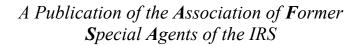


# AFSA - IRS

**NEWSLETTER** 





Vol. XXIII No. 2 Summer 2012

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









#### AFSA-IRS Officers, Directors and Appointed Officials beginning January 1, 2011

President	Jose Marrero (FL)	Regional Directors	
VP/President Elect	Mary Fran Martin (MD)	Region	Director
2 <sup>nd</sup> Vice President	Jim Meyers (SC)	1	David Nicholson (MA)
Secretary	Ron Line (OH)	2	Robert Schmus (NJ)
Treasurer	George Meyer (FL)	3	Peggy Thomas (MD)
Past President	Ron Line (OH)	4	Daniel Pieschel (KY)
Appointed		5	Al Selby (NC)
Executive Director	Mark Kroczynski (FL)	6	Darrell G. Smith (FL)
Parliamentarian	Bob Armentrout (VA)	7	Dave Swire (IL)
Newsletter Editor	Ross Brown (OH)	8	Howard Karsh (NV)
Attorney	A. Jack Fishman (GA)	9	Richard Malone (CA)

### In Memoriam

David F. Robinson Charles H. Knight Rudolph A. (Rudy) Deutsch

Vienna, VA Lake Mary, Fl Tucson, AZ May 25, 2012 May 5, 2012 April 5, 2012

Jay Morell Wendell J. Thomas Hampton William Norris Jackson

The Woodlands, TX Las Vegas, NV Towson, MD April 3, 2012 March 22, 2012 March 25, 2012

Thomas F. Kirk

Mentor, OH

May, 2012

Mentor, OH

May, 2012

John C. Price

Tinley Park, IL

April, 2012

Kevin P. Craddock

Clifton, VA

June, 2012

#### **President's Message**



Our world and our association is constantly changing. We continuously have to adapt and try to be "forward-thinkers" to ensure we all move in the right direction and take opportunities that are presented to each and every one of us. I say all of this to build the backdrop for what is to come.

First of all though, I and the entire AFSA-IRS Board of Directors want to thank Mark Kroczynski, our Executive Director, for his two years of admirable service. Mark and I started together, went to several early CI schools together, worked in the same group in Louisiana and he was one of my ASACs in the now Miami Field Office. He has always been a hard-working and dedicated person giving his all in whatever assignment or task he was given. It was this same drive and dedication to the association that he brought with him as the Executive Director. He worked many hours to ensure AFSA-IRS grew and continued to be an effective association by helping to develop and maintain a better website; coordinated conventions, improved and enhanced the process for job postings, worked with our Treasurer to streamline and move our dues process into the 21st century; oversaw the redesign and implementation of our Scholarship Committee and process to rank and rate the applicants; as well as coordinating all our Board conference calls. I cannot tell you how much he did behind the scenes to ensure the association will be in a better position tomorrow that it was yesterday – enabling the Board to do a better job.

I believe Mark would tell you that he received as much as he gave to the association, that he enjoyed the opportunity to serve, all the people he met, re-aquainted himself with and that he will treasure the experiences he has been a part of during the last two years. I know the Board, and the many members that know Mark and have had the opportunity to work with him, all agree that his tenure as Executive Director was very much appreciated and that he will be missed. AFSA-IRS needs more people like Mark who are willing to take on positions of leadership; which can be from Board members, to committee members to volunteers.

Please join me in thanking Mark Kroczynski for an outstanding job. We wish him much success in all his future endeavors and as he continues to reach for the stars to pursue life-long dreams. I also know he will continue to support the association in any way he can. I believe the following quote works well for Mark and for AFSA-IRS.

"When one door closes, another opens; but we often look so long and so regretfully upon the closed door that we do not see the one that has opened for us." – Alexander Graham Bell

Applications are now being taken for the Executive Director of **AFSA-IRS**. The Board of Directors will select the person to fill the position after review of all applications. The current Executive Director will vacate the position on 12/31/2012. The candidate must be a current member with organizational skills to run AFSA effectively, and also someone who preferably has broad experience in organizational operations, including those of IRS, which would

definitely be a benefit to the selectee. The position is that of an independent contractor and all taxes are the candidate's responsibility. The position pays \$1,500/month plus approved incidental supplies. Travel expenses to and from the convention are paid by the association, as are general supplies. To apply, you may email your resume along with a cover letter addressed to the Board of Directors detailing your qualifications, any special considerations or qualifications, and any other reason(s) in support of your selection and appointment. Please see the AFSA member website for more information regarding the Executive Director position this posting.

Jose Marrero, AFSA-IRS President

#### Proposed amendment to the By-laws regarding Non-payment of Dues or Assessments

At the 2012 Spring Teleconference Board of Directors meeting, the Board of Directors approved a motion to amend the AFSA By-Laws regarding the by-laws pertaining to Article II., Section 5(b) **Non-payment of Dues or Assessments.** Under current provisions, members are terminated by the Board after being delinquent 90 days in dues and with a 30 day notice of such intention to terminate delivered by mail. At the Spring 2012 Meeting, the Board recommended that the current provision be revised to require that the procedure be shortened to 60 days from 90, that notice may be delivered by to the last known email address of the member. Procedures are also clarified as to new members, who are required to pay with application, but are given a 30 day grace period before being dropped. In addition, delegations are spelled out to avoid the necessity of a Board Meeting to handle the suspensions/terminations. Suspensions are added to address the procedure thus allowing for the non-payment of dues to merely require payment of dues, rather than reapplying for membership. Multiple suspensions for nonpayment may result in termination. 100% of the Board of Directors approved such a recommendation. Thus, at the 2012 Annual Meeting, the members in attendance will need to ratify this proposed amendment to the AFSA By-Laws. The proposed new provision, Article II – Membership, Section 5 (b) will read:

"Nonpayment of Dues or Assessments. Failure to pay timely any dues or assessments as provided by

ARTICLE VIII of these By-Laws shall be reason for termination or suspension of a membership in the Association by the Board of Directors, or the Board's designee, the Executive Director. No membership shall be terminated or suspended for this reason (1) unless such dues or assessments are delinquent for a period of 60 days and (2) after 30 days written notice of such proposed action by mail (electronic or written), to such member at his/her last known mailing or email address shown on the records of the Association. Notice may be accomplished by email to the last email address of the member, or if no email address is on record, by written notice delivered by regular U.S. Mail to the address in the member's profile. This may include such notice being included on a second/final dues notice. If payment is not made within the grace period, membership is automatically terminated or suspended. The Board of Directors or its designees (Executive Director or Treasurer) may reinstate such member once payment of said dues has been received. In the case of new members, a new member applicant is to submit their dues upon application. The Association may allow a grace period and include a dues notice in the welcome packet. If the dues for a new member are not paid within 30 days of being accepted as a member, that member may be terminated or suspended without further action by the Board or its designee. The Board of Directors may waive dues or assessments owed by a member in hardship cases."

#### From the Executive Director-Summer 2012

We have the 2012 Convention coming up, and we have some different offerings this year. We will be offering for CPE, in addition to the IRS message, and the Consultant's Summit (which will include a member/vendor with software as well as the usual job consultants), a course on Excel spread sheets, and a course on IRAs focusing on the pros and cons of converting to a Roth due to expected tax ramifications at the end of the year. Our retirement seminar will include a speaker from the Social Security Administration, and possibly a private speaker also to discuss retirement issues, decisions, elections and investments.

During our Business Meeting, we will have an offering on HR 218 by Rich Malone and also a presentation by Ray Sherrard about the history of CI, various exhibits, and proposals regarding the history of CI.

This is in addition to the wonderful agenda and tours already planned by our host Howard Karsh, assisted by Swayzine Fields and others. I am sure this will be an enjoyable experience and I hope you have made your reservations. October is a busy month in Las Vegas, and the hotel could book up and restrict our room guarantee if you wait too long. In addition, you get a break by registering for the Convention early in price, until August 1. We ask you to invite a friend and their spouse, and try to focus on bringing friends who are eligible to be members so they can meet us to see who and what we are.

Finally, effective at the end of this year, I am stepping down as Executive Director of AFSA after three years of service. I truly enjoyed the position, and talking or communicating with many of you, hearing your stories of then, and now, sharing in successes, and disappointments, and trying to make this organization, your organization. One change recommended by membership debuts in this newsletter, printing of our financials. That being said, we are now searching for my replacement. The position is announced on our website and was also placed in the last bulk email

I recommend the person applying for the position of Executive Director be a person with better than rudimentary computer skills, good word perfect skills and organizational skills. The person should be a people person who is accessible, wants to work flexible hours out of the comfort of his/her home, and preferably does not have a full time job, or a temporary full time job, as this will interfere with the scheduling of the various events from month to month that AFSA has ongoing. The person should enjoy customer service, be receptive to new ideas, but also see the ramifications of the ideas and be able to explain those to the Board of Directors. This person will work in extremely close contact with our wonderful treasurer, and will have frequent contact with the President and Vice-presidents, as well as all Board members and appointees. The person will be working independently, and running the organization for all practical purposes, implementing policies, and perhaps seeking new directions for the organization. The person will be very much involved with the annual convention from seeking locations, to coordinating schedules, activities, offerings, but will have assistance from prior hosts. I recommend that the person who fills this person care about people, and about the IRS, and is proud of his or her service to the IRS and wants to assist this organization. I will be available throughout the first year to assist in the transition. See you at the Convention ~ Mark

## Frank L. Smith AFSA COLLEGE SCHOLARSHIP

#### FRANK L. SMITH 2012 AFSA COLLEGE SCHOLARSHIP

The Frank L. Smith AFSA Scholarship program is so named to recognize the work of Frank L. Smith in establishing the AFSA Scholarship program. Frank first presented the idea of establishing a scholarship program in 1997. Through his research and perseverance the AFSA Scholarship Program became a reality and the first scholarship for \$1000 was awarded in 1999. Since then numerous children and grandchildren of AFSA members have benefited from these scholarships to further their college education. The program has been expanded to include nieces, nephews and high school seniors starting their college education.

#### 2012 AFSA SCHOLARSHIP RECIPIENT

AFSA is proud to announce that the following students have been selected to receive \$2000.00 scholarships this year

Lisa Demaine is the granddaughter of William Frugoli. She recently graduated as salutatorian from Epping High School in New Hampshire. Along with strong academics, Lisa was the president of Student Council, science club and her school's National Honor Society chapter. In addition, Lisa played seven seasons of varsity sports including two as co-captain of the softball team and two earning the Coaches Award and she also played one season of basketball and two seasons of soccer. She was recognized as NHIAA scholar athlete of 2012. Lisa also enjoyed tutoring other students in mathematics which lead Lisa towards engineering which she will be pursuing a degree in Civil Engineering at the University of New Hampshire. Lisa volunteers at an elementary school and helps kindergarten students in music class. Lisa also helps to raise money for various organizations including Special Olympics, National Multiple

helps to raise money for various organizations including Special Olympics, National Multiple Sclerosis Society, American Cancer Society, and the Penguin Plunge. She also donated her hair to help other individuals.

Ian Gallagher is the son of John J Gallagher. Ian is a recent graduate from Hicksville High School in the top 10% of his class. While attending high school Ian was a member of the National English and Spanish Honor Societies. Ian was a two year captain of his High School's Varsity soccer team and helped lead the team to the 2011 New York State Soccer Championship. Ian was also a member of his school's newspaper club and was co-founder and elected vice president of the school's business club. Outside of school, Ian volunteers his time at the Cold Spring Hills Center for Nursing and Rehabilitation where he helps out at the physical therapy department. Ian is a volunteer coach for the Hicksville American Soccer Club and he also is a life guard and Pool manager at the Nassau County Parks Camp Department.

In the fall, Ian will be attending Molloy College with a major in accounting and a minor in professional communications. Ian will also be playing on the Men's soccer team at Molloy College and would like to pursue a career in sports management.

**Kate Nagel** is the niece of Fred Meyers, Jr. She graduated in June from Franklin County High School with honors after taking numerous Advanced Placement courses as well as college dual enrollment courses. Kate was also a member of her high school tennis team for three years and volunteers at the Franklin County Public Library. Kate will be attending Florida State University and will be majoring in Meteorology.

**Noelle Steele** is the granddaughter of Peter Crowley, Jr. Noelle just completed her freshman year at University of California, Santa Barbara studying Environmental Studies as a major and a minor in Music. She is a member of Delta Delta Delta and participates in many volunteer events through Tri Delta. After graduation, Noelle plans on beginning an environmental career involving hydrology, ecology or recycling. Noelle attended Aliso Niguel High School in the top ten of her class with valedictorian honors and scholar athlete awards.

Amanda Webb is the granddaughter of Arthur Selby. Amanda graduated from Midlothian High School in Midlothian, Virginia with Honors and is planning on attending Radford University in the fall. Throughout her years, Amanda has enjoyed swimming on her neighborhood swim team, playing and coaching softball, mentoring at her former elementary school, participating in youth group at her church and attending her county technical school. Since she was six years old she has wanted to be a first grade teacher. Amanda's time mentoring has aided her in working with students. Amanda's classes in Childhood Development helped to prepare her to become a first grade teacher. She hopes to graduate from Radford University with a Bachelors Degree in Elementary education.

Congratulations to Lisa, Ian, Kate, Noelle, & Amanda on their accomplishments and being a recipient of the Frank L. Smith AFSA Scholarship.







Ian Gallagher



Kate Nagel







Noelle Steele Amanda Webb

Julia Zehme

#### James F. Howe Sr. Scholarship

The James F. Howe Sr. AFSA Scholarship is named to recognize a former Internal Revenue Service Special Agent who 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. The endowment was set up to help instill integrity and character that Jim's personal exemplification of those high standards will be a model for those who follow him in Federal law enforcement careers.

The James F. Howe Sr. 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. The other qualifications are the same as the Frank L. Smith Scholarship.

#### The Inaugural James F. Howe Sr. Scholarship 2012

AFSA is proud to announce that **Julia Zehme** is our very first recipient of the James F. Howe Sr. Scholarship and will receive \$2000.00 this year. Julia is the daughter of Richard Zehme. Julia is currently going into her senior year at the University of Central Missouri with a major in Criminal Justice and a minor in Accounting. Julia is currently interning at the Lake Ozark Police Department and she has been learning about the different functions of a municipal police department and actively participating in the daily responsibilities of each officer. After graduation, Julia hopes to pursue a career in law enforcement. She would like to start as an officer in the city of Chicago and work her way into a federal agent position. Julia has always had a passion for law enforcement having multiple family members including; **her dad and cousin who are retired special agents and her brother and two other cousins who are current special agents with the IRS.** Julia cannot wait to start her career in law enforcement. Julia Zehme is the treasurer for her sorority Alpha Sigma Alpha. She is also involved in Alpha Phi Sigma Criminal Justice honors Fraternity. She was recognized with an Outstanding Leader Award this year due to her leadership involvement on campus.

Congratulations to Julia for her accomplishments and being our first recipient of the James F. Howe Sr. AFSA Scholarship.

AFSA would also like to commend the other applicants, who though not selected, all showed good abilities indicating leadership, scholarship, work ethics and citizenship. Even though we were very pleased with the applicants that did apply this year, we were very surprised in the low amount of applicants. Considering the fact that we included high school students this year and we included nieces and nephews. Remember that students can apply as many times as they want, even someone that has won before! With this in mind, we are considering changing the response time for the applications to May 15<sup>th</sup> or May 23<sup>rd</sup> to allow the students ample time to submit their applications. If you have any comments or suggestions that may encourage more participation please contact me directly at my email address redpeg6@comcast.net.

Peggy Thomas, Scholarship Committee Chairperson

#### MEMBER DONATIONS SINCE SPRING NEWSLETTER

Frank Smith Scholarship Fund

Paul Attardi

James Howe Scholarship Fund

Lynette See

Anthony A. Cesare Robert W. Jones Philip Litman Art Mitchell Lynette See

Applications are available from our website <a href="www.afsa-irs.org">www.afsa-irs.org</a>, and by clicking on the "College Scholarship" selection on the left. This area is accessible by non-members (students). You may also get an application by emailing the Executive Director at <a href="mailto:executive-executiv

<b>DONATIONS:</b> Anyone ma	ay make donations to the AFSA for the Scholarship Fund
Name:	
Enclosed is my check for \$1	0.00, \$50.00, \$100.00, or other for the
AFSA_IRS Scholarship Fun	d
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).

#### 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.

**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 - 11:00 AM - Retirement Seminar** (Room to be assigned)- speakers: Michael Feeley and SSA rep).

12:00 noon – Bus departs for the Hoover Dam Tour. (Approximate return to hotel:4:00 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)

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

#### 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:

AFSA Member Guest (Please furnish the name that you want on the convention name badge.)	
(Please furnish the name that you want on the convention name badge.)	
(=	
Address	
Telephone ( ) Cell ( )	
Address City & State ZIP  Telephone ( ) Cell ( )  E-mail Arrival Date Departure Date  Please check the respective programs you wish to participate in:	
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. <b>Accordingly</b> ,	
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 Association of Paris	

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**

For general CONVENTION INFO, please visit WWW.AFSA-IRS.org

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

#### Other Stuff

Bob Freeland retired from IRS-CI in 2003. His debut novel, **Balance**, has nothing to do with that career. This book draws on his experiences from three years spent in Iraq and another in Afghanistan. Although fictional, it may cause you to re-examine your beliefs about what constitutes a war crime. The story follows Gabe Quinn, a civilian contractor, and a cast of American soldiers for several months in the desert. Frequent point of view shifts between the protagonist and the enemy, give the reader insight about conflicting ideologies. The book is available from Prose Press through Amazon, and as soon as Bob can master the process, it will be available in electronic form. Any profit from sales will be donated to Veterans organizations. The sequel, Judas Rising, should be available by the end of 2013. What follows is an excerpt.

#### Sixty kilometers north of FOB Adder, altitude 850 feet, speed 140 knots, July 15, 2015 hours

Gabe faced to the rear in the seven-foot, nine-inch wide aft cabin. Bishop faced forward. Their knees touched. Although mere inches separated them, conversation inside the Black Hawk was hopeless. The constant noise of whipping wide-chord rotor blades and the high-pitched whine of twin General Electric T700 turbines, mixed with cyclone force winds howling through open gun portals to create aural bedlam. It did not matter; they had nothing to say to each other. Both were lost in thought. Both were heading to an uncertain future.

#### Tactical Operations Center, combat outpost 6, 2020 hours

Dawud ran inside the operations trailer. He caught his breath then shouted, "Captain Ski! Captain Ski!"

The captain opened his office door. Amazed anything could ruffle his rock steady interpreter, he said, "What's got you so —"

"Captain Ski, I broke the code. I just finished the last pages of Hercules' diary. His final entry was that many infidels will die when rockets fall from the heavens."

"Where?"

"Adder."

"When?"

Dawud looked at the wall clock.

"Now."

#### Twenty-three kilometers north of FOB Adder, altitude 910 feet, speed 138 knots, 2030 hours

Not exactly rising to the level of megalomania, but close, Colonel Erickson was a control freak who needed to know anything and everything in his world. He could never sit still longer than a minute unless he was asleep. He even did that fast. He had commandeered an extra headset from the flight crew so he could follow every detail of the flight.

Bored, he unlatched the safety harness and tapped Hacker's leg. The sergeant major inched over, giving his boss enough space to stand inside the forward cabin.

Erickson hunched behind the starboard crew chief/gunner and looked into the cockpit. The colonel had flown many times in a UH-60L, even making occasional free-fall jumps from the rotary platform. He could identify many of the standard avionics and some of the upgrades spread in front of the pilot and the left-seater. This Black Hawk model included several systems used on the earlier K variant — forward-looking infrared, terrain-following radar, color weather map generator. The instruments that most interested him, however, were the artificial horizon and heading indicator. One confirmed they were flying level and the other showed they were on course.

Looking through the glass cockpit he saw the jeweled lights of Nasariyah, and thirteen kilometers to the east of the city, runway beacons gleaming almost as bright. *Adder's a damn shining target*. He looked at his watch. *Be on the ground in less than twenty minutes*. As he turned to take his seat, he glimpsed a flash on the horizon. Then another, and more — many more — all peppering the base camp.

The pilot eased the cyclic forward increasing the air speed beyond the recommended maximum. His escort piloting the heavily armed AH-64D attack helicopter, also pushed the envelope and took the lead. What had been a lumbering, routine pickup flying through tame air space above empty desert, was now a combat mission zipping across the skies in a potential shooting gallery.

Both pilots agreed a Stinger surface to air missile would be more devastating than small arms fire, so they dropped to within three-hundred feet of the ground to give the enemy less time to set up a kill shot. Straight and level was out — it was now zigzags, arbitrary speed changes, yaws, climbing turns and altitude wasting plunges. The added speed and maneuvering sucked JP-8 from the fuel tanks.

Sprinting closer toward home, the aviators saw that the short-lived specks of light had evolved into huge pyres of flames. Eighteen kilometers east of the base camp near the canals that bled the Euphrates, smaller flickers came into focus. The Black Hawk pilot radioed his escort and advised he had the identified the rockets' origin. After several short transmissions, both pilots turned hard to starboard away from the attack, in preparation of a western approach on the runway.

When the Apache pilot acknowledged the altered flight plan, Erickson jumped into the fray. He rapped the co-pilot's helmet and pointed beyond the Ziggurat at the rocket POO site. "Take me there!"

The left-seater shook his head and tapped the fuel gauge. "We're almost bingo fuel, Colonel. Get back in your seat and buckle up."

"Bullshit!" Erickson shouted. "The fight is there! Get on top of 'em and make a run." "Sit the hell down, sir."

Following some spirited radio chatter with his wingman and more shouts from the colonel, the pilot gave in. Both choppers turned into the attackers and added more air speed, covering the distance in minutes. As soon as they passed over the Ziggurat, they separated into a combat spread of about five-hundred meters — the Apache high, the Black Hawk following low.

The attack helicopter made a steep approach and unleashed six Hydra 70-mm rockets, adding a long burst from the 30-mm chain gun. At the end of the run, the back-seater shot out infrared counter measure flares while the pilot pitched the aircraft up and rolled off the top in a vintage *Immelmann*. He aligned the Apache for a lateral run across the target, dropped the nose, gained more speed and attacked. The exploding ordnance and flares illuminated the objective for the Black Hawk's approach.

During the Black Hawk's attack run, Erickson spotted the enemy scurrying in all directions trying to escape the deadly light show. Yet many die-hards stayed at their posts and continued to launch 122 mm rockets. Some of them got their wish and were martyred.

Both door gunners added hundreds of 7.62 mm rounds into the firestorm with short bursts from the M240 machine guns.

As the pilot pulled out of the gun run, Erickson said, "Make another pass."

"We're on fumes now," the pilot said, "ready to fall out of the sky like bird shit, sir. Our escort's heading to the barn to refuel, exactly where I'm—"

"Make another damn pass," Erickson shouted, "there's a shitload of 'em in the open." The pilot hesitated. Then he was back on coms telling his wingman to return to the fight.

Although almost equal to the weight of an Apache, the Black Hawk was less agile and offered a larger profile to the enemy; both head on and to the side. Neither the UH 60, nor the AH 64 handled like a plane. Winged aircraft naturally want to fly, even if an incompetent pilot is at the controls. A rotary winged aircraft falls like a rock if there is the slightest disturbance in the counterintuitive processes engineers dreamed up to keep it aloft. If the choreographed dance between systems hit a snag, there would be little chance to recover.

The pilot did what was possible. He jinked the helo and grabbed altitude with a modified high yo-yo. When it came over the top, he kept the nose down and regained speed lost during the climb. A kilometer from the scrap, he leveled out for the second attack run.

Itching for a fight, the colonel pounded on the back of the pilot's headrest.

"Sir, we're a little busy trying to \*\*\*\*\* fly," the co-pilot said. "Get back in your damn seat!" Erickson ignored him, moved to the port side gunner's space and stuck his head through the opening. Frustrated, the gunner turned and looked at him. Erickson could not see his face hidden behind the helmet visor, but he got the message. He backed off, moved aft and looked behind the bulkhead webbing toward the rear compartment. Gabe was swimming in puke — Bishop's and his own.

Erickson muttered, "Damn legs," then made his way back toward the cockpit.

The long attack run gave the enemy time to organize. As soon as the helicopter was within the outside range of an AK 47, tracer rounds arced toward the chopper from the desert. There were so many Erickson thought he could walk across them to the ground and beat the enemy with his fists.

In between each red-hot tracer were five other invisible rounds traveling at Mach 2, producing 1,470 foot-pounds of energy. Unknown by the pilot, some found their target. The rounds that hit the starboard gunner's chicken plate knocked him to the deck.

Hacker pulled the wounded gunner away from the M240 and checked him for holes. Erickson stepped over them toward the silenced weapon. Before he could reach it, Second Lieutenant Bishop was all over the machine gun, laying down grazing fire at 750 rounds per minute, sweeping the enemy ranks from left to right. A 7.62 mm tore through his cheek leaving a jagged edged hole the size of a quarter. Yet, he continued to shoot.

Erickson scooted back around Hacker to the port side, pulled out his handgun and banged away.

Gabe tightened the four-point safety harness, dropped his head between his knees and soiled his pants.

Committed to the attack, the pilot pressed on. The initial volley of two rocket-propelled grenades missed low. The follow-on broadside of three more RPGs streamed toward the helicopter from as many directions. Two missed. The golden BB struck the cross member on the canted tail rotor with a bang, blowing off a section of the tail boom and all of the five-foot long blades. Chunks of the stabilizer, missing tail and blades, struck the main rotor.

Not unlike a human, a helicopter has a nervous system, brain, skeleton, muscles and skin. Neither is meant for flight. In place of nerves, the helicopter has wire. In place of a brain, flight computer management systems. Skeleton, steel and aluminum. Skin, thin rolled metal. Muscles, hydraulics. The primary hydraulic system was gone. Without a tail rotor and a stabilizer, inescapable ugly physics took over.

The brain reacted. Audible alarms blared, visual ones blinked, soldiers shouted — the helicopter shuddered like the wounded, marvelous mechanical animal it was. With the loss of tail rotor authority, the nose pulled right opposite the main rotor's spin direction. As the tail rotor assembly fell off, the nose dropped sharply. The artificial horizon and heading indicator spun

like slot machines. Since the pilot was making a shallow run, he had neither the time, nor altitude to save the aircraft. However, he tried.

The pilot turned in the direction of the rotation, reduced the collective and lowered the nose more trying to gain enough airspeed to fly out of the emergency. The initial slow yaw to the right was encouraging, so he tried to follow it with the cyclic. When the backup hydraulics failed — it was over. The pilot was good, very good—but not lucky. Gravity intercepted his valiant 'hail Mary' attempt.

The impact sheared the landing gear. The rolls that followed broke its back. One by one, the main rotor blades flogged the rocks and sand, breaking in deadly sections that flew out searching for something to end their flight.

Weapons, equipment and bodies broke free unleashing a maelstrom of debris swirling inside the cabin. The chopper tumbled and flipped across the earth. Skeletal integrity destroyed, the mainframe split into three pieces. The main rotor gearbox, the heaviest component on the aircraft besides the twin turbines, crashed into the cabin.

Finally, it settled on its side. For a minute, all that could be heard were the groans of a dying helicopter. Nearly empty of fuel on impact, volatile fumes sparked. The explosion engulfed the aircraft.

Some survived.
God turned his back.

Virgil Crabtree Credential Supplied by Ray Sherrard



AFSA-IRS STATEMENT OF CASH FLOWS		
1/01/12-6/30/12		
TO THE STORY IE		
	ACTUAL	BUDGETED
DESCRIPTION	1/1/12-6/30/12	FOR YEAR
BEGINNING BANK BALANCES:		
Wells Fargo Checking	\$ 19,817.39	
BB&T Checking	\$ 14,631.79	
Wells Fargo Savings	\$ 3,304.11	
BB&T Savings	\$ 45,010.24	
BB&T James Howe Scholarship Fund Savings Account	\$ 10,000.25	
Total Beginning Balances	\$ 92,763.78	
Total Deginning Dalances	Ψ 32,703.70	
SOURCES:		
Membership Dues 2012 (Est. 1,170 Paid Members)	\$ 60,800.00	\$ 58,500.00
Frank Smith Scholarship Donations (\$3160 Received for 2012	\$ 2,900.00	\$ 5,000.00
in 2011)	\$ 2,900.00	a 5,000.00
,	f 400.00	
James Howe Scholarship Fund	\$ 100.00	f 45,000,00
Convention Receipts		\$ 15,000.00
Convention Refunds	\$ -	
Interest	\$ 79.91	\$ 225.00
Account Receiveable-2011 Expense	\$ 1,096.26	
Interest-James Howe Scholarship Fund	\$ 4.99	
Prepaid 2013 Dues	\$ 200.00	
Reimbursement-Erroneous Disbursement	\$ 150.00	
Website Revenue	\$ 625.00	\$ 400.00
Total Sources	\$ 65,956.16	\$ 79,125.00
	·	
Credit Card Fees	\$ (103.25)	\$ (150.00)
Prepaid 2012 Dues Received in 2011	\$ (22,050.00)	(::)
Prepaid 2012 Web Ad	\$ (50.00)	
Total Reductions	\$ (22,203.25)	\$ (150.00)
Total (Cadellons	Ψ (ZZ,ZSS.ZS)	ψ (136.00)
Net Funds Received	\$ 43,752.91	\$ 78,975.00
Net I dilas Received	Ψ 45,732.51	Ψ 10,513.00
APPLICATIONS:		
Officer's Expenses		\$ 1,500.00
	£ 0,000,00	
Executive Director Fee	\$ 9,000.00	\$ 18,000.00
Executive Director Expenses		\$ 2,000.00
Website		\$ 2,000.00
Telephone	\$ 398.68	\$ 700.00
Directory	\$ 4,165.31	\$ 7,000.00
Newsletter Printing and Mailing	\$ 2,122.04	\$ 11,000.00
Editor's Stipend		\$ 1,500.00
Treasurer's Stipend		\$ 3,600.00
Convention Expenses	\$ 1,240.00	\$ 15,000.00
Bank Charges/Errors	\$ 12.00	\$ 48.00
Travel-Officers and Directors & SA of Year		\$ 4,500.00
Scholarship Awards-Frank Smith Scholarships	\$ 10,000.00	\$ 6,000.00
Scholarship Award-James Howe Scholarship	\$ 2,000.00	
State Registration		\$ 25.00
Dues Notices	\$ 1,588.67	\$ 1,600.00
Placques/Awards	1,555.51	\$ 500.00
Supplies/Regular Postage/P.O. Box Rental	\$ 271.00	\$ 600.00
Convention Planning & Annual Meeting Costs	\$ 211.00	\$ 2,400.00
Check Written In Error (Reimbursed)	\$ 150.00	Ψ 2,400.00
Other	Ψ 130.00	\$ 1,002.00
Total-Current Year Operations	\$ 30,947.70	\$ 78,975.00
Total-Current Tear Operations	\$ 30,547.70	\$ 70,375.00
Assessments Describe County and the College bins	# 4C 000 00\	
Accounts Payable-Frank smith Scholarships	\$ (6,000.00)	
Account Payable-2011 Expenses	\$ 2,917.35	
Prepaid 2012 Dues Notice	\$ (1,294.72)	
	\$ (4,377.37)	
T. 15 1 5:1		
Total Funds Disbursed	\$ 26,570.33	
ENDING BANK BALANCES 6/30/12:		
Wells Fargo Checking	\$ 5,731.22	
BB&T Checking	\$ 12,715.64	
Wells Fargo-Savings	\$ 3,304.93	
BB&T Savings	\$ 80,089.33	
BB&T James Howe Scholarship Fund MMKT	\$ 8,105.24	
Total Balances 6/30/12	\$ 109,946.36	
	Ψ 100,040.00	
Not become as (Decomes) in Book Bulling	g 47 400 50	
Net Increase or (Decrease) in Bank Balance	\$ 17,182.58	

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#### **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.

			T= 1
NAME	HOME CITY	STATE	E-MAIL ADDRESS
Richard J. Kamen	Carmel	IN	cdarm5@msn.com
William E. Gilsen	Westwood	NJ	williamgilsen@yahoo.com
Joyce Mocarski	Long Branch	NJ	mocaocean@live.com
Ronald R. Taylor	Charlotte	NC	RRT1111@yahoo.com
Richard Serrano	West Palm Beach	FL	richard.serrano@ci.irs.gov
James McCormick	Scottsdale	ΑZ	Jimush@cox.net
Marcus Glenn Dotson	Franklin	TN	dotsonm61@yahoo.com
Mark Jason	Malibu	CA	mjason@malibuonline.com
Dennis R. Barton	Littleton	CO	dennisrbarton@mac.com
Alvan E. Romero	Albuquerque	NM	ARomero8@comcast.net
Scott F. Rebein	North Potomac	MD	lukee4us@msn.com
Janet B. Hughes	Tyrone	GA	ugojanjan@aol.com
Theresa D. Webb	Lancaster	KY	tessduval@aol.com
Kimberley A. Rankin	Cary	NC	rank0802@aol.com
John M. Rankin III	Cary	NC	rank1726@aol.com
Shirley K. Irey	San Antonio	TX	surelykay@aol.com
Michael DeVito	Camden	DE	michaelmadevito@verizon.net
Paul Attardi	Margate	NJ	3attardis@comcast.net
Kevin Michael Sullivan	Marshfield	MA	sull467@verizon.net
Michael J. Minto	Bohemia	NY	NYCSABMPE@aol.com
Martin Juarez	Los Angeles	CA	redleg111@ca.rr.com
Thomas Paramo	Highland	CA	tparamo@roadrunner.com
Marguerite Freeman	Lithia	FL	mdfreeman7@verizon.net
Bradley A. Heath	Keyport	WA	elkbrad@yahoo.com
Sallie Cooper	Bowie	MD	stcoop123@aol.com
Henry Lake	Parkland	FL	zhl3@yahoo.com
Anthony Sibilia	Mansfield	MA	asibilia@comcast.net
Reginael McDaniel	Mableton	GA	reggiemcdaniel@bellsouth.net
Rodney E. Clarke	Missouri City	TX	Rodney Clarke@msn.com
Maurice Elliott	Stone Mountain	GA	mell1207@aol.com
		-	



 $AFSA-IRS\ Membership\ Application$  (We strongly encourage you to apply on line, but you may mail this instead, and follow up on line when approved)

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:	7in C	ode:	Telephone: ( )	
City: State: Date of Birth: IRS-CI Special Agent Service Dates: From:	Zip C	ouc	_ receptione. ( )_	
Date of Rirth:		Current/Last Posit	ion with CI:	
IRS-CI Special Agent Service Dates: From:		Carrent Last 1 osit To:	Are you a current Sn	ecial Agent?
Retirement Date:; Spouse's Name:	,	10.	_ riie you u current sp	
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Current Employment (type of work).				
Business Name:			<del></del>	
Address: City:	State:	Zip Code:	······································	
Telephone: ( )	FAX	:( )		
Business Email address:	(	Cell Phone ( )_		_
As an AFSA member, I am interested in:				
Doing investigative work Yes Serving AFSA in other positions Yes	No F	Being a member of ar	n AFSA committee	Yes No
Serving AFSA in other positions Yes	No F	Being an AFSA Repr	esentative	Yes No
		(Representatives assist Re	egional Directors)	
Place a check mark in the blank for the items that A. Attorney B. Certified Public Accountant C. Certified Fraud Examiner D. Enrolled Agent E. Foreign languages Specify: Language(s) F. Instructor training experience G. Foreign: Teaching experience Consulting assignments: H. Computer forensics I. Investigative equipment training experience J. Licensed or certified private investigator K. Management training experience L. Other skills or investigative interest: Specify	t apply to your	AFSA receives receives receives receives receives who performing difference desire to have this for AFSA to assist expertise and ability	quests from various sormay be interested in ent types of work. If yo type of information avair in matching your skill ties to a particular requisis part of the members	ou vailable ls, uest,
Membership is open to all retired, former and cur special agents are admitted as non-voting associa Association of Former Special Agents of the Inte or a current special agent. I have neither been co Signed:	te members. I rnal Revenue S	am applying (or subservice. I am either a	mitting changes) for magerity retired special agent,	embership in the a former special agent

#### 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

1,235 AFSA members as of July 12, 2012. Help recruit new members for AFSA