a wonderful holiday season. Take care and travel safe.

Bill Schroeder
President
Madison Associates, Inc.
P. O. Box 2627
Leesburg, VA 20177
Telephone: 703-777-6617
Fax: 703-777-6618

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HISTORIAN'S CORNER BY AL SELBY

Our second Annual Conference/National Convention was held in Las Vegas, NV, on November 1 – 2, 1991. The meeting was held at the **RIO SUITE HOTEL AND CASINO**, on the strip, and was planned and hosted by Jim Barrett (who lived in Las Vegas) and Ken Wilson. The registration fee was \$ 45.00 which included the Saturday night banquet, and the rooms cost \$ 75.00 plus tax which included free parking. The casino, of course, was the major recreational activity and the cabaret had nightly shows. The hotel planned a major cabaret show for the weekend we were there, and they provided us free tickets to the show. The hotel tour desk was staffed by a tourist agency and offered tours to the Hoover Dam, Grand Canyon, golf courses, The Boulevard Mall and other shopping centers, and other Las Vegas shows. Free shuttle service along the strip was available and a taxi to the airport was \$ 10.00. Our President was Tom Clancy and Vice President/President Elect was Ken Wilson. At the election on Friday, Ken Wilson moved up to President for 1992; and Joe Harmon was elected Vice President/President Elect. Joe Harmon subsequently resigned and was replaced by Charles McCalmont.

The following members attended our second convention in Las Vegas at the RIO Hotel:

Richard Anderson – Oregon	Jerry Bandy - Nevada	James Barrett - Nevada
Lowell Brown – California	Lawrence Bennett – Missouri	Caesar Cantu – California
Tom Clancy – Virginia	Stanford Cook – Arizona	George Connors – Maryland
Daniel Dunagan – New Mexico	John J. Foy – Florida	Robert Fuesel – Illinois
Charles A. Gibb – Virginia	Edward C. Gunther – Arizona	Joseph Narmon – Georgia
John D. Heeney – Ohio	Lowell Harris – Utah	Frank J. Hudner – Virginia
Frank J. Ippolito – Ohio	John W. Jennings, Jr – Maryland	Tom Kirk – Ohio
Loren Kraft – Arizona	Thomas Lopez – Florida	Robert K. Lund – Virginia
Chuck McCalmont – California	Robert Manzi – Maryland	Lee N. Mohs – California
Marc Mott – California	Norman Mueller – Virginia	Hilton Owens – D. C.
William D. Owens – Virginia	William H. Parker – Maryland	Naurbon Perry - California
Arthur Royce – Idaho	William C. Ryan – Alabama	Robert Schweitzer – Iowa
Harold Seylier – Florida	Clifford Scott – California	Frank Smith – Virginia
Donald Turley – Texas	Charles Spears – Nevada	John M. Walsh – Ohio
Raymond Turner – Connecticut	Ed J. Vitkus – Georgia	Kenneth Wilson – Maryland
Inar “Smitty” Moric – Virginia	Robert C. Wilson – Colorado	

By the way, we also held our Fourth (1993), Eighth (1997), Seventeenth (2006), and Twenty-Third (2012) Annual Meetings in Las Vegas; making it the most popular single convention destination.

In the list of people who attended the first National Meeting in DC in 1990, one name was left off. **PETER J. KEENAN**, age 97, a Charter AFSA Member who lives in Silver Springs, MD, also attended the first Annual Meeting. Peter may well be our oldest AFSA member. Congratulations and Thank You. Peter was a S/A in Brooklyn, but spent most of his career in OIO and the National Office.

A Novel look at CI Special Agents

We have had plenty of non-fiction books that have been written about IRS special agents and we have all read plenty about the past and the founding of our organization. They are good historical perspectives on the founding of our agents. But we have few fictional accounts of our agents. If they are used in novels at all, they are often portrayed as the bespectacled agent, more likely toting a pencil rather than a gun with a grim look on his face. When a real sleuth is called for or a physically adept presence is needed, other organizations agents are called on. We all have lived with this portrayal throughout our careers, even though we have added basic fitness training, firearms training, defensive tactics training, advanced computer skills, and law enforcement. My wife recently came across an author who writes to change all that. She brought home a series of the author's books. It was a surprisingly different view of our agency at work. I read as many of them as I could find. The author is Diane Kelly whose main character is a fun-loving IRS Special Agent from the Criminal Investigations unit. The character is a woman agent who solves mysteries in a lighthearted, humorous way.

I was fascinated at Diane's knowledge and close details of our work. I assumed she must be a former agent. At my wife's urging, I contacted her to find out more. I have included our interview:

What is your background and why did you decide to start your writing career?

After majoring in accounting at the University of Texas, I went on to law school. My education led me naturally into a career of business and tax law.

My first professional job was with KPMG accounting firm in Houston in the early 1990's, where I worked mostly on mergers and acquisitions. After marrying, I returned to Austin and served a stint as an Assistant State Attorney General in the Finance Division. We represented agencies that regulated financial institutions and professionals, such as the Texas Department of Banking, the Texas Department of Insurance, and the State Board of Public Accountancy. The job provided my first exposure to white-collar crime. In one of my cases, the owners of a trust company stole funds from client accounts to cover the company's bills. To make matters worse, they bought shares of stock from a purported "white knight" who claimed he could save their company. In reality, he was a con artist who grossly overvalued his private company's stock to bolster the trust company's balance sheet. I also handled a disciplinary action against a CPA who issued a clean audit opinion on financial statements even though he'd made little effort to verify the numbers. The fraudulent financials contributed to the downfall of an insurance company. In an ironic twist, the AG himself, Dan Morales, was convicted of tax fraud, mail fraud, conspiracy, and other charges related to his mishandling of settlement funds from tobacco company lawsuits. My husband's work then took us to San Diego, California, where I returned to KPMG. One of the managers, David Rivkin, was later swept up in a huge tax shelter fraud case. He turned state's evidence in a plea bargain. He'd seemed like an upstanding guy, and I was shocked by the news. In my later work at a law firm, I assisted numerous clients who had been victims of fraud.

My repeated brushes with white-collar crime led to fascination. The schemes are often complex, financial smoke and mirrors victims can't see through. In addition to the "how" of these crimes, I was also curious about the "who" and "why." The culprits have myriad motives—debt, greed, power, thrills, etc. As my interest in these crimes developed, I also rediscovered my love of language and began dabbling in fiction as a fun escape from life's pressures. Over time, my writing evolved into a second job. It was hard to juggle my business career and writing, so once our children were launched, I decided to retire from tax work to pursue my passion full time.

What gave you the idea to write about a Special Agent from IRS Criminal Investigations? Most authors would choose an FBI or other law enforcement agent.

Years ago, I attended a tax seminar that included a segment on tax evasion, by far the most interesting topic to me. During his presentation, the criminal defense attorney talked extensively about IRS Special Agents, noting how savvy the agents are and that being the subject of an IRS criminal investigation meant big trouble for clients. Despite a dozen years in the tax biz, I had never heard of IRS special agents! I was immediately intrigued. I realized these financial fraud fighters would make great fictional characters, too, and the concept was one that hadn't been done a thousand times before. The unique characters and unusual crimes were precisely what caught my editor's attention and led to my first publishing contract.

How do you research your books? (Criminal Investigation) is not the most well-known of the Federal law enforcement communities, so how did you know the types of cases we worked?

First, I went straight to the source and contacted my local IRS office. The special agents were incredibly helpful, and I was impressed by their unique skill set. I owe them a huge debt of gratitude for taking time to teach me about their work. The Financial Crimes Enforcement Network website and news reports were another great resource. Terrorism, mortgage fraud, and abusive preparers are plotlines I took directly from FinCEN headlines. I also routinely consulted the IRS website and subscribed to IRS news reports to learn about the latest fraudulent schemes. Occasionally, I'd hear of a scam on TV news, too. For the sake of writing an entertaining story, I sometimes had to deviate from reality and proper protocols, but I hope my books show readers what a great group of unsung heroes we have working to make sure white-collar criminals get their due. Several reviews noted that readers found themselves rooting for the IRS. Yay!

CI has historically not had a large number of female agents, although their numbers have grown significantly. Why choose a female special agent as the main character in the books and where did the name Tara Holloway come from?

While I include many male characters, I enjoy writing about strong women making their mark on the world, especially women in nontraditional roles. When I interviewed agents in person in the mid 2000's, I was pleasantly surprised by the number of female agents in my local office. One of them mentioned that suspects sometimes open up more to female agents. A female sheriff's deputy told me a similar thing, that the dynamics can be different when a female officer shows up versus a male officer. Plus, I liked the fun of having bad guys underestimate my lead character because she's not only female, but also small.

Having lived in the south most of my life, I wanted the book to have a southern flavor. Tara is a quintessential southern name from *Gone with the Wind*. Holloway was the last name of a PE coach from my junior high. After some mean girls bullied me and my sister, he told me to let him know if they bothered me again. My hero! I gave Tara his last name as a tribute

Have you patterned your plots after any actual cases you were aware of?

The plot of *Death, Taxes, and a French Manicure* was based on a real situation. A client was poised to send \$100,000 to an investment company involved in foreign currency exchange, but decided to have me look over the agreement before he wired the funds. The contract promised guaranteed returns at no risk, a clear sign it was fraudulent. After I pointed out contradictory terms, the client realized he'd nearly been taken. I also worked with several clients who found themselves in deep doo-doo with the IRS due to fraudulent tax

returns prepared by abusive preparers. I included some shady but entertaining preparers in *Death, Taxes, and Peach Sangria*. Book #7, *Death, Taxes, and Silver Spurs*, involves a country-western superstar who hasn't paid his taxes. That plot was loosely based on celebrities who have failed to ante up to the IRS.

How many Tara Holloway books are there in the series? As I recall, you have finished the series and have gone on to write a series about a female police dog handler. How many books in that series and any others in the works?

There are 12 full-length books in the series, which are available in print and e-book formats. The first 3 books are also in audio. There are 3 bonus novellas available exclusively in e-book format, including *Death, Taxes, and a Sequined Clutch*; *Death, Taxes, and Pecan Pie*; and *Death, Taxes, and Mistletoe Mayhem*, a crossover story that includes characters from my *Paw Enforcement* K-9 series. There are 8 books so far in the Paw Enforcement series, with #9 coming out in October. I also recently launched a House Flipper series. Two books in that series have been released, with a third coming out next February. I recently sold a moonshine series, but don't have word yet on release dates. In that series, I will touch on the history of moonshining, including the "revenueurs" that pursued those selling illegal liquor during Prohibition.

Where did you come up with Loo the Supervisor? Can't say that I know any supervisors matching her description.

Luella "Lu" Loboziński, also known as "The Lobo," was mostly a creature of my imagination, though I was influenced by two former bosses in creating her. Lavita Simpson, the HR manager at the Kmart store where I worked in high school, was a no-nonsense straight shooter with a kind heart. The other was Sara Lou Brown, the only female partner at KPMG in Houston when I worked there in the 90's. We women who came along later owe a lot to these trailblazers who fought their way up the ranks when it wasn't easy for females to achieve powerful positions.

It is a positive note to our CI enforcement organization to have a new and fresh look at our organization. If you are aware of any other fictional accounts and novels of agents, please let me know.

In conclusion, Diane has offered this personal and reflective tribute to our agents:

"Little did I know my fascination with white-collar crime and aspiration to become a novelist would lead me to discover an amazing group of unsung law enforcement heroes who not only can handle weapons and unruly suspects, but also accurately compute accelerated depreciation. I'm in awe of your unique and diverse skill set, and intrigued by the unusual and complex cases you handle. While I've had an absolute blast "playing" an IRS special agent from a safe place behind my computer, I know the real life of a special agent requires personal sacrifice and poses risks. I admire all of you for taking on a role that only a truly special few are qualified to fill and I hope that my stories, while entertaining, reflect the respect I have for you and your important work. Thanks for all you do on behalf of our government and taxpayers."

Diane Kelly

Diane Kelly Books

Death, Taxes and a French Manicure (2011)
Death, Taxes and a Skinny No-Whip Latte (2012)
Death, Taxes and Extra Hold Hairspray (2012)
Death, Taxes and a Sequined Clutch (2012)
Death, Taxes and Peach Sangria (2013)
Death, Taxes and Hot-Pink Leg Warmers (2013)
Death, Taxes and Green Tea Ice Cream (2013)
Death, Taxes and Mistletoe Mayhem (2013)
Love, Luck and Little Green Men (2013)
Death, Taxes and Silver Spurs (2014)
Death, Taxes and Cheap Sunglasses (2015)
Death, Taxes and a Chocolate Connoli (2015)
Death, Taxes and a Satin Garter (2016)
Death, Taxes and Sweet Potato Fries (2017)
Death, Taxes and a Shotgun Wedding (2017)
Death, Taxes and Pecan Pie (2017)

Paw Enforcement (2014)
Paw and Order (2014)
Laying Down the Paw (2015)
Upholding the Paw (2015)
Against the Paw (2016)
Above the Paw (2016)
Enforcing the Paw (2017)
Love Unleashed (2017)
The Long Paw of the Law (2018)
Paw of the Jungle (2019)
Bending the Paw (2020)

Dead as a Door Knocker (2019)
Dead in the Doorway (2020)

Love, Luck and Little Green Men (2013)
Busted (2019)

Current Cases of Interest

Denver FO: Colorado Man Sentenced to Prison for Role in \$7.2 Million Biodiesel Tax Credit Scheme

On February 28, 2020, Matthew Taylor, a Colorado resident, was sentenced to 83 months in prison, four years of supervised release and to ordered to pay approximately \$7.2 million in restitution to the United States for his role in a biodiesel tax credit fraud scheme. On Feb. 27, 2019, Taylor pleaded guilty to one count of conspiracy to defraud the United States, one count of conspiracy to commit money laundering, and one count of money laundering. According to court documents, Matthew Taylor and his coconspirators defrauded the United States by filing false claims for tax credits under a federal program that encourages production and use of renewable fuels. They created a fake company, Shintan Inc. (Shintan), that purported

to be in the business of creating renewable fuels. From 2010 to 2013, the coconspirators then sought and obtained from the Internal Revenue Service (IRS) over \$7.2 million in tax credits for renewable fuel produced, of which Taylor personally received \$4.5 million. In fact, Shintan produced no qualifying renewable fuel. To avoid detection, Taylor and coconspirators transferred the fraudulently obtained funds through a series of bank accounts belonging to Shintan and other shell companies.

Los Angeles FO: Two Pharmacy Owners Sentenced for Multimillion-Dollar Scheme

On February 26, 2020, Aleksandr Suris was sentenced to 144 months in prison and ordered to pay \$11,826,444 restitution to Medicare and \$17,109 to CIGNA. The court ordered Suris to make an immediate partial restitution payment of \$500,000. Maxim Sverdlov was sentenced to 144 months in prison and ordered to pay \$11,826,444 in restitution to Medicare. The court ordered Sverdlov to make an immediate partial restitution payment of

\$500,000. Suris was found guilty of conspiracy to commit health care fraud, health care fraud, and conspiracy to commit money laundering. Sverdlov was found guilty of conspiracy to commit health care fraud and conspiracy to commit money laundering. Suris and Sverdlov were the co-owners and co-operators of Royal Care Pharmacy (Royal Care) in Hollywood. According to the evidence presented at trial, from 2012 to 2015, Suris and Sverdlov fraudulently billed Medicare and CIGNA for prescription medications that Royal Care did not actually purchase or dispense to beneficiaries. In total, Suris and Sverdlov submitted more than \$11.8 million in bogus claims to Medicare for prescription drugs that they never purchased or dispensed to patients.

Phoenix FO: Arizona Man Sentenced to 30 Months in Prison for Filing False Claims

On March 2, 2020, in Phoenix, Arizona, Kevin Jeffery Rocheteau was sentenced to 30 months in prison and ordered to pay restitution of \$11,255. Rocheteau previously pleaded guilty to false claims. Beginning in 2016, Rocheteau, through video calls from a Maricopa County jail facility, recruited Kathie Bonenberger to file false claims with the Internal Revenue Service at his direction. Rocheteau and Bonenberger did this by preparing false federal tax returns and filing these false returns with the IRS. On the two occasions when the scheme was successful, Bonenberger, acting at defendant's direction, also received tax refund checks related to these returns, endorsed the checks, and deposited the checks into bank accounts that Bonenberger owned and controlled. During the course of the false tax filings in the name of third parties,

Bonenberger at Rocheteau's direction filed 35 false tax returns and claimed \$165,000 in refunds. Rocheteau directed the use of several techniques in order to falsely inflate the tax refunds, including claiming wages from fake or out-of-business employers, claiming wages on behalf of a person who never worked for a particular employer, and arranging to send the returns to multiple IRS Service Centers in an effort to conceal the scheme.

Philadelphia FO: Insurance Company Owner Sentenced for Tax Evasion

On March 5, 2020, Robert Rionda, Jr was sentenced to 30 months in prison and fined \$10,000 on his conviction of tax evasion. Rionda had previously pled guilty and stipulated that the total criminal tax loss, including assessed interest and penalties, was \$1,539,117. Rionda solely owned and operated Arms Insurance Group, Inc. from 2002 through May 2014.

In May 2012, the Collection Division of the IRS levied Rionda's personal bank accounts for unpaid 2009 and 2010 taxes. Rionda directed the controller/bookkeeper of Arms Inc. to take actions to diminish the collection process. Over the next several years, Rionda continued to file apparently accurate corporate returns on behalf of Arms Inc., as well as personal income tax returns, but he only made minimal tax

payments. In 2014, Rionda sold Arms Inc. to his son and the company became known as Arms Insurance Group LLC. Arms LLC began making payments by check to Rionda that represented monthly payments on a promissory note, rent payments and owner draw payments. During 2014 and 2015, Rionda deposited checks he received from Arms LLC to two bank accounts in the name of Arms Inc., his old business, which was no longer active, rather than depositing them to a personal account. Despite receiving very large distributions from Arms Inc. and Arms LLC, Rionda chose not to make substantial payments towards his taxes. Rionda did pay other expenses and he also transferred millions of dollars - at least \$2.7 million of his own funds - to an associate, Joseph Duva, as a purported investment.

Miami FO: Two South Florida Residents Sentenced for Stolen Identity and Tax Refund Fraud Scheme

On February 3, 2020, Maurice Marcellus was sentenced to 60 months in prison and Ludrick Joseph was sentenced to 48 months in prison. Both defendants are jointly responsible for paying \$563,210 in restitution to the IRS and three years of supervised release. Marcellus and Joseph pled guilty on November 13, 2019. According to court documents, Joseph worked for Capital Financial Management, LLC, a tax preparation business incorporated in Miami-Dade County. Marcellus was the manager and sole registered agent of the company and ran the day-to-day operations of the business. Between 2012 and 2014, Joseph and Marcellus prepared and electronically filed federal tax returns for individuals who either did not authorize Joseph or Marcellus to possess their personal identifying information or did not authorize the defendants to file returns on their behalf. Some of the returns were electronically filed under an Electronic Filing Identification Number (EFIN) assigned to a person later determined by agents to be a victim of identity theft. Joseph and Marcellus stored thousands of victims' personal identifying information in electronic and physical files at Capital Financial Management, LLC. One of the lists in Joseph's folder contained the personal identifying information of people who Joseph knew were deceased. A spreadsheet located in both Joseph's and Marcellus's computer files contained the personal information of over two thousand students who attended the ATI College of Health in Miami, Florida. Marcellus obtained that spreadsheet while working for the ATI College of Health as an academic advisor. He provided a copy to Joseph in order to file fraudulent tax returns using the student victims' information.

Boston FO: Massachusetts Business Owner Sentenced to 30 Months for Fraud Scheme

On January 31, 2020, Talal H. Soffan was sentenced to 30 months in prison, five years of supervised release and ordered to pay \$573,624 in forfeiture. In February 2019, Soffan pleaded guilty to making false statements to a federally insured financial institution, wire fraud, aggravated identity theft, conspiracy and bank fraud. In March 2007, Soffan applied for two bank loans totaling \$45,000 for his company, All Waste Management LLP. In the process of securing the loans, Soffan concealed his and an associate's prior felony convictions. After receiving the loans, Soffan misspent the loan proceeds, defaulted on the loans, and exploited both accounts in connection with a series of credit card bust-out schemes. In those schemes, Soffan defrauded various banks and credit card companies through 27 different accounts obtained in his name, the name of his business, other businesses and other individuals, resulting in an overall loss of approximately \$528,624. In addition, Soffan conspired with a local real estate broker to defraud various banks relating to foreclosed properties owned by the banks.

AFSA-IRS Officers and Appointed Officials

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Doing investigative work ___ Yes ___ No **Being a member of an AFSA committee** ___ Yes ___ No

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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 _____

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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

**ASSOCIATION OF FORMER SPECIAL AGENTS
OF THE INTERNAL REVENUE SERVICE (AFSA)
P.O. Box 1187
Helotes, TX 78023**

1,152 AFSA members as of May 1, 2020. Help recruit new members for AFSA