



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



Vol. XXIII No. 1

Spring 2012

2012 AFSA Convention JW Marriott Resort & Spa Las Vegas, Nevada October 11-October 17, 2012





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Attorney	A. Jack Fishman (GA)	9	Richard Malone (CA)

Dimensional Annualization of Controls have the

#### In Memoriam **Matt Floray** Edward G. Bourguignon, Jr. William A. Kolar Los Angeles. CA Ormond Beach, FL. Silver Spring, MD November 28, 2011 July 31, 2011 January 21, 2012 Steve V. Vickers E. Wayne Pack **Julio LaRosa** James H. New Larkspur, CO Fresno, TX Boyds, MD Winter Park, FL February 15, 2012 January 6, 2012 January 3, 2012 November 18, 2011

Alert- Member Don Semesky passed this to us. A member of another organization had his direct deposit annuity payments misdirected from OPM and Social Security to someone else instead of into his bank account. This person has learned that this now appears to be a very large criminal conspiracy to steal annuity deposits. The victim, Dave Willis is working with both the SS IG and OPM IG on this. He says that there is an investigation underway where it appears that both OPM and Social Security annuity deposits for perhaps thousands of recipients were misdirected as part of a massive fraud. He asks that we all be vigilant in assuring that our direct deposit annuities are being credited to the proper account. If you have any reason to think that you are the victim of this fraud let him know. Dave has the names of who to contact should you too be a victim. Dave can be reached at: Willda109@aol.com

### **President's Message**



Our annual convention is upon us and it's time to renew old friendships, start new ones and have a great time in a wonderful fun city. This year we will be at the *JW Marriott Las Vegas Resort and Spa* just off the strip. The activities will be from Thursday October 11 to and including Tuesday October 16, 2012 with the actual Business Meeting and CPE over the weekend. The details of the convention are in this newsletter, so make

sure you register early and check out all the different activities throughout the week.

AFSA-IRS is actually certified by IRS to provide CPE credits for Enrolled Agents ("EA"), which can often also be used for private investigator and CFE credits. I also encourage you to please check with your state AICPA contacts to determine if AFSA-IRS CPE topics can be used for your CPA credits as well. We are always looking for interesting tax related, money laundering related or investigative topics that we can tie into a tax matter to ensure we retain our certification. Any ideas for interesting and timely topics, as well as volunteers to conduct CPE training sessions should be forward to the Executive Director.

Every year we try to come up with great venues as well as interesting and enjoyable activities. It takes a lot of personal time and effort for all the volunteers to host and to put a package together that will be both fun and informative. The continued efforts of people like Howard Karsh and Jim Meyers, as well as our Executive Director Mark Kroczynski, are critical to the success of our convention. We continue to grow and we now have over 1200 members, which makes putting an event such as this an even bigger challenge every year. Please consider assisting and volunteering in the future to ensure that we can continue to provide the best combination of professional development opportunities along with a great convention site.

As always, I try to keep my comments short so that the "real important news" can be shared with all our members. I will leave you all with one of my quotes; "*There is no such thing as can't, only won't. If you're qualified, all it takes is a burning desire to accomplish, to make a change.*" – Jan Ashford

Jose Marrero, AFSA-IRS President

### From the Executive Director

#### Odds and Ends -

- We dropped over 65 members for non-payment of dues or resignations this year. This is a laborious and tedious process, thus the reason it is spread out over a week or more. Once you are dropped you may be reinstated simply by sending your dues payment to AFSA. **You do not need to reapply**. We have had seven reinstatements thus far. Naturally I sure do wish you'd pay when the dues notices are issued in December. On this note, when I send an email out and you receive it, and it has the AFSA Logo on it, this is an official email blast sent to all members. If I address that dues are not paid in this email blast, it does not mean **your** dues are not paid. Read the item carefully, I will usually explain that. The process is if you have not paid by the first dues notice in December, a second one is issued, and labeled Final in February. If unpaid at the end of February, you will receive an email from me, **without** our logo, explaining that you have been dropped and why.
- Check out our Forum/Discussions on the link. Great place for members to see if someone has something they may want or share information.
- If you have a contact that frequently hires people with our skills, encourage them to go to our website and post the openings. I review and approve them and then contact the poster if I see a problem. I normally attempt to email them out, or combine a few in an email. Some of you have stated we don't seem to support CI people for outside jobs. Well, the process begins with those of you in a position to hire our members, or who know that your company is hiring. Take it upon yourself to get permission to post the job on our website. Get involved.
- Newsletter submissions this is your organization. If you have an article of interest to a number of members, send it in to our editor, Ross Brown. It can be tax related, hobby related, creative, or anything else. Just remember, war stories fall under the permanent disclosure act restrictions. It does not have to have the interest of all members
- Convention 2012 We should have the schedule for the Convention in Las Vegas at the J.W. Marriott Resort and Spa in this newsletter. Check it out; it really is going to be nice. Invite your friend and try to encourage a friend/non-member, who may qualify as a member to join you.
- **Convention 2013** Is your city really neat and do you want to show it off? Want to sponsor next year's convention, please send an email to me at <u>MarkKroczynskiAFSA@att.net</u> or call me at 954.475.8628.
- Website enhancements Changes coming soon months resulting from your suggestions.

~ Mark

#### Spring, 2011

### New Chief CI Appointed...

Richard Weber has been selected as the Chief, Criminal Investigation. In this position, Rich will oversee investigations of potential violations of the nation's Internal Revenue laws and related financial crimes and will manage an organization composed of approximately 4,000 employees worldwide.

Rich comes to the IRS most recently from the Manhattan District Attorney's Office, where he served as Deputy Chief of the Investigation Division and Chief of the Major Economic Crimes Bureau. Rich was responsible for managing prosecutors, investigators, analysts and paralegals handling investigations into securities and commodities fraud, large-scale mortgage and insurance fraud, Ponzi schemes, international money laundering, terrorist financing, sanctions evasion, asset forfeiture and tax crimes. Rich has had a long and distinguished career, previously serving as Chief of the Asset Forfeiture and Money Laundering Section at the Department of Justice, and as an Assistant United States Attorney in the Eastern District of New York. Rich conducted numerous major money laundering investigations and prosecutions, including some of the largest forfeitures ever entered against financial institutions for sanctions violations. During his time at DOJ, Rich worked extensively with CI and has an excellent knowledge of that office and the IRS more generally.

Rich is a two-time recipient of the Attorney General's John Marshall Award, the highest honor for Justice Department lawyers, for his work in promoting law enforcement's use of asset forfeiture. He is a highly recognized legal expert, well versed in the execution of strategies for prosecuting criminal cases at the federal level.

*From the Editor:* The Communications and Headquarters staff chose not to provide us with an update for this newsletter beyond the above press release announcing the new Chief, Criminal Investigation. The press release has been reprinted in its' entirety.

Another outstanding convention is currently on the drawing board as you can see in a later section of the newsletter. Howard Karsch has been feverishly working putting together the itinerary and it looks great. The Marriott Resort and Spa in Las Vegas will be a beautiful location for all of our activities. Remember, whatever happens in Las Vegas, stays in Las Vegas. Problem is most of us will be bringing our wives, husbands and/or significant others so that whatever happens in Las Vegas will be coming home with us also!

Many thanks to all who send information for the newsletter. I don't always have room for it right away but I always save it for future newsletters and use it as space permits. Am I starting to sound like a newspaper editor??

By the way, I sometimes ask a question in this column about what is happening in you retirements or interesting things going on around the country. Do you ever even think about sending something? Just wondering... 'Til next time...Ross

- 5 -P. O. Box 451148, Sunrise FL. 33345-1148 WWW.AFSA-IRS.org

## Frank L. Smith

## AFSA COLLEGE SCHOLARSHIP

#### AFSA – IRS ADMINISTERS TWO SCHOLARSHIP PROGRAMS

As everyone's thoughts turn to spring and for some who have children, grandchildren, great grandchildren, nieces, and nephews in high school or college, why not think about applying for our \$2000.00 annual scholarships?

AFSA-IRS is proud to announce that for the first time they will be administering two scholarship programs, the Frank L. Smith College AFSA Scholarship and James F. Howe, Sr. Scholarship. The Frank L. Smith AFSA Scholarship has been our long-standing scholarship. Now, we are proud to announce the introduction of an additional scholarship entitled the James F. Howe, Sr. Scholarship.

Jim Howe retired as a Supervisory Special Agent with the Internal Revenue Service, Criminal Investigations and began working with the Madison Associates, Inc. Jim passed away on August 15, 2011, after a courageous battle with pancreatic cancer. In remembrance of Jim, William R. Schroeder, the President of Madison Associates, Inc. made a very generous donation to AFSA to administer a scholarship fund for law enforcement candidates. Mr. Schroeder said "Madison Associates, Inc. has worked with the AFSA-IRS Executive Board to create an educational endowment in Jim's name that will help instill the integrity and character that Jim showed throughout his career to others interested in law enforcement as a career. It is my hope that with this scholarship fund, Jim's dedication will continue to be recognized and his personal exemplification of those high standards will be a model for those who follow him in Federal law enforcement careers."

While the two programs are similar, there are significant differences, including qualifications and applications procedures. Qualified applicants may apply for both scholarships, but may be awarded only one scholarship per year.

The new changes to the Frank L. Smith Scholarship are to include nieces and nephews of members and to expand the program to graduating seniors in high school.. The same relatives are qualified for the James F. Howe Sr. Scholarship.

The main differences between the two scholarships are the following:

The Frank L. Smith Scholarship the applicant can be a graduating high school senior with no specified law enforcement career.

The James F. Howe Scholarship the applicant must be enrolled in a two year or four year college or university and be in a declared law enforcement major or in the profession or in the major that can lead to a law enforcement career.

- 6 -P. O. Box 451148, Sunrise FL. 33345-1148 WWW.AFSA-IRS.org If an applicant is eligible for both scholarships they can apply for both. Remember to provide the requested documents on each application, at least one transcript must be certified.

Applications for students are available on line at our website at <u>www.afsa-irs.org</u> . Don't delay, applications will be accepted between April 1 - May 1, 2012.

Peggy Thomas Chairman Scholarship Committee

#### MEMBER DONATIONS SINCE FALL NEWSLETTER

Michael James Anderson

V. Anthony Asbridge

Albert J. Allison Roland K. Anderson Jerry J. Bandy David F. Beitzel Trevor Bolden Jerry Carrier Thomas J. Clancy David J. Cook Peter Crowley, Jr. Vicki Sue Duane Jesse T. Durham Edward L. Federico Charles E. Fanik John J. Foy Robert W. Galbraith James Thomas Hampton Warren E. Harrison Raymond T. Hefferman Robert Hessler Frank J. Ippolito Ralph Johnson Peter J. Keenan Maura F. Krajewski John J. Kuper, Jr. Joseph A. Leonti John O. Lohmeyer, Jr. Jose I. Marrero Michael R. McDonald Harry Megerian James D. Meyers Bruce B. Miller Stephen J. Moore James P. Muglie

Richard C. Bauer, Jr. George F. Blair Lawrence P. Brown Terry Catalina David P. Clark Ronald V. Corev Michael S. Deem Charles J. Durancik Ronald J. Eatinger Cynthia Winchester Fish Elizabeth Fleaher (Rogers) Deborah Frahm Charles A. Gibb Lowell L.Harris Joseph J. Heenan Ronald J. Henrickson Russell E. Huggins James F. Jager Richard B. Johnson Robert J. Kennealy Mark Kroczynski Martin G. Laffer David M. Leiser Thomas A. Lopez Mary Frances Martin Wayne A. McEwan Paul Mesh Fred W. Meyers, Jr. Dale C. Mitchum Inar "Smitty" Morics Wallace Musoff

Richard D. Anderson Charles A. Bandel Ronald M. Baumann Jacalvn L. Boddie Ross H. Brown Mary Chin Robert M. Colasacco Ryan T. Corrigan Robert A. Dlotkowski **Richard J** Durant Gilbert D. L. Elberson A. Jack Fishman Dennis E. Fortune Robert R. Fuesel Richard A. Gronowski Michael J. Harris John D. Heeney Cheryl Hessler Larry R. Hyatt John W. Jennings, Jr. Robert W. Jones Michael S. Kochmanski Michael F. Kulpa Robert L. Lake Ronald N. Line David B. MacGregor Alfonso Martinez Robert M. McLaughlin George F. Meyer, Jr. G. Gregory Michael Paul M. Miyahara Mary A. Morian Timothy H. Myers

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- 7 -

David Nicholson James C. O'Hara David B. Palmer Joseph J. Ponzio John Reimer Robert L. Rooks Alan K. Schacht Robert L. Schweitzer Roma Sexton Darrell G. Smith M. Robert Snead John D. Sullivan Gregory R. Szczeszek	James P. William Stephen George I Kent M. William Robert M George A Jerry (Jo Frank L. Robert E Paul A. S Chuck T
Roma Sexton	-
Darrell G. Smith	Frank L.
M. Robert Snead	Robert E
John D. Sullivan	Paul A. S
Gregory R. Szczeszek	Chuck T
Angelo L. Trocoso	Donald I
C. R. "Larry" Watson	Vincent
Harold L. Whipple	James J.
Karen Wilkerson	Lee Will
Richard A. Woolf	Richard
Charles J. Young	

. Nielsen L. Omaits J. Pastva Regan Rogers C. Ryan M. Schmus A. Scott ohn G.) Shea . Smith E. Stellmacher Sullivan **Taylor** L. Turley J. Weltz White liams B. Worker

Ron Nimmer Gerald A. Ontko Robert P. Pledger Bernadette Reghi Robert P. Romano Joseph S. Santavicca Paul L. Schwartz Arthur A. Selby, Jr. Arnold Sitzmann James E. Smith Leslie R. Stull Fred A. Swick Peggy Thomas John M. "Jack" Walsh James J. Whelan James J. White Kenneth J. Wissel John R. Wright, Jr.

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

Applications are available through the Office of the Executive Director, AFSA-IRS, P.O. Box 451148, Sunrise FL 33345-1148 and must be received by the <u>AFSA-IRS</u>, <u>Executive Director</u> by May 1 of the year the scholarship is to be awarded. The award recipient will be notified and the award will be mailed directly to the institution on the recipient's behalf.

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

<b>DONATIONS:</b> Anyone ma	ay 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	

### **AFSA-IRS Convention 2012**

### Thursday, October 11, 2012

**9:00AM-Noon -** *J W Marriott Las Vegas Resort and Spa Early bird registration* begins in the Spa Tower lobby. 3:00 PM is the JW Marriott Las Vegas Resort and Spa's official check in time. However they will provide early check in opportunities on a space available basis. If your room is not ready, proceed with your convention registration in the Spa Tower lobby and consider starting your Las Vegas orientation with a tour of the hotel's spacious 54 acre grounds.

Lunch suggestions: J.C. Wooloughan's (Irish Pub), Promenade Café, Rampart Buffet or Starbucks Coffee Ship, all located in the Palms Promenade. The Waterside Café is located at poolside. You can also consider the Tivoli Village (a short distance from the hotel) which includes a unique mix of retailers ranging from luxury brands to one-of-a-kind boutiques, as well as an enticing collection of restaurants and high-end offices

**Start your Las Vegas experience early** by taking advantage of the J W Marriott's shuttle service which will take you from the hotel directly to the Fashion Show Mall located in the heart of the Las Vegas Strip (www.thefashionshow.com). The shuttle service schedule is as follows:

#### Sunday – Thursday

Depart J W Marriott: 10:00 AM; 5:00 PM; 11:00 PM Depart Fashion Show Mall: 10:30 AM; 6:00 PM; 11:30 PM

#### Friday – Saturday

Depart J W Marriott: 10:00 AM; 5:00 PM; 7:00 PM; 9:00 PM; 11:00 PM Depart Fashion Show Mall: 10:30 AM; 6:00 PM; 8:00 PM; 10:00 PM; 11:30 PM

From the Fashion Show Mall you can take advantage of The Deuce, modern double-decker buses operated by the Metro bus system which run the length of the Strip or you can walk across the street to the Wynn Hotel to pick up the open double-decker bus which offers a more unique tour experience of the Strip.

#### 11:00 AM - Start of the Bob Manzi AFSA Memorial Golf Tournament

The Tournament will be held at the Palm Valley Golf Course in Summerlin. The Pro Shop is located a short 10 minute drive from the hotel. The first tee time will be at 11:00 AM. **Includes a box lunch with beverage.** 

5:00-7:00 PM - Hospitality Suite (HS) located in the (to be Assigned).

**7:00 PM - Dutch Treat Group Meal** to be held at one of the hotel restaurants or at a nearby restaurant.

#### 8:00-10:00 PM - Hospitality Suite (HS).

- 9 -P. O. Box 451148, Sunrise FL. 33345-1148 WWW.AFSA-IRS.org If you have questions that aren't answered in any of the documents or on the website, you may contact convention host/sponsor Howard Karsh at <u>hkarsh@cox.net</u> or 954.803.3965

### Friday, October 12, 2012

#### 10:00 AM - 12:00 PM - Official Registration in the Hospitality Suite

(Ad Hoc registrations will be gladly processed during any time that the Hospitality Suite is open)

**9:00** AM – Optional Tours and Activities (Variety of local tourist activities – details to follow). Also, see Thursdays info to explore the hotel grounds, Fashion Mall, etc.

3:30 PM – 5:30 PM - AFSA Board of Directors Meeting (Room to be assigned)

6:00 PM - 7:00 PM - Hospitality Suite (HS)

7:00 PM – 9:00 PM - Welcome Dinner (Room to be assigned)

9:00 PM – 10:00 PM - Hospitality Suite (HS)

### Saturday, October 13, 2012

8:30 AM – Business Meeting (Open to All Attendees)

- Presentation of Colors
- Welcome AFSA President Jose Marrero
- Guest Speaker (CI Representative)

10:00 AM -Business Meeting (Members Only)

12:00 PM – 1:00 PM – Lunch (Assortment of Restaurants located in or nearby hotel)

**1:00 PM – 4:30 PM – CPE/Consultants Summit** (Room to be assigned)

• Introduction of and brief presentation by Contractors (Contractors will than reconvene in another assigned hotel area to meet and greet attendees.

- 10 -P. O. Box 451148, Sunrise FL. 33345-1148 WWW.AFSA-IRS.org • **CPE** – (those attending the CPE will remain in the assigned room for the curriculum)

#### 4:30 PM - 6:30 PM - Happy Hour (HS) All Invited

7:00 PM – 9:00 PM – Annual Banquet (Room to be assigned)

9:00 PM - 11:00 PM - Hospitality Suite (HS)

### Sunday, October 14, 2012

**Worship Services** available at several congregations in the vicinity of the hotel Attendees are encouraged to consult with the Resort front desk staff for details

2:00 PM – Bus departs for the Mob Museum and the City Tour of Las Vegas (Fremont Street and the Strip). Variety of casual dining restaurants to choose from on Fremont Street for Dinner. Following the Fremont Street Light Show, tour continues with the night tour of the Las Vegas Strip. Bus returns to the hotel at approximately 9:00 PM

8:00 PM - 10:00 PM - Hospitality Suite (HS)

### Monday, October 15, 2012

**8:00 AM - Pistol Tournament** – American Shooters Range located at 3440 Arville Street, Las Vegas

8:00 AM - 10:00 AM - Retirement Seminar (Room to be assigned)

**11:00** AM – Bus departs for the Hoover Dam Tour. (Approximate return to hotel: 3:00 PM)

5:00 PM - Optional Las Vegas Shows - (Variety of Las Vegas Shows available)

8:00 PM – 10:00 PM – Hospitality Suite (HS)

Tuesday, October 16, 2012

9:00 AM - Optional Day long Motor Coach Group Tour Details concerning available full-day tours are currently being negotiated. Some recommended tours currently under consideration among others. Individuals will book pay for their own tour.

- Bryce Canyon
- West Rim of Grand Canyon (Skywalk)

- 11 -P. O. Box 451148, Sunrise FL. 33345-1148 WWW.AFSA-IRS.org

- Pink Jeep Tour Red Rock Preserve
- Black Canyon Raft Tour

#### 8:00 PM – 10:00 PM – Hospitality Suite (HS)

### Wednesday, October 17, 2012

#### 12:00 PM: Official Check Out

Editors Note: Make your reservations as soon as possible. The resort tends to sell out in mid October. There is no \$\$ risk if an early reservation needs to be cancelled or modified.

#### Many Uses for WD-40

WD-40 can be used on just about everything. It's safe for metal, rubber, wood and plastic. It can be applied to painted metal surfaces without harming the paint. Here are some everyday uses:

Protects silver from tarnishing. Removes road tar and grime from cars. Cleans and lubricates guitar strings. Gives floors that "just waxed" sheen without making it slippery. Removes lipstick stains. Loosens stubborn zippers. Untangles jewelry chains. Removes stains from stainless steel sinks. Removes dirt and grime from barbeque grills. Keeps ceramic/terra cotta garden pots from oxidizing. Removes tomato stains from clothing. Keeps glass shower doors free of water spots. Keeps scissors working smoothly. Removes black scuff marks from the kitchen floor. Removes bugs splattered on the finish on your car. Spraying an umbrella stem makes it easier to open and close. Restores and cleans padded leather dashboards in vehicles, as well as vinyl bumpers. Stops squeaks in electric fans. Keeps bathroom mirror from fogging. Removes all traces of duct tape. Attracts fish. Spray a little on live bait. It's also a lot cheaper that commercial chemical attractants. Use it for fire ant bites. It takes the sting away and stops the itch. Great for removing crayon from walls. Spray on mark and wipe with clean rag. Removes lipstick spots off clothing. Saturate the lipstick spots and wash. For more handy tips about WD-40, go to www.wd40.com

> - 12 -P. O. Box 451148, Sunrise FL. 33345-1148 WWW.AFSA-IRS.org

#### 2012 AFSA-IRS ANNUAL CONVENTION REGISTRATION

#### Las Vegas, NV — October 12 - October 17, 2012

#### J W Marriott Las Vegas Spa and Resort

#### 221 N. Rampart Blvd., Las Vegas, NV 89145

To make your hotel reservation you may either do one of the following:

Dial Reservations Toll Free1-877-622-3140 (Specify Association of Former Special Agents – Internal Revenue Or

Make your reservations on the following website:

Guest

https://resweb.passkey.com/Resweb.do?mode=welcome\_ei\_new&eventID=8300431

AFSA Member

		(Please furnish the name that yo	bu want on the convention name badge.)
Address		City & S	State ZIP
Telephone (	)	Cell (	)
E-mail	·	Arrival Date	Departure Date

#### Please check the respective programs you wish to participate in:

\_\_\_\_ Thursday Bob Manzi Memorial Golf Tournament

\_\_\_\_\_ Saturday AFSA Business meeting \_\_\_\_\_ Saturday CPE \_\_\_\_\_ Sunday Worship Service

Monday Retirement Issues Conference Monday Pistol Match

Yes, I'll have my POA/rental car in the JW Marriott Las Vegas Spa & Resort free indoor parking garage. Banquet Entree Selection \_\_\_\_\_ Braised Boneless Beef Short Ribs or \_\_\_\_\_ Seared Chicken Breast or \_\_\_\_\_

Vegetarian

Registration fees include: Saturday night banquet, Saturday Professional Development CPE, All Hospitality Suite sessions, Monday Retirement issues conference and your "Las Vegas 2012" convention gift.

(See convention schedule for activity details)	Fees (pp)	#	Amount
AFSA Member Registration Fee	\$ 120.00		
Guest Registration Fee	115.00		
Hospitality room non-alcoholic drink preference discount.	(10.00)		
Thursday Bob Manzi Memorial Golf Tournament	70.00		
Pistol Match Range Fee	20.00		
Friday evening welcoming reception/supper	43.00		
Sunday City Tour/Mob Museum - 7 – 8 hour Tour beginning at 2:00 PM	50.00		
Monday Hoover Dam Tour - Approximate5 hour Tour beginning at 11:00 AM	40.00		
Timely registration appreciation discount for fully paid registrations			
received by 8/1/11- Only available if your lodging choice is the JW Marriott ***	(20.00)		
*** The Executive Board of AFSA-IRS, in order to provide an appropriate amenity convention package for the support and enjoyment of all attendees, negotiated a very appropriate room rate for the 2012 Annual Convention in Las Vegas. This room rate of \$165.00 plus tax, which includes an appropriate amount to cover the traditional amenities at all our conventions, is available by reserving your room reservation through the AFSA-IRS block of rooms. Accordingly, should you elect to attend and stay at an alternate location, or reserve your room outside of the AFSA-IRS block of rooms rate, it will necessary to assess an additional daily charge of \$20.00 to cover these traditional convention support expenses.			
****OCTOBER IS A VERY DESIRABLE MONTH FOR BOTH TOURISTS AND CONVENTIONEERS COMING TO LAS VEGAS. IF YOU ARE ATTENDING THE CONVENTION, PLEASE MAKE YOUR RESORT LODGING RESERVATIONS ASAP DUE TO THE HISTORY OF OCTOBER SELL-OUTS!!!!			
	Total Amou	nt Paid	

Mail registration form and full payment payable to AFSA-IRS to: **Ron Line** 942 Shireton Ct., Cincinnati, OH 45245

#### **REGISTRATION DEADLINE IS SEPTEMBER 11, 2012**

- 13 -P. O. Box 451148, Sunrise FL. 33345-1148 WWW.AFSA-IRS.org For general CONVENTION INFO, please visit WWW.AFSA-IRS.org

### Other Stuff

# 2nd Annual AFSA Cruise



On February 4, 2012, the Celebrity Eclipse cruise ship sailed from the Port of Miami for a sevennight cruise to the Eastern Caribbean. On board for the cruise were John and Mary Thomas, Lennis and Barbara Brinson, Ron and Diane Line, Mary Ruiz and Victor Guevara and guests of the Line's, Mario and Joan Margulies. Although the weather has been relatively mild this winter, everyone was looking forward to some fun and relaxation in the sun. The weather was great with 80-degree sunny days and no rain.

The Celebrity Eclipse is a beautiful ship with spacious staterooms and large balconies, which enabled us to enjoy the fresh ocean air right from our staterooms. Celebrating on this cruise were our honeymoon couple, Lennis and Barbara Brinson. They were married on News Years Eve and enjoyed their cruise in a Honeymoon Suite on board the Eclipse. Also, John and Mary Thomas celebrated their 25<sup>th</sup> wedding anniversary and we celebrated Mario Margulies birthday on the day we set sail. All were sung to in the main ding room and received chocolate cakes to commemorate their occasions.

The first day we were cruising on the open seas and getting ourselves acclimated to all the amenities on Board. The highlight for us sports fans was watching the Super Bowl in the big Eclipse Theatre. The crew decorated the theatre with Giants and Patriots banners, and some dressed in their favorite team's colors. There was a buffet of food and buckets of beer were sold for the occasion. All in all, everyone had a very good time.

The first port-of-call was San Juan, Puerto Rico with the tropical rainforests and the modern and colonial San Juan city. The next day we were in Charlotte Amalie, St, Thomas where some of us enjoyed a scenic panoramic drive around the island. Our last port was Philipsburg, St. Maarten. Again we went on an island tour and experienced a visit to two countries, Holland and France, on one tour.

Back on board the ship there was unlimited food for our consumption, and it was excellent. Of course there was also the Oceanview Café that featured open buffets with various foods from around the world, and was usually where people ate breakfast and lunch. After dinner each evening there was a show in the theater featuring comedians, singers and dancers, and the

- 14 -P. O. Box 451148, Sunrise FL. 33345-1148 WWW.AFSA-IRS.org Celebrity Eclipse orchestra. The entertainment was outstanding, and even included a Europeanstyle theatrical circus with aerial acts high above the theatre.

The accompanying picture is of the group around the dinner table in the dining room on one of our "formal" nights. From left to right Joan and Mario Margulies, Diane and Ron Line, Barbara and Lennis Brinson, Mary and John Thomas, and Mary Ruiz and Victor Guevara.

Our thanks to Kathy Collins of Cruise Planners Unlimited for making all the arrangements for our cruise. Kathy is the wife of AFSA member Omer Collins. All in all it was a wonderful experience, and hopefully more members will join us on future cruises.

By <u>BLAIRE BRIODY</u>, The Fiscal Times April 18, 2011

Many Americans think of the IRS as haggling with individuals over home-office deductions or piddling expenses. But consider telecommunications entrepreneur Walter Anderson hiding \$365 million in off-shore accounts or Girls Gone Wild creator Joe Francis filing false corporate returns and defrauding the government out of \$20 million. Somebody has to stop them.

For nearly three decades, Al Drucker was "the enforcer." Drucker, 54, lives in Manalapan, N.J., has a thick New York accent and a gray speckled mustache. He was involved in the arrests of big-time tax crooks, helping to recover millions of dollars for the government. And he thinks the country deserves better. "The IRS is not respected as much as the employees would like, and that's just the dynamic of our country. I wasn't ashamed of telling people where I worked, but I wouldn't necessarily volunteer the information," he says.

Drucker was part of the Criminal Investigation department for 24 years, one of the smaller branches of the IRS with about 3,500 employees. His cases mostly involved businesses that tried to conceal income, but he also dealt with high-profile political tax scandals, and large-scale money-laundering and embezzlement operations, often working closely with the FBI, Department of Homeland Security and the Drug Enforcement Administration.



- 15 -P. O. Box 451148, Sunrise FL. 33345-1148 WWW.AFSA-IRS.org The <u>IRS</u> says some \$350 billion in revenue is lost every year due to tax fraud and errors and closing the "tax gap" has become a priority. Last year, the IRS took in \$57.6 billion from their enforcement efforts, up 18 percent from 2009. Obama's still <u>unapproved 2012 budget</u> calls for an additional <u>5,100 agents</u> next year and an increase of \$460 million for tax enforcement (the GOP is proposing no additional funding.) Drucker estimates about one third of the IRS's 106,000 employees are devoted to auditing and investigating tax cheats.

Born and raised near Queens, N.Y., Drucker went to John Jay College of Criminal Justice in Manhattan to study chemistry, thinking he would go into forensics. He'd always been interested in fighting crime, and took a government test hoping to find a job in the secret service or the Drug Enforcement Administration. Next thing he knew, the IRS called him in for an interview.

#### Allegations usually come from the three ex's: the ex-spouse, the ex-employee, the ex-anyone. The ex's are always the ones that kill you.

"The IRS was the last place I wanted to contact me," he says. But at 26, he joined up as a general tax collector, the "front line of the IRS," making \$17,000 a year. After four years of knocking on people's doors to try and get them to pay their tax bills, he applied to the Criminal Investigations department. During six months at the Federal Law Enforcement Training Center in Brunswick, Georgia, he learned how to make an arrest and conduct surveillance. He spend months dissecting tax forms and studying intricate tax law (though he says he now uses TurboTax to do his own taxes. "It's easy," he shrugs.)

As a special agent, he dealt with hundreds of cases, many initiated by suspicious audits. He'd also peruse the newspapers for cases, zoning in on people whose incomes didn't match their extravagant lifestyles. "You can pick up The New York Times and read a great expose on John Smith and John Smith is posing in front of his airplane, now you're thinking, 'boy, I wonder what's going on,' and you can check the veracity of the story against known tax records," he explains. Other cases came from whistleblowers: "Allegations usually come from the three ex's: the ex-spouse, the ex-employee, the ex-anyone. The ex's are always the ones that kill you."

After two years in his new job, he was assigned to a \$300 million money-laundering case involving a Columbian drug cartel. His team conducted surveillance of the suspects for nearly a year before issuing a warrant. Wearing his IRS raid jacket, bullet-proof vest and armed with a revolver, he and his team swarmed the premises. They arrested 12 people, and discovered 600 pounds of cocaine and \$838,000 in cash. Drucker had his picture in the New York Daily News and New York Post.



In his retirement, Drucker and his wife run a window blinds shop. He also runs a website called Taxsqueal.com, where citizens can expose alleged tax evaders anonymously. He launched it last June and now spends about two hours a day channeling the allegations to the IRS. "Let TaxSqueal be your rat," the website says. Drucker says he's had a lot of traffic in the past few weeks thanks to tax season.

Drucker keeps a scrapbook of his time at the IRS, with a photo of him as a young man in front of the national IRS office in Washington, D.C., and newspaper clippings of his cases. His old badge and ID sit in a framed case. "Are there people that come in [to the IRS], do their eight hours and go home?" he asks. "Sure. But I was proud of my work. The finances are what make the country go round."

#### RENO GAZETTE JOURNAL http://www.rgj.com/ Former IRS investigator busted on allegation he was pimping 18 year old in Reno

#### August 5, 2011

Reno, Nevada A former Reno Internal Revenue Service agent — who resigned a decade ago during an investigation into allegations he used his authority to secure prostitutes — is behind bars accused of coercing an 18 year old woman to leave California and prostitute for him in Reno.

Kemp Shiffer, 58, was arrested Wednesday night by detectives in the regional Street Enforcement Team who were investigating online escort advertisements. Shiffer was booked into the Washoe County Jail on suspicion of transporting a person for prostitution and is being held in lieu of \$100,000 cash bail. Shiffer did not have a listed phone number and did not appear to have an attorney. A call to the jail requesting an interview was not immediately returned.

Shiffer had been a veteran agent assigned to the IRS criminal division where he had been the lead investigator into fugitive brothel owner Joe Conforte. His investigation led to indictments being issued against Conforte — which caused him to flee to Brazil — and the closing the Mustang Ranch. The brothel is now open under new management.

In 2006, Shiffer, already retired from the IRS after working there for more than two decades, was one of three financial backers for a proposed brothel in Churchill County called Nevada Petticoat Junction. The county commission denied their request for a special permit to construct and operate the brothel. Sgt. Tim Donohoe said detectives learned Shiffer had driven to Eureka, Calif., picked up an 18 year old woman and coerced her into prostituting in Reno so he could obtain the money from her illicit encounters.

Lt. Scott Dugan said detectives are aware of at least two other young women who were also involved with Shiffer's alleged pandering. He said Shiffer had coached the women on how to identify when police were posing as escort customers. Dugan said it was too soon to tell how long his alleged activities were occurring and did not want to disclose how Shiffer allegedly coerced the women to prostitute for him.

The FBI is working with Street Enforcement Team detectives, Dugan said, adding that more charges might be filed. Dugan encouraged any women who may have information about Shiffer or who were involved in prostitution to come forward. He said that police are not interested in seeking criminal charges against anyone; rather, they are seeking information helpful to their investigation.

The three women, ages 18 to 22, are receiving social services to help them get back on track, Dugan said.

Street Enforcement Team detectives learned that about 10 years ago Shiffer resigned from his job as an IRS agent in Reno after Reno police and the FBI began investigating allegations that he was using his authority and showing his law enforcement badge to coerce women into prostitution activities. Dugan said that no criminal charges resulted then. Shiffer runs Financial Investigative Services in Reno, a business he has had since July 2002, records show. He also was previously associated with Reno girls softball teams where girls ages 4 to 18 played.

Shiffer pleaded guilty in U.S. District Court in Reno to transporting a woman from California to Nevada for the purpose of prostitution. He was arrested at a south Reno casino after an 18-yearold California woman summoned him there, in a call monitored by authorities, to give him \$400 she said she earned through prostitution. The woman had earlier allegedly agreed to have sex with a detective conducting an investigation into online escort advertisements. Shiffer had been indicted by the federal grand jury in Reno on Sept. 28. Sentencing for Shiffer is scheduled for Feb. 14. He faces up to 10 years in prison and a fine of \$250,000, and agreed to forfeit a 2006 Mercedes Benz, an iPhone, computer, and various cameras.

#### Fellow private investigators and other financially astute friends:

Editors Note: Unfortunately I've lost the name of the member contributing this article. Let me know who you are and I will give credit in the next newsletter. Interesting article, nonetheless.

Check out the dramatic findings by this professor concluding that earlier retirement leads to a long life, while late retirement results in a much shorter lifespan. Of primary interest to me personally is the purported revelation by some large corporations that their pension plans/funds are "over-funded" because enough employees continue to work into old age. In the current economy in which so many pension systems are disastrously under-funded, this claim is of interest as it represents potentially sound revenue sources. This calls for debunking research and due diligence to see if these are pearls of wisdom or rantings of a "Nutty Perfessor".

#### **Optimum Strategies for Creativity and Longevity**

By Sing Lin, Ph.D. Member of National Council of Chinese Institute of Engineers – USA/Greater New York Chapter, and Member of Board of Director of National Taiwan University Alumni Association – Greater New York March 2002

#### 1. Most Creative Years in the Life

The Nobel Laureate, Dr. Leo Esaki, delivered the distinguished lecture entitled "Innovation and Evolution: Reflections on a Life in Research" in the University of Texas at Dallas in the afternoon of Feb. 23, 2002 during the 2002 US National Engineering Week. In this lecture, Dr. Esaki indicated that most of the great discoveries and innovations by the Nobel Laureates occurred at the average age of 32 even though the Nobel prizes were awarded 10 or 20 years afterwards. Furthermore, Dr. Esaki indicated that the peak creativity of most scientists occurred around the age range of 20 to 30 years. As one gets older, the experience increases but the creativity decreases steadily with the age.

It is, therefore, very important to stimulate, encourage and cultivate many young people to get interested in science and engineering at their young age and to provide the optimal R&D environment for these very powerful young scientists and engineers to unleash their very strong creativities during their most precious and creative years around the age of 32.

#### 2. Longevity Vs. Retirement Age

The pension funds in many large corporations (e.g., Boeing, Lockheed Martin, AT&T, Lucent Technologies, etc.) have been "Over Funded" because many "late retirees" who keep-on working into their old age and retire late after the age of 65 tend to die within two years after their retirements. In other words, many of these late retirees do not live long enough to collect all their fair shares of pension money such that they leave a lot of extra-unused money in the pension funds resulting in the over-funded pension funds.

Dr. Ephrem (Siao Chung) Cheng provided the important results in the following Table 1 and the associated chart from an actuarial study of life span vs. age at retirement. The study was based on the number of pension checks sent to retirees of Boeing Aerospace.

Table 1 – Actuarial Study of life span vs. age at retirement.

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Age at	Average Age
Retirement	At Death
49.9	86
51.2	85.3
52.5	84.6
53.8	83.9
55.1	83.2
56.4	82.5
57.2	81.4
58.3	80
59.2	78.5
60.1	76.8
61	74.5
62.1	71.8
63.1	69.3
64.1	67.9
65.2	66.8

Table 1 indicates that for people retired at the age of 50, their average life span is 86; whereas for people retired at the age of 65, their average life span is only 66.8. An important conclusion from this study is that for every year one works beyond age 55, one loses 2 years of life span on average.

The Boeing experience is that employees retiring at age of 65 receive pension checks for only 18 months, on average, prior to death. Similarly, the Lockheed experience is that employees retiring at age of 65 receive pension checks for only 17 months, on average, prior to death. Dr. David T. Chai indicated that the Bell Labs experience is similar to those of Boeing and Lockheed based on the casual observation from the Newsletters of Bell Lab retirees. A retiree from Ford Motor told Dr. Paul Tien-Lin Ho that the experience from Ford Motor is also similar to those in Boeing and Lockheed. The statistics shown in the Pre-Retirement Seminar in Telcordia (Bellcore) indicates that the average age that Telcordia (Bellcore) employees start retirement is 57. Therefore, people who retire at the age of 65 or older are minority as compared to the number of early retirees.

The hard-working late retirees probably put too much stress on their aging body-and-mind such that they are so stressed out to develop various serious health problems that forced them to quit and retire. With such long-term stress-induced serious health problems, they die within two years after they quit and retire.

On the other hand, people who take early retirements at the age of 55 tend to live long and well into their 80s and beyond. These earlier retirees probably are either wealthier or more able to plan and manage their various aspects of their life, health and career well such that they can afford to retire early and comfortably.

These early retirees are not really idling after their early retirements to get old. They still continue doing some work. But they do the work on the part-time basis at a more leisure pace so that they do not get too stressed out. Furthermore, they have the luxury to pick and chose the

- 20 -P. O. Box 451148, Sunrise FL. 33345-1148 WWW.AFSA-IRS.org types of part-time work of real interest to them so that they can enjoy and love doing that "fun" work at a more leisure pace.

The late retirees are small in number, tend to die quickly after retirement and disappear from the population of old people beyond the age of 70. Late retirees, therefore, have very little weight on the statistical average life expectancy of the population of "old people" dominated by the early retirees.

Several years ago, a Japanese friend of mine told me that most Japanese people retire at the age of 60 or earlier. This may be one of the factors contributing to the long average life span of Japanese people.

#### **3. Changing Trend of US Pension Plans**

The traditional pension plans of many major US companies used to place a lot of value on the experience of long-term older employees by increasing the pension money rapidly and nonlinearly for long-term employees as their age + service year increases beyond the threshold of the rule of 75. Most long-term employees cross this critical threshold at about the age of 55. On the other hand, the early retirees incur very heavy penalty in pension and in other associated retiree benefits (e.g., employer paid medical insurance, employer paid life insurance, death benefits for family, etc.) when they retire before they meet the rule of 75.

However, in recent few years, many large US corporations are switching from their traditional retirement pension plans to the new portable Cash Balance Plans. The new portable cash balance plans are much more favorable to the younger employees but are very unfavorable to the long-term older employees. Some older long-term employees found that when their employers switched from the traditional pension plans to the cash balance plan, their pensions were reduced by 30% to 50%.

One of the implications of this trend towards the new cash balance plan is that the US corporations are now placing more value on the higher creativity and adaptability of younger employees and less value on the experience of the older employees. This is consistent with the accelerating pace of innovations and technology advances. The creative and dynamic younger employees are better positioned, than the older employees do, to keep up with the faster pace of technology advances.

#### 4. Conclusion and Recommendations

The most precious, creative and innovative period in your life is the 10-year period around the age of 32. Plan your career path to use this precious 10-year period wisely and effectively to produce your greatest achievements in your life.

The pace of innovations and technology advances is getting faster and faster and is forcing everybody to compete fiercely at the Internet speed on the information superhighways. The highly productive and highly efficient workplace in USA is a pressurecooker and a high-speed battleground for highly creative and dynamic young people to compete and to flourish.

However, when you get older, you should plan your career path and financial matter so that you can retire comfortably at the age of 55 or earlier to enjoy your long, happy and leisure retirement life into your golden age of 80s and beyond. In retirement, you can still

- 21 -P. O. Box 451148, Sunrise FL. 33345-1148 WWW.AFSA-IRS.org enjoy some fun work of great interest to you and of great values to the society and the community, but at a part-time leisure pace on your own term.

On the other hand, if you are not able to get out of the pressure-cooker or the high-speed battleground at the age of 55 and "have" to keep on working very hard until the age of 65 or older before your retirement, then you probably will die within 18 months of retirement. By working very hard in the pressure cooker for 10 more years beyond the age of 55, you give up at least 20 years of your life span on average.

#### **New Members**

Following are the new AFSA members who joined since the publication of the last Newsletter. Please welcome these new members to our organization. The AFSA Website Directory contains more current information for not only each new member but also all current members.

NAME	HOME CITY	STATE	E-MAIL ADDRESS
John Broussard	Las Vegas	NV	silentsleeper0817@yahoo.com
Kathleen Birchfield	Livonia	MI	kbirchluvstocrop@sbcglobal.net
Gregory S. Grisham	Orchard Park	IL	gmoney007@sbcglobal.net
Kevin J. Caramucci	Novato	CA	kcaramucci@aol.com
Mark Almon	Lovettsvilee	VA	m2malmon@aol.com
Denise Rocawich	Union	KY	rocawichd@gmail.com
Kennedy Lockhart	West Hempstead	NY	thelockharts1@verizon.net
Arthur Sinai	Boynton Beach	FL	badges@earthlink.net
James A. Olson	Golden	CO	jaolso84@comcast.net
Jim Agnew	Sewell	NJ	jagnew4138@gmail.com
John G. Nance	Houston	ТΧ	txdjn@comcast.net
Thomas J. Mahoney	Houston	ТΧ	treknfred@yahoo.com
David Kimbrough	Fort Smith	AR	davekimbro@aol.com
Swayzine N. Fields	Las Vegas	NV	swinginsway@earthlink.net
Michael FranceschiniLong Beach	n Long Beach	NY	french247man@yahoo.com
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Mary C. Grigoruk	Wescosville	PA	maryc48@ptd.net
Robin R. Rager	Glen Allen	VA	rager.robin@gmail.com
Martin Sears	Cheyenne	WY	hog_fans@msn.com
Vonnie Hinesley	Springfield	IL	vonniehinesley@comcast.net
Kurt Hartwell	Pembroke Pines	FL	tyshay2@bellsouth.net
Laura Kiselick	Manasquan	NJ	lkiselick@optonline.net



### **AFSA – IRS Membership Application**

Mail completed application with \$50 check payable to AFSA for first year dues to: AFSA-IRS P.O. Box 451148 Sunrise, FL 33345-1148

Name:		
Home Address:		
City: State	e: Zip Code:	Telephone: ( )
Home Email Address:	I	
Date of Birth:	Current	/Last Position with CI:
IRS-CI Special Agent Service Dates: Fr	om: ; To:	/Last Position with CI: Are you a current Special Agent?
Retirement Date:; Spouse	's Name:	
Current or Last Post of Duty: Current Employment (type of work):	Current or last Supervi	isor & Ph #:
Business Name:		
Address: City:	State:	_Zip Code:
Telephone: ( )	FAX: ( ) _	
Business Email address:	Cell Phone	s ( )
Doing investigative work	(Representat	tives assist Regional Directors)
B. Certified Public Accountant		
C. Certified Fraud Examiner	AFSA re	receives requests from various sources
D. Enrolled Agent	for mem	nbers who may be interested in
E. Foreign languages		ing different types of work. If you
Specify:		b have this type of information available
Language(s)		A to assist in matching your skills,
F. Instructor training experience G. Foreign:		e and abilities to a particular request,
Teaching experience	please control form.	complete this part of the membership
Consulting assignments: H. Computer forensics		
I. Investigative equipment training experie		
J. Licensed or certified private investigato		
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 451148 Sunrise, FL 33345-1148

1,219 AFSA members as of March 23, 2012. Help recruit new members for AFSA