



# AFSA - IRS

## NEWSLETTER



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

Vol. XXXIII No. 1

Spring, 2022

**2022 AFSA Convention  
Nashville, Tennessee  
Embassy Suites, Nashville South, Cool-Springs  
Franklin, Tennessee  
September 11-14, 2022**



## AFSA 2022 Convention Update

Greetings to Everyone!!! On behalf of your Board of Directors, I would like to be the first to fill you in on our plans for the AFSA 2022 Annual Business Meeting and Convention. Mark your calendars for September 10 -14, 2022 and start planning on having a great time in Nashville, Tennessee and some of its surrounding cities. Let me start by telling you that we are very pleased to announce that we have once again made arrangements with the Embassy Suites by Hilton to host our Annual Business Meeting and Convention. This one is located in the city of Franklin, just 17 miles south of Downtown Nashville. It is in an area known as Cool Springs. Final arrangements are still in the works, but we have locked-in a block reservation for our members at a really good rate of \$139.00 per night plus tax, for a total of approximately \$167.00 per night. And remember...every room at the Embassy Suites is a two-room "suite" plus their rate includes their complimentary cooked-to-order breakfast and their complimentary evening reception nightly in their atrium. Reservations are not yet available as we are still finalizing the paperwork, but they should be by sometime in June. There will be much more information and instructions, plus the registration form, included in the summer newsletter.

In the meantime, begin considering the days you will plan on attending. Our contract with the Embassy Suites very generously allows us to use the block rate for up to three days before and three days after our official convention dates of September 11-14, 2022. As you will see below, we are going to actually schedule at least one optional pre-convention event on Saturday, September 10<sup>th</sup>, so as to allow you a little extra time to enjoy the Nashville area and all that it has to offer. In the coming months, I will be in contact with the hotel and likely by late June, we will be able to make hotel reservations. Once the block dates are available, we will send out an e-blast to everyone with the phone number to call and specific instructions for making your block reservations. As for our actual schedule during the convention, that too will be determined over the next couple of months as there are several steps to be taken for making arrangements and having contracts signed. So, for now, the following is just a very tentative day-by-day timetable for what we have planned for this year's convention. This timetable, like the rest of life as we know it today, is also subject to some changes and modifications.

### Saturday, September 10, 2022

**Pre-Convention Activities:** With the flexibility of being able to check-in at the Embassy Suites up to three days early, we believe that many of you will choose to travel at the end of the prior week, or on the weekend itself, when it might be more convenient for your schedule. We don't have an agenda yet, but with a city with as many options as Nashville offers, we will find something of interest that we can do together. Besides, simply traveling on the day before the start of our convention allows you to be first in line for the made-to-order breakfast on Sunday morning, when others are just arriving, unloading, and preparing for the afternoon activities.

### Sunday, September 11, 2022

**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 the Nashville International Airport, which is an easy 20 mile drive to the hotel. Self-parking will be available at the hotel, and it is complimentary for our group. A registration table will be available in the lobby by noon.

**Event One** - There will be two events scheduled for Sunday. The first will likely be an afternoon tour of either Nashville or Franklin, just to familiarize you with the surrounding area. .

**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 Atrium and in close proximity to the Manager's Evening Reception.

There will be several food stations which might just be the best Meet-and-Greet spread that we've ever offered. Be sure to come hungry!!! 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, September 12, 2022**

**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 one of the prestigious golf courses in Nashville. As has been the case in past years, it will be set up in the usual four-person scramble format. We are anticipating a nice sized crowd for this year's tournament. More details will be available in the next newsletter.

**Optional Bus Trip, Tour, or Day-On-Your-Own** – This will be either a trip to a nearby town or possibly an organized tour of a distillery, winery, or Civil War Home. Options are being researched, but whatever the choice, we know it will be enjoyable.

**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. Although not yet scheduled, it typically runs from about 4:00 pm to 6:00 pm.

**Dinner on Your Own** – Not yet sure of this evening's event, but something will likely be planned...or maybe it's just a good evening to do dinner on your own.

### **Tuesday, September 13, 2022**

**Bus Tours** – Not yet sure, but we will likely give the choice of either a full-day or a half-day bus trip to somewhere in Tennessee. There will be a bus that will pick you up in the morning and return you in the afternoon. You'll be back in time to enjoy the Manager's Evening Reception.

**Evening Event** – Possibly a dinner or show will be planned, we're not sure yet...stay tuned!!!

### **Wednesday, September 14, 2022**

**Morning Activities** - As in past years, our 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 Activity** – At this point, the afternoon still needs to be planned, but at a minimum it will be good for any on-your-own activities that you wish to do.

**The Annual Banquet Dinner** – Opening with a cash bar reception, our annual dinner is being planned and will be held in one of the ballrooms at the hotel.

### **Thursday, September 15, 2022**

Just as we have the ability to come in three days early, the Embassy Suites is allowing us to stay for up to three days after the convention ends. There's no need to rush away on Thursday morning. If you have the time and want to see some more of the city on your own, we will have plenty of suggestions for you. There is also a good chance that a special event for Thursday evening will be scheduled. If so, more info will follow.

Looking forward to seeing everyone in September.

Dan Pieschel, Event Chair



### Executive Director Corner - SPRING 2022

Greetings from beautiful Helotes, TX, gateway to the Texas hill country. Hope everyone is enjoying this beautiful spring weather and staying healthy.

I am definitely, looking forward to getting back to “normal” and **Convention 2022** where we can see old friends and make new friends. {More from our Convention Coordinator – Dan Pieschel.}

#### Odds and Ends –

- 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.com](mailto:MaryRuizAFSA@gmail.com) or call me at 210.291.6568.
  
- Please review your online profile for updates.

**Have a fantastic day. Stay healthy. Stay safe.**

**Adieu,**

*~ Mary ~*

#### In Memoriam

**Robert J. Zavaglia**  
LoanTree, CO

**Robert A. Bjerke**  
Peoria, IL

**Cal Clayton**  
Rockton, IL

**Paul N Herbert**  
Fairfax, VA

**Thomas E. Brown**  
Afton, VA

**Harlan Jerome Carter**  
Lawrenceville, GA

**Kenneth L. Reger**  
Darien, IL

**Paul Stanton Griffith**  
Mokena, IL

**Dwain Pridemore**  
Frisco, TX

**Message from Chief Jim Lee  
March 2022**



Hello CI family. This quarter marks some noteworthy successes for CI as we continue to push the edge of financial investigations around the world. I am truly proud of the work and dedication of our CI team.

In November we released our FY 2021 Annual Report and I conducted a media call with a dozen reporters. We received significant coverage and interest not only in the media but also in the tax community. The media noted that we secured hundreds of indictments on fraudulent claims for pandemic relief last year, most commonly examining whether Paycheck Protection Program loans were illegally obtained, but also cases stemming from the Economic Injury Disaster Loan (EIDL) program. One Texas man received a sentence of more than 11 years after fraudulently obtaining some \$17 million in PPP loans, which he then used to buy

multiple homes and a fleet of luxury cars.

But the most significant coverage involved our seizures valued at \$3.5 billion in cryptocurrencies this past fiscal year – which represented 93 percent of all our seizures during that time. We have always “followed the money” but in modern times the money often flows through cryptocurrency. Digital money has quickly become the dominant form of payment in criminal cases.

In February, a cryptocurrency seizure led us to the largest financial seizure in the history of our federal government, led by the Washington, DC Cyber Crimes Unit. A New York couple was arrested in Manhattan for an alleged conspiracy to launder cryptocurrency that was stolen during the 2016 hack of Bitfinex, a virtual currency exchange, presently valued at approximately \$4.5 billion. Thus far, the DC CCU seized cryptocurrency valued over \$3.6 billion linked to that hack. This is a huge case and is sending shockwaves around the world about our ability to trace cryptocurrency.

Our cybercrime unit has expanded from about five agents in 2015 to nearly 130 personnel today. And we plan to open a center in Northern Virginia later this year that will bring together our cybercrime agents with agents in other bureaus focused on cryptocurrency investigations.

And just this week, a federal grand jury indicted seven individuals with conspiracy to defraud the US and other crimes arising out of their promotion of fraudulent tax shelters involving syndicated conservation easements dating back nearly two decades. These cases are extremely complex and this represents the result of a years-long investigation.

This quarter also marks the beginning of this year’s filing season. CI is conducting outreach and other awareness campaigns to alert taxpayers of tax-related fraud, including choosing the right return preparer. We issued a top ten list to avoid fraud, including looking for a preparer who is available year-round, who has a PTIN, who signs the return, and doesn’t promise upfront a large refund. We also are reminding taxpayers that the IRS does not send text messages, emails, or social media posts asking for information.

CI is also in the middle of a significant hiring push and we are running a continuous special agent announcement through the end of the fiscal year. This will hopefully generate more special agent hires than we have seen in many years. To focus on the initiative, we have stood up a Workforce Development group in Strategy which will concentrate on improving our new hiring process and also strengthen our retention efforts.

I’d like to close by thanking you for your continued support of CI and your lasting interest in the changes and improvements we are putting in place to keep IRS-CI at the forefront of criminal law enforcement. 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. Many thanks for our years of friendship.

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

## A MESSAGE FROM YOUR PRESIDENT



To my fellow members:

This is my first letter as President of the AFSA. I would like to thank Chuck Taylor for guiding us through the difficult-to-imagine time that was the Covid pandemic. We are still dealing with masks and social distancing—let's hope the worst is behind us! I would also like to send some kudos out to Dan Pieschel and Mark Lessler for helping with the 2021 Convention in the Napa Valley. The venue was outstanding and they somehow perfectly timed the change of seasons. The vineyards were bursting with fall colors.

I would like to bring to the AFSA at large some items that I addressed at the convention and mentioned in my initial e-mail message. I was one of the last hires under the Civil Service Retirement Plan. Anyone hired after me is under the Federal Employee Retirement System, and those agents are now retiring. The expectations for retirement for FERS retirees is different than those under CSRS. I want to be able to address those expectations and have the AFSA be a resource for the newer retirees and those about to retire. After all, our membership growth can only come from them. I'm not going to neglect the CSRS retirees—I'm one of them.

Another item on my agenda is to attempt to get updated retired agent credentials. There is a significant number of retirees who exercise their 2nd Amendment right. House Bill 218 authorizes retired agents the legal ability for concealed carry as a retired law enforcement officer. Retired agent credentials issued a number of years ago, like mine, do not have the appropriate language to satisfy the differing state requirements of 218. I have contacted CI Chief Jim Lee and he has assigned a staff member to see if we can rectify the situation. I will keep you aware of any progress.

We are a small organization. That leaves us with a small voice when it comes to addressing issues important mostly to us. I want to look into ways to increase our voice, and our spot at the table. One way to increase our voice is to make our elected officials aware of what is important to us. As an example, there is legislation pending in Congress that can and will impact us as Federal retirees. The Social Security Fairness Act was introduced in the House as H.R. 82 in January 2021. There is an almost identical bill in the Senate (S. 1302). This bill repeals provisions that reduce Social Security benefits for individuals who receive other benefits. The bill would eliminate the government pension offset and the windfall elimination provision. Both bills have heavy support from both sides of the aisle. We need to speak up and let our elected officials know that we support such legislation. There is other legislation that we need to keep an eye on. I will do my best to bring them to your attention.

So that's my plan as I take office. I am open to your suggestions and I am certainly looking for your support.

Sincerely,  
Gerard Dupczak

## AFSA COLLEGE SCHOLARSHIPS

---

### AFSA Scholarship Applications Time is here again!

By Mark Kroczyński and Peggy Thomas

Do you have a child, grandchild, great grandchild, niece or nephew that is graduating from high school this year, or has several more years as a full time college student (undergrad or grad)? One of the give backs AFSA has is we administer to college scholarship funds and you may sponsor eligible recipients to apply for these awards. If you have students that fit these parameters, and we are sure they thinking about the costs to attend college, well, why not suggest to your family members and qualified applicants students to apply for one or both of our scholarships and you can be the sponsor?

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 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://afsa-irs.org/scholarship/> ) and click on the headings of each scholarship to which the applicant is applying. Applicants do not need special access or to be a member to have access to the rules and to the forms (sponsors must be current members). 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 if the parameters fit them, 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** was established in 2012 and is funded by William R. Schroeder, President of Madison Associates, Inc. This program 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 in 2021 at the request of Mr. Schroeder to **The James F. Howe, Sr. & Frank Fotinatos Scholarship** Frank Fotinatos worked for William Schroeder at Madison Associates, Inc. at the FDA after retiring from the IRS as a special agent and supervisory special agent who passed away in 2021 after battling leukemia. 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. This 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.

**Please see the AFSA 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. We recognize it does take some work on the part of the students, but the application and the narrative should only take a few hours at most and the awards are not insignificant. Please review the packages of those you sponsor. Last year AFSA awarded Memorial Scholarships and 4 Howe/Fotinos scholarships and the applicants were very impressive.

Encourage those qualified students not in your immediate family to be aware of these scholarships and to apply. Assist them and showing interest in them to reduce their student loans. Let's push 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.

### **Scholarship Donors - 2021**

Jerry Algieri	Patricia Allen	Richard D. Andersen	Michael James Anderson
Nancy Anderson	Susan Anderson	Michael E. Baker	Clarissa M. Balmaseda
Jerry J. Bandy	Donald Barnes	Phillip A. Barnett	Ronald M. Baumann
David F. Beitzel	Victor J. Bell, Jr.	W. Donald Bell	Robert D. Beranger
Robert W. Bernat	George F. Blair	Hollis K. Bliss	Jacalyn L. Boddie
Iris Bohannon	Tedd A. Boomershine	Steve (Charles S.) Boon	Frederick Boyd
Joan Brazzale	Ross H. Brown	G. Del Butler	Peter P. Calarco
Jerry Carrier	William J. Caster	Terry Catalina	Anthony Cesare
Robert M. Colasacco	Thomas Coleman	Daniel F. Conway	David F. Cook
Ronald V. Corey	Ryan T. Corrigan	Thomas Creachen	Charles Cusick
Gail R. Donaldson	John Drew	Susan Dukes	Charles J. Durancik
Laurence R. Egan	John P. Everett	Michael Faiella	Edward L. Federico, Jr.
Cynthia Fish	Elizabeth Fleaher	John P. Funyak	Robert W. Galbraith
Robert Gonni	Scott Hammond	Lowell L. Harris	Marvin L. Harris
Michael J. Harris	Raymond Heffernan	Cheryl Hessler	Robert Hessler
Dr. James Houlihan	Russell E. Huggins	Thaddeus A. Jalkiewicz	John W. Jennings, Jr.
Les Jensen	Ralph Johnson	Michael S. Kochmanski	John Kuper, Jr.
Maura F. Krajewski	Mark Kroczyński	Patrick Leonard	David M. Lieser
Ronald N. Line	Alan Lipkin	Joseph Lubbe	John Maguire
Alphonso Martinez	Jose Martinez	James May	Martin L. McCormack, Jr.
Floyn S. Mitchell	Inar (Smitty) Morics	Woodland R. Morris	James Muglie
Timothy Myers	Keith Nelson	David Nicholson	Leonard (Len) C. Odom
Gerald Ontko	Karl Oroz	M. A. Phillips	Calvin E. Puryear
Kent M. Rogers	Joseph Rosetti	Mary L. Ruiz	Joseph Salerno
Robert M. Schmus	Roma Sexton	Arnold Sitzmann	Darrell G. Smith
James E. Smith Michael C. Stevens	Don Temple	Susan Stevens	Gregory R. Szczeszek
Peter Tagni	Don Temple	Peggy Thomas	Diane Tomasello
Russell K. Ward	Robert B. Warren	Floyd Weaver	Vincent Weltz
Michael Wenneman	Kenneth Wissel	Richard Worker	John R. Wright

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

Donor 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



## Retiree Credential Replacement Project

### LEOSA in a nutshell

The Law Enforcement Officers Safety Act (LEOSA) became Federal law in 2004. It defined two classes of people—a “qualified Law Enforcement officer” and a “qualified retired or separated Law Enforcement officer” (QRLEO)--who are authorized to carry a concealed firearm in any jurisdiction in the United States or United States Territories, regardless of state or local laws. In 2013, Congress clarified the meaning of “retired” to “separation from service” to encompass LEOs who met time-on-duty requirements that would be excluded due to not being technically “retired”, such as separation due to disability.

The statute clearly empowers Agencies, not states, to issue LEOSA credentials. LEOSA credentials are not a “permit” but rather the ability to carry. “Permit” is issued only after a QRLEO meets the LEOSA stipulations in the Federal law. State issued permits provide for differing levels of state rights and authorities that were never intended to be included under LEOSA. LEOSA does not provide those type of state liability protections and only provides a limited concealed carry waiver by a QRLEO. **It is important to know the limitations of the federal LEOSA statute.** LEOSA grants limited concealed carry waivers across the 50 states and all U.S. territories, but state “permits” are bound by state lines and reciprocity agreements with other states.

### AFSA’s Credential Replacement Project

Prior to the enactment of LEOSA in 2004, retiree credentials were more ceremonial than practical. That has since changed as different states made their determinations regarding concealed-carry by QRLEOs, such as AFSA members. Requirements under 18 U.S.C. Sec. 926C include that a QRLEO must be “separated from service in good standing.”

At least through 2007 and a little later, the credentials looked like this:



A later version changed the card on the left while the card on the right remains mostly the same:



Note the inclusion of the language “...retired in good standing as a law enforcement officer” and has the date of retirement. Some states are demanding additional identification, but that is beyond the scope of this article.

AFSA has contacted IRS-CI about replacing the old versions with the newer, LEOSA compliant versions. Although still in the initial stages, it looks like replacements will be forthcoming. (Some credentials issued beginning in 2014 have the appropriate language on the reverse of the cards. Those cards will NOT be replaced.)

It is important to note that IRS-CI will likely NOT accept individual requests for replacements at this time. AFSA is coordinating with IRS-CI to facilitate the process as much as possible.

It is also important to note that you do not have to immediately exercise your rights to concealed carry at this time. You can do so at a future date, You CAN request replacement at this time, and follow through with the additional requirements for concealed carry later. That means if you:

- (a) never received retired credentials;
- (b) lost or misplaced your retired credentials;
- (c) have damaged your retired credentials; or
- (d) would like updated pictures, etc.,

this is the time to participate in the AFSA Retiree Credential Replacement Project.

#### What to do

Right now, just wait for further announcements. And remain a member of AFSA, of course.

It may be helpful to locate your final Form SF-50 (Notification of Personnel Action). That form documents your retirement from service. It is an important form for other purposes, so knowing where it's at can save you from problems later down the road.

## **IRS Spotlights Criminal Investigation Law Enforcement**

*CI pursues financial crimes like money laundering, terrorist financing, cybercrimes, and sanctions evasion—including investigating and seizing assets of Russian elites*

FS-2022-18, March 2022

- **Introduction**

IRS Criminal Investigation (CI) serves the American public by investigating potential criminal violations of the Internal Revenue Code and related financial crimes in a manner that fosters confidence in the tax system and compliance with the law. It is the only federal law enforcement agency authorized to investigate federal criminal tax violations and pursues related financial crimes, such as money laundering, currency violations, and terrorist financing. These efforts are increasingly important given emerging threats in the global financial landscape.

General tax fraud investigations are at the core of CI's law enforcement efforts—for example, agents expend substantial energy unpacking domestic and offshore tax avoidance strategies that are facilitated through trust and partnership arrangements. CI also investigates money laundering by criminals and criminal organizations, corruption, and broader non-tax related fraud cases. CI has the authority to seize

assets that are involved in money laundering or other unlawful activities, and it is the largest law enforcement division of Treasury with this capacity.

In recent years, CI has significantly expanded its presence in areas of emerging importance. Since 2015, it has built up a world-class cybercrimes program to address the exponential growth of cybercrimes impacting the tax, financial, and economic systems of the U.S. This group successfully seized more than \$3.5 billion of illicit cryptocurrency in fiscal year 2021, and they have already seized more than this amount in fiscal year 2022.

Alongside investigating cybercriminals, CI has recently been called upon to provide its unique expertise to assist with interagency efforts to enforce sanctions related to Russia's invasion of Ukraine, as called for in the related Kleptocapture Task Force announced by the Department of Justice. Working with law enforcement entities across government, the IRS is already in the process of investigating Russian oligarchs and those who facilitate the illegal movement of money or assets on their behalf.

CI has experience on these dimensions: Since 2017, the IRS has been involved in more than 20 investigations directly related to illicit money laundering by oligarchs, which involved restitution of hundreds of millions of dollars paid, as well as the seizures of properties in conjunction with fellow law enforcement agencies. Typically, these investigations require IRS-CI to follow complex asset trails—any time assets are routed through United States financial systems, CI Special Agents can trace them, and they have the ability to deanonymize otherwise anonymous transactions.

CI cyber agents have also previously been engaged in the review and investigative efforts involving cryptocurrency transactions associated with Russian-based entities for the past several months. The project, known as Sanction Evaders, is looking at blockchain transactional information associated with sanctioned countries.

Given its sizable—and growing—responsibilities, it is important to highlight that today the IRS lacks the resources it needs to fully support these efforts. Since 2010, the overall IRS budget has fallen by nearly 20 percent, resulting in a significant decrease in the agency's enforcement functions. This impacts compliance directly and indirectly: Rather than serving as a deterrent, a more limited IRS presence serves as an incentive to ignore compliance responsibilities, from both a civil and criminal perspective.

For CI in particular, since 2010, the number of employees has fallen by approximately 25 percent, from 4,017 in 2010 to under 3,000 today. This at a time when investigations are getting more complex, as highly sophisticated criminals are turning to new and hard-to-detect ways to hide illicit gains from our sight.

Many of those who chose to challenge the IRS and IRS-CI have been surprised. In fact, IRS-CI has had substantial success over the course of the last several years despite being significantly under-funded. Last year, IRS-CI identified \$10.4 billion from tax fraud and financial crimes and likely deterred at least an equivalent amount of such behavior, with a budget of just over \$600 million. That is a direct return of more than 16:1. But this substantially understates the immensely valuable work that CI does, because having a significant IRS presence deters criminals from malfeasance.

With additional resources, CI will be able to do much more. The IRS's efforts in this space are imperative to helping CI target oligarchs and those who facilitate hiding their assets. More broadly, a well-funded investigations unit is critical to ensuring that the IRS has a workforce that is able to pursue the illicit behavior of highly sophisticated criminals who reap billions and billions of dollars of profits annually through complex financial crimes.

- **A snapshot of recent IRS CI work**

The types of criminals pursued by IRS-CI already this year are illustrative of the breadth and importance of their efforts, as well as the sophistication of the enterprises that they work to disentangle, which are set up to ensure that the illicit behavior of wealthy criminals remains unaddressed. The following information is obtained from publicly available documents.

### **Former Illinois Speaker of the House Indicted on Federal Racketeering and Bribery Charges in Connection With Alleged Corruption Schemes**

A federal grand jury in Chicago today indicted former Speaker of the Illinois House of Representatives Michael J. Madigan on racketeering and bribery charges for allegedly using his official position to corruptly solicit and receive personal financial rewards for himself and his associates.

“IRS Criminal Investigation provides financial investigative expertise in our work with our law enforcement partners. Our hallmark expertise in following the money trail in this type of case shows our agency is committed to rooting out public corruption,” said IRS Criminal Investigation Chicago Field Office Special Agent in Charge, Justin Campbell. “Today’s indictments underscore our commitment to this work in a collaborative effort to promote honest and ethical government at all levels, and to prosecute those who allegedly violate the public’s trust.” 3/2/2022

### **Russian bank founder sentenced for evading taxes**

In 2013, when the value of Oleg Tinkov’s investment in his Russian bank’s stock rose to over \$1 billion, he quickly renounced his U.S. citizenship and substantially understated his wealth on tax filings with the IRS to avoid exit taxes. Expatriation law requires that those with a net worth of more than \$2 million pay taxes on their assets as if they were sold on the day before expatriation, but despite the value of his post-Initial Public Offering assets rising to above \$1.1 billion, Tinkov claimed he did not have assets above \$2 million. In addition, he did not report any gain from the constructive sale of his property worth more than \$1.1 billion, causing a tax loss of nearly \$250 million. A year after his expatriation, Tinkov was the 15th richest oligarch in Russia, with an estimated net worth of over \$8 billion.

Tinkov was indicted in September of 2019 for willfully filing false tax returns following an investigation by CI agents, and he was arrested in February 2020. As part of his restitution, Oleg Tinkov paid \$508,936,184, which is more than double the amount he sought to escape paying to the U.S. Treasury through renouncing his U.S. citizenship and concealing from the IRS large stock gains, which he knew were reportable. This payment includes \$248,525,339 in taxes, statutory interest on that tax, and a nearly \$100 million fraud penalty.

### **\$1.3 billion tax shelter scheme**

IRS-CI’s primary resource commitment involves the investigation of tax crimes, which constitute over 70% of investigative time by CI agents. Resources are especially focused on unpacking complex structures that facilitate abusive tax schemes by wealthy individuals and corporations.

To take a recent example, in February 2022, a grand jury returned an indictment of seven individuals with conspiracy to defraud the United States and other crimes because of their promotion of fraudulent tax

shelters involving syndicated conservation easements for at least two decades. The co-conspirators allegedly guaranteed a 4-to-1 tax deduction ratio to their clients and invoked various schemes to value easements as necessary to deliver the ratio promised. The indictment charged that these were abusive tax shelters lacking in economic substance and further contended that the defendants helped clients claim illicit charitable deductions after the conclusion of tax years through backdating documents. In total, the defendants allegedly sold over \$1.3 billion in false and fraudulent tax deductions through their crimes.

Over the course of a four-year investigation, IRS-CI agents dedicated thousands of hours to unpacking the schemes these perpetrators allegedly facilitated to help their wealthy clients skirt tax obligations. These kinds of investigations involve incredibly complicated work for the CI team, as the tax shelters are often intentionally designed to impede the ability of the IRS to detect their fraudulent nature, including through appraisals that overinflate land values and fake votes among participants meant to create the illusion that the transactions are legitimate real estate investment opportunities and not abusive tax shelters. With additional resources and investigative support, IRS-CI could reduce the investigative time and ensure that criminals are held accountable quicker.

### **\$3.6 billion of stolen cryptocurrency seized in FY 2021, a total already surpassed in FY 2022**

Over the last several years, CI has observed significant growth in the number of criminals using the cyber environment for fraud and illicit transactions. This criminality is made possible by an underlying technological ecosystem that facilitates remaining anonymous and eluding law enforcement while concealing financial transactions, ownership of assets, or other evidence. The possibility that these technologies will be deployed to facilitate sanctions evasion is also top-of-mind for CI investigators at present.

In order to navigate this landscape, CI must deploy sophisticated blockchain analysis tools to unweave darknet transactions. For example, following the prosecution of Silk Road creator Ross Ulbricht in 2015 for several criminal counts, CI agents were tasked with the persistent investigation of stolen funds from this and other dark net marketplaces. As a result of their determined and resolute action, CI agents seized approximately \$1 billion of Bitcoin in 2020. Finding these funds required the efforts of several CI agents and contractors, including the use of third-party analytic tools to trace assets to individuals who had hacked Silk Road to pocket illicit gains.

Even more recently, in February of this year, two individuals were arrested for laundering cryptocurrency stolen during a 2016 hack of a digital asset exchange. Thus far, \$3.6 billion has been seized by CI agents who managed to track unauthorized transactions that sent stolen Bitcoin from this hack to digital wallets under the control of the launderers. The defendants allegedly employed numerous complex techniques to hide these funds, including automating transactions to quickly move funds and then deposit them into a variety of currency exchanges and darknet markets and withdrawing funds to break the chain of transactions and impeded detection.

Despite this complexity, today CI currently devotes only about six percent of its investigative time to cybercrimes/crypto currency, so it is just scratching the surface of the amount of criminal activity that is being detected.

**Budget picture** IRS-CI has made remarkable progress in the last several years due to the commitment of extremely talented and dedicated agents. But it has done so without the resources in place to support its efforts. Since 2010, the CI workforce has decreased in size by approximately 25 percent, as the CI budget

has only been able to accommodate reduced staffing levels as we are required to pay for labor budget increases (pay raises, benefit increases, etc.) by not backfilling attrition.

**Figure 1: IRS CI staffing over time**

The bleak budget picture has had a material impact on the ability of the CI team to pursue enforcement actions. At the end of this fiscal year, CI expects to have fewer than 3,000 employees. In order to meet its investigative needs, CI needs to grow by more than 40 percent by hiring at least 2,500 additional employees in the next five years (net gain of 1,300 after attrition). Building up the CI workforce along these dimensions would enable CI to reach its target level of criminal tax prosecution recommendations (around 1,600 per year), which would impact voluntary compliance substantially as it would deter sophisticated actors from complicated tax fraud and money laundering schemes, knowing that a larger and stronger investigative team stands ready to pursue misdeeds.

The table below provides a breakdown of the hiring needs of the CI unit. Note that these include only the employees associated with investigations and supporting staff and not additional needs for IT and data support. IT needs include securing licenses for data access for high-risk frontier and emerging markets, which today are substantially lacking. As one example, IRS CI today has only five agents who can access Sayari, a tool that allows for access to local government databases across the world in dozens of languages and jurisdictions and will help to identify Russian-based actors who attempt to illegally evade sanctions and facilitate financial movement of funds.

	FY23	FY24	FY25	FY26	FY27	NET GAIN FY23-FY27
<b>TOTAL Starting On-Rolls:</b>	<b>2,995</b>	<b>3,295</b>	<b>3,575</b>	<b>3,835</b>	<b>4,078</b>	
Special Agents	2,197	2,429	2,648	2,854	3,048	
Less: 5.82% Attrition*	128	141	154	166	177	
Add: Hiring	360	360	360	360	360	
<b>Special Agent Total:</b>	<b>2,429</b>	<b>2,648</b>	<b>2,854</b>	<b>3,048</b>	<b>3,230</b>	<b>1,033</b>
Professional Staff	798	866	927	982	1,031	
Less: 10.29% Attrition*	82	89	95	101	106	
Add: Hiring	150	150	150	150	150	
<b>Professional Staff Total:</b>	<b>866</b>	<b>927</b>	<b>982</b>	<b>1,031</b>	<b>1,075</b>	<b>276</b>
<b>TOTAL Ending On-Rolls:</b>	<b>3,295</b>	<b>3,575</b>	<b>3,835</b>	<b>4,078</b>	<b>4,305</b>	<b>1,310</b>

\* Based on a 10-year attrition average

Maintains a professional staff to SA ratio of 30%

**Table 1: Workforce needs for CI**

- Return on CI investments**

Even before deterrent effects are factored in, historical analysis makes clear that at an average in \$1.8 million annually in tax deficiency is identified by IRS-CI per special agent, such that the ratio of tax deficiency to labor cost is 8:1. These estimates do not consider revenue from non-tax investigations. To get a rough sense of magnitudes, consider that IRS-CI last year identified \$10.4 billion from tax fraud and financial crimes, with a budget of just \$636 million. That is more than a 16:1 return. Additional resources to the IRS will thus produce very significant direct gains in that more agents means fewer dollars in the hands

of criminals. Beyond illicit proceeds identified, CI agents successfully worked to convict more than 1,200 sophisticated financial criminals.

- **Conclusion**

IRS-CI agents have unparalleled experience in tracking how financial assets change hands and deploy state-of-the-art investigative tactics to tracing criminal behavior. Given this expertise, it is no surprise that CI has been called on to dedicate resources to the Kleptocapture task force convened to hold Russian oligarchs accountable for potential schemes to evade sanctions or launder money. These efforts fit in to CI's broader objectives of persecuting wealthy tax evaders and financial criminals who deploy sophisticated techniques to reap billions in illicit gains each year.

Given the magnitude of the challenge it faces, it is imperative for CI to be adequately funded to investigate and prosecute criminals. Today, it is not—the workforce of CI has shrunk by 25% over the course of the last decade, which is consistent with diminishing resources across the agency that have impeded the IRS' ability to serve American taxpayers and enforce the law. CI, like the rest of the IRS, is in desperate need of stable, long-term funding to develop a deeper understanding of the global financial landscape and trace and seize assets that today are in the hands of criminals. This is work that the IRS is well-equipped to do—once it has the resources to do it.

### **Former Anchorage Resident Sentenced to Federal Prison for International Money Laundering Conspiracy**

Anchorage, Alaska – U.S. Attorney Bryan Schroder announced that Mitchell Zong, 45, a former Anchorage resident, was sentenced today by Chief U.S. District Judge Timothy M. Burgess to serve 30 months in federal prison, and to pay a fine of \$10,000, for conspiracy to commit money laundering with his father, Kenneth Zong.

As determined by the court, the government's investigation revealed that between Sept. 8, 2013, and April 4, 2014, Mitchell Zong conspired with his father, Kenneth Zong, to commit money laundering violations in excess of \$10,000. The money was the proceeds of a conspiracy to violate the International Emergency Economic Powers Act (IEEPA) and the Iranian Transaction and Sanctions Regulations (ITSR). At sentencing, the Court found that Mitchell Zong laundered approximately \$980,000 of Iranian derived funds in Anchorage, Alaska, knowing the funds came from his father's illegal transactions with Iranian nationals.

In connection with this case, Mitchell Zong's father, Kenneth Zong, has been under indictment in the District of Alaska for 47 violations of IEEPA, Providing Unlawful Services to the Government of Iran, Conspiracy to Commit Money Laundering, and Money Laundering. Three unnamed Iranian nationals are referenced in the indictment as unindicted Iranian co-conspirators. Kenneth Zong is currently in custody in the Republic of South Korea for violations of Korean tax law, and after being convicted in 2015 for fraud related crimes connected to the IEEPA investigations.

Mitchell Zong and other members of his family were ordered to forfeit to the United States approximately \$10 million in assets, which were purchased with funds traceable to Kenneth Zong's 2011 IEEPA activity in Seoul, South Korea. In addition to the foregoing, the U.S. Attorney's Office filed a civil forfeiture complaint in July 2018 seeking to seize \$20 million currently held in a sovereign wealth fund in the United Arab Emirates. These funds, which are also traceable to Kenneth Zong's illegal activity with three Iranian Nationals in South Korea, were part of a down payment made by Kenneth Zong's Iranian co-conspirators

for the purchase of a Sheraton Hotel in Tbilisi, Georgia. The forfeiture case against those funds remains pending.

The Federal Bureau of Investigation (FBI) and IRS Criminal Investigation (IRS-CI) investigated Mitchell Zong's crimes, leading to the successful prosecution of this case. This case was prosecuted by Deputy Criminal Chief Steven E. Skrocki and Assistant U.S. Attorney Jonas M. Walker.

### **Cyber/Cryptocurrency Investigations**

Since 2014, CI Cyber Crimes has proportionately grown in both resources and results. Beginning with one Cyber Crimes Unit in the Washington, DC area, CI was able to successfully prosecute some of the first known criminal actors in this space (e.g., Liberty Reserve, Silk Road and Btc-e). These investigations set the foundation and framework for our future efforts. Soon after, CI established a second Cyber Crimes Unit in the Los Angeles Field Office followed by cyber coordinators across the nation and additional support personnel to provide investigative research and analysis.

**In FY21, CI was responsible for the seizure of cryptocurrency valued at more than \$3.5B. To date in FY22, CI has already surpassed that amount.**

### **Georgia man pleads guilty to submitting more than 2.9 billion dollars in false tax claims to the IRS**

United States Attorney Roger B. Handberg announces that David O. Isagba today pleaded guilty to one count of mail fraud and one count of conspiring to defraud the United States with respect to tax claims. Isagba faces a maximum penalty of 30 years in federal prison. A federal grand jury had indicted Isagba and his wife, Joyce Isagba, on May 27, 2020. Her portion of the case is set for trial in May 2022 before Senior U.S. District Judge John Antoon II.

According to the plea agreement and other court documents, between 2009 and 2019, David Isagba submitted 227 fraudulent claims to the IRS falsely claiming to be entitled to more than \$2.9 billion in tax refunds on behalf of nonexistent trusts. David Isagba subsequently received a total of \$5,815,723.65 from the IRS as a result of this fraudulent scheme. He used the money to purchase a home and multiple luxury vehicles.

This case was investigated by the Internal Revenue Service - Criminal Investigation. It is being prosecuted by Assistant United States Attorney William S. Hamilton.

### **Former airline executive pleads guilty to 2.6 million dollar employment tax crime**

A former airline executive pleaded guilty today to failing to pay over \$2.6 million in employment taxes to the IRS. William Acor pleaded guilty to one count of willful failure to collect and pay over employment taxes. U.S. District Judge Gloria M. Navarro scheduled a sentencing hearing for July 27, 2022.

According to court documents, Acor had been the President and Chief Executive Officer of Vision Airlines Inc., an airline headquartered in North Las Vegas. On behalf of Vision Airlines, Acor was responsible for collecting, accounting for, and paying over to the IRS taxes withheld from employee wages, including federal income tax, Social Security tax, and Medicare tax. In addition, Vision Airlines was responsible for paying the employer matching share of Social Security taxes.

Acor admitted that, from 2014 to 2016, he failed to pay over on behalf of Vision Airlines a total of \$2,657,254.75 in combined employee tax withholdings and employer matching share of taxes.



At sentencing, Acor faces a statutory maximum penalty of five years in prison, a term of supervised release, and a fine of \$250,000. Acor has also agreed to pay restitution in the amount of \$1,667,290.46 to the IRS.

**Former Financial Secretary-Treasurer of UAW Local 412 pleads guilty to embezzling over \$2 million in union funds**  
 Detroit, MI — Timothy Edmunds, the former Financial Secretary-Treasurer of Local 412 of the United Auto Workers union, pleaded guilty today to embezzling \$2.2 million in union funds and to money laundering, announced U.S. Attorney Dawn N. Ison.

As an elected officer of UAW Local 412, Edmunds was responsible to hold Local 412's money and property solely for the benefit of the organization and its members and to manage, invest, and expend the funds in accordance with the UAW constitution and Local 412 bylaws. Instead, Edmunds systematically drained the Local 412 accounts of \$2.2 million by (1) using Local 412 debit cards for over \$142,000 in personal purchases, (2) cashing Local 412 checks worth \$170,000 into accounts he personally controlled, and (3) transferring \$1.5 million from bona fide Local 412 accounts into accounts that he personally controlled. Edmunds then converted the funds for his own personal use.

Evidence indicates that Edmunds used portions of the proceeds of his embezzlement to gamble extensively, to purchase firearms, and to purchase various high-end vehicles. For example, between 2018 and 2020, Edmunds used the UAW Local 412 debit card to make over \$30,000 in unauthorized withdrawals at the Greektown Casino. While gambling at the Greektown Casino, records indicate that Edmunds had cash buy-ins of over \$1 million, and he put over \$16 million in play while gambling at the casino.

"Timothy Edmunds engaged in a multifaceted scheme to embezzle funds from UAW Local 412 and conceal his crimes from the union's membership. He embezzled approximately \$2 million to personally enrich himself at the expense of dues-paying UAW 412 members.

"By stealing money from the union, Tim Edmunds betrayed the UAW members who elected him to serve on their behalf," said Josh Hauxhurst, Acting Special Agent in Charge of the FBI's Detroit Field Office. "The FBI will continue to work with our federal partners to root out corruption from the UAW and other labor unions."

### New Members

Moises Assael	Davie, FL	Assaelm1@yahoo.com
Sheldon Tang	Brooklyn, NY	sheldon.tang@ci.irs.gov
Robert A. Macey	St. Johns, FL	ramacey@icloud.com
Scott Reynolds	West Hartford, CT	bocabigguy@yahoo.com
Paul Shrimplin	Charlotte, NC	pashrimplin@gmail.com
Sergio Ramil	Miami, FL	MEUSOC26@Aol.com
Donald Richard Goss	Cypress, TX	rgoss@outlook.com
Brian Watson	Oro Valley, AZ	briwats@yahoo.com
Mark Warren	Sugar Land, TX	mwarren004@comcast.net
James Digiulio	Woodland Park, NJ	jimdigiulio@Reagan.com
Lori La Chapelle	Denville, NJ	lorilachapelle2@gmail.com
Edward William Sealock	Elkhorn, NE	ews25444@gmail.com

**AFSA-IRS Officers and Appointed Officials**

<b><u>Officers</u></b>		<b><u>Appointed</u></b>	
Gerald Dupczak (IN)	President	Mary Ruiz	Executive Director
Iris Bohannon (AR)	VP/President Elect	Bob Armentrout	Parliamentarian
Beth Putmam (MD)	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
Chuck Taylor (WI)	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**

---

<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

---

---

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

**806 AFSA members as of April 1, 2021. Help recruit new members for AFSA**