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AFSA - IRS

NEWSLETTER



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

Vol. XXIX No. 2

Summer, 2018

**2018 AFSA Convention
Chateau on the Lake
Branson, Missouri
October 17 – October 21, 2018**



Executive Director Corner - Summer 2018



Greeting and salutations to all from beautiful Helotes, TX. I visited Branson earlier this year and loved it. The available activities, the people the city, all of it. I am looking forward to the camaraderie and the cool October average temperatures of high 72 to low 44's for **Convention 2018 at the Chateau on the Lake**, an enchanting, iconic lakeside resort.

It is city close with outstanding lake views and the perfect location to experience the best of Branson. The staff went above and beyond to ensure our package included everything we need. The rooms were lovely with awesome views of either the lake or pool area.

One of the activities I am most looking forward to is the Showboat Branson Belle which is themed after the majestic showboats of 1800's. It offers amazing views of Table Rock Lake and the Ozark Mountains along with entertainment.

While planning for Convention 2018 I reminisce about the best part of working for CI was not only interesting, rewarding work but an opportunity to meet and work with many great people in different parts of the country. Going to convention 2018 will be an excellent occasion to reconnect with old friends and meet new friends.

Looking forward to seeing you and a friend in the Branson, MO for Convention 2018.

Couple of events scheduled for 2019:

(1) I am looking forward to the 100th Anniversary of CI which will be celebrated next year. Hope to see you at some of the activities that are being planned. More information coming soon.

(2) TENTATIVELY PLANNED AFSA-IRS FALL OF 2019

COLORS OF PROVENCE (WINE CRUISE) Working with Kathy Collins of Cruise Planners {She has worked w/AFSA in the past} If you have specific dates that are best for you in the fall let me know at MaryRuizAFSA@gmail.com **7-NIGHT CRUISE**

ADD PRE- OR POST-CRUISE LAND PROGRAM

CRUISE FROM : LYON TO ARLES

From romantic cities to foodie havens and artistic epicenters, this itinerary will enliven all of your senses. Begin with Lyon, France's culinary capital, then savor the beauty of legendary vineyards and indulge in local vintages like Beaujolais, Côtes du Rhône, Hermitage and Châteauneuf-du-Pape. Epicurean travelers will relish the chance to become an expert in all things culinary: learn how to pair chocolate with wine; refine your Provençal cooking skills; go in search of the "Black Diamond" truffles; and visit an olive farm where you'll learn about age-old Provençal traditions from a master olive miller. Trace the steps of famous artists as you live out the "Artist's Experience" in Arles, where Van Gogh was inspired to create many of his most famous works, including "Starry Night".

Have a great day.

Adieu

~ Mary

A Message from Your President



Happy Summer! Where does the time go? It is already July and half of 2018 has already passed. Speaking of time gone by, can you believe that this is the 30th Anniversary of AFSA. Why not join us this year to commemorate this momentous event at our Annual Convention and Business Meeting. This year it is being held in Branson, Missouri from October 17 – 21, 2018. Come and enjoy the sights and sounds of Branson and reunite with old friends and make some new ones. Branson has a lot of entertainment for everyone's interest and you will also enjoy the lovely Chateau on the Lake Hotel. Please remember to make your hotel reservations and to complete your registration form. In this

newsletter you will find the agenda and the required registration form. It will include all of the information needed to start making your plans to attend. Don't miss it!

AFSA awarded four \$2000.00 Frank L. Smith scholarships and two \$3000.00 James F. Howe Sr. scholarships. These scholarships would not be possible without the generous donations from our members. Thank you for your continuous support of this very important program and please continue your donations. Our children, grandchildren, great-grandchildren, nieces and nephews greatly appreciate and need our continued support. I especially want to thank our Scholarship Committee for their hard work. Be sure to read the article by Mark Kroczyński the Committee Chairperson in this newsletter with details regarding the winners. I would also like to thank all of the applicants who took the time to apply and especially to our scholarship recipients.

As I'm sure you are well aware, the 100th Anniversary of IRS Criminal Investigation is July 1, 2019. AFSA has been working with CI Headquarters to plan commemorative events and activities throughout 2019. Please read the very informative article written by our 100th Anniversary Chairman David Nicholson with details of the plans and what you can do to help make this special celebration memorable.

Have a Happy and Safe Summer. Hope to see you in Branson, Missouri!

Peggy Thomas
AFSA-IRS President

**2018 AFSA Convention
Chateau on the Lake
Branson, Missouri
October 17-October 21, 2018**

Welcome to the Branson, Mo, site for the 30th Anniversary of the Association of Former Special Agents of the Internal Revenue Service. The Chateau on the Lake is our host hotel and a beautiful property located on Table Rock Lake.



For those who have visited Branson, welcome back! For those looking for an adventure, this is the place. For those that just want to relax, enjoy the area and the camaraderie, you will find it here. Branson has something for everyone. Here is what is planned, but don't worry, you will have plenty of time to explore on your own.

On **Wednesday, October 17, 2018**, registration will be in the lobby from 1 pm to 5 pm. If you are arriving prior to this time, just come on down and pick up your welcome and registration package. If you arrive afterwards, your package can be retrieved in the Hospitality Room. The Chateau has graciously extended our convention rates three days prior and three days after convention. However, these bookings will have to be completed over the telephone. The registration staff is more than happy to assist.

If you have not toured the property, join me in the lobby at 5:30 pm and we will take a quick walking tour to show you around. This tour will end at the President's welcome dinner at 6 pm where President Peggy Thomas will officially greet and welcome you to the 2018 Convention. If you are arriving between 6 pm and 8 pm Wednesday night, feel free to catch up with us.

On **Thursday, October 18, 2018**, a city tour is available to assist you in getting a lay of the land. It may also help in your decisions of what to do and where to go while in Branson. The tour leaves at 9:30 am. It is narrated by a guide, who I will refer to as Bob, that knows Branson and can answer your questions. *Just ask Bob.* The tour travels along the entertainment and restaurant routes while Bob fills in the history of Branson and relates some “behind the scenes” stories. Enjoy scenic Table Rock Dam. Discover why the College of the Ozarks visit is a must. Relax on the drive through the historic downtowns of Hollister and Branson. There are two stops. The tour is three to three and a half hours and does not include lunch. It seems like a lot in a short time, but Bob is thorough and patient. And remember to *“Just ask Bob!”*. Also, on Thursday, a golfing outing is planned.

Branson Golf Course, award-Winning 18 Holes at Thousand Hills Golf Resort

The golf course at the Thousand Hills Golf Resort in Branson, Missouri is known far and wide as the most popular golf resort in town for good reason. This 18-hole public golf course was rated 4-Stars by Golf Digest magazine and was voted Best of the Ozarks for Branson Golf Courses by the readers of the Springfield News-Leader numerous times. Thousand Hills Resort also has gained popularity from its unique ability in catering to all different golf skill levels. From novice to professional our three separate sets of tees will ensure that the golf course in Branson remains challenging, yet fair for all golfers without discriminating on age or experience.

Location is another benefit to playing this 18-hole masterpiece. As your golf journey takes you through beautiful hardwood forests, past unique rock formations, and over Ozark streams you would never guess that you were within a long iron from the 76 strip and Branson’s world-famous live music shows. We are also within 5 minutes from Lake Taneycomo and within 10 minutes from Table Rock Lake for the total Branson and Ozarks outdoors experience.



On **Friday, October 19, 2018**, a two and a half-hour dinner cruise is scheduled on the Showboat Branson Belle.

Themed after the majestic showboats of the 1800s, the Belle evokes a spirit of a bygone era when a riverboat adventure included glamorous travel and dazzling entertainment. This outing includes a dinner, a show and a cruise on Table Rock Lake. We have the early seating with a sail time of 4 pm. However, our arrival time at the Belle is 3 pm. Although the Belle is parked five minutes by car from the Chateau, we plan to depart the Chateau at 2:30 pm.

Activities for **Saturday, October 20, 2018**, will be at the Chateau. The Opening Ceremony and Annual Business Meeting will start at 8:30 am. The Annual Banquet will start at 7 pm. The dinner will include the Chateau mixed green salad, freshly baked rolls, a choice of entrée. Please select your choice of entrée when completing the registration form. The selections are:

1. honey citrus chicken
2. slowed cooked pot roast in gravy

streamed green beans, garlic mashed potatoes, lemon berry ice cream pie, iced tea and coffee. We will eat early, but don't worry. There will be snacks in the hospitality room later.

Branson is packed with entertainment attractions. It also is a huge supporter of this country's veterans. The Veterans Memorial Garden and the Veterans Memorial Museum are on the main corridor. The Veteran's museum is filled with an incredible collection of wartime exhibits and a true tribute to the men and women who served. And if you are a museum buff, other museums in the area include the Titanic Museum, the Toy Museum, the Auto and Farm Museum, and a Celebrity Car Museum. Not to mention the Wax Museum and Ripley's Believe It or Not.

The Curling Vine Winery and the Mt Pleasant Winery offer no charge wine tastings. The Curling Vine has a tour and a Tap Room. If you are up for moonshine sampling, that's available at the Smith Creek Moonshine at the Branson Landing and Copper Run Distillery which is a couple miles outside of Branson.

For the amusement park enthusiast, Silver Dollar City has rides, shows and other attractions. There are also go cart, mini golf, zip-line, and roller coaster venues. There is also a go cart on water! For the shoppers, there is Branson Landing and the Tanger Outlets.

The theaters in the area range from most types of music and dance to stage drama, comedy, and acrobatics. The talent is very good. Even the character portraying the designer Lucy, Lady Duff-Gordon, at the Titanic Museum, was very entertaining.

The Branson Car Show will be held at the Branson Convention Center October 19 and 20, 2018.

Branson has something for everyone. Or just relax on a dockside and do nothing! Look forward to seeing you in Branson. Don't forget the September 14 deadline!

Iris Bohannon, 2018 Convention Hostess

2018 AFSA-IRS ANNUAL CONVENTION REGISTRATION
Chateau on the Lake - October 17 - 21, 2018
 415 N. State Highway 265, Branson, MO 65616

To make your hotel reservation, call the following:

Toll Free Reservations: 1-417-334-1161 (Ask for AFSA Annual Conference Group Rate)
 The reservationist will offer rooms at several rates including \$139.00 per night, plus tax

AFSA Member:	First:		Last:	
Guest:	First:		Last:	
(This will be the name that will be on your convention name badge.)				
Address:				Phone:
City:		ST:		Cell:
E-Mail:			Arrival date:	Departure date:
Registration			Fees (per person)	#
AFSA Member Registration Fee			\$110	\$
Guest Registration Fee			\$100	\$
Hospitality Room Non-Alcoholic Drink Preference Discount			-\$10	\$
Registration fees include: Wednesday Evening President's Welcome Dinner; Saturday Opening Ceremony and CPE Classes; Saturday Evening Banquet Dinner; and Hospitality Room Sessions.				
#	Attending Saturday AFSA Business Meeting			#
#	Attending Wednesday Evening President's Welcome Dinner (Included in Registration Fee)		#	Attending Saturday Evening Banquet Dinner (Included in Registration Fee—Make your dinner selections below.)
Please indicate the activities you wish to participate in: (See convention schedule for activity details)				Fees (per person)
Thursday, October 18 Bob Manzi Memorial Golf Outing				\$75
Player 1)			Handicap/Avg:	
Player 2)			Handicap/Avg:	
Thursday, October 18--Branson City Tour				\$45
Friday, October 19—Branson Bell Dinner Cruise and Show				\$65
Make your check payable to AFSA			Total Amount Paid:	
Pan Seared Chicken Breast (Paprika, Agave, Roasted Red Pepper and Risotto)				#
Almond Encrusted Salmon (Thyme Jasmine Rice with Amaretto Cream Sauce)				#
Grilled Filet Mignon (8 oz cut, Bleu Cheese, Onion Confit, Port Wine Demi-Glacé Asparagus Tip and Bacon Fingerling Potato Hash)				#

E-mail registration form Gerard Dupczak
to gdupczak@att.net 1428 Charlevoix Way
and mail your check to: P. O. Box 1187, Helotes, Texas 78023
 Schererville, IN 46375
 WWW.AFSA-IRS.org

For general CONVENTION INFO, please visit
www.afsa-irs.org

REGISTRATION DEADLINE IS September 14, 2018

Frank L. Smith

AFSA COLLEGE SCHOLARSHIP

Editor's Note: Many current AFSA members are probably unfamiliar with the namesake of our scholarship fund. John Jennings was kind enough to provide a short bio on Frank and Eileen Smith.

Frank and Eileen Smith



The Smiths were Mr. and Mrs. IRS, CID. When you saw one, you saw both, whether at retiree luncheons, AFSA events or on the golf course. Frank passed away on November 27, 2014, and Eileen on April 12, 2018. They are buried together at Arlington National Cemetery. Frank and Eileen were born and raised in rural Virginia, and they came from humble beginnings. At the age of eighteen, Frank enlisted in the U.S. Navy, where he was a Seabee in WWII. He was recalled to active duty during the Korean War. Later, he was commissioned a Naval Officer, and retired from the Navy as a Captain. In her early years Eileen was heavily involved in helping raise a relative's children. Eileen and Frank were married in 1947. We do not know that much about Frank's pre-Navy days, but we do know he was raised on a tobacco farm in Franklin County, VA, the county where Booker T. Washington was born. His other work experience is unknown, but on a lighter side, Franklin County is known as the moonshine capital of the U.S.A. We did not ask! Later in life, Frank inherited water front property in the County on a large manmade lake, that is now known as Smith Mountain lake. Frank was employed as a special agent from 1962 until 1985, when he retired. Eileen was employed by National Geographic. After retirement, Frank became deeply involved in the early stages of the establishment of AFSA. Indeed, Frank loaned the seed money to cover the organization's initial administrative costs. Over the years Frank moved into various leadership positions within the organization, ultimately serving in all of the elected positions, and

culminating in his service as President 1995-1996. One of his more significant accomplishments was the establishment of the AFSA Scholarship Program, which provides financial benefits to families of AFSA members. This noteworthy program now bears his name.

Frank and Eileen played a lot of golf. He was a lifelong avid golfer and one of his greatest joys was shooting a 70 on his 70th birthday! Jokingly, we have been assured this round was played on a regulation sized course!

God bless the Smiths. They will be missed.

2018 Scholarships

On June 20, 2018 the AFSA Board listened to the Scholarship Committee's review of this year's candidates and following the recommendation of the Committee as summarized by Mark Kroczyński, the Committee Chair. The Board voted to award the following scholarships. Again, the committee had numerous very good candidates. If an applicant was not selected this year for a scholarship, and is again eligible next year, we strongly urge them to review the criteria and reapply.

Frank L. Smith Scholarships at \$2,000 each

Maggi Mahalovich of Sedalia, MO. She was sponsored by her step mother, Julie Tomlinson. She will enter the University of Central Missouri.

Katherine Kaderabek of Mickleton, NJ. She was sponsored by her father, Shawn M. Kaderabek. She will be attending Catholic University of America in Washington DC.

Robert M. Martinez of San Ramon, CA. He was sponsored by his father, Jose M. Martinez. He will be attending California State University at Fullerton.

Krista Berenger of Middletown NY and sponsored by her father, Robert Beranger. Krista will be attending at SUNY at Buffalo.

James F. Howe, Sr. Scholarships at \$3,000 each

Sean Nevin of Tinley Park, IL. He was sponsored by his mother, Patricia Nevin. He is attending Lewis University in Romeoville, IL.

Hannah Vigil, of San Antonio, TX. She was sponsored by her father, Joseph Vigil. She is attending Angelo State University in San Angelo TX.

Congratulations to all of the awardees, and to the other applicants as well. They were all quite amazing. We hope to see a number of those not awarded scholarships to continue their hard work, review their applications and reapply next year if they qualify. More info on these students will be forthcoming later this year and on the website and in the newsletter.

The James F. Howe, Sr. Scholarship fund was initially started and 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. Mr. Schroeder has continued to fund this scholarship through his donations every year since its inception including a generous donation of \$5,000 this year. We certainly owe a debt of gratitude to Mr. Schroeder for this fund. It is open to anyone interested in donating to the fund in addition to the Frank L. Smith Scholarship fund. Any donations without designation go to the Frank Smith fund so if you want your donation to go to the James Howe fund, please indicate that on your donation.

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

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

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

Scholarship Donors Since the last Newsletter

Angel Arroyo
Jerry Carrier
Glenn J. Kulas
Joseph M. Vigil

Lawrence P. Brown
Thomas J. Clancy
Anna Marie Minogue
Michael Wenneman

Susan M. Bononcini
Tina Davenport
William V. Parrish

HISTORIAN'S CORNER BY AL SELBY

It does not seem possible that AFSA will be 30 years old in September. That's right, the first organizational meeting was held on September 19, 1988, at Ken Wilson's apartment in Bethesda, MD. As a charter member, (I joined prior to 12/31/1989) I have been involved almost from the very beginning. I have attended 16 annual conventions, hosted 2 conventions, and was a Regional Director for 12 years. And I still find it hard to believe that AFSA is 30 years old, and doing well thank you. In 2014 we determined that there were 402 charter members, and in recent years our membership has hovered just over 1,200. We are down slightly this year to 1,169. Of the 402 Charter Members, 55 are still members. It has been a wonderful association these last 30 years and I wouldn't take anything for the great experiences and beautiful memories of some really terrific people I met along the way. If you have not been to an annual convention, you are missing a terrific experience. If you know a retiree that is not a member, ask them to join. They will be glad you did.

We are continuing our sketches of all of our Chief's; and from here on all of the chief's mentioned will come after I retired in 1986 (Chief # 12). That's kind of hard to believe also. But we have 12 more Chief's to go.

ANTHONY V. LANGONE, ASSISTANT COMMISSIONER – CI

ANTHONY V. LANGONE became our 13th chief executive when he was appointed as Assistant Commissioner-CI on February 2, 1987, where he served until April 3, 1988. Tony was born and raised in Brooklyn, NY, attended local schools, and graduated from Brooklyn College with a BS Degree in Economics. He became a Special Agent in the Intelligence Division in Brooklyn in 1961. During his IRS career, Tony served in Detroit, San Francisco, Atlanta, Jacksonville, and Washington, DC

In 1975, Tony was named Assistant Regional Commissioner (ARC-I) for the Southeast Region in Atlanta, and in 1978 he was selected for the XD program. In 1981, Mr. Langone was named Assistant District Director in Jacksonville, FL. In April 1986, he became Deputy Assistant Commissioner CI in Washington where he served until his selection as Assistant Commissioner CI on 2/2/1987. Mr. Langone retired after serving as our leader for a little over a year.

BRUCE V. MILBURN - ASSISTANT COMMISSIONER - CI

BRUCE V. MILBURN became our 14th leader when he was selected as Assistant Commissioner CI, on May 8, 1988. He was born in Point Pleasant, New Jersey, grew up in Florence, KY, and attended Union College in Barbourville, Kentucky which is in Northern KY near Cincinnati. After graduating with a BS degree in accounting and business, Bruce began his IRS career as a Special Agent in the Cincinnati Field Office in 1969. He served as a Special Agent in Washington and Atlanta before being named SSA in Birmingham, Alabama, in 1974.

Bruce moved back to the Northern Kentucky area in 1976 when he became a program analyst in Cincinnati. After a two year stint in Cincinnati, he was promoted to Assistant Chief in the Detroit Field Office in 1977. From there, he was promoted to Division Chief in New Orleans in 1981. He returned to Detroit in 1982 and served as Division Chief until he was promoted to Assistant Regional Commissioner (ARC-CI) in the North Atlantic Region in 1983.

In 1987 Bruce was selected for the Executive Selection and Development Program (XD) and he was named Assistant Director in the Newark (NJ) District. In 1988, he was promoted to Assistant Commissioner CI and moved to Washington. Mr. Milburn served as our leader from May 8, 1988 to October 20, 1989. He retired after serving his 20 years and is living in the Northern Kentucky area near Cincinnati. This is a classic example of an individual working his way up the ranks, with several important moves, and ending up at the top at the end of his 20 year career.

INAR “SMITTY MORICS – ASSISTANT COMMISSIONER CI

INAR “SMITTY” MORICS became our 15th chief executive on 12/3/1989 and he served until 1/10/1993. Smitty was born in Liepaja, Latvia, one of the Baltic states, in 1940. In 1943 when the Soviet Army began to occupy Latvia, the family fled west and ended up in the American Zone of Germany at the end of World War II. In 1949, Smitty (Age 9) and his family emigrated to the US and settled in Chicago. He grew up in Chicago, became a naturalized citizen, married

his wife Susan in 1963, and graduated from Northwestern University with a BS degree. He was recruited by IRS on the Northwestern campus.

On 6/25/1962, Smitty began his IRS career as a Special Agent in Chicago. He transferred to the National Office in 1970 as a Program Analyst, became chief of the Program Branch in 1974, and became Chief, CI in St Paul in 1976. In March 1987 he was selected for the XD Program and in October 1987 became ARC-CI for the Central Region. He transferred back to DC and became our top executive on 12/3/1989. Smitty transferred back to St Paul, MN, in 1993 to become District Director where he served until February 1995 when he retired.

Smitty has been very active in his church and other volunteer organizations since his retirement. He has also been very active in AFSA where he served as a Director, Vice President, and President in 1999 and 2000. He has attended numerous AFSA conventions and taken a leading role in all activities. He and Sue have a son and a daughter and two grown grandchildren.

Inar got the name “SMITTY” when he was 16 years old and it has followed him throughout his life. He was at a bowling alley with a friend when he was 16 and they were one bowler short, so “SMITTY” volunteered. The scorekeeper had a problem with the name Inar and decided to call him “SMITTY” and he has been “SMITTY” ever since. As he said, “The rest is history”.

DONALD K. VOGEL – ASSISTANT COMMISSIONER - CI

DONALD K. VOGEL became our 16th leader when he was appointed AC-CI on February 17, 1993, where he served until May 1996. Mr. Vogel began his career with IRS as a Special Agent, in December 1971 in the Omaha, NE, field office. Prior to joining the IRS he served four years in the United States Air Force and graduated from The Creighton University majoring in accounting. After nearly six years as a field agent, he was promoted to Group Manager in San Antonio, TX. He then moved to Austin, TX, as a Branch Chief and then on to St. Louis as Asst. Division Chief and from there he became the Executive Assistant in Dallas, TX. While in Dallas in the mid 1980's, Mr. Vogel was instrumental in the early stages of developing the CIS (computer) program.

Mr. Vogel entered the XD program in 1986, and in April 1987 was selected as Assistant District Director in St. Paul, MN. On March 27, 1988 he was named Assistant Regional Commissioner CI (ARC) in Chicago. As ARC-CI Mr. Vogel was the driving force behind the development of a college course titled “A Financial Approach to Detecting and Solving Crimes”. This course was developed and taught by Special Agents at 34 colleges and universities across the country and used as a recruiting tool. Mr. Vogel was also at this time involved in the “CID Crossroads Study”.

On February 17, 1993, Mr. Vogel was named Assistant Commissioner CI, and moved to Washington DC. Here he became the chief architect of a major reorganization of CI. During FY94, he reduced 7 regions down to 4 and 47 Division Chief to 34. He centralized the budget into the National office thus reducing 40 various budget centers into one, and the Assistant

Commissioner CI became the selecting official for all top-level CID management positions in the field and headquarters.

Mr. Vogel completed his 25 year career in the IRS and retired in May 1996. He is married and has two children and 4 grandchildren. He resides in Surprise, AZ. where he pursues various hobbies.

In Memoriam

Mark L. Cohen
Chicago, IL

Raymond Scott Sabin
Mesilla Park, NM

Joseph N. Malfero
Las Vegas, NV

William “Bill” Warren Shelley
Williamston, MI

Editor’s Note: Following are a couple of interesting articles from “Accounting Today”

Big changes coming at the IRS with new commissioner

The Senate Finance Committee plans to hold a confirmation hearing next Thursday for the nominee for Internal Revenue Service commissioner, Charles “Chuck” Rettig, a Beverly Hills tax attorney.

If confirmed, Rettig would be replacing David Kautter, who is Assistant Secretary of the Treasury for Tax Policy in addition to filling in as acting commissioner of the IRS since the term of the last IRS commissioner, John Koskinen, ended last November. President Trump nominated Rettig as full-time commissioner back in February (see [Trump to nominate Beverly Hills tax attorney Rettig for IRS chief](#)). Rettig has worked for 35 years for the Beverly Hills law firm Hochman, Salkin, Rettig Toscher & Perez. Senate Finance Committee chairman Orrin Hatch, R-Utah, complained that it was taking a long time for Rettig to finish turning in his disclosure forms, but now that the paperwork has been filed, the confirmation hearing has been scheduled for Thursday, June 28. If confirmed, he will be tasked with carrying out the wide-ranging Tax Cuts and Jobs Act that Congress passed last December along with a set of IRS reform legislation that was passed earlier this year.

Rettig’s nomination was announced Friday by Hatch and also at the beginning of the morning session of New York University’s 10th annual Tax Controversy Forum. National Taxpayer Advocate Nina Olson and IRS Criminal Investigation chief Don Fort were among the speakers, along with one of Rettig’s partners at his law firm, Steven Toscher.

Olson noted that she plans to release her annual report to Congress on June 28, the same day that Rettig will be undergoing his confirmation hearing. She noted that she has regular conversations

with Congress and sometimes her proposals make it into law. One taxpayer complained to her office about an erroneous tax levy that was being taken out of her individual retirement account since 1985, but there was a statute of limitations for restoring the funds. That has been partially fixed with legislation. “Something is resonating,” said Olson.

Her most important constituency, though, is IRS officials, and she will likely be working with Rettig if he’s confirmed. “We see IRS guidance before it’s published,” she said. “We spend a lot of time trying to look at those to prevent problems occurring, because guidance and instructions are just that. If you can get that right, you can avoid problems showing up later on.”

Olson said she has concerns with some provisions of the new tax law, like the new Section 199(A) deduction of qualified business income of pass-through entities, and she has been talking with the IRS’s Wage and Investment Division about how it is implemented. “I am very concerned about the spending of the IRS in implementing this,” she said. “We had the same thing with ACA and FATCA, just the IT side of it. We stop everything else in IT in order to deliver this. We just sort of dug ourselves out of that and started getting back to being able to pay attention to some things that affect all taxpayers, which we should be doing, and now we’re back to putting it on hold to be able to implement tax reform. At some point, you have to say the IRS has to have core people in IT who focus on the day-to-day stuff because we get further and further behind, and it’s pretty embarrassing.”

However, her powers are limited to issuing taxpayer assistance orders for specific cases and delegation orders for groups of taxpayers. Most recently she has been issuing orders related to the IRS’s new private debt collection program and passport revocation program, but her orders are often simply ignored by the IRS.

“The problem with it is it’s a delegation order,” said Olson. “A lot of times, they are ignored, and I get back from the deputy commissioner a half-page order basically saying we’re not doing it because we say so. That’s not OK. That’s not an explanation.”

Olson is pleased, however, with the Taxpayer Bill of Rights that the IRS finally adopted in 2014 after she proposed for many years that it provide one. Even though the Taxpayer Bill of Rights basically just collected together a number of rights that were already enshrined in law, many taxpayers were unaware of them. Olson pointed out that before TBOR was adopted, only 11 percent of taxpayers knew they had any rights, but now it’s up to 76 percent. She would like to see them codified in Section 1 of the tax code.

Don Fort, chief of the IRS’s Criminal Investigation unit, discussed some of the challenges with the declining number of IRS employees in his division, including the closing of four field offices. To fill the gap, Criminal Investigation is starting to leverage data analytics technology like the federal government’s Palantir program.

“I am a tax and a CPA nerd so I am deep in the weeds on data and analytics, and I look at that stuff very closely,” he said. “We track the number of cases that we send over to the Department of Justice Tax Division. We monitor that closely. It’s one of the things we use to determine our success. Last year, we sent less than 800 cases that were authorized by the Department of Justice Tax Division on tax cases. That is a startling number. It may still seem like a lot, but if you break it down by 94 judicial districts and 25 (soon to be 21) field offices, it’s not a lot of cases. Historically if you go back, that number was much closer to 1,200 cases. When you think about that number, less than 800, that has to influence taxpayer behavior for the hundreds of millions of U.S. citizens that file tax forms.”

Years of budget cuts and attrition have thinned the ranks at the IRS, and Fort said there was still a hiring freeze going on in his division, with some exceptions for high-ranking openings, as well as unpaid summer intern positions. “The staffing situation, like the rest of the IRS, is not great,” said Fort. “We are in the process of closing down four field offices. That doesn’t mean we’re pulling agents out of cities. It just means the number of agents we have can’t support the existing structure. Without some reinforcements, I fear that we’re going to have to continue along those lines. I refer to it as a perfect storm. In the last five years, we’ve lost a total of 500 special agents. That’s to retirement. It’s not them leaving for another agency or quitting. It’s folks that are eligible for retirement, and during that time, we’ve devoted a lot of our time to enforcing identity theft, about 18 percent of our time. So you have a lot of agents working on identity theft, a lot of agents unfortunately walking out the door, and no new resources coming in. It’s a challenge.”

Fort is hoping that data analytics technology can help with those overstretched resources. “The silver lining is when your resources are down, it forces you to look at every single corner of the organization for efficiency,” he said. “That’s why I’m really encouraged about some of the things with data analytics and some of the exciting work we are doing. I do think we’ve squeezed every possible efficiency as we can, getting as many agents as possible in back to work on cases. Using data analytics to select the cases we’re working on is one of the ways we’re doing this.”

He noted that the IRS has a staggering amount of data to analyze with all the millions of tax returns it receives, along with information from banks, giving it access to probably more data than any other government agency. The Palantir program is helping IRS Criminal Investigation cull through that data looking for areas of noncompliance, particularly in the area of international tax enforcement and employment taxes. The IRS has been able to reduce identity theft by 8 to 10 percent, which helps focus resources better. Fort said his division also has a close working relationship with the Department of Justice, while maintaining its independence. “Having that close relationship is critical,” he added.

After his speech, Accounting Today asked Fort about how some states are trying to work around the limits in the new tax law on deductibility of state and local taxes, which the IRS has indicated it would object to in future guidance, and whether Criminal Investigation might eventually get involved. He didn’t want to say anything specific on the workarounds, but noted, “No matter what new provisions of the tax law are out there, there are always going to be schemers out there trying to circumvent them.”

A little-known IRS agent exposed the biggest scandal in sports

There are two types of soccer executives, according to 2011 testimony given by Chuck Blazer, then the highest-ranking American in international soccer: those who take bribes, and those who pay them.

That, in a sentence, is the central theme running through Ken Bensinger's new book, *Red Card: How the U.S. Blew the Whistle on the World's Biggest Sports Scandal*. In it, the BuzzFeed investigative reporter details how the unlikeliest of countries—the one that cares the least about soccer—became the one that finally exposed its criminal underbelly.

International soccer, in Bensinger's telling, became a hotbed for corruption in the early 1980s, when such tournaments as the World Cup and South America's Copa America became viable commercial properties. A rush of money gave rise to a new kind of business: the sports marketing company, a middle agent that bought the media and sponsorship rights to a specific league or tournament, then turned around and sold segments of those rights to broadcasters and advertisers around the world.

Bribes are a principal part of those transactions. FIFA is made up of six regional bodies that, in turn, host more than 200 national associations. Each region has its own set of tournaments, World Cup qualifiers and league matches to sell. In order to gain the rights at a lower price, sports marketers often paid executives under the table. Many of those payments were processed by U.S. banks—Merrill Lynch, J.P. Morgan Chase, Wells Fargo.

That last point is critical. Because if you were looking for the perfect person to expose the widespread corruption within international soccer, a cubicle on the third floor of the IRS office in Laguna Niguel, California, might be the last place you'd have looked.

Yet that's exactly where the U.S. government's far-reaching investigation into soccer corruption took off, specifically in 2011, when an IRS agent named Steve Berryman got involved. An American who had grown up in England, Berryman's expertise in tracking illicit payments and tax evasion, combined with his love of soccer (he even rightly calls it "football"), made him uniquely suited to link bribes among sports officials and the marketing companies that buy and sell their rights.

Using the same tactics that convict crime syndicates, the U.S. government was able to follow the money as it passed through American financial institutions. It helped agents build a web of crimes that included tax evasion and bribery, wire fraud and money laundering. In citing the case of Al Capone, Bensinger compares Berryman not to Eliot Ness, the dashing G-man with the team of "Untouchables," but rather Frank J. Wilson, an agent for the Treasury Department's Intelligence Unit who connected the tax dots that would ultimately bring down the mob boss.

Berryman was a similar breed. “We do the financial s--- nobody else wants to touch,” he often said. And like Capone, Blazer was eventually caught on tax evasion. In exchange for a lighter sentence, Blazer agreed to work with investigators. Sitting in a conference room in the U.S. Attorney’s Office in Brooklyn, he explained how he’d skimmed \$20 million from North American soccer’s governing body, known by the acronym Concacaf, without paying a dime of taxes, and how illicit payments and back-room dealings represented the financial heart of international soccer.

Bensinger details Blazer’s infamous 10 percent commission—on everything—as general secretary of Concacaf. He once paid himself \$300,000 of a \$3 million FIFA grant to build a television production studio on the 17th floor of Trump Tower. (Blazer’s own apartment in the building consisted of two adjoining units on the 49th floor, which he rented for \$18,000 a month.) Bensinger also notes that over a seven-year period, Concacaf paid \$26 million to American Express to cover expenses, which Blazer then used to earn enough points for 200 round-trip, first-class tickets from the U.S. to Europe. In 2011 alone, Blazer allocated himself \$4.2 million in commissions.

He had a \$900,000 beachside condo in the Bahamas, as well as two South Beach apartments and a Hummer, all paid by Concacaf. He was a frequent guest at Elaine’s restaurant in New York. And when Berryman started looking into Blazer’s finances, he discovered that Blazer hadn’t paid any taxes in 17 years. In fact, he had never filed a W-2.

The six-year investigation culminated in a pair of 2015 raids at the Baur au Lac, one of Zurich’s fanciest hotels, in which rooms begin at \$600 per night. The fallout eventually reached the highest levels of the sport. In total, 92 criminal counts were levied against 27 different defendants, not including subsequent investigations in other jurisdictions.

Blazer died in 2017 before being sentenced. His close friend and associate Jack Warner, former president of Concacaf, remains in his home country of Trinidad, fighting extradition on charges of taking tens of millions in bribes. Warner is one of three consecutive Concacaf presidents snared in the probe. It also indicted three consecutive presidents of Concacaf’s South American governing body Conmebol.

Jose Hawilla, a Brazilian businessman who founded a prominent sports marketing firm, agreed to forfeit \$151 million to the United States when he began cooperating with investigators. An executive at another firm later admitted to paying \$150 million in bribes to dozens of officials.

Soccer fans looking for a timely read will find little in Red Card’s pages about the bid process for the 2018 World Cup in Russia, which starts this week. (Accusations abound.) Instead, Bensinger chose to focus primarily where investigators did: on the Americas. Along the way, readers will likely spot some familiar names, including Christopher Steele, the former British intelligence officer who first tipped off the FBI to the corruption within global soccer—but who

is now famous for his dossier on Donald Trump—and Vitaly Mutko, the Russian politician who recently received a lifetime ban from the Olympics for his role in the country's doping conspiracy.

Red Card, like the investigation it follows, serves as an opening chapter in the quest to clean up international soccer. As far-reaching as the investigation became, it did not focus on FIFA's central governance or on the other regional bodies. Bensinger ends his book much as he starts it: with Berryman, the IRS agent and lifetime Liverpool supporter.

For his next act, Berryman is setting his sights on a lesser-known part of the soccer landscape. In 2016, he delivered a three-hour Powerpoint presentation to prosecutors in Brooklyn to grant him the go-ahead to dig into Concacaf's Asia counterpart, which was run by Mohamed bin Hammam from 2002 to 2011. The Qatar-based billionaire popped up a few times during Berryman's original investigation, tracing envelopes of cash that bin Hammam delivered to Caribbean soccer bosses. His fingerprints are also all over the controversial decision to award the 2022 World Cup to Qatar.

IRS-CI Centennial Our Legacy Needs Your Help

July 1, 2019 is the 100th Anniversary of what is now known as IRS Criminal Investigation. This event presents a unique and rare opportunity to highlight and honor the contributions that our fellow Special Agents have made, from our origins on July 1, 1919 with the appointment of Elmer L. Irey as Chief, Intelligence Unit under the Bureau Of Internal Revenue through the present. While our specific anniversary date is July 1, 2019, CI Headquarters with AFSA's assistance is planning many commemorative events and activities throughout the year. Larger events are anticipated in our larger field offices. That includes AFSA's 2019 convention which we anticipate will be held in Washington, DC (more on that in future newsletters). We anticipate a travelling exhibit to be available to all field offices.

The degree of success of commemorative activities, particularly at the field office level, will require input from you, our membership, and former CI employees. The need for your input and assistance cannot be understated. Ideas for your input and participation follow below, but first some information about the plans and activities that CI and AFSA have set in motion.

Some of the things AFSA has already put in motion include a campaign to give long overdue recognition to our first Chief, Elmer Irey and his early Special Agents for their unique, extraordinary, and largely unrecognized contributions to federal law enforcement. The campaign has included (among other things) a letter in support for the Presidential Medal of Freedom for Elmer Irey, Frank Wilson, Mysterious Mike Malone, and A.P. Madden, as well as a letter in support of a Commemorative Postal Stamp for Elmer Irey. AFSA has also reached out to some national magazine publications to highlight our centennial.

CI headquarters has organized five committees to plan Centennial activities (Commemorative Items, Events, Media, Publications, and Digital Items). An AFSA member participates with CI on each of those committees. The following are just some of the projects that those committees are working on. While input is welcome on all of the following projects, the bold print (bottom six) projects involve activities at the field offices. Those activities are to be directed through the CI Public Information Officer (PIO) of each Field Office. Therefore, particularly on the highlighted projects, your input, as well as input from other retired CI employees to the local field offices is ABSOLUTELY NEEDED and appreciated. Projects include:

- Commemorative (coin and/or other)
- A booklet: 100 years of IRS Criminal Investigation (a more visual update of the “75 Years of IRS Criminal Investigations” publication)
- A list of 100 of our best cases through our history (to be used with other projects)
- A historical calendar, poster, and a digital logo representing the Centennial
- A “Photo Bucket” / slide show of interesting pictures (for HQ and all FO’s)
- A “Then and Now” bucket of stories (for HQ and all FO’s)
- Recorded Interviews of retired Special Agents for stories (for HQ and all FO’s)
- Interviews with other agencies that praise our work (AUSA’s, FBI, DEA, etc.) (for HQ and all FO’s)
- Get every field office involved in local media, publication and events (reach out to media that has viewed CI positively) (for HQ and all FO’s)
- Open house, Recognition of oldest / longest retired / earliest service start date, first female agent, etc. (for HQ and all FO’s)

Getting all field offices involved (particularly on the highlighted bottom six) at this point is more of a goal than a specific plan. Some of the large field offices will have activities coordinated through NO. The task of having specific commemorative activities (if any) in those other FO’s effectively lies in hands of each FO and us.

Please dig out your interesting pictures. The goal is for all field offices / old CI Districts to have their own “Photo Bucket”. Same for local media, open house, “Then and Now” stories, individual recognition, etc. The next time you get together with your former work colleagues reminisce about the days before word processing, yesterday’s equipment, working with other agencies, etc. You all have great stories. Here is a chance to tell them.

As to where to send your pics, questions, etc., NO has not yet provided specifics as to where to send your input (when we receive that info from them it will be provided). NO has assigned the PIO for each FO to coordinate activities in each FO (your respective PIO is your local CI contact). In the interim AFSA has set up an email to collect your input. That email address is: irsci100@gmail.com. Please preface your transmittals to this email with a FO reference so it can be forwarded to the appropriate CI PIO. For those of us digitally challenged, a physical mailing address is not currently available (stay tuned). Also feel free to call AFSA’s Centennial Committee Chair, Dave Nicholson at 978-204-9009.

CI's Centennial is a onetime opportunity. An opportunity to give proper credit to our legacy, our predecessors' legacy, and the legacy of the current generation of CI. Let's give proper recognition to that legacy.

Police Unity Tour



On May 9, Special Agent Shawn Kaderabek and retired Special Agent Jackie McClelland, along with about 150 other law enforcement officers, began their 4 day bike ride from Philadelphia, PA to Washington, DC as part of the Police Unity Tour. Their ride concluded on Saturday when they arrived in DC and converged with more than 2,500 other law enforcement officers for a final procession to the National Law Enforcement Officers Memorial. This year, Shawn and Jackie rode in honor of Director of Field Operations Julio LaRosa, who suffered a fatal

heart attack on January 3, 2012, while exercising as part of the agency's physical fitness program. They had both attended CITP-404 and SABT-404 with Julio at FLETC in 1994. Over the course of their 4-day journey, they pedaled 264 miles with a combined elevation change over 12,000 feet!

The Police Unity Tour was organized in May 1997 by Officer Patrick P. Montuore of the Florham Park Police Department, with the hope of bringing public awareness of Police Officers who have died in the line of duty and to honor their sacrifices. The primary purpose of the Police Unity Tour is to raise awareness of Law Enforcement Officers who have died in the line of duty. The secondary purpose is to raise funds for the National Law Enforcement Officer's Memorial and Museum. What started with 18 riders on a four day fund-raising bicycle ride from Florham Park, NJ to the National Law Enforcement Officers Memorial in Washington, D.C. has grown into nine chapters consisting of nearly 2,800 members nationwide who make the trip annually. This year, the Police Unity Tour was able to donate 2.8 million dollars to the National Law Enforcement Officers Memorial Fund bringing our total donations to over 25 million dollars.

If any AFSA-IRS members are interested in riding in the 2019 Police Unity Tour, contact Shawn Kaderabek through the member directory.



AFSA and the American Board of Forensic Accounting® (ABFA) are proud to announce a new partnership with exclusive benefits for AFSA members!

We are pleased to offer a unique opportunity for you to learn forensic accounting from ABFA, the leading provider of forensic accounting education and certification around the world.

Forensic accounting is one of the fastest growing areas of focus in accounting and one of the highest paid specialty fields. This partnership between AFSA and ABFA will provide an excellent opportunity to learn this skillset and will help to increase your marketability.

ABFA is also registered with the National Association of State Boards of Accountancy (NASBA) and you can receive accredited continuing education credits from their courses.

Top five reasons to join and become certified by the American Board of Forensic Accounting

REPUTATION

The American Board of Forensic Accounting (ABFA) was established in 1993 and is the oldest forensic accounting board in the United States, teaching the **'Broad Based Knowledge'** of forensic accounting. Our ***Certified Forensic Accountant*®** certification was perceived as one of **the most valuable forensic accounting certifications by a group of Independent Experts.**

The full article may be found at the following address:

abfa.us/wp-content/uploads/2017/01/JFIA-2017-No1-5.pdf

VALUE

Statistics show forensic accountants are one of the highest paid groups of accountants. The ABFA's programs and courses help expand services to the public, increase revenue streams, build department reputation, save taxpayer dollars, increase public trust, identify waste and inefficiencies, and proactively address fraudulent activities.

EDUCATION – SETTING THE *GOLD STANDARD*

The ABFA has developed advanced instructional design methods along with comprehensive learning objectives to enhance competencies and information retention rates.

Our courses also qualify for CPE. ABFA is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors.

EXAMINATION

There are organizations that do not require a written exam and have certified individuals (past or present) based on their self-attestation. **The ABFA believes individuals who want to perform forensic accounting services need to have formal forensic accounting education and training, including written examinations, to assess their core competencies.** It is increasingly commonplace for attorneys to ask expert witnesses if they had to take a written exam to receive their credential(s). We expect this question to be asked by more professionals in the foreseeable future.

CONTINUED SUPPORT

We offer career guidance and will research selected topics for our members. We are here to support your educational and career goals. **We have programs and courses for CPAs, accountants, auditors, governmental accountants, and academics.**

To learn more about the ABFA certifications, designations, and programs, please visit the ABFA website at www.abfa.us

You can also contact Executive Director Dr. Scott McHone by emailing scott@abfa.us or calling 661-861-8861.



American Board of Forensic Accounting® (ABFA)

Executive Advisory Board

Chairman of the Executive Advisory Board:

Dr. Scott P. McHone, CPA, CRFAC, ABGOV, RFI, LHA, CCSA, DABFA, CGMA, MSActg, PhD; Chair, American Board of Forensic Accounting

Members of the Executive Advisory Board:

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Ilya Podolskiy, CPA, CRMA, CGMA, CRFAC; Member, American Board of Forensic Accounting
Thomas T. Ueno, CPA, CRFAC; Director of Education and Training, American Board of Forensic Accounting

Welcome AFSA Members to the American Board of Forensic Accounting®

The American Board of Forensic Accounting® (ABFA) was established in 1993 and was the first forensic accounting board and credentialing organization, teaching the broad-based knowledge of forensic accounting. The ABFA is an independent accounting body.

Our ***Certified Forensic Accountant***® certification was perceived as one of **the most valuable forensic accounting certifications by a group of Independent Experts.**

Here is the link to the full article: <http://abfa.us/wp-content/uploads/2017/01/JFIA-2017-No1-5.pdf>

Mission

The ABFA believes that forensic accounting principles and practices yield a preemptive approach towards identifying waste and inefficiencies, proactively addressing fraudulent activity, and providing extensive forensic reporting.

The ABFA was established to promote forensic accounting through education, testing, analysis, and evaluation of the knowledge, skills, and abilities of applicants and to provide certification of applicants in the field of forensic accounting.

As a member of the American Board of Forensic Accounting®, you will have the opportunity to pursue continuing education credits, acquire skills and knowledge, and further your career in forensic accounting and fraud prevention and detection.

Membership

Members are from large accounting firms, government entities, and educational institutions in addition to individual practitioners.

The benefits of membership include:

- Mentoring and researching selected topics for members
- Providing forensic accounting instruction and guidance
- Continuing professional education credits and world leading academic training
- Special pricing and discounts
- Exclusive opportunity to have articles published
- A Speaker Bureau and conference networking
- Referral opportunities through the Board
- Personal accomplishment as a member of valuable professional organization

The benefits of certification include:

- Validating knowledge and skills by an independent forensic accounting body
- Enhancing professional reputation and providing personal accomplishment
- Supporting continued professional development
- Demonstrating a high level of commitment to the field of practice
- Communicating quality and credibility
- Increasing opportunities for career advancement and additional earnings
- Serving as a differentiator in a competitive job market
- Meeting employer or governmental requirements

Certifications and Designations

The ABFA issues the following certifications and designations:

Certifications:

Certified Forensic Accountant® (CRFAC®) The Certified Forensic Accountant® program assesses knowledge and competence in professional forensic accounting services in a multitude of areas. Forensic accountants may be involved in litigation support services, investigative accounting, reducing errors and irregularities, providing valuation reports, and saving organizations money.

Government Forensic Accountant™ (ABGOV®)

The ABGOV™ is a special credential the American Board of Forensic Accounting® has established for Governmental Accountants and Auditors who demonstrate knowledge and competence in professional forensic accounting services in the Government sector.

Licensed Healthcare Auditor (LHA™)

The Licensed Healthcare Auditor LHA™ program is designed for individuals who are interested in forensic accounting and analysis as it pertains to healthcare auditing, fraud prevention, and fraud detection. This program, developed by the American Board of Forensic Accounting®, will provide access to forensic accounting knowledge as it pertains to the healthcare industry.

Registered Forensic Investigator (RFI™)

The Registered Forensic Investigator RFI™ program is designed for individuals who are interested in investigative forensic accounting and analysis. A Registered Forensic Investigator's primary purpose is to investigate forensic matters and help detect and prevent fraud. This program will provide access to the broad base of forensic accounting knowledge and testing developed by the American Board of Forensic Accounting® and is useful for accountants, auditors, attorneys, educators, investigators, and others who desire to learn forensic accounting.

Designations:***Diplomate of the American Board of Forensic Accounting (DABFA®)***

The American Board of Forensic Accounting® and its members are dedicated to the development and advancement of the field of forensic accounting. It is the Board's aspiration to publicly advocate the value of skilled, professional forensic accounting services while creating and maintaining standards of excellence within the field. To recognize significant professional achievements and contributions to the field of forensic accounting, along with meeting the designation requirements, the Board will bestow the designation of Diplomate.

Fellow of the American Board of Forensic Accounting (FABFA®)

Once awarded the Diplomate designation, and after five years of service as a Diplomate of the American Board of Forensic Accounting DABFA®, individuals may apply for the Fellow of the American Board of Forensic Accounting FABFA® designation. This prestigious designation is awarded after the Board reviews the application and work history of the applicant. In addition, the applicant must demonstrate, through professional and academic accomplishments, they have mastered the field of forensic accounting.

To learn more about the ABFA certifications, designations, and programs, please visit the ABFA website at www.abfa.us and click the *Programs/Courses* tab at the top. We also have a

Resources tab where we are always adding new material. Please visit this section on our website as well.

Feel free to call us at 661-861-8861 with any questions. Ask for Dr. Scott McHone, our Executive Director. You may also email him at Scott@abfa.us

We have special discount pricing for AFSA members. Save an additional 10% on our programs and courses and ask about our AFSA payment plan option.

Apply today for membership by visiting the registration page at <http://abfa.us/membership/>

*It is the mindset of a forensic accountant to find and prevent errors and irregularities.
We want individuals to learn Forensic Accounting – ABFA.*

Former IRS agent convicted of filing false tax returns

A former special agent in the Internal Revenue Service's Criminal Investigation unit was convicted on charges of filing false tax returns, obstruction of justice, and stealing government money.

A jury in Sacramento, California, found Alena Aleykina guilty of the charges on June 15 after a two-week trial. She had been indicted in 2016 on the charges (see [Former IRS special agent indicted on tax charges](#)).

Aleykina, of Sacramento, is a CPA and holds a master's degree in business administration. Prosecutors accused her of filing three false personal tax returns for 2009, 2010, and 2011 and three returns in the names of trusts she created for years 2010 and 2011. On her personal tax returns, prosecutors said she fraudulently claimed the head of household filing status, false dependents, and deductions for education expenses to which she was not entitled. She also falsely claimed on a trust tax return to be paying wages to her mother and her sister to care for her son and for her father, according to the charges.

Aleykina allegedly also stole government funds from the IRS's Tuition Assistance Program by falsely claiming \$4,000 in tuition reimbursement for classes that she didn't take and obstructed justice during the investigation. When criminal investigators asked her to retrieve her government laptop, she allegedly lied to the agents about its location and started deleting files after the agents left. The total loss to the government from Aleykina's conduct is estimated at more than \$60,000.

Sentencing for Aleykina is scheduled for September. She faces up to three years in prison for each false tax return count, 10 years in prison for theft of government funds, and 20 years in prison for obstruction of justice. The court could also order her to serve extra time on supervised release, and pay restitution and monetary penalties.

AFSA-IRS Officers and Appointed Officials

<u>Officers</u>		<u>Appointed Officials</u>	
Peggy Thomas (MD)	President	Mary Ruiz	Executive Director
Mark Kroczyński (FL)	VP/President Elect	Bob Armentrout	Parliamentarian
Chuck Taylor (WI)	2 nd Vice President	A. Jack Fishman	Attorney
Iris Bohannon (AR)	Secretary	Ross Brown	Newsletter Editor
George Meyer (FL)	Treasurer	Chuck Taylor	Tech Advisor
Daniel Pieschel (KY)	Past President	Arthur A. Selby, Jr.	Historian

AFSA Regional Directors and Regional Representatives

Region	Regional Director	Regional Representatives	
1	David Nicholson Dunstable, MA	Steven Hickey John Fahey Matthew Cola Robert Galbraith Charles Franssen	Gloucester, RI Providence, RI Babylon, NY E. Amherst, NY Huntington, NY
2	Robert Schmus Voorhees, NJ	Alan Fogel John Gagliardo Robert McDugall	Manalapan, NJ Lincoln Park, NJ Blue Bell, PA Ellicott City, MD
3	Gail Donaldson Upper Marlboro, MD		
4	Elizabeth Fleaher Cincinnati, OH	Ted Boomershine	Kettering, OH
5	Cynthia Fish Charlotte, NC	Terry O'Brien David W. Jansen	Raleigh, NC Tulsa, OK
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	Gerard Dupczak Scherverville, IN	Robert Schweitzer Inar "Smitty" Morics Ronald Cipolla Tom O'Halloran Diane L. Schuchardt	Des Moines, IA Eagan, MN St. Louis, MO West Fargo, ND Elkhorn, WI
8	Laurie Harmon Limbert Denver, CO	Ed Martin Joel Lanoux Iris Bohannon Dennis Carey Mike Mayott	Austin, TX Richardson, TX Phoenix, AZ Glenwood Springs, CO Billings, MT
9	Richard Malone Los Angeles, CA	Art Royce Alex Seddio Reginald Norberg	Boise, ID San Francisco, CA Seattle, WA



AFSA – IRS Membership Application

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

AFSA-IRS

P.O. Box 761869
San Antonio, TX 78245

Name: _____

Home Address: _____

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

Home Email Address: _____

Date of Birth: _____ Place of Birth: _____

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

Retirement Date: _____; Spouse's Name: _____

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

Current Employment (type of work): _____

Business Name: _____

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

Telephone: () _____ FAX: () _____

Business Email address: _____ Cell Phone () _____

As an AFSA member, I am interested in:

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

Serving AFSA in other positions _____ Yes _____ No Being an AFSA Representative _____ Yes _____ No

(Representatives assist Regional Directors)

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

A. Attorney _____

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.

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 _____

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

Signed: _____ Date _____

AFSA REGIONS AND AREAS OF COVERAGE

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

AFSA Regional Directors are listed on page 2 of this Newsletter

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

1,115 AFSA members as of July 3, 2018. Help recruit new members for AFSA