



# AFSA - IRS

## NEWSLETTER



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

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Vol. XXXII No. 1

Spring, 2021

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**2021 AFSA Convention  
NAPA Valley, California  
Embassy Suites, NAPA Valley  
1075 California Blvd.  
Napa, California 94559  
November 8-November 11, 2021**



## AFSA 2021 Convention Update

As indicated in the headline above, the 2021 AFSA Convention remains to be scheduled for November 8 – 11, 2021 in NAPA Valley, California. As of now, plans are tentatively being made and are contingent on COVID conditions in California. Hopefully things will be back to normal, so reserve the date. Final decisions and registration materials will be included in the Summer Newsletter expected to be published in late June or early July. Although we don't have an actual schedule, but rest assured that your on-site host, Mark Lessler, will have everything planned perfectly. This convention could prove to be one of the most memorable conventions ever! The Napa Valley is known as one of the premier win regions in the US. There are over 500 hillside vineyards in Napa and their downtown area features the famous Oxbow Public Market, a community gathering place where both locals and visitors meet to enjoy the best in wine, craft beers, and a huge variety of dining options. Nearby Yountsville is well known for its high-end restaurants and a vintage locomotive and traveling restaurant that runs daily through the valley.



### Executive Director Corner - SPRING 2021

Greetings and salutations from beautiful Helotes, TX, {The town name is derived from the Spanish word elote, which can mean "ear of maize", "corn cob", or simply "corn", but exactly how the town came to be called Helotes is still a subject of debate.}

gateway to the Texas hill country. Hope everyone is enjoying this beautiful spring weather and staying healthy.

Thank you for your patience as we work with a webmaster on some website issues. It should soon be back in working order.

### IRS-CI has a new logo.



## **Convention 2021 Napa Valley, California**

### **November 8-11, 2021**

Embassy Suites Hotel Napa Valley  
1075 California Blvd. Napa, CA. 94559  
707.253.9540

We have a truly excellent rate of \$173 plus tax, with \$10 overnight parking, and free Wi-Fi. Then, on top of that, Embassy Suites includes their famous complete made-to-order breakfast every morning plus a two-hour Manager's Happy Hour each night.

I am looking forward to the camaraderie and visiting Napa Valley.

#### Odds and Ends –

- 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 their job openings. I review and approve them and then contact the poster if I see a problem. I will then email them out.
- 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.
- Annual Conventions – Would you like to show off your city? Want to sponsor next year's convention, please send an email to me at [MaryRuizAFSA@gmail.net](mailto:MaryRuizAFSA@gmail.net) or call me at 210.291.6568.
- I have been working with the publisher - the AFSA-IRS Membership Directory will be ready soon. Please review your online profile for updates.

Have a great day.

Adieu

~ Mary~

## Message from Chief Jim Lee

**March 2021**

Hello CI family. Spring is in the air and there is a sense of renewed optimism as Covid shows signs of relenting and vaccines make their way around the country. For CI, we continue to do the work and I could not be prouder of our CI team as they have stayed mission-focused through this unique, once in a lifetime pandemic.

This is my first newsletter to you since becoming the new Chief and I am grateful for the chance to lead this outstanding organization.

On the Covid front, it's hard to believe we are approaching the one-year anniversary of the CARES Act. The IRS's role in the pandemic response went well beyond its annual return-processing function. In March 2020, the President signed the CARES Act into law and the IRS has since sent out hundreds of billion dollars in Economic Impact Payments. As you well know, along with that effort, fraudsters stepped in but IRS:CI was there to stop them. The news has been filled with stories and videos from interviews that publicized our efforts and warned the public of potential scams.

As we enter the tax filing season, CI personnel led the IRS news as we took a leadership role in warning the public about fraud, scams and best practices leading up to the kickoff of filing season. New York SAC Jonathan Larsen was featured on NBC Nightly News with Lester Holt sharing tips to avoid falling victim to a variety of current scams. The following night, The National Forensic Laboratory was featured on the Nightly News highlighting advances in technology and forensic science in support of our cases. These national pieces go a long way to raise the national brand of CI, to establish us as a voice of trust and confidence to the American public, and to celebrate the work that CI does every day.

To meet these challenging times, we are realigning our headquarters functions to better address the changing world in which we live. Technology, Data and Analytics, and Cyber Crimes continue to be emerging areas of focus in this new structure, but there are also other efficiencies we will gain by better aligning certain skillsets and areas. The nature of financial crimes is changing, and CI must adapt and adjust our practices and skillsets. We've also launched an exciting logo and branding campaign with a fresh new logo that has a strong, clean, modern design symbolizing the cutting edge of CI's enforcement capabilities. It marks our distinctive heritage while proudly looking forward to the future.

I'd like to close by thanking you for your support of CI. It seems like only yesterday that we were all together in Washington, DC and I look forward to our next opportunity to get together in person. The relationship between CI and AFSA is a strong and vital one, and one that I will continue to embrace. Thanks for the years of friendship!

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

## A MESSAGE FROM YOUR PRESIDENT



Welcome, SPRING!

Even here in chilly Wisconsin (motto: *Minus 20° F isn't **that** cold – unless it's windy!!*), it's starting to feel warmer, and daffodils are popping up here and there. It's early March, however, and as I look out my office window, there's still plenty of snow on the ground. It's above freezing, and we may even hit 50° by the weekend. On the other hand, I've lived in Wisconsin long enough to know that we also often see early-arriving robins on the lawn with snow on their heads in April or May, so we're just enjoying the bits of spring as they come along.

I hope that you and your loved ones have stayed safe and well. As I write this, thankfully, COVID vaccine availability is increasing, and almost all states are seeing a leveling-off of cases. Here's hoping that the vaccines stay ahead of – or at least even with – the new variants that have sprung up. There are many reasons,

of course, to hope that the vaccines win the race against COVID. For AFSA specifically, the outcome of that race will likely be the determining factor in whether or not we are able to move forward as planned with our fall convention at the Embassy Suites by Hilton hotel in Napa Valley, California. As of this writing, things look promising; let's hope they continue that way!

The highest honor AFSA-IRS can bestow on a member is Life Membership. Until recently, only five individuals have received this honor: Tom Clancy (now deceased), Charlie Gibbs, John Jennings, Bob Armentrout and George Meyer. This March, however, the AFSA Board of Directors received a recommendation from the Life Membership Committee to confer the honor on Arthur (Al) Selby, Jr. I'm happy to say that the committee's recommendation was approved unanimously by the Board, and Al was presented with the award in mid-March.

Al is a charter member of AFSA, having joined in 1989 when memberships were first solicited. He served as a Regional Director from 2005-2015 and for many years was AFSA's unofficial, but very dedicated, photographer. He mounted many of his photos on photo boards and somehow always managed to show up at AFSA conventions with the photo boards in tow. Al has also served as AFSA's *official* Historian since 2014, though he was preserving AFSA's history well before then. One of Al's articles is elsewhere in this issue. Only recently, with his health in decline, did Al (reluctantly) give up his position as Historian. Congratulations, Al, on an honor well-deserved!

AFSA is also in the midst of a major re-write of our website. Much of our website's code is over twelve years old, and that code is being rewritten using up-to-date software. We expect the upgrade to be completed by late spring or early summer. One change you'll see is that the site will be more cell phone and tablet friendly. It should also be much easier for our Executive Director to update and maintain.

It's scholarship season again! Last year, AFSA awarded eight scholarships totaling \$19,000 to children, grandchildren, great-grandchildren, nieces and nephews of AFSA members. You can find more information about the two scholarship programs that AFSA administers in this newsletter and on AFSA's website. Scholarship applications for 2021 are due by June 1<sup>st</sup>. We encourage your eligible family members to apply. And I want to personally **thank you** for the funding support that many of you provide for the AFSA-IRS Memorial Scholarship. Tax-deductible contributions to the AFSA-IRS scholarship fund are gratefully accepted at any time.

Thank you for continuing to support AFSA. As always, feel free to contact me or any AFSA officer if you have ideas of ways we can make your organization better.

Have a safe and enjoyable spring and summer!

Chuck Taylor, President, AFSA-IRS

## AFSA COLLEGE SCHOLARSHIPS

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### It's Scholarship Application Time Again!

As your students are graduating from high school and/or completing another year of college. I'm sure they are thinking about the costs to attend college. Why not suggest to your family members and students to apply for one or both of our scholarships.

AFSA-IRS administers two scholarship programs, the **AFSA-IRS Memorial Scholarship** in honor of founding members Frank L. Smith and Tom Clancy and the newly named **James F. Howe, Sr. & Frank Fotinatos Scholarship**. The minor differences are as follows:

1. The **AFSA-IRS Memorial Scholarship** awards a \$2000.00 scholarship and is open to high school seniors and full-time college students with a GPA of 3.00 or better.
2. The **James F. Howe, Sr. & Frank Fotinatos Scholarship** awards a \$3000.00 scholarship and is open also to high school seniors and full-time students with a GPA of 2.5 or above. This scholarship is open to those students who are pursuing a career in law enforcement or law enforcement related careers.

**All applications must be submitted by June 1, 2021** according to the complete rules on the website. The rules for the scholarships can be viewed by anyone you sponsor on the AFSA website (<https://www.afsa-irs.org/welcome>). Applicants do not need special access or to be a member to have access to the rules and to the forms. If students applied before and were not selected, that does not preclude them from applying again. Applicants change every year, and your sponsored student may have a better chance this year.

**Qualified applicants may apply for both scholarships, but may be awarded only one scholarship per year. Applicants can reapply even if they received a scholarship from AFSA in the past.**

The **James F. Howe, Sr. Scholarship** program was established in 2012 and funded by William R. Schroeder, President of Madison Associates, Inc. This scholarship was established in the memory and honor of James F. Howe, Sr, a deceased AFSA member and former employee of Madison Associates Inc. The scholarship was renamed this year at the request of William R. Schroeder to **The James F. Howe, Sr. & Frank Fotinatos Scholarship**. Frank Fotinatos was a Special Agent and Supervisory Special Agent who passed away this year after a long battle with leukemia. After retirement, Frank Fotinatos worked for William Schroeder at Madison Associates, Inc. at the FDA. This scholarship was created to memorialize the character, integrity and dedication that both of these men exemplified and to honor their high standards as a model for those who follow them into law enforcement careers. The scholarship is administered by AFSA and continues to be funded almost entirely by donations from William R. Schroeder and by interest earned on the account.

**See website for COMPLETE info on both programs!**

Hopefully, this information has inspired you to encourage children, grandchildren, great grandchildren, nieces and nephews to apply for one of the scholarships or **both if they qualify for both**. Sponsors are strongly encouraged to solicit participation from qualified students in their family, and to monitor their progress and sign off on their submission.

Have you made your relatives, especially not in your immediate family, aware of these scholarships and encouraged them to apply? Are you showing interest in them to reduce their student loans? Let's look at ourselves and start pushing these scholarship applications to our eligible relatives and to continue the fine tradition in law enforcement that you, as members displayed, and want to be displayed at all levels of government in the future.

Finally, these scholarships would not exist without donations from our members. Donations can be made any time online or by completing the information below.

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

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

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

Send donations to:

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

Peggy Thomas

Scholarship Committee

### **Scholarship Donors - 2021**

Jerry Algieri	Mark Almon	Thomas A. Altif	Richard D. Andersen
John Anderson	Michael James Anderson	Nancy Anderson	Clarissa M. Balmaseda
Jerry J. Bandy	Phillip A. Barnett	Richard C. Bauer, Jr.	Ronald M. Baumann
David F. Beitzel	Victor J. Bell, Jr.	Roy E. Bennett	Robert D. Beranger
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Frederick E. Boyd	Tedd A. Boomershine	Joan Brazzale	Ross H. Brown
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### **HISTORIAN'S CORNER BY AL SELBY**

Our fourth Annual Conference/National Convention was held back in Las Vegas, NV, on October 13 – 17, 1993. The meeting was again held at the **RIO SUITE HOTEL AND CASINO** on the strip.

Our President, Jim Barrett, (who lived in Las Vegas) with help from Ken Wilson and Frank Smith planned and hosted this event. The RIO HOTEL had a number of activities available, in addition to the casino, such as Jackpot Jungle pulls, Slot-Tournament, a golf tournament, and a fashion show. AFSA held a poolside cocktail reception and our annual banquet included dancing with live music. The registration fee was \$ 55.00.

- 1) There was a ladies luncheon offered at a cost of \$ 16.00.
- 2) There was a golf outing offered at a cost of \$ 35.00.

At the election of officers, several positions were created or changed. Jim Barrett remained as President, Frank Smith remained as Vice President-President Elect, Charlie Gibb was elected 2<sup>nd</sup> Vice President, Ray Turner was elected Secretary, Jim London was elected Treasurer, and John Jennings became our Executive Director. We elected 6 Directors and phased in a 3 year staggered term beginning in 1994. Brian Bruh (MD) and Tom Lopez (FL) were elected to 3 year terms as Directors.

We created an award for the Special Agent of the Year and the first recipient was V. Anthony "Tony" Asbridge of the Greensboro District with a POD in Raleigh, North Carolina. He was also named Special Agent of the Year in the Southeast Region for 1992.

The following members were listed as attending:

Al Adrezan – NY	Ed Banas – VA	Jim Barrett – NV	Bill Barrett – AZ
Jesse Burks – FL	Bob Bush – IL	Caesar Cantu – CA	George Connors – MD
Tom Eaton – GA	Bob Fuesel – IL	Charlie Gibb – VA	Joe Harmon – GA
Larry Hyatt – TN	John Jennings – MD	Leonard Katz – CA	Pete Keenan - VA
Bill Lafollett – CA	George Kienzler – WI	Tom Lopez – FL	Bob Lund – NV
Smitty Morics – VA	Chuck McCalmont - CA	Hilton Owens – VI	Bill Parker – MD
Christian Paul – CA	Paul Pepler – FL	Nauborn Perry – CA	Don Ratcliff – TN
Bill Ryan – AL	Leonard Saetta – CA	Bob Schweitzer – IA	Art Sinai – NY
Frank Smith – VA	James Sutherland-GA	Fred Swick – VA	Ray Turner – CA
Ed Tyson – PA	Ed Vitkis – GA	Ken Wiison – VA	



## Life Membership Awarded to Al Selby

In March of this year the Life Membership Committee awarded Al Selby the highest award AFSA can bestow on a member. As you all know, Al Selby has served AFSA in many capacities over many years. Al is a charter member of the organization which dates to 1989. Below is the award photo and later Al's thank you note and a message to Al from Bob Armentrout, our Parliamentarian.



I want to thank each and every one of you for your part in the great honor of awarding me the Life Membership in AFSA. Cindy Fish brought it to me this morning and I was overwhelmed. I realize, perhaps more than most, the distinct honor this conveys and the elite, very elite, group of Life Members I am joining. I find it hard to believe that I am qualified; but very thankful. I have spent my entire retired life promoting AFSA and doing what I could to support it. And it is not over. I will still support and assist in any way that I can to make AFSA a better and stronger organization. I am sorry my health has caused me to step back and be a little less active, but I will still be there when I can.

Respectfully,

AL Selby  
3/18/21

Al,

I am thrilled that the Life Member Committee, Association of Former Special Agents, IRS recommended you as a Life Member. The Board approved this recommendation and I understand the award was presented to you this past week! As you know, the Award of Life Member is the highest award AFSA can bestow upon an AFSA Member. Congratulations to you - well deserved!

I know you took great pride in serving AFSA as Regional Director for 12-years. In that position, you were an inspiration to all existing members and one who recruited numerous new members to the organization. You also provided many meaningful recommendations to the AFSA Board. Your tireless efforts and many contributions added to the overall success of AFSA.

As former President, I always appreciated your candor and suggestions for improving AFSA. The convention you hosted in Charlotte, NC was one of the most enjoyable ever. I would have never ridden around Charlotte Motor Speedway if not for **your** efforts as AFSA convention host. Similarly I thoroughly enjoyed the tour of Panther Stadium and the dinner cruise you arranged on Lake Norman aboard the Catawba Queen. This convention ranks among the very best ever thanks to you!

You also served AFSA as its first Historian. This was and is a very important position for AFSA. Your tireless efforts in this position will make it exceedingly difficult for your successor to duplicate. Again, thanks for a great job.

As a friend, I know you did your very best to make AFSA a better organization. I am truly thrilled that the Life Committee recommended you the Life Member Award.

Regards and the very best to you and Nancy.

**Bob Armentrout**  
**AFSA Parliamentarian**  
**Former AFSA President & Executive Director**  
**AFSA Life Member**

### World War Aviation



F6F-3 Hellcat showing its ruggedness. This Hellcat flown by Butch O'Hare with over 200 bullet holes from combat was patched up and brought to the production plant to show the workers what they are building. Butch was awarded the medal of Honor 02/20/42 for shooting down five bombers attacking his carrier, he was shot down by a Japanese "Betty" bomber on 11/26/43 during the first night raid ever conducted by the US Navy from an aircraft carrier.

Edward Henry "Butch" O'Hare was born in St. Louis, Missouri, the son of Selma Anna (Lauth) and Edward Joseph O'Hare. He was of Irish and German descent. Butch had two sisters, Patricia and Marilyn. When their parents divorced in 1927, Butch and his sisters stayed with their mother Selma in St. Louis while their father Edward moved to Chicago. Butch's father was a lawyer who worked closely with Al Capone before turning against him and helping convict Capone of tax evasion.

O'Hare International Airport, previously O'Hare Air Force Base, was named in honor of him.

## **Cases of Interest around the Nation**

### **Atlanta FO: Pharmacist Sentenced for Health Care Fraud**

On February 2, 2021, Marco Moran was sentenced to 10 years in prison, three years' supervised release and ordered to pay a monetary judgement of \$12,195,740, restitution in the amount of \$22,096,697, and a \$20,000 fine for conspiring to commit health care fraud. Moran, as co-owner of Medworx Compounding and Custom Care Pharmacy, participated in a scheme to defraud TRICARE and other health care benefit programs, including those that provided coverage to employees of the City of Jackson, Mississippi. In total, the pharmacies submitted \$22,068,144 in fraudulent claims to Tricare and other health care benefit programs. As part of the scheme, Moran and his co-conspirators, among other things, adjusted prescription formulas to ensure the highest reimbursement, paid marketers and physicians kickbacks and bribes to obtain prescriptions for high-yield compounded medications irrespective of whether they were medically necessary, and routinely waived and/or reduced the collection of copayments.

### **Charlotte FO: Former Subcontractor Sentenced for Obstruction of Justice**

On February 17, 2021, William Thompson, of Sneads Ferry, North Carolina was sentenced to 18 months in prison for destroying records in connection with a federal investigation of bribery and procurement fraud at Marine Corps Base Camp Lejeune (MCBCL), located in Jacksonville, North Carolina. Thompson was a former subcontractor for the U.S. Marine Corps. Thompson owned and operated C&D Painting and Construction, a construction company with its principal place of business in Sneads Ferry. Public Official 1 was a civilian employee of the U.S. Marine Corps who directed the procurement of information technology services and equipment to be used by the Marine Corps at MCBCL and elsewhere. In March 2018, agents of the Naval Criminal Investigative Service (NCIS), FBI, and IRS-CI interviewed Thompson. During the interview, law enforcement agents informed Thompson about various facets of their investigation. Meanwhile, the investigation was covert and not known to all subjects, including Public Official 1. On the same evening of the interview and the following morning, Thompson exchanged several text messages with Public Official 1 in which Thompson informed Public Official 1 about the investigation and then deleted the text messages from his phone, despite knowing that the messages constituted evidence.

### **Oakland FO: Vallejo Woman Sentenced for International Money Laundering Conspiracy and Tax Fraud**

On January 28, 2021, Ronda Boone was sentenced to 60 months in prison and ordered to pay \$1,968,650 in restitution for a multimillion-dollar tax fraud and money laundering conspiracy. Ronda Boone and her husband and co-defendant Marty Marciano Boone filed separate false tax returns claiming that they were owed millions of dollars in refunds from the IRS. While the IRS flagged Ronda Boone's tax return as fraudulent and denied her claim, Marty Boone's false return resulted in the IRS paying him over \$1.9 million in a refund check. Marty Boone and Ronda Boone then laundered those funds through domestic and

foreign accounts, including establishing a shell corporation in Cyprus and a church in the state of Washington through which they moved the fraudulently obtained money.

### **PHILADELPHIA FO: ALLENTOWN WOMAN SENTENCED TO 75 MONTHS IN PRISON AND MUST PAY OVER \$857,000**

On March 09, 2021, Marien Torres-Acevedo (hereinafter Torres-Acevedo) was sentenced to 75 months in prison for conspiring to defraud the government and for committing aggravated identity theft. Torres-Acevedo was also ordered to pay \$857,729.65 in restitution. Torres-Acevedo is a citizen of the Dominican Republic and faces deportation at the conclusion of her prison sentence. Torres-Acevedo previously pleaded guilty to conspiring to defraud the government. Torres-Acevedo and her conspirators obtained fraudulent U.S. Treasury checks by stealing victims' identities and using those stolen identities to file false tax returns that generated significant refunds. Torres-Acevedo and her conspirators then secured the fraudulent U.S. Treasury checks and cashed them at various check cashing businesses. Torres-Acevedo admitted that between \$550,000 and \$1.5 million in losses occurred as a result of the criminal activity. Torres-Acevedo also was held accountable for fabricating social media communications that threatened her and her family and providing them to investigators, who were able to trace the communications back to Torres-Acevedo.

Torres-Acevedo's codefendant, Francisco Rodriguez-Polanco, and another coconspirator, Julio Polanco Suarez, both pleaded guilty to similar offenses. Rodriguez-Polanco was sentenced to 54 months in prison, while Suarez awaits sentencing. A third coconspirator, Alfred LiPuma, age 81, was previously sentenced to three years of probation and paid \$2.1 million in restitution and fines.

### **Cincinnati FO: Mother and Daughter Sentenced for Income Tax Evasion**

On February 10, 2021, Theresa Gregory of Mt. Vernon, Ohio was sentenced to 36 months in prison for evading the assessment and payment of taxes. Her daughter, Tera Gore, was sentenced to 6 months in prison and 12 months of home confinement on the same charges. Since the 1990's, Gregory has earned income from multi-level marketing companies. As a distributor, Gregory earned commissions and bonuses based on the volume of products she sold, as well as the volume of products sold by other individuals she recruited to be part of her distributor network. Between January 2009 through December 2017, Gregory earned approximately \$17,498,680.55 in gross income from the multi level marketing companies. Despite this substantial amount of income, according to IRS records, Gregory failed to voluntarily file personal income tax returns and has paid no personal income taxes (other than Form W-2 withholdings) for over 20 years.

### **Philadelphia FO: ID Thief Extradited and Sentenced to 30 Months in Prison**

On December 30, 2020, Arleny Reyes Nunez was sentenced to 30 months in prison and three years of supervised release. She was also ordered to pay restitution of \$154,528. She previously pleaded guilty to charges of criminal conspiracy to defraud the federal government, theft of government funds and the unlawful possession and use of a means of identification. The charges were the result of Reyes Nunez and her co-conspirators acting together to defraud the United States by filing fraudulent tax returns using the identities of others. Reyes Nunez prepared and filed approximately 29 false tax returns, retrieved the refund checks (sometimes paying a minor child to retrieve paper checks from mailboxes at vacant Philadelphia properties) and deposited the checks into bank accounts associated with fake businesses she created in furtherance of this scheme. Reyes Nunez's filing of fraudulent tax returns using other individuals' identities resulted in more than \$150,000 in losses to the federal government. Later, in order to avoid apprehension, Reyes Nunez fled to her home country, the Dominican Republic. She was ultimately arrested by local authorities for using a false passport and extradited back to the United States in January 2020.

## Philadelphia FO: Philadelphia Attorney Gets 7 1/2 Years in Prison For Stealing From Clients Essential Travel SharePoint.

On December 10, 2020, Harris Roy Rosen was sentenced to 90 months in prison and one year of supervised release for perpetrating a scheme to steal over \$796,000 from clients who had entrusted him with their insurance settlement and estate funds. Rosen was also ordered to pay restitution in the amount of \$261,599.00 to the IRS. Rosen, who previously pleaded guilty to charges of wire fraud, aggravated identity theft, and tax evasion, perpetrated a complex fraud scheme through which he stole from clients of his Philadelphia law firm, Rosen and Rosen PC, to support his lavish lifestyle; to include multiple homes and a luxury vehicle. Rosen routinely lied to clients about the status of their funds, forged clients' names on settlement checks to deposit them into his personal bank accounts, forged checks to steal money from a client, and created fake bank statements to lull clients into believing that their settlement or estate funds were in appropriate bank accounts waiting to be disbursed. Ultimately, many clients did not get any of the settlement or estate funds to which they were entitled. To conceal these crimes and illicit income, Rosen intentionally failed to file tax returns resulting in a tax loss of over \$260,000.

### In Memoriam

**Dennis Kleinvachter**  
Sioux Falls, SD

**Richard C. Nelson**  
Sioux Falls, SD

**Ellis T. Pope**  
Neptune Beach, FL

**Andrew V. Furfaro**  
Menifee, CA

**Richard Renfro**  
Detroit, MI

**Harold Whipple**  
Edmond, OK

**Charles E. Flanik**  
Novato, CA

**Spencer J. Stonemetz**  
York, ME

**Donald P. Merz**  
Alexandria, VA

### New Members

Anthony Joseph Orlando  
Vivian Vega-Zacheri  
Chris Hueston  
John D. Fort  
Raymond Steven Orzel  
Joel C. Young  
Angela Clark  
Anthony Roberto, Jr.  
Robert Norlander  
Chris Kegerreis  
Joel Albert Burman

Carlsbad, CA  
Sandy Springs, GA  
Malvern, PA  
Moneta, VA  
Armada, MI  
Lockport, IL  
Takoma, WA  
Coram, NY  
Colvax, NC  
Harrisburg, PA  
North Attleboro, MA

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The AFSA Board chose to appoint Mary Fran Martin as Director of Region #3 effective January 1, 2021. Mary Fran will fill the unexpired two years of Gail Donaldson's term as Gail assumes the role of AFSA Secretary. Mary Fran served as AFSA's president in 2013 and 2014 and in other leadership positions prior to that.

**AFSA-IRS Officers and Appointed Officials**

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

**AFSA Regional Directors and Regional Representatives**

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



### AFSA – IRS Membership Application

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

**AFSA-IRS**  
**P.O. Box 1187**  
**Helotes, TX 78023**

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

Home Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_ Telephone: ( ) \_\_\_\_\_

Home Email Address: \_\_\_\_\_

Date of Birth: \_\_\_\_\_ Place of Birth: \_\_\_\_\_

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

Retirement Date: \_\_\_\_\_; Spouse's Name: \_\_\_\_\_

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

Current Employment (type of work): \_\_\_\_\_

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

Address: City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Telephone: ( ) \_\_\_\_\_ FAX: ( ) \_\_\_\_\_

Business Email address: \_\_\_\_\_ Cell Phone ( ) \_\_\_\_\_

As an AFSA member, I am interested in:

**Doing investigative work**    \_\_\_ Yes \_\_\_ No    **Being a member of an AFSA committee**    \_\_\_ Yes \_\_\_ No

Serving AFSA in other positions    \_\_\_ Yes \_\_\_ No    Being an AFSA Representative    \_\_\_ Yes \_\_\_ No  
(Representatives assist Regional Directors)

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

- A. Attorney \_\_\_\_\_
- B. Certified Public Accountant \_\_\_\_\_
- C. Certified Fraud Examiner \_\_\_\_\_
- D. Enrolled Agent \_\_\_\_\_
- E. Foreign languages \_\_\_\_\_  
Specify: \_\_\_\_\_  
Language(s) \_\_\_\_\_
- F. Instructor training experience \_\_\_\_\_
- G. Foreign: \_\_\_\_\_  
Teaching experience \_\_\_\_\_  
Consulting assignments: \_\_\_\_\_
- H. Computer forensics \_\_\_\_\_
- I. Investigative equipment training experience \_\_\_\_\_
- J. Licensed or certified private investigator \_\_\_\_\_
- K. Management training experience \_\_\_\_\_
- L. Other skills or investigative interest: \_\_\_\_\_  
Specify \_\_\_\_\_

AFSA receives requests from various sources for members who may be interested in performing different types of work. If you desire to have this type of information available for AFSA to assist in matching your skills, expertise and abilities to a particular request, please complete this part of the membership form.

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

Signed: \_\_\_\_\_ Date \_\_\_\_\_

## **AFSA REGIONS AND AREAS OF COVERAGE**

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

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### **ASSOCIATION OF FORMER SPECIAL AGENTS OF THE INTERNAL REVENUE SERVICE (AFSA)**

**P.O. Box 1187**

**Helotes, TX 78023**

**982 AFSA members as of September 31, 2021. Help recruit new members for AFSA**