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AFSA - IRS

NEWSLETTER



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

Vol. XXIX No. 3

Fall, 2018

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



Message from Chief Don Fort

Hello again, CI family. I'm happy to send a quick update to our retired agents association about a few items currently affecting the active CI organization. I've been Chief of CI now for over a year and a half and I'm very proud of this organization for how we've dealt with a variety of issues during that time. We recently completed a field office consolidation that reduced the number of field offices to 21 from 25 to better align resources and maintain a proper level of management at all levels. In the last couple of months, we welcomed the 49th Commissioner of the Internal Revenue Service, Mr. Chuck Rettig. Mr. Rettig has spent 36 years in private practice as a tax attorney and has worked with the employees of the IRS for decades. He is no stranger to the IRS and has been a tremendous believer and supporter of CI over the years. I am looking forward to working with him in the coming years.

In mid-November, CI released our 2018 Annual Report reflecting on the significant accomplishments and criminal enforcement actions taken in fiscal year 2018. You'll notice this year's report is completely interactive, full of photos and statistics, and really brings to life what CI does to the general public, elected officials and other stakeholders. This year, CI initiated 2,886 cases with traditional tax cases accounting for 73 percent of the total. We achieved a conviction rate of 91.7 percent which is again among the highest of all federal law enforcement agencies. I hope you'll have an opportunity to check out the latest report located on IRS.gov.

Finally, it is also time to turn our attention to celebrating our great history as a law enforcement agency for 100 years! As most of you know, CI will turn 100 years old July 1, 2019. We have decided to celebrate our anniversary during the entire calendar year of 2019. Our anniversary committee has been working hard, in tandem with representatives from AFSA, to make that celebration as successful and memorable as possible. Throughout the year, CI field offices around the country will host events, some large and some small, to commemorate our anniversary. Each month, new items will be released that highlight a different chapter in CI's history to commemorate, educate and celebrate different aspects of our past. We will have a list of commemorative items that can be ordered that include coins, mugs, patches, shirts and many more. We will continue to put out information on a real time basis to ensure that you have every opportunity to participate in those events that you would like to. Please keep in touch with your local chapters for the latest information!

Thanks again for giving me the opportunity to share a few thoughts with you as we close out another successful year. I know it is the holiday season so I hope that you all have a safe and joyous holiday season. I look forward to seeing and celebrating with you in 2019!

Don



Executive Director Corner - Fall 2018

Greetings! Hope everyone is well and staying warm.

Convention 2018, was held at the beautiful Chateau on the Lake in Branson, Missouri. I was honored to assist Iris Bohannon and she hosted an outstanding event. Thank you to Iris, George and everyone else who worked hard to make it great.

During the Board of Directors Meeting and at the Annual Business Meeting the following board members were nominated and approved:

President – Peggy Thomas
Secretary – Iris Bohannon

Regional Director Region 3 – Bob Schmus **Regional Director Region 4** – Elizabeth Fleaher
Regional Director Region 8 – Calvin Puryear **Regional Director Region 9** – Richard Malone
(Filing an unexpired term)

Additionally, we have a new Legislative Liaison – Kirk Peifer.

Welcome to Kirk and Calvin.

Thank you to Jeff Karsh, Legislative Liaison, and Laurie Harmon Limbert, Regional Director Region 8 for your past service to AFSA-IRS.

Big thanks to all of the above for their service to AFSA-IRS.

The Board and I always welcome and appreciate your feedback. We strive to make AFSA-IRS stronger and better. If you have any ideas or wish to be involved in AFSA, please let me know. I encourage everyone to check our website (www.afsa-irs.org) for news, job postings and to update your contact information.

Thank you for the opportunity to continue to serve as AFSA-IRS Executive Director. There isn't a better time than now to express how grateful I am for our association. At this time of Thanksgiving as I count my blessings, know you are among them. I wish you and your loved ones, a happy and safe holiday season. I pray 2019 will bring immeasurable blessings and excellent health to each of you and all of you loved ones.

Have a fabulous day.
Adieu,

Mary

A Message from Your President

A MESSAGE FROM YOUR PRESIDENT



It is hard to believe that 2018 is almost over and 2019 is right around the corner. I wish and hope that all of our members and family have a wonderful holiday season and Happy New Year.

There were a lot of things that occurred with AFSA in 2018. AFSA approved the increase to \$3000.00 a year for the James F. Howe Sr. Scholarship and two scholarships were awarded. In addition, Frank L. Smith \$2000.00 scholarships were awarded to four very deserving students. Additional information regarding the winners will be provided by Mark Kroczyński later in this newsletter.

During our recent convention, the Board approved the renaming of the Frank L. Smith Scholarship to the AFSA Memorial Scholarship. Consider during this time of giving to donate to our scholarship program. Each year we have so many deserving applicants and we are disappointed that we cannot help all of them. You can also make a donation in memory and/or honor of a beloved and departed former member of AFSA. Remember that all donations are of course tax deductible.

Our AFSA membership currently stands at 1140 members and we hope our membership continues to grow. As a means to increase membership, the Board approved that during CI's 100th Anniversary AFSA will offer a one-year free membership in 2019. The AFSA membership would be awarded to all retiring 2019 CI Special Agents and any retired Special Agent that has never been a member of AFSA.

We elected a new Region 8, Regional Director Calvin Puryear and also a new Legislative Liaison Kirk Piefer. AFSA is looking forward to working with both of them and I'm sure they will be a great asset to our leadership team.

Thanks to everyone who attended our 30th Anniversary in Branson, Missouri. I wish to express my sincere appreciation to Iris Bohannon and Mary Ruiz our conference hostesses who went over and above to make the conference a success. I also want to thank Gerard Dupczak for handling the conference reservations and also for the video of our previous conferences celebrating AFSA's 30 years. Thank you also to Dan Pieschel and George Meyers who always help with the conference planning and application. Everyone had a great time enjoying the beautiful resort hotel and of course all of the entertainment available in the area. One member expressed that he thought it was an "excellent convention and one of the most scenic and very best locations ever".

Speaking of conferences, plans have been approved for our 2019 Conference and CI's 100th Anniversary in Washington, DC during the week of September 18 – 21, 2019. CI has agreed to coincide the celebration events being held in DC with our AFSA conference. AFSA and CI are continuing to work together to plan a memorable celebration for everyone. Detailed information regarding the 100th Anniversary is provided later in the newsletter.

Last but not least, make sure you read the article from Gail Donaldson regarding a newly formed organization of law enforcement retirees entitled the National Association of Federal Law Enforcement Officers (NAFLEO). AFSA has joined the organization to provide benefits and discounts for its members at no cost.

Have a Happy, Healthy & Safe Holiday Season

Peggy Thomas

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



Frank L. Smith

AFSA COLLEGE SCHOLARSHIP

2018 Scholarships

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



MAGGI MAHALOVICH

My name is Maggi Mahalovich and I will be attending the University of Central Missouri this fall where I will be a part of the career exploration program with an Undeclared Major and I will also be a part of the Honors College program. I work at Bothwell Regional Health Center as a Dietetics Aide. I graduated from Green Ridge R-VIII High School at the end of May 2018. I graduated 3rd of my class and was involved in activities such as National Honor Society, Academic bowl, Yearbook, E-Sports, and Band. I have also been an active member of my church's youth group where I have been involved in many community service projects such as meals-on-wheels and several Mission trips as well as been a part of service projects such as paper the community and community rummage sales. Maggie was sponsored by her step mother, Julie Tomlinson.



KATHERINE KADERABEK

Katherine is the Salutatorian of her graduating class at Paul VI High School. During her time in high school, she was President of the National History Club, Captain of the Girls Varsity Swim Team, and a member of the National Honor Society. She will be studying architecture and English in college at the Catholic University of America in Washington, D.C. Along with her other academic accomplishments, the one achievement she is most proud of is that she is a published novelist. Her debut novel, *Unravel* by Kat Kade, is now available on sites such as Amazon and Barnes and Noble. She hopes to break out into the world of young adult fiction and follow in the footsteps of the authors who inspired her to write. She also hopes to become a successful architect in the city of Washington, D.C., her favorite city in the world.



ROBERT MARTINEZ

In Fall 2018 I will be a Freshman at California State University, Fullerton where I plan to major in Business Administration. I was selected to be in the University and Business Honors program where I hope to represent the program well and discover learning opportunities. I graduated from Dougherty Valley High School in San Ramon, CA where I enjoyed playing varsity baseball and basketball. I am proud to have obtained the highest rank in the Boy Scouts of America Organization, known as Eagle Scout.

Law Enforcement has always intrigued me and although I am unsure of my future career path, I want to explore all possible options and find something I am passionate about. Robert is sponsored by his father, Jose M. Martinez.



KRISTA BERANGER

"My name is Krista Beranger and I will be a sophomore at the University at Buffalo this coming fall. Last year I entered the university as an undecided engineering major but now I am pursuing a double major in Mechanical and Aerospace Engineering. This summer I am interning with my uncle's in Hopewell Junction, NY. The past year of college I have worked on engineering projects including building and collecting data for a small wind turbine and constructing a hammer in the university's machine shop. I am also a member of the University at Buffalo Honors College and through the Honors College I partnered with the Friends of Night People in the city of Buffalo to provide meals and clothes to those in need. For this scholarship I was sponsored by my father, Robert Beranger, who retired from the IRS in 2015 and is currently an Associate

Director for Navigant Consulting." Krista is sponsored by her father, Robert Beranger.

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.

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



SEAN NEVIN

Sean Nevin will be starting his junior year at Lewis University in Romeoville, Illinois this upcoming fall. Sean is majoring in both Criminal Justice and Political Science. He has also already obtained a minor in Spanish by studying abroad in the summer of 2017 in San Jose, Costa Rica at Universidad Veritas. Sean plans to attend Law School following his graduation from undergrad. Sean is still unsure as to where he plans to attend law school, but hopes to specify in Criminal Law. This past spring semester Sean had the opportunity to take a Fair House and Fair Lending Law class taught at John Marshall Law School in Chicago. Sean has earned a 3.93 GPA during his college career, while also being a collegiate athlete as a member of the Lewis University Men's Track and Field team. Sean has made the Dean's List each semester he has

spent at Lewis. He has also been a recipient of the Br. David Delahanty Award – given to Lewis student-athletes for academic excellence both his years in the university as well as being named to Academic All-GLVC Team both his years in university. Sean is sponsored by his mother, Patricia Nevin.



HANNAH VIGIL

My name is Hannah Vigil and I'm from San Antonio, Texas. I graduated from the International School of the Americas (ISA), a magnet high school on the Lee campus. During high school, I was involved with several organizations such as MUNSA (Model United Nations SA), the Interact Club - the volunteering/service club - and the dance team for two years. During my years at ISA, I also traveled with my class to Arkansas, New Mexico, Alabama, and Washington. During each year respectively, we went through a simulation of poverty at Heifer International, actively learned about and engaged in different cultures, learned more about the Civil Rights Movement including talking to still-living witnesses, and interviewed Congressman Will Hurd on a topic we picked when

creating our own public policy recommendation.

After graduating, I applied and was accepted at Angelo State University in San Angelo, Texas. I am currently a junior there and am majoring in Accounting. My first two years at Angelo State I

was privileged to be a part of the dance team there. When not dancing, I still involve myself in my school whether through community service opportunities, going to school sporting events or any other school-sponsored event. Hannah is sponsored by her father Joseph Vigil.

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

Tom Clancy (Memorial Contributions)
Richard B. Johnson
Bruce B. Miller (Memorial Contributions)

Editors Note: The following is a perfect lead in to our next contributor.

Nancy Lee & Arthur A. (“AL”) Selby, Jr. of Mint Hill celebrated their 60th Wedding Anniversary on November 27, 2018. They were married on Thanksgiving Day in 1958 at the Norwood Methodist Church, Norwood, NC. They celebrated their 60th Anniversary with a party and dinner at Longhorn Steak House in Matthews, on November 10th, with their children, Bob and Patti, their spouses Jennifer and Tom, 5 grandchildren and their significant other, Al’s sister Mary with John, and several long time close related friends. They miss their motorhome and traveling. Nancy retired as a Registered Nurse and Al retired as a Special Agent with the IRS Criminal Investigation Division after 25 + years before joining the Charlotte Police Department where he served 10 years in the Vice and Narcotics Division, retiring in 1999 and joining CMGRA. Both Al and Nancy have been active in CMGRA for the last 20 years and Al served as Treasurer. He was also Treasurer of FOP Lodge #9 in Charlotte for several years. They have been very active members of Third Presbyterian Church for the past 55 + years and served in numerous leadership positions. Nancy help start our youth club organization and has been our Network Chairman checking on shut in’s and sick members for many years. They were selected as Outstanding Senior Adults by Charlotte Presbytery. Al served as Finance Chairman, Property Committee Chairman, and Clerk of Session many years while serving over 20 years as an Elder and being awarded the title of Elder Emeritus. He is also the current church Historian.

HISTORIAN'S CORNER BY AL SELBY

As we continue our march toward our 100th anniversary on July 1, 2019, the next 4 Chief's following Donald Vogel was a pretty unique group. There were a number of firsts in the next 4 Chief's.

Ted Brown followed Don Vogel and he lives in the Jacksonville, FL, area, and is a member of AFSA. He is one of the few Chief's to leave the job and become a District Director before retiring. Mark Matthews became our first Chief who had not been a Special Agent or a Postal Inspector. He also took an IRS position after leaving the Chief's job and resigned in December 2006 to take a position in the private sector. David Palmer was Chief in 2002 over approximately 4,500 employees of which a little over half were Special Agents (2,300 – 2,400). This was down from a high of about 3,500 Agents in 1996. Nancy J. Jardini became our first woman Chief, and our second Chief who had never been a Special Agent on January 9, 2004. MS Jardini served as Chief until January 2007, when she resigned to become Senior Vice President and Chief Compliance Officer at Fannie Mae.

TED F. BROWN, ASSISTANT COMMISSIONER CI

TED BROWN became our 17th leader on 5/28/1996, following Donald Vogel. Ted was born in St. Augustine, FL, and grew up in Palatka, FL. He graduated from the University of Florida in 1972 with a BSBA in Accounting. Two days after his graduation, Ted became a Special Agent in the Intelligence Division in Ft. Lauderdale, FL. He was a field agent in Miami for a time, and moved to Atlanta in July 1977 to become a Regional Analyst. In January 1979 Ted was promoted to Group Manager in the Atlanta District, and in 1982 he was promoted to Assistant Chief in the Atlanta District. Ted was selected as Chief, CI in Dallas, TX, in April 1984.

In 1988 Ted was selected for the IRS Executive Development program and after completing the program he was selected as Assistant District Director in New Orleans, LA, in November 1988. In February 1990 he was selected as Assistant Regional Commissioner (ARC-CI) for the Central Region in Cincinnati. He became the first Director of Refund Fraud in 1994 and relocated to Washington, DC, in July 1995.

Ted was promoted to Assistant Commissioner CI on 5/28/1996 and served until April 11, 1999, when he reported to Jacksonville, FL, as District Director of the Jacksonville District. After the IRS reorganization he became the first Area Director of the Small Business Self Employed unit in Florida, where he retired on October 31, 2001. He is still located in the Jacksonville area and is a member of AFSA.

After retirement from IRS, Ted did some contract work with Wells Fargo for about 4 years; but mostly he enjoyed playing golf and puttering around the house, traveling, and rooting for the Florida Gators. He and his wonderful and patient wife, Debbie, have one son, Michael, and two grandchildren ages five and two. Michael is a CPA in the Philadelphia area.

MARK E. MATTHEWS, CHIEF, CI

MARK MATTHEWS became our 18th Chief in January 2000 and served a little over 2 years until May 2002. He was our first Chief that was not a Special Agent or Postal Inspector before being named Chief. Mr. Matthews is a native of Arkansas and graduated with an AB Degree from Harvard College in 1981 (*Magna Cum Laude*). He went on to get his JD Degree from New York School of Law in 1985, and a M.P.A. Degree from Princeton University in 1985.

Mr. Matthews was an Assistant U.S. Attorney in the Southern District of New York and Deputy Chief of their Criminal Division. He was a special assistant to Director William H. Webster, first at the F.B.I. and then the C.I.A. In 1993-1994 he was a senior advisor to the Treasury Department Assistant Secretary for Enforcement where he was Director of the Treasury Department Anti-Money Laundering Task Force. He was also Deputy Assistant Attorney General in the Tax Division of the U.S. Justice Department from 1994-1998. He was an IRS Deputy Commissioner from October 2003 through December 2006. He was awarded the Commissioner's Award upon leaving IRS.

After leaving IRS in 2006, Mr. Matthews joined Deutsche Bank as Global Co-Head of Anti-Money Laundering where he oversaw implementation of the Patriot Act. He later joined an international law firm where he practiced tax controversy and litigation. He is currently employed by the law firm of CAPLIN & DRYSDALE in Washington, DC, specializing in Tax Controversies, Tax Litigation, and Exempt Organizations.

DAVID B. PALMER, CHIEF, CI

DAVID PALMER became our 19th Chief and served from November 7, 2002, until December 2003. Mr. Palmer was born and raised in Dayton, Ohio. He attended local schools and graduated from Wright State University in Dayton with a degree in accounting in 1969. He began his career as a Special Agent in 1971, and along with several moves, moved into management with several increasingly important positions. He was Chief in the Detroit District from 1984 – 1987 before entering the EX-D program. He served as District Director in Indianapolis in 1996. His most recent position before becoming Chief was Director of Field Operations in the Central Region. At the time he was appointed Chief, IRS-CI had approximately 4,500 employees; a little over half were Special Agents.

NANCY J. JARDINI, CHIEF CI

NANCY J. JARDINI became our 20th leader, and the first woman, on January 9, 2004. She was born and raised in the Pittsburgh and Brentwood, PA, area. She attended Chatham College and graduated with a Bachelor's Degree in History and Spanish in 1985 and she obtained a JD Degree from Villanova University in 1988. She practiced criminal law for about 15 years, including being a prosecutor and a defense attorney, and joined the Justice Department Criminal Division where she supervised a nationwide staff of criminal prosecutors in 35 offices.

Ms Jardini was the IRS Associate Chief Counsel/Division Counsel for criminal tax at the Justice Department prior to moving to IRS in July 2000. She was appointed Deputy Chief of CI in January 2003, and became Chief on January 9, 2004. She served as Chief, CI from January 9, 2004 until January 2007, when she left to become Senior Vice President and Chief Compliance Officer at Fannie Mae.

Update: IRS-CI Centennial

In 2019, IRS-Criminal Investigation (CI) will celebrate 100-years of dedicated service. This momentous occasion was featured in our last newsletter. Plans are underway to have events scheduled in many Field Offices. Primary events will be held in Chicago, Las Vegas, San Francisco, and Washington D.C. Dates and details are forthcoming. A Field Office near you, or from where you retired, may have activities that you can attend. We will keep you posted through our Executive Director, Mary Ruiz, newsletter, and through our Regional Directors. You should have a list of the Regional Directors in your annual AFSA Directory, with coverage area and contact information.

You may have recently seen an email from Mary Ruiz regarding the collection of photographs and other memorabilia from CI retirees. CI-Headquarters is asking for photographs from you, or even a write-up/ story about CI in the past. Your experiences, agent training photos, CI-group photos, retirement party photos, significant case articles, etc., is all a part of our history. The sky is the limit, as far as what you may contribute. The Point of Contact email and mailing address for submission of these items for the 100th Anniversary is as follows:

Vince.dimarco@ci.irs.gov

Or mail to:

IRS Criminal Investigation/ Vince DiMarco
2 Metro Tech Center
100 Myrtle Ave., 7th Floor
Brooklyn, NY 11201

You can also send to AFSA at: irsci100@gmail.com .

A challenge, or other type coin, commemorating our 100-years is in the process of being selected and approved. Distribution methods are up for consideration, for current and former special agents and employees. Regardless of the decision, you will be able to purchase coins by 2019, or sooner. As noted previously, Headquarters plans to update the 75-year anniversary publication in order to incorporate 25 more years.

The AFSA Annual Convention for the anniversary year has been planned and approved for Washington DC, September 18 – 22, 2019. Details will be on the web-page. This will be a great opportunity to see and experience the sites of Washington DC, visit with the current Chief and CI employees, and to attend the 100th-Year convention expected to be held at the Treasury Department building on Friday September 20, 2019.

AFSA Joins the National Association of Federal Law Enforcement Officers

AFSA recently joined a newly formed organization with our law enforcement partner retirees from eleven other federal agencies, the National Association of Federal Law Enforcement Officers (NAFLEO.) The primary purpose for our involvement in this organization is to add a benefit to recruit more members. All the agencies have dedicated members who enjoy the comradery they continue to share from a rewarding career. A common concern, across the board, is to recruit new retirees to carry on the tradition and legacy of their respective agencies' (s.)

This NAFLEO was solely established to obtain benefits for member agencies. The leg work and research has already been done. The NAFLEO found a Group Participating Organization (GPO) vendor group named UNA. This is a turnkey member benefits program that has a diverse network of organizations that includes associations, national franchises, financial institutions, executive networks and marketing firms. With this, great benefits and discount rates were obtained. Additionally, there are no costs to the members. The nationwide benefits are free. By pulling over 20,000 law enforcement retirees into this one larger organization, UNA provided NAFLEO members access to deals related to travel and entertainment. There are also discounted rates for legal services, further described below. These benefits are for AFSA Members-Only, so you need to go into the website and log in to access the benefits. You will see two (2) links that members can utilize to access the hotel and entertainment benefits packages. The hotel site requires a member's name and password, which you will establish for initial usage. We hope you look into these great new benefits, access the discounts, and enjoy! More of the details on these sites, and legal services, is as follows:

I. The hotel discount program provides NAFLEO with “best-in-class corporate rates for over 150,000 worldwide hotels and a whole lot more.”

- Exclusive corporate hotel rates nowhere else available –Averaging 26% below publicly available pricing
- Thousands of hotels & resorts available across the globe from every major brand
- Simple, intuitive search and filter tools for fast and efficient booking
- Free expense management tools – save time, reduce risk, streamline process
- Team building & user management – track your travelers & stays all in one place
- Free mobile app downloads for all users – book on the go, wherever life takes you
- Free cancellation at tens of thousands of hotels and 24/7 U.S. customer support

II. The entertainment discount program provides savings of up to 40% off theme parks, movies, shows and more. It also provides exclusive discounts and special offers and access to preferred seating and tickets to top attractions, theme parks, shows and special events from concerts to Disney to Las Vegas to NY Broadway shows to Cirque du Soleil. Please see below:

Entertainment Benefits provides **exclusive discounts, special offers and access to preferred seating and tickets to top attractions, theme parks, shows, sporting events, movie tickets and much more** not available to the public.

Program Includes:

- Top Theme Parks Nationwide
- Movie Tickets Nationwide
- Top Las Vegas & New York Broadway Show Tickets
- Great Savings on Disney & Universal Studios Tickets
- Also Save up to 25% on major Rental Cars

LEGAL SERVICES

Legal Shield, which is a nationwide legal service company, agreed to provide large discounted legal assistance rates to members who elect to avail themselves of the services. There are no costs to the agency or other members. The discounted fees apply only to the member that utilizes the service. Legal Shield can provide you with protection of your legal rights and security for your families by enabling you to have access to an experienced law firm. In addition, you are protected from Identity Theft if you opt for this coverage, which is the fastest growing crime in America.

The legal site for NAFLEO is listed below:

<http://www.legalshield.com/info/nationalassociation>

The rates members will receive are:

Family legal only	15.95 monthly
Family id shield only	12.95 monthly
Combo plan family. (Never been married)	28.90 monthly
Individual legal only	14.95 monthly
Individual ids. Only.	8.45. Monthly
Individual combo	23.40 monthly
The rates that nonmembers would pay:	
Legal family one price.	24.95 monthly
Ids family	24.95 monthly
Ids individual	9.95 monthly

As you can see there is a considerable difference. Also, the \$10 enrollment fee is waived with access through NAFLEO. Rob Vest is our exclusive contact for Legal & ID Shield. He can be reached at 703-945-3988 or RobVest@gmail.com .

New York Times 10-1-2018, I.R.S. Tax Fraud Cases Plummet After Budget Cuts

Tax evasion is at the center of the criminal cases against two associates of the president, Paul Manafort and Michael D. Cohen. The sheer scale of their efforts to avoid paying the government has given rise to a head-scratching question: How were they able to cheat the Internal Revenue Service for so many years?

The answer, researchers and former government auditors say, is simple. The I.R.S. pursues fewer cases of tax evasion than it did less than 10 years ago. Provided you're not a close associate of President Trump, there may never be a better time to be a tax cheat.

Last year, the I.R.S.'s criminal division brought 795 cases in which tax fraud was the primary crime, a decline of almost a quarter since 2010. "That is a startling number," Don Fort, the chief of criminal investigations for the I.R.S., acknowledged at a New York University tax conference in June.

Bringing cases against people who evade taxes on legal income is central to the revenue service's mission. In addition to recouping lost revenue, such cases are supposed "to influence taxpayer behavior for the hundreds of millions of American citizens filing tax returns," Mr. Fort said. With fewer cases, experts fear, Americans will get the message that it's all right to break the law.

Starting in 2011, Republicans in Congress repeatedly cut the I.R.S.'s budget, forcing the agency to reduce its enforcement staff by a third. But that drop doesn't entirely explain the reduction in tax fraud cases. Over time, crimes only tangentially related to taxes, such as drug trafficking and money laundering, have come to account for most of the agency's cases.

"Due to budget cuts, attrition and a shift in focus, there's been a collapse in the commitment to take on tax fraud," said Chuck Pine, who used to be the third-ranking criminal enforcement officer at the I.R.S. and is now a managing director at BDO Consulting. "I believe there are thousands of individuals who have U.S. tax obligations and are not complying with U.S. tax laws."

The result is huge losses for the government. Business owners don't pay \$125 billion in taxes each year that they owe, [according to I.R.S. estimates](#). That's enough to fund the Departments of State, Energy and Homeland Security, with the National Aeronautics and Space Administration tossed in for good measure. Unlike wage earners who have their income separately reported to the I.R.S., business owners are often on the honor system.

The I.R.S. declined to comment on its enforcement efforts.

Mr. Cohen's and Mr. Manafort's cases illustrate different but common types of tax cheating, and how the I.R.S. has struggled to enforce the law. Mr. Cohen failed to report income from domestic businesses. Mr. Manafort used foreign locales and shell corporations to hide his money.

Mr. Cohen's [tax evasion schemes](#) were straightforward. Besides paying off a pornographic movie star and a former Playboy model in violation of campaign finance laws, he pleaded guilty to lying on his tax return. Whether it was income from his business owning taxi medallions,

millions of dollars in interest payments on a loan he had made to another taxi operator or the \$30,000 he made by brokering the sale of a luxury handbag, Mr. Cohen simply hid the money from his accountant and the government. Over five years, he didn't disclose \$4.1 million, saving himself \$1.5 million in taxes.

The I.R.S. typically catches such evasion by auditing taxpayers. Theoretically, evidence picked up in audits can be used to start criminal cases.

But the rate at which the agency audits tax returns has plummeted by 42 percent since the budget cuts started. Criminal referrals were always rare and are becoming rarer still, dropping [to 328 in 2016](#) from 589 in 2012. With the government conducting 1.2 million audits in 2016, that's one criminal referral for roughly every 3,600 audits.

"The focus of auditors and tax collectors is not to identify fraud, it's to collect tax," said a special agent, who spoke on the condition of anonymity because he was not authorized to speak to the media. Management has set other priorities, the agent said, "so by default, the employees are not doing it."

In addition, current and former I.R.S. agents say audits are not as intensive as they used to be. Because the I.R.S. pushes agents to close audits more quickly, they make fewer requests for records and interviews.

"The quality of those referrals was also down," said Marie Allen, a recently retired auditor who worked at the I.R.S. for more than 30 years conducting complex financial investigations. "That is what people popularly think we should be doing, and I'm trying to say it ain't so."

Budget cuts have diminished the criminal investigation division, trimming the number of agents by a fifth since 2010. Recently, the I.R.S. closed four of its 25 field offices, according to Mr. Fort. In New York State, home of the country's financial industry, the revenue service is down to 161 agents, about a hundred fewer than it had 15 years ago.

It doesn't help that many agents prefer chasing flashier crimes than tax evasion. Rob Warren, a research associate at Catholic University who previously spent a quarter-century at the I.R.S., interviewed 30 former special agents. He asked them which of their cases had been their favorite. The answers, Mr. Warren said, typically were only tangentially related to taxes.

"It was usually narcotics, Ponzi schemes, some public corruption," he said. "Agents loved Ponzi cases because there was a real victim, an old lady or something like that."

Federal prosecutors seek out special agents for these cases because they are skilled financial investigators. And tax crimes, like failing to declare illegal income from, say, a bribe or cocaine sales, can be easier to prove than bribery or drug trafficking.

In recent years, the I.R.S. has also been pulled away from classic tax-dodging cases by soaring rates of identity theft. I.R.S. management assigned scores of agents to chase perpetrators who used stolen identities to collect tax refunds.

One tax fraud hotbed that has been a clear priority of both the I.R.S. and the Justice Department is going after money Americans stashed overseas without reporting it to the federal government.

But there are clear reasons that Mr. Manafort, who hid his money in places like Cyprus and St. Vincent and the Grenadines, might still have escaped detection.

Switzerland has been the Justice Department's primary target over the past 10 years, an effort that has resulted in settlements with the giant Swiss banks [UBS](#) and [Credit Suisse](#), and dozens of smaller institutions.

The I.R.S. allowed Americans with foreign accounts to voluntarily disclose them and pay a smaller penalty than they would have had they been caught hiding the information. [Some 56,000 people participated](#), netting the government \$11.1 billion. The I.R.S.'s criminal division also brought [several cases](#) against people for concealing accounts.

For all this success, there has been little change in the amount of wealth stashed overseas. Americans have about \$1.2 trillion of personal assets in tax havens, [according to data](#) compiled by Gabriel Zucman, an assistant professor of economics at the University of California, Berkeley, and two colleagues. It's unclear what portion has been disclosed to the I.R.S.

"What has happened over the last 10 years is real progress," Dr. Zucman said. "But what the data suggest is that it has not had a dramatic effect on the amount of offshore wealth." Money has flowed out of Switzerland and into Asian tax havens like Hong Kong and Singapore.

Moreover, the I.R.S. has made little use of new weapons in the fight against wealth hidden overseas. In 2010, President Barack Obama signed a law that was supposed to provide a crucial tool for government auditors and prosecutors. That law, the Foreign Account Tax Compliance Act, required banks with American account holders to report information to the United States. Like W-2 forms that employers file to tell about their workers, these reports would force account holders to come clean.

Eight years later, the program is still getting off the ground. Countries around the world have signed agreements, and more than 100,000 foreign banks have sent information to the United States. But "there is no ongoing compliance impact of the FATCA at this time," [according to a report this year](#) by the inspector general for the I.R.S.

The report found serious problems with the millions of records collected so far. About half, for example, didn't include identification numbers for the taxpayers, making it difficult to match the accounts with individuals. The I.R.S. hadn't set up a process for using the records. The agency said it was working on such a system.

Here, too, the cuts to the I.R.S.'s budget have had an impact. During the Obama administration, the I.R.S. asked Congress for hundreds of millions of dollars to carry out the program, but received nothing. Since Mr. Trump took office, the agency has stopped asking.

New Members

Shawn Kaderabek	Mickleton, NJ
John Wesley Eddy	Las Vegas, NV
John Robertson	Dagsboro, DE
Richard Ptak	Alto, MI
Damon Rowe	Dallas, TX
David Batista	Houston, TX
Timothy Lee Skeens	Red House, WV
Julie Tomlinson	Sedalia, MO
David Diffenbach	Boca Raton, FL
James Mann	Hopewell, NJ
Donnell Young	Pembroke Pines, FL
Brian Grove	Knoxville, TN
Corrine Kalve	Washington, DC
James Iven Hite	Woodbridge, VA
Donald Manser	Baltimore, MD
Anthony Diminicis	Fort Lauderdale, FL
Conley E. Sonny Lemons	St. Augustine, FL
Steve Helmstetter	Vero Beach, FL
Theresa Ann Mackay	Montgomery, IL
Victor John Henken	Homewood, AL
Linda Masessa	Cranford, N
David Kirk	Cranberry Township, PA
Brendan F. Clarke	Bronxville, NY

In Memoriam

THOMAS J. CLANCY AFSA-IRS FOUNDING FATHER

Erin (Tom Clancy's daughter) advised that Tom died, July 8, 2018. She said he was diagnosed with a terminal illness and was under Hospice care. Also, Tom's wife, Mary died of pneumonia June 30, 2018 after a few month's illness. Tom's daughter stated it is her preference not to have flowers sent and should the organization choose a donation to the scholarship fund in his name that would be preferable. Her comment is the family would be honored and she knows he would be honored as well.

Donations can be sent to George F. Meyer, Jr.
AFSA-IRS, Treasurer
P.O. Box 2841
Ponte Vedra Beach, FL 32004

THOMAS J. CLANCY

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P. O. Box 1187, Helotes, Texas 78023
WWW.AFSA-IRS.org

AFSA-IRS FOUNDING FATHER

THOMAS J. CLANCY became our 11th Chief Executive on July 6, 1975. He was born on 11/6/1932 in Independence, KS, but grew up and called Kansas City, MO his home. He graduated from what is now Wichita State University with a BS Degree in accounting in 1954. After a short stint in the Kansas oil fields, and a tour in the US Army, he became a GS-7 Special Agent in the Des Moines, IA, office on June 18, 1957. He also married Mary Pat Egan in 1957 and they have a son, three daughters, and 13 grandchildren who all reside in Virginia.

After serving 9 years in Des Moines, Tom was rapidly promoted until he became Chief, Intelligence Division in Omaha, NE, in 1970. Tom moved to the National Office in 1971 and was promptly selected for the EX-D program where he served as ARC-I for the Mid-Atlantic Region in Philadelphia from 1973 - 1975. He was appointed Director, Intelligence Division on July 6, 1975, where he served for seven years until 3/20/1982. During his tenure as Director, our name was changed to Criminal Investigation Division in 1978. During a reorganization in 1982 Tom was asked to take another position and on 3/20/1982, Tom took the new position of Director of Foreign Operations (OIO) where he served until his retirement on June 4, 1986. This last phase of his career required a lot of travel to a number of foreign countries to assist their tax authorities.

Tom played a major and most significant role in the formation and early functions of AFSA beginning in 1988, the year this Association was established. He was one of the ten founders of the Association and assisted in every aspect of the formation of AFSA and development of the organization's sense of purpose and direction. His initial guidance was provided in the capacity of President. He was unanimously named President by the other founding members, and he served as President for the years 1988 through 1991. Upon completion of his final term in that capacity, he continued to serve on the Board of Directors as an at-large Director for the year 1992.

While serving as President and Director in the early days and years of the organization, Tom gave freely of his time and counsel. He worked tirelessly with the other founding members and others who became involved in support of AFSA. Tom established AFSA's first database of members on his personal computer, and he personally entered the data into the recordkeeping system that he developed. He was a hands-on administrator who never shirked even mundane duties essential to promotion of the organization and for achieving membership growth. For example, Tom arranged for the printing of AFSA Newsletters and provided the mailing labels. Once those newsletters were on hand, Tom joined other members to fold them and affix the mailing labels to prepare them for delivery to the Post Office.

As President, Tom presided at AFSA's annual meetings in 1990 and 1991 and conducted numerous meetings of the Board of Directors (the other officers and the Directors) who were the founding members. He provided guidance and direction at all meetings with an emphasis on expansion of the membership and defining the purpose of the organization. He was always open to the suggestions of others and willing to let everyone have an opportunity to convey their ideas.

Even since his tenure as an officer and Director of AFSA was completed, he continued to support the Association. Tom attended a number of annual meetings and participated in the social events as well as the business meetings. He was also one of the regular attendees at the monthly luncheons in the DC area for retired and current special agents.

In summary, Tom Clancy was a steady hand and a major contributor during the formative stage of AFSA.

He will be missed.

Joseph Edward Krol
Homewood, IL

Francis (Frank) Gormley, Jr.
Cherry Hill, NJ

Bruce B. Miller
Oklahoma City, OK





AFSA-IRS Officers and Appointed Officials

<u>Officers</u>		<u>Appointed</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 Bonannon (AZ)	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 609.790.4627 Voorhees, NJ	Alan Fogel John Gagliardo Robert McDugall	Manalapan, NJ Lincoln Park, NJ Blue Bell, PA
3	Gail Donaldson Upper Marlboro, MD	Kathy Montemorra	Odenton, 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 904.825.0802 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	Calvin Puryear	Georgia Taylor Ed Martin Joel Lanoux Iris Bohannon Dennis Carey Mike Mayott	Dallas, TX Austin, TX Richardson, TX Phoenix, AZ Glenwood Springs, CO Billings, MT
9	Richard Malone Los Angeles, CA	Art Royce Alex Seddio Reginald Norberg	Boise, ID San Francisco, CA Seattle, WA



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 earlier in this Newsletter

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

**1,125 AFSA members as of November 13, 2018. Help recruit new members
for AFSA**