



AFSA - IRS

NEWSLETTER



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

Vol. XXXII No. 2

Summer, 2021

**2021 AFSA Convention
NAPA Valley, California
Embassy Suites, NAPA Valley
1075 California Blvd.
Napa, California 94559
November 7-November 10 , 2021**





Executive Director Corner - SPRING 2021

Greetings and salutations to all. I have been delighted with the summer weather and getting out more often. I hope everyone is staying safe and enjoying the summer.

132 DAYS!!!
November 7th – 10th

The Convention Planning team has been working hard to finalize the plans for our tours, golf and the convention. I am counting down! Looking forward to the camaraderie and fantastic weather in Napa Valley which during November, has an average high temperature of 64. {If you are planning on renting a car for the Convention, it is recommended you reserve it early.}

This year the Scholarship Committee again had a very challenging task. Thank you for your generous donations to the AFSA-IRS Memorial Scholarship fund and to William Schroeder, President of Madison Associates, Inc. for his very generous donation to the James F. Howe, Sr and Frank Fotinatos Scholarship Fund. There were so many great applicants – they are a reflection of you the AFSA-IRS members.

See you in Napa Valley!

Have a great day.
Adieu
~ Mary~

In Memoriam

Peter J. Keenan
Silver Spring, MD

William L. Rohde
Fairfax, VA

John D. Heeney
Batavia, OH

John M. Lucero

Message from Chief Jim Lee



Hello CI family. Spring is turning into summer and there's a sense of optimism and hopefulness as we make plans for gathering once again with our families and friends. I am truly proud of the work and dedication of our CI team as we begin to come out on the other end of the pandemic.

The investigative excellence of CI is not going unnoticed. In May, IRS Commissioner Rettig testified in front of the Senate Appropriations Committee regarding future funding for the IRS. During the hearing, the Commissioner was tremendously supportive of the work CI does and on several occasions referenced investigative successes and deterrence provided by our casework. In his testimony, the Commissioner said, "IRS Criminal Investigation is one of the most important functions of the Internal Revenue Service." He continued, "And inside our house it's IRS:CI and IRS:CI Cyber Crimes that are really exceptional. And the individuals there are exceptional."

There also has been a stream of news about future IRS funding following the release of a Treasury report outlining plans to reduce the tax gap and increase enforcement through the IRS. The administration's tax enforcement plan would double the number of IRS employees over the next decade and require banks, payment services and cryptocurrency exchanges to provide the government more information about account flows. This follows the administration's pitch for about \$80 billion in additional funding for the Internal Revenue Service over the next decade, arguing that weak enforcement disproportionately benefits wealthy tax evaders. We're still in the early stages of the budget process, but the fact that tax enforcement is being talked about at this level and for this length is clearly a good thing.

Covid is showing signs of relenting, but in many ways the opposite is true in our casework. Fraudsters keep trying to steal Covid-related funds that are intended for people who legitimately need the relief payments, and the news is filled with cases we have investigated. In just the past few months, CI investigated a man who was arrested on federal charges alleging he fraudulently obtained about \$5 million in Payroll Protection Program loans for his sham businesses, then used the money for himself to purchase luxury sports cars. In April, a man pled guilty in a scheme to fraudulently obtain more than \$7 million in government-guaranteed loans, and he allegedly used these funds to pay for personal expenses, including an 18-carat gold watch, a luxury car, and purchases of high-end retail merchandise. And more recently, a businessman who collected millions in bogus Covid loans applied for another loan – while out on bond.

This quarter we also saw the first federal indictment in cases involving syndicated conservation easements. According to the indictment, a Georgia CPA conspired to market and promote fraudulent tax shelter transactions in the form of syndicated conservation easement donations. The SCE tax shelters allegedly enabled high-income taxpayers to purchase membership interests in purported real estate investment funds. The funds, however, served no legitimate business purpose, but instead were used to generate large fraudulent tax deductions for its participants based on the donated value of the conservation easements.

I'd like to close by thanking you for your continued support of CI and your sustained interest in our evolving operations and groundbreaking efforts. I look forward to our next opportunity to meet in person. The relationship between AFSA and CI is a strong and essential one, and one that I personally treasure. We build the future on the efforts of those who have led before us.

Thanks for all you have done for CI and for the years of friendship!

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

A MESSAGE FROM YOUR PRESIDENT



Hi, All –

I hope that everyone is finding ways to enjoy the summer – in spite of the extreme weather we’ve had in various parts of the country. Fortunately, most of us are feeling at least some relief from the restrictions imposed by COVID-19. While there are still clearly hurdles to be cleared before we say “yes” to going forward with this year’s convention, things look much more hopeful than they did last year at this time. Details regarding plans for the 2021 convention in Napa Valley, California, are available elsewhere in this newsletter.

We’re coming up on another scholarship award season. By the time you read this, the AFSA Board of Directors will have met to consider the recommendations of the scholarship committee. I want to offer my thanks once again to Peggy Thomas and the scholarship committee for all of the time that they put in reviewing the scholarship applications. Our pool of applicants has been very strong the past several years, and selecting recipients has been an increasingly difficult task. Our scholarships are an area where AFSA-IRS shines; please consider making a tax-deductible contribution to the AFSA-IRS MEMORIAL SCHOLARSHIP – either through the AFSA website or by sending a check directly to George Meyer, our AFSA Treasurer. More information on the scholarship program and brief biographies of recent recipients are available on the AFSA website at <https://www.afsa-irs.org>.

In the very near future – possibly by the time you read this – you will see some very significant changes to the AFSA website. It will have a new look-and-feel, and it is being optimized to be much more user-friendly on mobile devices and tablets. If you have suggestions for improvements after you’ve had a chance to use the new website, please let Mary Ruiz or me know.

As I near the end of my two-year term as your President, I can’t help but reflect on what an unusual time it has been to be president of AFSA. Normal activities for all of us have been seriously curtailed, and I’ve missed seeing many of you at meetings or the AFSA convention. I would normally have attended the retirement of Don Fort, CI’s former Chief, but that, too, was not possible due to COVID. Working for CI was most often a hands-on, face-to-face activity, and, while I’m comfortable with online meetings, I’ve missed the personal contact and interaction that we’d normally have had.

Thank you for your continued support of AFSA. I continue to value the “old” relationships that I’ve been able to continue and the “new” relationships that I’ve established through AFSA. One of my goals when I became president was to revive some of the activities that were once common among AFSA members in various regions or cities. Again, with COVID dominating life over the past fifteen months or so, that desire had to be put aside; I hope that it’s something AFSA can revisit in the near future. If any of you are interested in pulling together some retired special agents in your area for occasional social events (or if you’re already having them, but would welcome other AFSA members), please let Mary Ruiz or me know. I’m crossing my fingers that I’ll see many of you at the convention!

Until then,

Chuck Taylor, President, AFSA-IRS

AFSA COLLEGE SCHOLARSHIPS

AFSA is proud to announce the 2021 winners of the AFSA Memorial Scholarship and the James F. Howe Sr. & Frank Fotinatos scholarships. The 2021 applicants had exceptional grades, participated in extracurricular activities, and were leaders in their communities. The scholarship recipients are listed below:

AFSA Memorial Scholarship

Eden Arsenault
Nami Lindquist
Svannah Marshall
Tia Riccio
Katherine Wissell

James F. Howe, Sr. & Frank Fotinatos Scholarship

Nikolas Barnett
Nicholas Cheung
Michael Kaderabek
Sean Line

The biographies and pictures of the above winners will be displayed in the AFSA fall newsletter. AFSA would like to thank and compliment all of the applicants and wants to encourage everyone to not be discouraged and to apply again next year. AFSA wishes all of the applicants continued success in college and all of their future endeavors.

In order for AFSA to continue their important financial support to the families of AFSA members, it relies on the generosity of our membership. Lead by example and contribute to the AFSA scholarship program. Donations can be made any time online or by completing the information below.

Peggy Thomas
Scholarship Committee Chairperson

Donations: Anyone may make donations to the AFSA 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 Meyer, Jr. AFSA Treasurer
P.O. Box 841
Ponte Vedra Beach, FL 32004

Scholarship Donors Since the Spring Newsletter

Calvin Boyer	Thomas Brown	Anthony Capiniello	Kelly Carpenter
Brendan Clark	Thomas Goldman	Michael Greer	Donald Hrodey
Richard Johnson	Martin Laffer	David Lieser	Herbert Linder
Pamela Lindquist	Mary Fran Martin	Linda Masessa	James T. McGuire
James T. Morris	Joseph Ponzio	Daniel Rocha	James E. Smith
Andrew Thornton	Joseph Vigil	Richard Woolf	

**2021 AFSA Convention
The Embassy Suites Hotel NAPA Valley
NAPA, California
November 7-10, 2021**



Greetings to Everyone!!! On behalf of your Board of Directors and your On-Site Host, Mark Lessler, I'm excited to announce that registration is now open for our Annual Business Meeting and Convention. As you might have already seen from e-blasts that were sent out over the past month, our convention this year is being held in the beautiful Napa Valley, California from November 7 – 10, 2021. We are excited to be holding our meeting and convention on the West Coast this year, and for having it in such an iconic area of the United States. If you missed the previous announcement, don't worry...everything you need to know is included in this article. Also included is the official registration form. Just as we did for our last convention, we encourage you to complete the registration form on-line and then mail your check to Gerard Dupczak (his address is listed on the bottom of the registration form). By completing the form on-line, your information is automatically downloaded directly into the program just as you input it. Your reservations, selections, and even your name badges are printed just as you want them. Now, if you don't have internet access or you just prefer not to input it yourself...No Fear!!!...Gerard will input it for you. Simply complete a hard copy of the attached form and send it to him with your check. He'll take care of the rest. To access the on-line registration form, simply go to the AFSA website at www.AFSA-IRS.org, click on the "Convention" tab and there you will find the link for the registration form.

One very special note...and I'm not just saying this to say it...Please get your reservations in as early as you can. There are two very good reasons.

First, the Embassy Suites is a very nice and very popular hotel. They are well-known for their made-to-order breakfast in the morning and their Manager's Happy Hour every evening from 5:00 pm - 7:00 pm in the hotel lobby. They have no trouble filling rooms and they are generally sold out year-round. They have made us a very generous offer on our rooms starting at \$173.00 (plus taxes) and they are allowing our group to stay at the convention rates for up to two additional days prior to our convention, and two additional days following our convention. However, your reservation MUST be received by them prior to the registration deadline in order to guarantee a room and to guarantee the AFSA rates. Please, think it over and make your

Embassy Suites reservations by September 3, 2021. Reservation options are listed near the top of the Registration Form and more detail is provided at the end of this article.

Second, all of the tours that we are offering have limited capacity in the tour busses and reservations are being accepted on a first come-first served basis. Once a bus is full, all I can do is add you to the “back-up reservation” list. If I have a cancellation, then I will go to the list and call the top name on the list. In the event that you pay the fee, but then end up on the back-up list and you don’t make the trip...don’t worry...the trip fee you paid will be refunded to you. You won’t pay for anything you didn’t receive.

The following is a day-by-day summary of what is planned for the convention.

Saturday, November 6, 2021

Pre-Convention Activities: With the flexibility of being able to check-in at the Embassy Suites up to two days early, we decided to try a new feature for this convention and schedule a couple of pre-convention activities for those who wish to take advantage of the opportunity. We believe that many will choose to travel on either Friday, November 5th or on Saturday, November 6th resulting in a smaller group of dedicated wine-enthusiasts who will wish to take in an extra wine tour or two. (With about 500 wineries in the area, there are plenty of choices from which you can choose.) The event for Saturday afternoon will be about a two-hour tour at the Inglenook Winery in nearby Rutherford, California. Francis Ford Coppola is the owner, and I am told that this winery is an amazing venue with fabulous wines. There will be a walking tour plus tasting in their “Members Room”. Our tour and tasting will be followed by a dinner at one of the many local eateries in the area. Rutherford is about 14 miles from Napa and transportation will be on your own...either by car or by Uber. The cost of the tour and tasting will be \$75.00 per person. Dinner will be on your own too. I have been advised by Mark that not only is the wine in the Napa Valley among the best in the country, but the food and quality of restaurants is second to none. Depending on your travel arrangements, coming in on Saturday allows you to make one or both of these events, or simply traveling on the day before the start of our convention, which allows you to be first in line for the made-to-order breakfast on Sunday morning at the Embassy Suites. Think about it. We will also have your registration packets available as well.

Sunday, November 7, 2021

Registration: Sunday will be the official start of the convention and will be the day of arrival for most. You will have the option of driving or flying into any of the three major airports located in the cities of San Francisco, Oakland, or Sacramento, and then commuting by rental car for the approximate 60-mile trip to Napa Valley. If it can be arranged, some group transportation might be possible for those not desiring a rental car during the convention. Another option would be for two or three individuals or couples to pre-plan their arrival times and take advantage of riding together and sharing the cost of a rental vehicle. Self-parking will be available at the hotel for only \$10.00 per day. A registration table will be in the lobby by noon.

Event One – At this time, we do not have any group tours or tastings scheduled for Sunday. If one can be arranged, then Executive Director Mary Ruiz will notify everyone with an e-blast and provide details on signing up for it. Some items being considered include either a late afternoon tour and/or tasting at a nearby local winery, or possibly a sightseeing tour of Napa and the surrounding area. Either way, it will be affordable, interesting, and fun.

Event Two - The second event will be our annual President’s Meet and Greet from 6:00pm to 8:00pm where everyone will be able to gather and see some old friends and meet some new ones. This year’s Meet

and Greet will be held in the hotel's Wine Barrel Terrace and will feature several food stations with comfort foods such as sliders, wings, and a salad...plus a variety of liquid refreshments. The cost of this event is included in your registration fee. To top the night off, we will, of course have our hospitality room open where conversations and nightcaps will be plentiful (as they will be every night).

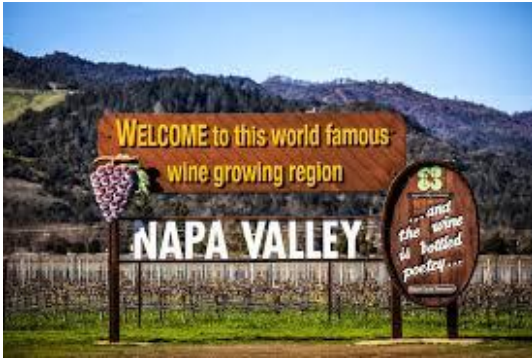
Monday, November 8, 2021

Bob Manzi Memorial Golf Tournament – Our traditional Bob Manzi Golf Tournament, played annually in memory of one of our former members, will kick things off on Monday morning at the very prestigious Eagle Vines Vineyards and Golf Club in American Canyon, California.



Eagle Vines is the premiere Napa Valley golf course situated in the foothills, with vineyard views in every direction. It was founded on the belief that nature and golf were meant to co-exist in magnificent harmony. Eagle Vines has made a profound commitment to protect the extraordinary natural environment of the beautiful Napa Valley. As has been the case in past years, it will be set up in the usual four-person scramble format. The cost will be \$90 per person. So far, we already have 12 individual who have signed up, so there is plenty of room for you to play. Executive Director Ruiz is coordinating the tournament so feel free to contact her if you have any questions.

Napa Valley Day Tour or an On-Your-Own Day – If you're interested in a narrated tour of the Napa Valley, then this will be a four to five hour bus trip that you will want to select. The details have not been confirmed so we don't have times or locations set yet, but the bus will depart from the hotel sometime in mid to late morning and will return in time so that the officers and board members can make it to the required board meeting. A guide who will narrate and talk about the sights along the way and a stop for lunch in a local town are also being planned. Cost for the trip will be \$50.00 per person. Good chance there will be the opportunity to do some wine tasting along the way too!!! If not interested or able to take this trip, the rest of the day is yours to plan. Plenty of suggestions will be made available to you.

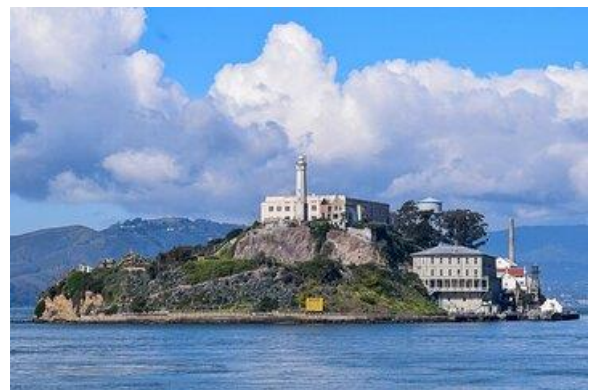


Board of Directors Meeting – Officers and Board Members...Note: Don't forget to mark your calendars for the annual afternoon Board Meeting that must be attended by all Officers and Board Members. It is scheduled to begin at 4:00 pm and it usually lasts about two and a half hours.

Dinner on Your Own – Not yet sure if anything can be planned for this evening, but if not, then it will be a good evening to go out and explore or do dinner on your own.

Tuesday, November 9, 2021

San Francisco Tour – This will be an all-day tour by bus that will pick you up in the morning at the Embassy Suites and transport you to the beautiful and iconic city of San Francisco. Sights there are plentiful, and include Fisherman's Wharf, Alcatraz, Ghirardelli Square, Chinatown, Pier 39, and the many other attractions that the city has to offer. The day will be an on-your-own adventure, and several suggestions will be provided to you. For example, Pier 39 is one of the most visited sights in San Francisco and it is home to shops, restaurants, street performers, Hop-On Hop-Off Tours, etc. Details are not yet confirmed, but the bus from the hotel will take you to a central location (probably Fisherman's Wharf or Pier 39) in the morning and then offer a ride in the afternoon to another location (possibly Chinatown) for your lunch. It will return back to its original location and then depart San Francisco by 4:00pm for the trip back to the hotel. The cost for the ride to and from San Francisco will be \$50.00 per person. Of course, you will be back in time to enjoy the Embassy Suites Manager's Happy Hour!!



Optional Day Trip and/or Evening Event – An alternative to the San Francisco trip is in the works, but as of the writing of this article, has not been confirmed. It might possibly be a bus trip to a nearby town for a relaxed day of sightseeing and, of course, wine tasting, or it could be a day trip on the very famous Wine Train. Once this has been confirmed, Executive Director Ruiz will send out an updated e-blast and instructions on how to sign up. If not planned, then it will give you more time for sights or dinner on your own.

Wednesday, November 10, 2021

Morning Activities - As in past years, the AFSA-IRS annual meeting will be held this year on Wednesday and will begin with an invocation, an opening ceremony, and a presentation by the Color Guard at 8:30am. Arrangements will still need to be made for our speakers, but we will, of course, invite Chief Jim Lee to attend and have him provide his annual update on what's happening within the organization. That will be followed by our annual business meeting and election of officers. Lunch will be on your own.

Afternoon Continued Professional Education - The curriculum is still being developed and should be available in the near future. If suitable arrangement cannot be made, then consider it another opportunity to take in some of the other sights in the area.

The Annual Banquet Dinner – Opening with a cash bar reception, our annual dinner is being planned and will be held in the Pinot Ballroom at the hotel. This cost is also included in your registration fee.

Other Matters

There are two more items to mention.

First, as promised, are some details pertaining to the room registration process at the Embassy Suites. You have two choices for making your room reservation. The first is to call the Hilton central reservation line at 1-800-EMBASSY (362-2779). When you call, give them the location and dates and tell the reservationist that the group code is "AFS". The rate is \$173.00 per night. Your second choice is to go to the website at www.hilton.com/en/embassy.

- In the "Where to?" block, input "Napa, CA" and then select the Embassy Suites Napa, California.
- Select the date of Arrival and the Date of Departure on their calendars.
- Input the number of guests.
- Click on "Special Rates" and enter "AFS" in the "Group Code" block.
- Click on "Find a Hotel".
- Select the \$173 rate that lists "FORMER IRS SPEC AGT".

The above two methods only work if you are selecting dates within our block of rooms from November 7-11, 2021. If you want to come in early or stay over late, then call Sales Coordinator Marianne Hollman at her direct line of 707-320-9510. She will be expecting your call.

The second item to address is the COVID-19 pandemic and give you an all-important disclaimer. As of the writing of this article, everything in California is going fine and the State of California has no restrictions. The hotel is operating as if it were 2019...no masks, no social distancing, etc. The Embassy's famous Made-to-Order Breakfast and the Manager's Happy Hour are both back to normal. Some businesses might still require a mask, so bring one along just in case. However, as we saw in 2020, things can change very quickly. Know that we are well aware of the situation, and we will continue to monitor it. If there are any major changes to our plans, then Executive Director Ruiz will send out an e-blast over the internet to let everyone know.

In conclusion, Mark is excited about hosting the 2021 Annual Business Meeting and Convention in the beautiful Napa Valley of California and he is anticipating a good number of West Coasters who will be able to travel to this year's convention...some for the first time. We both look forward to seeing everyone in Napa Valley this Fall. Stay Safe,

Dan Pieschel
Remote Host

Mark Lessler
On-Site Host

2021 AFSA-IRS ANNUAL CONVENTION REGISTRATION

Embassy Suites Napa – November 7 - 10, 2021

1075 California Blvd., Napa, California 94559

To make your hotel reservation:Go online: www.hilton.com/en/embassy

Or call the Hilton Central Reservation Line 1-800-EMBASSY (362-2779)

Group Code: "AFS" Select \$173 rate for "FORMER IRS SPEC AGT"

**IMPORTANT: If you plan to come in early or stay over, call Sales Coordinator Marianne Hollman at 707-320-9510.
You cannot use the Hilton Central Reservation Line to book extra days.**

AFSA Member:	First:		Last:	
Guest:	First:		Last:	
(This will be the name that will be on your convention name badge.)				
Address:				Phone:
City:		ST:		Cell:
E-Mail:			Arrival date:	Departure date:
Registration			Fees (per person)	#
AFSA Member Registration Fee			\$200	\$
Guest Registration Fee			\$200	\$
Hospitality Room Non-Alcoholic Drink Preference Discount			-\$10	\$
Registration fees include: Sunday Evening President's Meet & Greet; Made-to-order breakfast buffet and the hotel manager's happy hour every night; Opening Ceremony; Wednesday Evening Banquet Dinner; all Hospitality Room Sessions; and more.				
#	Attending Sun. Evening President's Meet & Greet (Included in Registration Fee)	#	Attending Wednesday Evening Banquet (Included in Registration Fee)	#
				Attending Wed. AM Business Mtg.
Please indicate the activities you wish to participate in: (See convention schedule for activity details)				Fees (per person)
				#
				Amount
Sat. Nov. 6 Wine Tour and Tasting at Inglenook Winery (No bus-travel on your own)				\$75
Mon. Nov. 8 AFSA Golf Outing				\$85
Player 1	Handicap/Avg:			
Player 2	Handicap/Avg:			
Mon. Nov. 8 Napa Valley Day Tour (includes bus & tip)				\$50
Tue. Nov. 9 Day Trip to San Francisco (includes bus & tip)				\$55
Tue. Nov. 9 Small Town Day Trip (includes bus & tip)				\$40
				\$
Make your check payable to AFSA				Total Amount Paid:
				\$

E-mail registration form Gerard Dupczak
to gdupczak@att.net 1428 Charlevoix Way
and mail your check to: Schererville, IN 46375

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

REGISTRATION DEADLINE IS September 3, 2021

Former Grass Seed Company Manager Sentenced to Federal Prison for Schemes to Defraud Simplot and Its Customers

PORTLAND, Ore.—The former general manager of the Jacklin Seed Company, a Pacific Northwest producer and marketer of grass seed and turfgrass, was sentenced to federal prison today for conspiring to commit wire fraud and money laundering as part of multiple schemes to defraud Jacklin’s former owner, the J.R. Simplot Company, and its customers. Christopher Claypool, 53, a resident of Spokane, Washington, was sentenced to three years in federal prison and three years’ supervised release.

Under the terms of his plea agreement, Claypool has already paid nearly \$8.3 million in restitution and agreed to forfeit nearly \$7.8 million in criminally derived proceeds.

As general manager of Jacklin, Claypool oversaw the company’s product sales to domestic and foreign distributors. Jacklin contracted with independent growers in Oregon for the production of proprietary grass seed varieties and fulfilled orders from a distribution facility in Albany, Oregon. Differences in grass seed yield rates resulted in the over-delivery of some varieties and underproduction of others.

According to court documents, at some point between 2013 and 2015, Claypool and other Jacklin employees realized that growers’ preference for higher-yield grasses was creating substantial shortages of lower-yield varieties Jacklin had contracted to deliver to its customers. Claypool and a colleague who oversaw product fulfillment at the company’s Albany distribution facility recognized that these shortages would either cause Jacklin to fail to deliver on its existing contracts or require Jacklin to pay a premium to growers to acquire necessary inventory, substantially eroding company profits. Claypool and his colleague anticipated that either result would negatively affect their careers.

From January 2015 and continuing until at least the summer of 2019, Claypool and his colleague directed Jacklin employees, at the Albany facility and elsewhere, to fulfill customer orders with different varieties of grass seed than the customers had ordered, to conceal such substitutions from the customers, and to invoice the customers as though no substitutions had taken place. Claypool and his colleague referred to this scheme as “getting creative.”

To conceal the unauthorized substitutions, Claypool and his colleague directed Jacklin employees to package the substitute seed varieties with false and misleading labels. They also directed employees to invoice the customers under the original terms of their contracts, notwithstanding the unauthorized substitutions. As a result of this scheme, Simplot has refunded or credited more than \$1.5 million to defrauded buyers.

In addition to the undisclosed seed substitutions, Claypool engaged in several other fraudulent schemes while serving as Jacklin’s general manager. In one scheme, he directed an accomplice to create a limited-liability corporation (LLC) to pose as an independent grass seed broker. Claypool and a colleague conspired to route a portion of Jacklin’s overseas sales through a competing grass-seed seller based in Jefferson, Oregon. The company would, in turn, add its own mark-up to the sales and kick back outsized commissions to Claypool through his accomplice’s LLC. From December 2018 through August 2019, Claypool generated more than \$369,000 in fraudulent commissions.

Acting U.S. Attorney Scott Erik Asphaug of the District of Oregon made the announcement.

This case was investigated by IRS-Criminal Investigation and the U.S. Department of Agriculture Office of Inspector General. It was prosecuted by Ryan W. Bounds, Assistant U.S. Attorney for the District of Oregon.

HISTORIAN'S CORNER BY AL SELBY

Our fifth National convention/conference was held at the JW Marriott Hotel on Pennsylvania Avenue in Washington, DC, from July 11 – 14, 1994, which coincided with the 75th Anniversary of CID. The Marriott gave us a special rate of \$ 97.00 per night, and the AFSA registration fee which covered the banquet, hospitality room, and refreshments was \$ 65.00. We got a special parking rate of \$ 16.00. The special event was the celebration of CID's 75th anniversary. There was a terrific turn out of attendees.

For the second year AFSA recognized a Special Agent of the Year. For 1994, we recognized Andrew T. Hronoko, Jr of the Pittsburgh District.

The election of officers for 1995 resulted in Frank Smith moving up to President and Charlie Gibb moving up to Vice President/President Elect; Ken Wilson was elected Second Vice President, Russ DiBella was elected Secretary and Jim London continued as Treasurer. Hilton Owen was elected to a 3 year term as a new Director. It was reported our membership was now 720 members, a 12 % increase over last year.

States with the most members: (65 % of total membership)

California – 77	New Jersey - 33
Virginia – 56	Ohio - 32
Illinois – 54	Maryland - 32
New York – 53	Georgia - 31
Florida – 51	
Texas – 45	

We had convention attendees from 16 states and 1 foreign country.

New Members

Kenneth A. Mendozzi	Warwick, RI	Kenneth.Mendozzi@ci.irs.gov
Steven Vance	Brunswick, GA	steven.vance@icloud.com
Patrick Debbnik	Brookfield, WI	p.debbnik@ci.irs.gov
Kelly R. Jackson	Bristow, VA	krjack5397@gmail.com
Wendy Kruslewski	Midlothian, TX	wendykruz@yahoo.com
Leonard Webb	Laurel, MD	bigwebb87@yahoo.com
Brenda Euell	Kankakee, IL	ggirlies5134@gmail.com
Daren Leon	Corona, CA	cdgo1999@hotmail.com
Patrick Leahy	East Longmeadow, MA	joan.leahy@charter.net
Thomas Creachen	Harlelysville, PA	ticreachen@msn.com
Prudence Dawn Kirkpatrick	Snellville, GA	dawnkirpatrick@bellsouth.net
Andrew M. Thornton	Logansville, GA	drewstaz1@gmail.com
Bob Valach	Huger, SC	scoobama@hotmail.com
Bradley Luker	Lucedale, MS	bmluke58@gmail.com
James E. Dorsey	Lawrenceville, GA	blockwork2@gmail.com
Chris Thomsen	Palestine, IL	CThomsen2203@yahoo.com

AFSA-IRS Officers and Appointed Officials

<u>Officers</u>		<u>Appointed</u>	
Chuck Taylor (WI)	President	Mary Ruiz	Executive Director
Gerard Dupczak (IN)	VP/President Elect	Bob Armentrout	Parliamentarian
Iris Bohannon (AR)	2 nd 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

Region	Regional Director	Regional Representatives	
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 Tulsa, OK
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, 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

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

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

1031 AFSA members as of July 1, 2021. Help recruit new members for AFSA