



# AFSA - IRS

## NEWSLETTER



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

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Vol. XXXVI No. 3

Winter 2024

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**2024 AFSA Convention  
The Embassy Suites Hotel Louisville Downtown  
Louisville, Kentucky  
October 6-9, 2024**



**Thank you to Dan and Janet Pieschel  
For Hosting  
Convention 2024**



**We had a great time!**



**Executive Director's Corner – Winter 2024**

Greetings and salutation from Helotes, Texas!!!  
Hope you are enjoying good health and beautiful fall days.

During the Board of Directors Meeting and at the Annual Business Meeting the following board members were nominated and approved for 2025:

- President** – Iris Bohannon
- 1<sup>st</sup> Vice President** – Beth Putman
- 2<sup>nd</sup> Vice President** – Ismael Nevarez
- Regional Director Region 2** – Robert Schmus
- Regional Director Region 4** – Elizabeth Fleaher
- Regional Director Region 9** – Rich Malone
- Secretary** – Jacque Riordon

## A BIG WELCOME TO:

Our new historian Dennis E. Czurylo and new board member/secretary Jacque Riordon and welcome back to those who have previously served on the board. Thank you all for agreeing to serve AFSA-IRS.

### **DENNIS E. CZURYLO - Historian**



Dennis Czurylo retired after 25 years of service as a Special Agent in the Criminal Investigation Division (CID) of the Internal Revenue Service having worked in the General Enforcement and Organized Crime programs and for twenty years in the Official Corruption Program. He was the lead agent in the CID Project: Bail Bonds investigation that partnered with the FBI's Operation Greylord investigation of judicial corruption. This joint effort led to the conviction of over one hundred court personnel, lawyers and judges including Richard LeFevour, the Chief Judge of the First Municipal District.

He also worked on Project: CRIMP, the first large scale official corruption project into wrongdoing in the City of Chicago, Cook County and the State of Illinois. This probe resulted in the conviction of numerous public officials in the Cook County Assessor's office, the Illinois Department of Revenue and included Otto Kerner, former Governor of the State of Illinois and Seventh Circuit Court of Appeals judge.

He developed the Cash Method of Income reconstruction first used in Operation Greylord, approved by the Seventh Circuit and several other Courts of Appeal, the first such method approved in over forty years.

He has been the recipient of numerous High Quality and Sustained Superior performance awards from the Treasury Department and letters of commendation from the United State's Attorney's Office. He was chosen Federal Employee of the year (1987) by the Federal Executive Board, Special Commendation from the Attorney General of the United States (1991) and Federal Investigator of the Year by the Federal Investigator's Association (1991).

He has been a lecturer and instructor at the FBI Academy, Quantico, VA and with many private and local law enforcement agencies in the Northern District of Illinois on investigative accounting and financial crime detection and investigation.



**ROSS BROWN** – AFSA-IRS Newsletter Editor since 2009  
Thank you for the many newsletters!!!!

**JACQUE RIORDON - Secretary**



Jacquie has over 35 years investigative experience. She served as a Special Agent, Supervisory Special Agent, Assistant Special Agent in Charge and Director of Internal Revenue Service Criminal Investigation for 29 years. Upon retiring from the federal government, she started Riordon Consulting LLC, a litigation support and consulting firm. She served seven years as an Internal Investigator at TIAA Financial Services and Manager, Enterprise Risk Officer at TIAA. She is currently employed with the City and County of Denver, Department of Public Safety. She holds a BA from the University of Tennessee and an MBA from Utica University.

Odds and Ends –

- Check out our Forum/Discussions on the link. Great place for members to see if someone has something they may want or share information.
  
- If you have a contact that frequently hires people with our skills, encourage them to go to our website and post their job openings. I review and approve them and then contact the poster if I see a problem. I will then email them out.
  
- Newsletter submissions – this is your organization. If you have an article of interest to a number of members, send it in to [MaryRuizAFSA@gmail.com](mailto:MaryRuizAFSA@gmail.com). 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.
  
- The AFSA-IRS Newsletters and Directory will only be available online, please be sure and update your email address.
  
- Annual Conventions – Would you like to show off your city? Want to sponsor the 2026 convention, please send an email to me at [MaryRuizAFSA@gmail.com](mailto:MaryRuizAFSA@gmail.com) or call me at 210.291.6568.

Looking forward to 2025, I have been blessed and thank you, for the opportunity to continue to serve as AFSA-IRS Executive Director. I pray 2025 will bring love and health and time to enjoy it for you and your loved ones.

I am looking forward to seeing you at:

**2025 AFSA Convention**

**San Antonio, TX**

**Have a marvelous day!**

**Adieu,**

*~ Mary ~*

## A MESSAGE FROM CHIEF GUY FICCO



**December 2024**

Hello CI family. We just wrapped up an incredible fiscal year. I like to say it was a year of firsts, and not just because it was my first year at the helm, but because our special agents investigated precedent-setting criminal activity and launched a series of new initiatives that solidified who we are and where we're heading as an agency. We continue to make great strides combatting tax evasion, money laundering and drug trafficking.

Abusive tax schemes involving professional enablers have been a priority for the agency. This year, we obtained the first sentencings – 23 and 25 years in prison – tied to a syndicated conservation easement scheme that caused a loss to the IRS of \$450 million. We also successfully obtained the first guilty plea in a pure cryptocurrency tax case where the defendant didn't report gains on bitcoin sales as required by U.S. law. After a lengthy investigation by our team, Binance, the world's largest cryptocurrency exchange, entered into an agreement to pay the largest financial penalty in U.S. government history tied to criminal case for violating anti-money laundering laws and sanctions.

We also expanded our efforts to combat narcotics trafficking this past year. In conjunction with the Department of Treasury, we launched the Counter-Fentanyl Strike Force to leverage the expertise of various Treasury components to investigate financial crimes, counter illicit finance and disrupt transnational organizations that traffic drugs. Under the strike force umbrella, we partnered with FinCEN to host PROTECT (Promoting Regional Outreach to Educate Communities on the Threat of **Fentanyl**) events with the financial industry and law enforcement in cities across the nation most-affected by



**From AFSA-IRS President**



To you, AFSA Members,

As we close the year, I am sending a Season's Greetings to each of you and a heart felt hope that you and your family are well.

This year, 2024, we have worked to sustain, to the best of our ability in keeping with our Bylaws and the needs of AFSA, the state of AFSA in a good position. Although Dennis (Denny) Czurylo has filled the Historian position, we have not had any volunteers to take on the role of Newsletter editor. I am extending a grateful thank you to Dennis for accepting the role of Historian, and Mary Ruiz for filling in as Newsletter editor with the assistance of outgoing editor Ross Brown.

In keeping with the Bylaws, we now have the addition of a standing Nominating Committee to accompany the long time standing Scholarship Committee. We are looking to stand up an Audit Committee, which is partially filled. Thank you for volunteering your time and talent.

I am also taking this opportunity to welcome Jacque Riordon, who was elected as secretary and to thank Gail Donaldson for her tenure as secretary. Also, congratulations for the re-election of Regional Directors Robert Schmus (2), Elizabeth Fleaher (4) and Richard Malone (9) and thank you for your continued service.

Because the business of AFSA happens at the Annual Business Meeting (ABM), a significant move was made to combat rising costs and attrition in efforts to maintain membership dues at its current amount. Because the membership information and the newsletter are accessible online through the membership section of our website, the membership directory and the newsletter will no longer go to hard copy publishing and mailing. This saves us thousands of dollars. The information is the most current and updated as soon as a member's information is added or updated. It also has some search features which allows you to narrow your search results

In closing, please review your membership information and update if needed. Please look for a link to the membership directory Spring 2025, which is about the time it would have gone in for printing. Please make plans to join us in San Antonio for the 2025 Convention and Annual Business Meeting. The dates to be announced soon.

Looking forward to a productive 2025!

*Iris Bohannon, President*



WASHINGTON – IRS Criminal Investigation (IRS-CI) released its Fiscal Year 2024 (FY24) Annual Report Thursday that details significant cases involving crimes ranging from tax fraud to cybercrime, enhanced domestic and foreign partnerships and investigative statistics from FY24 that took place from Oct. 1, 2023, to Sept. 30, 2024.

“FY24 was one for the history books. For years, IRS-CI has been known as the agency that took down Al Capone, but this year, our cases hold their own place in U.S. history,” said IRS-CI Chief [Guy Ficco](#). “As with Al Capone, financial trails eventually lead to criminals’ downfall. Our agents are the best at following the money trail, and that’s why they have an integral role in bringing down criminals ranging from national security threats to drug traffickers.”

This year’s report highlights several firsts for the agency – the first [sentencings](#) tied to syndicated conservation easement schemes, the first [indictment](#) and [guilty plea](#) of a U.S. taxpayer solely for not paying taxes on gains from cryptocurrency sales, the first time Treasury agencies have led a [task force](#) and [public outreach series](#) to combat fentanyl trafficking, and a [historic financial settlement](#) by the world’s largest cryptocurrency exchange for violating anti-money laundering and sanctions laws.

In FY24, IRS-CI initiated more than 2,667 criminal investigations, obtained 1,571 convictions, and reclaimed its 90 percent conviction rate. The agency’s investigative work identified more than \$9.1 billion in fraud from tax and financial crimes, obtained court orders totaling \$1.7 billion in restitution to the IRS and seized criminal assets totaling approximately \$1.2 billion.

Other significant items in this year’s annual report include:

- IRS-CI extended the agency’s international footprint by launching a new attaché post in Nassau, Bahamas, and a Cyber attaché post in Singapore.



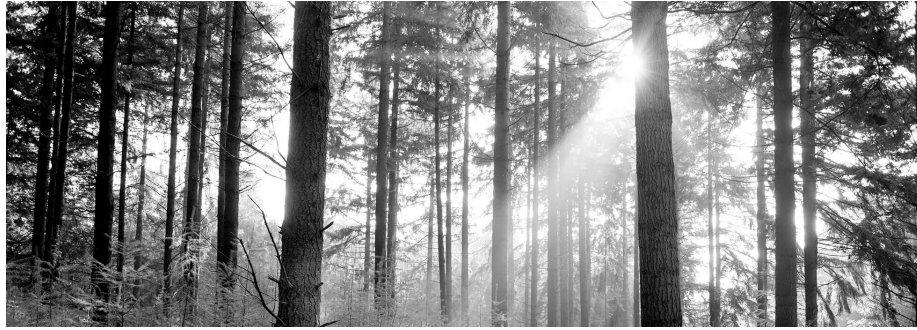
- The International Training Team delivered more than 30 trainings to over 930 participants from more than 70 countries. These trainings play a critical role in global partnerships and investigations.
- Combatting cybercrime continued to be a focus for the agency. In FY24 alone, IRS-CI initiated 111 new cybercrime investigations, and defendants in these cases continue to receive prison sentences averaging more than five years.

The [report](#) also includes case examples for each U.S. field office, details about the specialized services provided by IRS-CI, and additional statistics about the agency for FY24.

IRS-CI is the law enforcement arm of the IRS, responsible for conducting financial crime investigations, including tax fraud, narcotics trafficking, money laundering, public corruption, healthcare fraud, identity theft and more. IRS-CI special agents are the only federal law enforcement agents with investigative jurisdiction over violations of the Internal Revenue Code. The agency has 20 field offices located across the U.S. and 14 attaché posts abroad.



Steven Martinez Chicago, IL	Craig Underwood Mobile, AL	Shea Jones Leesburg, VA
David Shelton Collierville, TN	Carol Imprescia Plymouth, MA	Greg Guy Port Arthur, TX
Jacob A. Avery Kingwood, TX	Michael Thaliji Naperville, IL	Marion Richard Albuquerque, NM
Jamie Harrison Carlsbad, CA	Stephanie Gogley Oviedo, FL	John Cornelius Elgin, TX
Alicia Lambert Oklahoma City, OK	Devon Beckett Lenexa, KS	Sarah Kull Plymouth, MI
Jonathan Schnatz Glen Mills, PA	Darren Mayer Pass Christian, MS	Nick Henley Rancho Mirage, CA
Victoria Hruby Flanders, NJ		Chris King Saint Simmons Island, GA



*There are special people in our lives who never leave us,  
even after they are gone.*

## **In Memoriam**

**Richard Johnson  
Delware, OH**

**Robert V. Pinta  
Darien, IL**

**Van “the Duke” Carlton  
New Port Richey, FL**

**John D. Ottinger  
Parker, CO**

**Michael Lacenski  
Buckeye, AZ**

**Charles A. Gibb  
Boiling Springs, PA**

**Pete De Los Santos  
Arlington, TX**

**AFSA-IRS OFFICERS AND APPOINTED OFFICIALS**

**Officers**

Iris Bohannon (AR) President  
 Beth Putman (MD) V/P President Elect  
 Ismael Nevarez (AZ) 2<sup>nd</sup> Vice President  
 Gail Donaldson (DE) Secretary  
 Gerard Dupczak (IN) Treasurer  
 Gerard Dupczak (IN) Past President

**Appointed**

Mary Ruiz Executive Director  
 Bob Armentrout Parliamentarian  
 A. Jack Fishman Attorney  
 Vacant Newsletter Editor  
 Katy Jeffers Tech Advisor  
 Shawn Kaderabek Tech Advisor  
 Dennis Czurylo Historian  
 Mark Kroczyński Scholarship Chair

**AFSA-IRS REGIONAL DIRECTORS AND REGIONAL REPRESENTATIVES**

<b>REGION</b>	<b>Regional Director</b>	<b>Regional Representatives</b>
1	Phil Hall (MA)	Matthew Cola, Babylon, NY Robert Galbraith, E. Amherst, NY Charles Franssen, Huntington, NY
2	Robert Schmus (NJ)	Alan Fogel, Manalapan, NJ John Gagliardo, Lincoln Park, NJ Robert McDugall, Blue Bell, PA
3	Mary Fran Martin (MD)	Kathy Montemora, MD
4	Elizabeth Fleaher (OH)	Tedd Boomershine, Kettering, OH
5	Cynthia Fish (NC)	David W. Jansen, Tulsa, OK
6	Michael Stephens (FL)	Angelo Troncoso, Clearwater, FL Dave Beitzel, Naples, FL Orlan Smith, Orlando, FL Robert McLaughlin, Ponce Inlet, FL Jeff Karsh, Plantation, FL Larry Sands, Keystone Heights, FL
7	Robert Kuschel (IL)	Inar “Smitty” Morics, Des Moines, IA Ronald Cipolla, Eagan, MN Tom O’Halloran, St. Louis, MO
8	Calvin Puryear (TX)	Ed Martin, Austin, TX Robert Schweitzer, Sun City West, AZ Dennis Carey, Glenwood Springs, CO Mike Mayott, Billings, MT
9	Rich Malone (CA)	Alex Seddio, San Francisco, CA Reginald Norberg, 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 \_\_\_\_\_

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

**P.O. Box 1187  
Helotes, TX 78023**

**992 AFSA members as of May 1, 2024. Help recruit new members for AFSA**

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**AFSA REGIONS AND AREAS OF COVERAGE**

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

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