



# AFSA - IRS

## NEWSLETTER



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

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Vol. XXXI No. 2

Summer, 2020

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



**Looks like a great place to hold the AFSA Convention....  
Maybe next year?**

## 2020 Convention in Napa Valley Cancelled

As reported in a mid-July e-blast update to our members, our 2020 Annual Business Meeting and Convention that was scheduled for November 8-11, 2020 in the very beautiful Napa Valley, California was added to the very long list of cancelations caused by the Coronavirus Pandemic, COVID-19. At first, efforts were made to adjust our activities and schedules in the hopes that the pandemic would be short-lived. However, as everyone now knows, just the opposite occurred as this pandemic continues to plague not just our country...but the world. It was clear to your Officers and the Board of Directors that conducting an in-person annual business meeting in any location, much less a convention, would not happen in 2020. The good news is that the management at The Embassy Suites Hotel in Napa Valley has agreed to extend all the terms of our 2020 contract to 2021, including the rates that we negotiated for our hotel rooms. The Board of Directors still has to decide on the exact dates for the convention, but it will again be scheduled for early November 2021. More information will follow once it becomes available. It is far too early to announce an actual schedule, but rest assured that your on-site host Mark Lessler will have everything planned perfectly. This convention could prove to be one of the most memorable conventions ever!!! The Napa Valley is iconic for its reputation as one of the premier wine regions in the United States. There are over 500 hillside vineyards in Napa, and their downtown area features the famous Oxbow Public Market, a community gathering place where both locals and visitors meet to enjoy the best in wine, craft beers, and a huge variety of dining options. Nearby Yountville is well known for its high-end restaurants and there is a vintage locomotive and traveling restaurant that runs daily through the valley. Although it is still more than a year away, please mark your calendars for early November 2021. Once our dates have been confirmed and it is again safe to travel, we will surely be ready for our next convention.

## Stay Safe and See You in Napa Valley in 2021



### Executive Director Corner - Summer 2020

Another beautiful day in the “Best small town in Texas!” Helotes, TX. Greetings and salutations to all. I hope everyone is staying safe and enjoying the summer. I am so disappointed I won’t be able to visit with many of you this fall in Napa Valley, California. However, I am looking forward to the camaraderie in November 2021. This week our temperatures here in central Texas are in the triple digits. I certainly am looking forward to the November average high of 64 in Napa Valley.

This year the Scholarship Committee again had a very challenging task. There were so many great applicants – they are a reflection of you the AFSA members.

Have a great day.

Adieu

~ Mary~



## Message from Chief Don Fort

**August 2020**

Hello again, CI family. I hope that all of you are healthy and safe as we move through these trying times.

Some of you may know that I announced my retirement as of September 30, so this will regrettably be my last message to you. I have enjoyed my time in CI, which began in 1991 as a special agent in CI's Baltimore District, and culminated in 2017 when I was named CI Chief. During my time as Chief I have enjoyed meeting many of you in various forums around the country, most recently at your annual meeting in Washington, DC and throughout the last year at various 100<sup>th</sup> Anniversary events. It has been my pleasure and honor to foster this relationship between CI's active force and the retirees.

Deputy Chief Jim Lee has been selected to become the new Chief, so not only are we in good hands, we also have continuity and another 1811 at the helm. Jim is a 25-year veteran of CI, with many years of leadership and field experience, and he understands the need to support compliant taxpayers by maintaining a strong, robust enforcement effort. Jim is highly respected throughout the IRS and will continue long-standing working relationships with the civil enforcement functions of the IRS as well as with the Department of Justice's Tax Division and prosecutors throughout the country. He looks forward to strengthening our durable relationship with AFSA as well!

This summer our great casework continued in CI, undaunted by the challenges of Covid-19. A Paycheck Protection Program case out of Miami garnered significant national media attention, centering on a man who used Covid relief funds to buy a Lamborghini. There were also developments in the college admissions scandal and the Michael Avenatti case, with mentions of our work. The Twitter attack in July against high-profile individuals was in the news as we announced arrests in the case. This showed excellent teamwork between the Washington DC Field Office leading the case, agents from the CI Cyber Crimes Units unraveling cryptocurrency transactions and locating the suspects, Tampa agents executing the arrest, and Oakland Field Office making the announcement.

As I write this, I have just participated in a national press event announcing the largest ever cryptocurrency seizure related to terrorism ever! The cases against Hama, al Qaeda and ISIS were all CI-led cases!

I'm pleased to announce that this summer the J5 celebrated two-years together as an organization and marked the occasion with the release of a few new products and a press release announcing recent operational successes. You may have heard of the Bitclub Network case -- a fraudulent scheme that solicited money from investors in exchange for shares of purported cryptocurrency mining pools. In July we had a Bitclub Network plea out of Newark — with assistance from LA's Cyber Crimes Unit — which gave us the first plea in the J5's young history! This is a significant milestone and one that is the result of hard work, coordination and international cooperation.

CI continues to pursue high-profile work, as you can see from these examples, regardless of the challenges posed by the pandemic. It's a tribute to the hard-working men and women of CI that even during unprecedented times, we move forward undaunted and undeterred.

I'd like to close by thanking you for your support throughout my time as Chief. The relationship between CI and AFSA is a strong and vital one, and one that Jim Lee will continue to embrace. Thanks for the years of friendship and I look forward to receiving my AFSA membership card in the mail soon!

*"Honor the badge, Preserve the legacy, Master your craft, and Inspire the future"*

## Introducing the new Chief, CI

Some of you are familiar with the next CI Chief since he was in attendance at our last conference but I'm sure many weren't aware that Don Fort, our current Chief was planning to retire and the end of September... certainly surprised me. The following is an introduction to **James (Jim) Lee**, the next CI Chief. The following bio was provided by the Office of Executive Services

James (Jim) Lee has been selected to serve as the next Chief, Criminal Investigation (CI), effective October 1, 2020. In this role, he will lead the IRS's criminal enforcement efforts to investigate tax code violations and other related financial crimes such as money laundering, public corruption, cyber-crimes, identity theft, narcotics and terrorist financing. Jim currently serves as the Deputy Chief, CI, headquartered in Washington, DC where he oversees the division's worldwide staff.

Prior to his current assignment, Jim served as Director of Field Operation, Northern Area where he oversaw CI enforcement programs in the Boston, New Jersey, New York, Ohio and Philadelphia Field Offices. He also previously served in the executive role as the Director of Field Operations, Southern Area and the Director, Strategy. Jim entered the Senior Executive Service in 2013 when he was appointed as the Special Agent in Charge, Chicago Field Office.

Jim began his IRS CI career in 1995 as a special agent in Detroit, MI. He moved into the leadership ranks and has held positions of increasing responsibility throughout his career such as Supervisory Special Agent in the New Orleans Field Office; Headquarters Senior Analyst in the International and Financial Crimes Sections; Assistant Special Agent in Charge within the Boston Field Office; and Special Agent in Charge of the New Orleans Field Office.

Jim has a Bachelor of Business Administration Degree with a concentration in Accounting from Tiffin University.

Ed. Note: Unfortunately we don't have a current photo of Jim but hopefully one will be included in the next newsletter.



## A MESSAGE FROM YOUR PRESIDENT

Greetings, All!

This has been an unusual summer for Barb and me. Rather than our typical travels, we've mostly stayed very close to home. We've put over 1,000 (local) miles on our bicycles, though, and actually gotten some long-overdue jobs done around the house and yard. I'm sure that many of you have seen major changes in your activities, too, as travel, family gatherings and even mundane, everyday activities have become challenging. And I suspect that most all of us are wistfully longing for a return to "normal!"

If you haven't already heard, AFSA's 2020 annual convention and meeting became one casualty of the COVID-19 pandemic. We had all arrangements made at the Embassy Suites by Hilton hotel in Napa Valley, California. However, due to the uncertainty of travel, the average age of AFSA's membership and the unpredictability of COVID-19, AFSA's Board voted to cancel this year's event. Fortunately, after some back-and-forth negotiations, the hotel agreed to refund AFSA's deposit and waive any cancellation penalty.

Thanks to Dan Pieschel, George Meyer, Mark Lessler, Mary Ruiz and others I may have missed for all their work in both planning the event and working out a solution with the hotel when it became necessary to cancel. AFSA's current plan is to hold our 2021 convention and membership meeting at the same hotel – essentially just rolling over this year's plans to next year. Watch the AFSA website and future newsletters for more details. (As I write this in late August, several large wildfires are burning only about 15 miles north of the convention hotel. Between spikes in COVID-19 and the weather, some parts of California are surely having a very rough year!)

AFSA's elections are typically held during our annual meeting at our convention site. Since there will be no convention in 2020, we are making plans to accept nominations for open positions and hold elections via email (and U.S. mail for those without email). We expect to be able to provide more details within the next month or so.


As many of you may know, Don Fort, the current Chief, Criminal Investigation, is retiring as of September 30<sup>th</sup>. Don has been a true friend of AFSA-IRS and has spoken at several of our recent conventions. AFSA has chosen to honor Don with a gift from the organization, and we also wish to thank him for his close relationship with us over the past three years. We will be heavily recruiting him as a new member!

As of October 1<sup>st</sup>, Jim Lee, currently CI's Deputy Chief and a 25-year veteran of the organization, will succeed Don as Chief, IRS Criminal Investigation. It's encouraging to see another chief coming from inside the organization. We welcome Jim to his new position and wish him well. AFSA will strive to establish the same kind of working relationship with Jim that we've had with Don. Good luck, Jim!!

Even in the midst of the pandemic, IRS Criminal Investigation has continued its usual work with several high-profile cases in the news recently. Be sure to check out indictments, sentencing and other news articles on CI's website (<https://www.irs.gov/compliance/criminal-investigation/criminal-investigation-press-releases-current-year>).

There is a more detailed article elsewhere in this newsletter, but I want to personally thank the AFSA Scholarship Committee for their hard work. We had many excellent applicants this year, and the committee faced a tough job in selecting the recipients. However, AFSA was able to award \$19,000 in scholarships to very deserving students – **your** children, grandchildren, great-grandchildren, nieces and nephews! Photos of the recipients and brief bios are on AFSA's website. As you renew your dues for 2021, please consider supporting this very worthwhile AFSA-IRS project, and be sure to encourage any eligible family members to apply for next year's awards.

Always feel free to contact me or any of the AFSA officers with ways we can make your organization better!! Until next time, stay healthy, and stay safe...

  
Chuck Taylor, President, AFSA-IRS

## AFSA COLLEGE SCHOLARSHIP

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#### AFSA MEMORIAL SCHOLARSHIP

AFSA is proud to announce the following students have been selected to receive \$2000.00 AFSA Memorial Scholarships (formerly known as the Frank L. Smith Scholarship). This scholarship is awarded to qualified students with a GPA of 3.00 or above who are seniors in high school or currently enrolled as fulltime in college with any major. The applications are reviewed by the scholarship committee and their recommendations are submitted to the Board for the awarding of the scholarships.

The 2020 AFSA Memorial Scholarship awardees are introduced below in alphabetical order:

#### **Svannah Marshall - Daughter of Sean Marshall**



My name is Svannah Marshall. I'm from Mesa, Arizona, and I'm attending the University of Southern California with a major in political science. Throughout high school, I took on multiple leadership roles including becoming my school's debate captain and yearbook editor-in-chief. I volunteered at Mercy Gilbert Medical Center every summer of high school, and I was the volunteer staffs' shift leader for a year. In the summer of 2019, I was chosen by the Gilbert Sister Cities program to be a youth ambassador which allowed me to travel to China and host a Chinese ambassador at my home. Along with those activities, I was also in my school orchestra and on the track and field team. In my future endeavors, I will pursue a career in law.

#### **Tay McLoughlin: Granddaughter of Arnold Sitzmann**



My name is Tay McLoughlin and I will be attending Toccoa Falls College. I am majoring in Early Childhood Education and am so excited for what the future holds! I graduated from Artios Academies of Gwinnett this May. I want to thank everyone at the AFSA scholarship program for choosing me! This is such a blessing and I am incredibly grateful! I want to especially thank my grandpa, Arnie Sitzmann. Pops, thank you for making this possible and putting so much effort into this scholarship to help me out! It is such an honor to receive this scholarship and all the praise goes to God. I am so thrilled and excited to start this college life in the fall! Once again, thank you so much for this scholarship! Truly a huge blessing!



**Lillian (Ashley) Rees – Granddaughter of Daniel Pieschel**

Ashley is a senior at Thomas More University and will graduate in May with a degree in biology. She maintains a part time job while also being a member of the Women’s Volleyball team. Ashley’s plan for the future is to become a large animal veterinarian. She shows her commitment to animals by shadowing local veterinarians and by volunteering at her local animal shelter. Ashley is grateful to have received the AFSA-IRS Memorial Scholarship as it helps get one step closer towards her goals.



**Tia Ricchio – Daughter of Juli Ricchio**

Hi I'm Tia Ricchio and I will be attending UW Madison and studying Agronomy and Finance this fall. I am a graduate of William Horlick High School and I was involved in choir, madrigal choir, musical theater, the swim team, National Honor Society, International Thespian Society, and Tri-M Music Honor Society. I plan to sing in an acapella choir on campus and keep up with various intramural sports like swimming, ultimate frisbee, and maybe rowing. I'm very excited to explore my interests and grow as a young adult. I'm so thankful that AFSA has chosen me as a scholarship recipient to help me reach my goals. Thanks for your support!



**Gavin Rogers – Grandson of Marion Phillips**

Gavin Rogers is a second-year student at The Ohio State University studying Finance and Economics. On-campus he is involved in the Business Scholars Program, Undergraduate Consulting Club, Buckeye Capital Investors Club, Fisher CARES Community Service Organization as well as Cru the Ohio State Christian Organization. Gavin is currently working at the Ohio State Wexner Medical Center’s Department of Financial Services as a student analyst. He is grateful to have been selected for this award by the members of the AFSA-IRS.

## James F. Howe Sr. Memorial Scholarship

AFSA is also proud to announce the recipients of \$3000.00 James F. Howe Sr. Scholarship awards. This scholarship was initially started and continues to be funded through the generosity of William R. Schroeder, the President of Madison Associates, Inc. It was created in remembrance and dedication of James R. Howe, Sr. as an educational endowment for those individuals interested in law enforcement careers. Changes were made this year to include graduating high school seniors, and lowering the GPA to 2.5 or above. Applicants can apply for both scholarships and can apply every year even if they have won a scholarship in the past.

The awardees of the James F. Howe, Sr. scholarships are listed alphabetically below:



### Jodi Cheung – Daughter of William Cheung

Jodi Cheung is a rising senior at James Madison University (JMU). Jodi is pursuing a Bachelor's degree in Integrated Science and Technology (ISAT) with a minor in Criminal Justice. In the future, Jodi hopes to improve the criminal justice system using the holistic problem-solving skills she learned from attending JMU. Jodi is thankful and honored to have been selected as a recipient of the James F. Howe Sr. Scholarship.



### Erick T. Harris – Son of Marvin Harris

Erick T. Harris is a sophomore Accounting student at North Carolina Agricultural and Technical State University (NC A&T). Based upon his academic achievements, he was recently invited for induction into the Alpha Lambda Delta Honor Society. Erick is involved in several extracurricular and community service activities. He is sincerely honored to be selected as a recipient of the prestigious James F. Howe, Sr. Memorial Scholarship.



### Michael Kaderabak

Michael recently graduated from Paul VI High School in Haddonfield, NJ. At Paul VI, he was heavily involved with activities such as Captain of Men's Varsity Soccer, Peer Leader, Student Ambassador, Member of Play Like A Champion, and Member of National Honors Society. Michael will be studying Accounting at Loyola University Maryland in Baltimore MD. Michael has also enjoyed his summers where he was a swimmer and worker at the Gibbstown Swim Club. In the future, Michael hopes to become successful in the business industry and pass his CPA exam.



Congratulations to these fine students and their proud families and sponsors. AFSA would also like to thank and compliment all of the applicants and wishes everyone continued success in college and all of their future endeavors. We would also like to encourage everyone to apply again this year.

In order for AFSA to continue their important financial support to the families of AFSA members, it relies on the generosity of our membership. Lead by example and contribute to the AFSA scholarship program. Donations can be made any time to either scholarship online or by completing the information below.

Peggy Thomas

Scholarship Committee

Ed Note: Out of curiosity, I asked our Treasurer, George Meyer, how many scholarships AFSA has awarded. George provided the information in the schedule below for the period 2006 to present. As you can see, awards have been made totaling \$156,000 during that time. George indicated that he doesn't have records prior to 2006 because they hadn't been transferred to him. I think they are pretty impressive numbers! Keep it up.

AFSA-IRS SCHOLARSHIPS AWARDED 2006-2020						
YEAR	TOTAL AMOUNT	#	AFSA MEMORIAL	#	JAMES HOWE	#
2006	\$ 4,500.00	3	\$ 4,500.00	3		
2007	\$ 4,500.00	3	\$ 4,500.00	3		
2008	\$ 8,000.00	4	\$ 8,000.00	4		
2009	\$ 4,000.00	2	\$ 4,000.00	2		
2010	\$ 6,000.00	3	\$ 6,000.00	3		
2011	\$ 4,000.00	2	\$ 4,000.00	2		
2012	\$ 12,000.00	6	\$ 10,000.00	5	\$ 2,000.00	1
2013	\$ 22,000.00	11	\$ 12,000.00	6	\$ 10,000.00	5
2014	\$ 14,000.00	7	\$ 10,000.00	5	\$ 4,000.00	2
2015	\$ 12,000.00	6	\$ 8,000.00	4	\$ 4,000.00	2
2016	\$ 14,000.00	7	\$ 12,000.00	6	\$ 2,000.00	1
2017	\$ 10,000.00	5	\$ 8,000.00	4	\$ 2,000.00	1
2018	\$ 14,000.00	6	\$ 8,000.00	4	\$ 6,000.00	2
2019	\$ 8,000.00	4	\$ 8,000.00	4	-	-
2020	\$ 19,000.00	8	\$ 10,000.00	5	\$ 9,000.00	3
<b>TOTALS</b>	<b>\$ 156,000.00</b>	<b>77</b>	<b>\$ 117,000.00</b>	<b>60</b>	<b>\$ 39,000.00</b>	<b>17</b>

**DONATIONS:** Anyone may make donations to the AFSA-IRS for the Scholarship Fund.

Name: \_\_\_\_\_

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

Send donations to:

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

### Scholarship Donors Since the last Newsletter– 2020

William Cheung  
Keith Nelson

Paul Lillis  
Dick Nelson (In Memoriam)

Philip Litman  
Ralph Parente

**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.

**Cases of Interest around the Nation****Mid States Area****Chicago FO: Three Defendants Sentenced in Money Laundering and Identity Fraud Scheme**

On August 25, 2020, Vladimir Chevtayev was sentenced to 26 months in prison for conspiracy to commit money laundering. Chevtayev, who pleaded guilty on January 25, 2019, is the third man to be sentenced as part of a money laundering conspiracy used to defraud financial institutions through an elaborate auto-

financing scheme. Co-defendant Ruslan Furman was sentenced on May 29, 2020 to 24 months in prison for aggravated identity theft. Co-defendant Thomas Poplar was sentenced on August 17, 2020, to 37 months in prison on one count of conspiracy to commit money laundering and. From 2013 through 2016, Chevtayev, Poplar, and Furman, employees at two vehicle dealerships, conspired together to defraud financial institutions out of money through an elaborate auto-financing scheme.

### **Cincinnati FO: 33 Month Sentence in Illegal Slaughterhouse and Money Laundering Case**

On July 7, 2020, Amin Salem was sentenced to 33 months in prison. From September 2014 through March 2016, Salem owned two properties where he, and others, slaughtered animals for commercial sale and personal consumption without any licenses or permits. In total, Salem slaughtered at least 400 lambs or goats weighing approximately 25,000 pounds. A stream was polluted by the animal blood and other fluids he and the others dumped. From October 2010 through March 2016, Salem owned several Cleveland area gas stations where he sold his adulterated and uninspected meat. Proceeds from the sales of the meat were deposited into gas station bank accounts in an attempt to conceal their source and further facilitate the illegal slaughtering operation. In total, over \$695,000 was deposited into the bank accounts for the gas stations with approximately \$88,000 coming from the illegal sale of meat. Also indicted in this matter were Mohamed Salem (Amin Salem's son) and Zahran Al-Qadan. Al-Qadan was sentenced to two years of probation, the first four months as home confinement. Mohamed Salem is awaiting sentencing.

### **Dallas FO: Beaumont Family Sentenced for Tax Evasion and Laundering Gambling Proceeds**

On June 12, 2020, Larry Earnest Tillery, his wife, Judy Kay Tillery, and his son, Brian Tillery, all of Beaumont, Texas, were sentenced. Larry Tillery previously pleaded guilty to engaging in monetary transactions in property derived from specified unlawful activity and tax evasion. He was sentenced to 33 months in prison and ordered to pay restitution of \$1,000,040. He was also ordered to forfeit approximately \$2 million in cash, jewelry, and sports memorabilia that were proceeds of his illegal gambling enterprise. A money judgment of \$32,758,541 was also ordered by the court. Judy Tillery previously pleaded guilty to structuring of financial transactions to evade reporting requirements and was sentenced to two years of federal probation. Judy Tillery shares the forfeiture judgment with her

husband. Brian Tillery previously pleaded guilty to engaging in monetary transactions in property derived from specified unlawful activity and was sentenced to two years of federal probation. Brian Tillery was ordered to forfeit approximately \$245,477 and a residence on Christina Court in Beaumont with an appraised value of approximately \$600,000 that was determined to be proceeds of the illegal gambling enterprise. Additionally, a money judgment was ordered of \$700,000, which represents the proceeds of the illegal gambling enterprise.

Larry Tillery was engaged in the business of accepting illegal wagers on sporting events from 1985 until April - 2017. Tillery owned and operated Daylight Motors, a used car dealership, and Lamar Capital, a holding company for Daylight Motors, and used these two companies as a front to launder illicit proceeds from his illegal gambling enterprise. Larry Tillery used a website to receive and track wagers and allowed his bettors to place wagers on multiple types of sporting events. Judy assisted her husband in laundering the cash proceeds of his illegal gambling activities and structuring cash deposits. Brian Tillery took numerous actions to aid the bookmaking enterprise. Between 2011 and 2016, Larry Tillery accepted at least \$52 million in illegal wagers, but he failed to report these wagers to the IRS or pay the resulting gross excise taxes of \$1,040,000. The investigation traced a total of 125 financial transactions in excess of \$10,000 derived from illegal gambling that utilized the United States banking system. These financial transactions total \$32,383,841 and occurred between 2010 and 2016.

## **Northern Area**

### **Philadelphia FO: Pennsylvania Man Sentenced to 169 Months in Prison**

On June 23, 2020, Jonathan Jacome, of Mountain Top, Pennsylvania, was sentenced to 169 months in prison and three years of supervised release. Jacome was also ordered to pay restitution of \$7,760,585. His sentence stems from his involvement in a SIRC and money laundering scheme. Jacome used stolen identities to file fraudulent tax returns. As a result, he obtained over \$6 million in fraudulent federal tax refunds. Jacome owned three check cashing businesses through which he processed the fraudulently obtained Treasury checks.

### **NYFO: Lawyer Who Ran From Ernst & Young Tax Shelter Case Gets 3 Years**

On June 8, 2020, David L. Smith was sentenced to three years in prison for one count of filing a false tax return for 1999. Smith, who operated a law practice specializing in creating tax shelters, conspired with former Ernst & Young masterminds in the development and marketing of unlawful tax shelters to wealthy clients. Smith and the co-conspirators also took steps to prevent the IRS from learning the purpose for these transactions were to create artificial losses, and not for investment purpose. In 2013, E&Y agreed to pay \$123 million to settle claims that its employees helped wealthy clients evading more than \$2 billion in taxes. Smith has agreed to make restitution of \$7.8 million from evasion of his own income tax attributable to income earned from the tax shelter scheme.

## **Southern Area**

### **Charlotte FO: Former NFL Player Sentenced to 14 Years for Marijuana and Money Laundering Conspiracies**

On August 12, 2020, in Wilmington, North Carolina, Richard Dwight Alston, of Raleigh, was sentenced to 168 months in prison for conspiring with others to distribute and possess with the intent to distribute over 1,000 kilograms of marijuana and engaging in a money laundering conspiracy. He was also ordered by the court to forfeit \$2,708,000 in laundered drug proceeds. Alston engaged in a multi-year and cross-country conspiracy to traffic in large amounts of marijuana and to distribute that high-grade marijuana to associates in Raleigh. During the execution of a search warrant, agents located over 40 pounds of marijuana and \$371,670 in United States currency. Alston had laundered drug proceeds of over \$2.7 million through a business bank account over a period of several years.

### **Washington DC FO: Miami-Dade County man sentenced to 2 Years for role in ID theft tax scheme**

On June 22, 2020, Rony Dorismond was sentenced to 24 months in prison, followed by three years of supervised release. Dorismond was ordered to pay \$58,232 in restitution. Dorismond and his co-conspirators, Wesly Divers and Fritz Jean Jacques engaged in a conspiracy to defraud the United States government by filing false income tax returns using stolen identities of over 100 victims. Between July 5, 2012 and March 26, 2015, Divers, Jacques, and Dorismond – and others, operated this scheme in order to personal enrich themselves. The illicit refunds were deposited into bank accounts belonging to the defendants, who used the money for their own benefit. In January 2020, Dorismond pled guilty to aggravated identity theft, access device fraud, and conspiracy. Jacques entered into a pretrial diversion agreement with the court and will make restitution payment in the amount of \$7,615. Divers is scheduled to go to trial on September 28, 2020.

**Western Area****Oakland FO: Northern California CEO Sentenced for Multi-Million-Dollar Student Loan Repayment Scam**

On July 26, 2020, Brandon Frere, of Sonoma County, California, was sentenced to 42 months in prison following his guilty plea to wire fraud and money laundering charges. Frere owned and operated three companies—American Financial Benefits Center (AFBC), the Financial Education Benefits Center (FEBC) and Ameritech Financial (Ameritech)—all based in Rohnert Park, California. Frere used the companies to market student loan document preparation services for borrowers who wished to apply for programs through the Department of Education. Frere targeted potential customers who were seeking federal loan forgiveness, loan consolidation, and reduced-payment programs. When Frere’s companies sold consumers “document preparation” services, they also sold them a purportedly optional membership in a “financial education benefits program” using deceptive sales tactics. The amount of losses attributable to his scheme was between \$25 million and up to \$65 million.

**In Memoriam****Charles Edward Flanek**

California

**Greg Miki**

Honolulu, HI

**Dennis Kleinvachter**

Sioux Falls, SD

**Andrew V. Furaro**

Menifee, CA

**Richard Charles Ahern, Jr.**

Lisle, IL

**Richard Renfro**

W. Bloomfield, MI

**Richard C. Nelson**

Sioux Falls, SD

**Harold Whipple**

Edmond, OK

**Floyd David Moore, Sr.**

Texas

**William T. Crowley**

Sarasota, FL

**Ellis T. Pope**

Neptune Beach, FL

**Donald P. Merz**

Alexandria, VA

**New Members**

Troy Burris

Anthony George Rogers

Christine Shanley

Forrest P. Knorr

Orlando Juan Silva Nunez

Clark Caywood

Joel Churches

Thomas F. Bushery

Michael Kinahan

Tom Klepper

Michael Raschella

Marc K. Collins

Washington, DC

Richmond, TX

Buffalo, NY

Washington, DC

Caguas, PR

Georgetown, KY

Arlington, VA

Los Angeles, CA

Jamesville, NY

Mesa, AZ

Oregon, WI

Locust Grove, OK

[tabhunter5@gmail.com](mailto:tabhunter5@gmail.com)[snaps420@gmail.com](mailto:snaps420@gmail.com)[Csshlanley1@aol.com](mailto:Csshlanley1@aol.com)[fkknorr65@gmail.com](mailto:fkknorr65@gmail.com)[orlando.juan.silva.nunez@gmail.com](mailto:orlando.juan.silva.nunez@gmail.com)[clarkcaywood@roadrunner.com](mailto:clarkcaywood@roadrunner.com)[scoutandbandit@Yahoo.com](mailto:scoutandbandit@Yahoo.com)[bourgery01@gmail.com](mailto:bourgery01@gmail.com)[kinahan@twcny.rr.com](mailto:kinahan@twcny.rr.com)[taklepper@gmail.com](mailto:taklepper@gmail.com)[mikeandlisar@msn.com](mailto:mikeandlisar@msn.com)[mkcoll99@gmail.com](mailto:mkcoll99@gmail.com)

**AFSA-IRS Officers and Appointed Officials**

<b><u>Officers</u></b>		<b><u>Appointed</u></b>	
Chuck Taylor (WI)	President	Mary Ruiz	Executive Director
Gerard Dupczak (IN)	VP/President Elect	Bob Armentrout	Parliamentarian
Iris Bohannon (AR)	2 <sup>nd</sup> Vice President	A. Jack Fishman	Attorney
Norm Williams (KY)	Secretary	Ross Brown	Newsletter Editor
George Meyer (FL)	Treasurer	Chuck Taylor	Tech Advisor
Peggy Thomas (MD)	Past President	Arthur A. Selby, Jr.	Historian
		Kirk Peifer	Legislative Liaison

**AFSA Regional Directors and Regional Representatives**

<b>Region</b>	<b>Regional Director</b>	<b>Regional Representatives</b>	
1	David Nicholson Dunstable, MA	John Fahey Matthew Cola Robert Galbraith Charles Franssen	Providence, RI Babylon, NY E. Amherst, NY Huntington, NY
2	Robert Schmus Voorhees, NJ	Alan Fogel John Gagliardo Robert McDugall	Manalapan, NJ Lincoln Park, NJ Blue Bell, PA
3	Gail Donaldson Lewes, DE	Kathy Montemorra	Odenton, MD
4	Elizabeth Fleaher Cincinnati, Oh	Ted Boomershine David W. Jansen	Kettering, OH Kettering, OH
5	Cynthia Fish Charlotte, NC		
6	Darrell G. Smith St. Augustine, FL	Angelo Troncoso Michael Stephens Dave Beitzel Orlan Smith Robert McLaughlin Jeff Karsh Larry Sands	Clearwater, FL Melbourne, FL Naples, FL Orlando, FL Ponce Inlet, FL Plantation, FL Keystone Heights, FL
7	Bob Kuschel Chicago, IL	Inar "Smitty" Morics Ronald Cipolla Tom O'Halloran	Des Moines, IA Eagan, MN St. Louis, MO
8	Calvin Puryear Texas	Ed Martin Robert Schweitzer Dennis Carey Mike Mayott	Austin, TX Sun City West, AZ Glenwood Springs, CO Billings, MT
9	Richard Malone Los Angeles, CA	Alex Seddio Reginald Norberg	San Francisco, CA Seattle, WA



### AFSA – IRS Membership Application

We STRONGLY encourage members to apply on line: [www.afsa-irs.org](http://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 1187**  
**Helotes, TX 78023**

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: \_\_\_\_\_  
Specify \_\_\_\_\_

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.

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**

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<b>Region</b>	<b>Area of Coverage</b>
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

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

**1,068 AFSA members as of September 16, 2020. Help recruit new members for AFSA**