



AFSA - IRS

NEWSLETTER

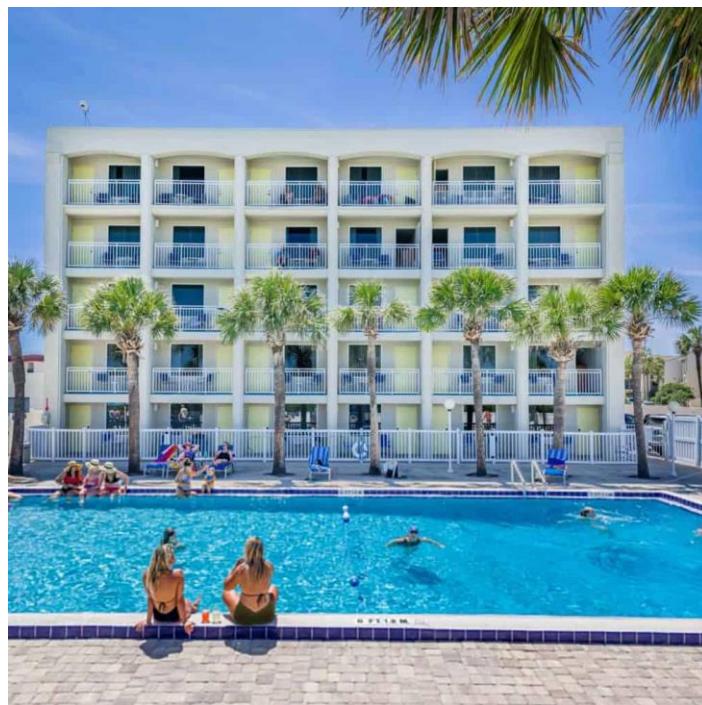


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Spring, 2023

**2023 AFSA Convention
The Guy Harvey Resort
St. Augustine Beach, Florida
October 8-11, 2023**



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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 2023 Annual Business Meeting and Convention. Mark your calendars for October 8-11, 2023 and start planning on having a great time in St. Augustine Beach, Florida, and its surrounding areas. We are very fortunate to have locked-in a block reservation for our members at the terrific rate of \$145.00 per night plus tax...an exceptional rate for an ocean front hotel in the city that was just awarded the title of "The South's Best Small Town 2023" by Southern Living magazine. To add to that, St. Augustine Beach was also just ranked as #13 in the Top 25 Beaches in the United States, by Tripadvisor, in their 2023 Travelers' Choice Best of the Best Awards. You can credit Convention Co-Chair George Meyer for finding this gem of a hotel and initiating our conversations with their very friendly sales team.

So, for starters, let me first tell you about our hotel. It is the Guy Harvey Resort and their direct oceanfront location has an unbeatable view of the Atlantic Ocean. You have the choice of lounging in your chair by their outdoor pool, or you can make your way to the beach via their walkway that leads from the pool deck and through their large gazebo, over the dune, and down to the beach.

Our hospitality room this year will actually be a combination of two of the ground level rooms that face the pool which will allow you ample space this year to enjoy meeting with your old friends or make some new ones, either inside or outside, whichever you fancy. The hotel is just 1.2 miles from the popular St. John's County Pier Park, and just about 5 miles from the St. Augustine Historic District, where you will be able to discover the many treasures of America's "oldest city" that was founded in 1565 by Spanish explorers who were seeking the "Fountain of Youth". We were also able to negotiate the \$145.00 rate for an additional night of October 12th, and a special weekend rate of \$189.00 (plus fees and taxes) for the Friday and Saturday before our convention. Each room features a 42" flat screen TV and a refrigerator, and

microwaves are available in some rooms (you will have to inquire about that). You will also get complimentary W-Fi, free parking, a fitness center, and a business center.

They also have a restaurant and bar on site. To reserve a room, simply call 904-471-2555 and identify yourself as being in the block reservation with the AFSA Convention. If you need an ADA room, those are available too. It is not necessary to make the reservations now, but the hotel will be able to take them if you call. If you have any issues or need any additional information, feel free to either call me on my cell at 859-466-7677, or email me at djpieschel@gmail.com.



In the meantime, begin considering the days that you plan on attending. As you will see below, we are planning on having at least one optional pre-convention event on Saturday, October 7th, so as to allow you a little extra time to enjoy the St. Augustine area and all that it has to offer. 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 before setting a final agenda. So, for now, the following is just a very tentative day-by-day timetable for what we have planned for this year's convention.

Saturday, October 7, 2023

Pre-Convention Activities: With the flexibility of being able to check-in at the Guy Harvey Resort up to two days early, we believe that many of you will choose to travel when it might be more convenient for you, either at the end of the prior week, or on the weekend itself. We haven't decided yet, but there are a lot of options. It might be as simple as a roof top dinner together at a site on the beach where we can watch the sunset. There is one thing for sure, and that is that we will have the hospitality room up and running by that time. We will surely be able to get back and enjoy it for the remainder of the evening.

Sunday, October 8, 2023

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 Jacksonville International Airport (JAX) which is about 50 miles north of St. Augustine, or into the Daytona Beach International Airport (DAB) which is about 55 miles to the south of St. Augustine. Orlando International Airport (MCO) is also a possibility, but

it is over 100 miles from St. Augustine. A registration table will be available in or near the hotel lobby by 1:00pm.

Meet and Greet - Our annual President's Meet and Greet will be held in the Nautilus Ballroom from 6:00pm to 8:00pm. This will be everyone's opportunity to gather and see old friends and meet some new ones. There will be several food stations which just might 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, October 9, 2023

St. Augustine Old Town Trolley – Because of all of the history in the area and the many sights to see, we decided to try something a bit different this year and take advantage of the St. Augustine Old Town Trolley Tour that takes everyone around to 22 different sights. We will arrange to have you picked up at the hotel and driven to the tour office in St. Augustine. There you will board one of their trolleys and take their pre-planned tour of the city. Although you have the option to “hop on/hop off” at any location, we recommend that you stay on the trolley and take the tour bus for the full trip around the first time and get an expert description of everything that they have to offer. Then you can decide which ones you wish to see or visit. The trolley will also return you to the hotel at the end of your day.



Bob Manzi Memorial Golf Tournament – Our traditional Bob Manzi Golf Tournament will not be organized this year due to the very small turnout over the past couple of conventions. But the good news is that by waiving the golf tournament this year, it allows the golfers to take the Old Town Trolley Tour that is described above. However, if you still wish to play golf, or get a group together, there are a number of options that are available and you can arrange them for anytime during the convention by contacting the venues on your own. For example:

St. Johns County Golf Course
4900 Cypress Links Blvd.
Elkton, Florida 32033
Phone: 904-209-0350
Website: www.sjgc.com

Royal St. Augustine
301 Royal Street
St. Augustine, Florida
Phone 904-824-4653
Website: www.marcd.rsa@gmail.com

Both of these courses are about 30 minutes away.

Another option is to visit the World Golf Village which is just off of I-95 in St. Augustine. There are two courses there. One is the Slammer & Squire Golf Course. It was designed by Sam Snead and Gene Sarazen. The other is the King & Bear Golf Course. It was designed by Arnold Palmer and Jack Nicklaus. For information you can call 904-940-6088 or go to www.golfwgr.com. (Note: These are a touch expensive!!!)



While there, you can also visit the World Golf Hall of Fame that is in St. Augustine. This stop is recommended because this is its last year as it is moving next year to North Carolina.

Finally, another consideration should be to visit the TPC Sawgrass in Ponte Vedra Beach. You can tour the clubhouse of this famous Player's Championship Golf Course. The guided tour by one of the volunteer "Redcoats" is free, but they do suggest a donation that is given to local charities. There is a two-part narrated tour of the clubhouse and descriptions of the historic events of the TPC. You can then go by cart to the famous 17th Island Green and take a photo of the clubhouse looking down the 18th Fairway. You can also have lunch on the patio overlooking the 9th and the 18th greens. What a memorable experience for the true golf enthusiast!!!

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. This is tentatively scheduled to take place in the Fair Winds Meeting Room from 4:30 pm to 6:30 pm.

Planned Event or 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, October 10, 2023

Planned Event or Old Town Trolley? – We are simply not sure just yet, but the popular consensus seems to be to allow everyone to purchase a second all-day pass for the trolley and continue to see the sights you missed on Monday. The trolley will again pick you up in the morning and return you to the hotel in the late afternoon, so it is very convenient. As an option, you can make it into an on-your-own day out and about as we will provide you with a fair number of other optional sites that you can visit in nearby locations.

Evening Event – We are still working on this one, but possibly a dinner or show will be planned, we're not sure yet...stay tuned!!!

Wednesday, October 11, 2023

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 confirmed, 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 the Nautilus Ballroom at the hotel.

Thursday, October 12, 2023

In addition to allowing our members to arrive early, the Guy Harvey Resort is allowing us to stay for an extra day at the block rate 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 to consider. There will also be a limited number of rooms available for Friday and possibly Saturday at the special \$189.00 rate. If you are interested in staying over, then check with the reservationist at the hotel. If that rate is not available, then call or email me and I will see if I can have an exception made with my contact at the hotel.

Janet and I, as well as George and Barbara, are all looking forward to seeing everyone in October.

Sincerely,
Dan Pieschel, Event Co-Chair

In Memoriam

Thomas A. Wise
Pawleys Island, SC



Executive Director Corner – Spring 2023

Greetings and salutations from Mission, Texas!!!

The City of Mission is located along the U.S./Mexico border. I am enjoying the warm weather it has already been over 100 degrees. Mission is widely known for its ecotourism and birding attractions, Mission is home to the World Birding Center at the Bentsen-Rio Grande Valley State Park, the NABA International Butterfly Park and four golf courses.

Hope everyone is enjoying this spring and staying healthy.

I am looking forward to:

2023 AFSA Convention The Guy Harvey Resort – St. Augustine Beach, Florida 860 A1A Beach Blvd St Augustine Beach, Florida 32080 October 8 – 11, 2023

Odds and Ends –

- Check out our Forum/Discussions on the link. Great place for members to see if someone has something they may want or share information. □ If you have a contact that frequently hires people with our skills, encourage them to go to our website and post their job openings. I review and approve them and then contact the poster if I see a problem. I will then email them out.
- □ Newsletter submissions – this is your organization. If you have an article of interest to a number of members, send it in to our editor, Ross Brown. It can be tax related, hobby related, creative, or anything else. Just remember, war stories fall under the permanent disclosure act restrictions. It does not have to have the interest of all members.
- □ Annual Conventions – Would you like to show off your city? Want to sponsor next year's convention, please send an email to me at MaryRuizAFSA@gmail.com or call me at 210.291.6568.
- I have been working with the publisher - the AFSA-IRS Membership Directory will be ready soon. Please review your online profile for updates.

Have a fantastic day

Adieu,

~ Mary ~



MESSAGE FROM YOUR PRESIDENT

I hope 2023 is a good year for all. 2022 had some good and some not so good for me, so I am hopeful that this year will go well. There were a few events in 2022 that made me aware of how things can change.

2022 started with three months of physical therapy for me. I was recovering from rotator cuff surgery. (My surgery was performed just a few days after the 2021 AFSA convention in Napa.) My recovery was uneventful and I ended therapy with no complications. In June, Cindy and I went on a long delayed (due to Covid) river cruise in Europe. We started in Budapest and finished the cruise in Amsterdam. We extended a few days in Belgium and finally back to Amsterdam.

It was in August that I turned 65, and Cindy followed in October. The big decisions about Medicare followed. All these events have me pondering about being retired. Health, travel, and insurance—major concerns for all of us. Hopefully plans we put together many years ago will work out. But we have to remain vigilant. So many things can upset our carefully laid plans.

A big advantage working for the Federal government is knowing at the very beginning of our careers when we can retire and can plan for it. That date is so far off that we can't comprehend how quickly it arrives. I look now at all that happened since my Entered-on-Duty date, only to marvel at the many friends and acquaintances it has brought. Cindy and I have enjoyed attending the AFSA conventions for over 20 years. The AFSA is a great organization and I am honored to be its president.

Retirement is the best job in the world. I look forward to working at it every day. It would be nice to be able to accurately predict bumps in the road. The mishap that caused me to tear my rotator cuff should have been something healthy. I was working out with weights at the gym when I felt (and heard) a pop in my shoulder. How quickly your health situation can change.

For the past almost 6 years I have been working as a civil fraud investigator in my local United States Attorney Office. The major concentration is Medicare and Medicaid fraud. I have learned more about Medicare in that time than I ever thought I could. It is an incredibly complicated governmental program. Changes occur all the time concerning benefits. That's where we need to remain vigilant. Things we planned for over the years can fall apart with a revision of coverage.

Some plans do work out well. Our trip to Europe was spectacular. We've come to love river cruising. This was our third river cruise and we hope to take a few more. One of the many advantages of being retired!

In closing, I wish everyone continued health and happiness in retirement. I hope to see many of you again at this year's convention.

Gerard Dupczak,
President, AFSA

**Message from Chief Jim Lee****March 2023**

Hello CI family. Spring is in the air and there is a sense of renewed optimism as we move into the new year. As always, I am proud of our CI team. And I know that our successes are built on the achievements of our retired special agents. Thank you for your contributions. They matter. We continue to build our international presence. This quarter I hosted the Economic Security Bureau of Ukraine through the International Visitors' Program, which provides government officials from other countries an opportunity to have concise briefings on IRS programs and policies. These visits are important to learn from each other, but this meeting had special impact based on what Ukraine is going through as war ravages that country.

We also hosted about a dozen majority and minority staffers from the Senate Finance Committee at our Digital Forensic Lab in Woodbridge, Va. It was an important learning experience to explain to appropriators what our role is in complex cyber investigations. Our Lab provides computer research and development related to recovery of computer data, trains our employees, and identifies trends within our digital forensic jurisdiction.

We continue our push to recruit hundreds of special agents and a significant number of professional staff over the next several years. Our recruiting teams around the country are attending job fairs, meeting with students, posting job-related information online, and conducting Citizen Academy (formerly Adrian Project) events. We also are working with a vendor to produce a number of high-impact videos which we will post to social media and use in recruiting events. In addition, we have been granted direct hire authority, which allows us substantial leeway in shortening the time necessary to hire special agents and build our staff.

In a first-of-its-kind discussion, this quarter I shared how we effectively use the Bank Secrecy Act in our financial investigations, after Financial Institutions, and other stakeholders, have repeatedly requested to close the 'feedback loop'. I shared numerous quantitative metrics one being over the past three fiscal years, more than 83 percent of our investigations recommended for prosecution had a primary subject with a related BSA filing. Convictions in these cases resulted in average prison sentences of 38 months, a total of \$7.7 billion in asset seizures, \$26 million in restitution, and \$225 million in asset forfeitures. As I have said many times, BSA data is not something that's nice to have, it's something we must have.

Earlier this year, like all law enforcement agencies around the country, we had to grapple with the tragic death of Tyre Nichols following the brutal beating by members of the Memphis Police Department. It was important for us as a federal law enforcement agency to hold discussions about this event and others like it. What we saw in the videos of that tragedy was not police work. It was anger, exploitation, and outright abuse of authority. As law enforcement officers and professional staff, the role we play in society is to protect and serve all citizens no matter their race, creed, orientation, or station in life. I have communicated to our employees that this includes those citizens who are in law enforcement custody. When we fail to honor their rights, we not only tarnish the badge we wear, but we also erode the trust so many of us in law enforcement worked so hard to build.

I'd like to close by thanking you for your support of CI. The relationship between CI and AFSA is a strong and vital one, and one that I will continue to embrace. Thanks for the years of friendship!

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

AFSA COLLEGE SCHOLARSHIPS

It's AFSA Scholarship Application Time Again! 2023

By Mark Kroczyński

One of the things AFSA does that makes me most proud of the organization is grant significant scholarships to children, grandchildren, great grandchildren, nieces or nephews of members that are graduating from high school this year, or have several more years as a full time college student (undergrad or grad)? AFSA administers two college scholarship funds and you may sponsor eligible recipients to apply for these awards. If you have students that fit these previously mentioned parameters. I am sure eligible students that you may sponsor are thinking about the high costs to attend college. So, advise your family members and qualified applicants students to apply for one or both of our scholarships and you can be their sponsor.

Last year, AFSA-IRS granted three scholarships at \$3,000 each for the Howe/Fotinatos Scholarship and five general scholarships at \$2,000 each. **This was a total of \$19,000 awarded last year!** This is a result of YOUR generous contributions. We have also been very fortunate to have lucky William Schroeder, CEO of Madison Associates, as the primary benefactor of the Howe/Fotinatos Award who donated \$5,000 last year, and Calvin Puryear gets a special mention for donating \$1,000 and the Ray Sherrard Trust to the AFSA Memorial Scholarship last year.

AFSA-IRS administers the **AFSA-IRS Memorial Scholarship** in honor of founding members Frank L. Smith and Tom Clancy and the **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 May 27, 2023, and in accordance to the complete rules on the website! The rules for the scholarships can be viewed by anyone you sponsor on the AFSA web site (<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 with a maximum award of two scholarships total. 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 supervisory special agent, and 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.

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.

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

Donor Name: _____

Enclosed is my check for \$20.00 ____, \$50.00 ____, \$100.00 ____, or other \$_____

Send donations to:

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

New Members

Dennis Holenstein	Spring Hill	Tennessee
Ross J. Pierson	Gray	Tennessee
Brian Gene Thomas	Concord	North Carolina
Michael Snedeker	Sarasota	Florida
Jimmy K. Cline	Johnson City	Tennessee
Linda Miranda	Hondo	Texas
Roberto Ustaris	Marysville	Washington
Christine Mazzella	Deerfield Beach	Florida
Steve Esposito	Massapequa Park	New York

National Association of Federal Law Enforcement Officers (NAFLEO)

Four years ago, AFSA joined a newly formed organization with our law enforcement partner retirees from eleven other federal agencies, the National Association of Federal Law Enforcement Officers (NAFLEO.) The primary purpose for our involvement in this organization was to add a benefit to recruit more members. A common concern, across the board with our law enforcement partners, is to recruit new retirees to carry on the tradition and legacy of their respective agencies' (s.)

This NAFLEO was solely established to obtain benefits for member agencies. The leg work and research has already been done. The NAFLEO found a Group Participating Organization (GPO) vendor group named UNA. This is a turnkey member benefits program that has a diverse network of organizations that includes associations, national franchises, financial institutions, executive networks and marketing firms. With this, great benefits and discount rates were obtained. Additionally, there are no costs to the members. The nationwide benefits are free. By pulling over 20,000 law enforcement retirees into this one larger organization, UNA provided NAFLEO members access to deals related to travel and entertainment. There are also discounted rates for legal services, further described below. These benefits are for AFSA Members-Only, so you need to go into the website and log in to access the benefits.

The reason we are re-visiting the benefits described herein is because we think they may be overlooked, and there are truly some good deals out there. It may be in your best interest to consider these AFSA benefits any time you travel. There would most definitely be deals/ discounts for rental vehicles, hotels/ resorts, theme parks and shows. Most recently, a member booked a beautiful Bed & Breakfast in Beaufort, South Carolina, a high-end resort in Exumas, Bahamas, and Las Vegas show tickets. Each of these bookings saved over ten percent, and more, with use of the benefits page. The page is very easy to access and use. Initially, the hotel site requires a member name and password set up. Once this is accomplished, it takes minutes to access and research a destination of your choice.

In order to access the benefits page, you simply log on to the AFSA website. Click on the members drop down menu, and chose member benefits. You will see two (2) links that members can utilize to access the hotel and entertainment benefits packages. We hope you look into these benefits, access the discounts, and enjoy! More of the details on these sites, and legal services, is as follows:

I. The hotel discount program provides NAFLEO with “best-in-class corporate rates for over 150,000 worldwide hotels and a whole lot more.”

- Exclusive corporate hotel rates nowhere else available –Averaging 26% below publicly available pricing
- Thousands of hotels & resorts available across the globe from every major brand
- Simple, intuitive search and filter tools for fast and efficient booking
- Free expense management tools – save time, reduce risk, streamline process
- Team building & user management – track your travelers & stays all in one place
- Free mobile app downloads for all users – book on the go, wherever life takes you
- Free cancellation at tens of thousands of hotels and 24/7 U.S. customer support

II. The entertainment discount program provides savings of up to 40% off theme parks, movies, shows and more. It also provides exclusive discounts and special offers and access to preferred seating and tickets to

top attractions, theme parks, shows and special events from concerts to Disney to Las Vegas to NY Broadway shows to Cirque du Soleil. Please see below:

Entertainment Benefits provides **exclusive discounts, special offers and access to preferred seating and tickets to top attractions, theme parks, shows, sporting events, movie tickets and much more** not available to the public.

Program Includes:

- Top Theme Parks Nationwide
- Movie Tickets Nationwide
- Top Las Vegas & New York Broadway Show Tickets
- Great Savings on Disney & Universal Studios Tickets
- Also Save up to 25% on major Rental Cars

LEGAL SERVICES

Legal Shield, which is a nationwide legal service company, agreed to provide large discounted legal assistance rates to members who elect to avail themselves of the services. There are no costs to the agency or other members. The discounted fees apply only to the member that utilizes the service. Legal Shield can provide you with protection of your legal rights and security for your families by enabling you to have access to an experienced law firm. In addition, you are protected from Identity Theft if you opt for this coverage, which is the fastest growing crime in America.

The legal site for NAFLEO is listed below:

<http://www.legalshield.com/info/nationalassociation>

The rates members will receive are:

Family legal only	15.95 monthly
Family id shield only	12.95 monthly
Combo plan family.	28.90 monthly

(Never been married)

Individual legal only	14.95 monthly
Individual ids. Only.	8.45. Monthly
Individual combo	23.40 monthly

The rates that nonmembers would pay:

Legal family one price.	24.95 monthly
Ids family	24.95 monthly
Ids individual	9.95 monthly

As you can see there is a considerable difference. Also, the \$10 enrollment fee is waived with access through NAFLEO.

Rob Vest is our exclusive contact for Legal & ID Shield. He can be reached at 703-945-3988 or RobVest@gmail.com .

The Cowboy Cocktail

How Wyoming Became One of the World's Top Tax Havens

An Oligarch, a dictator's aide, and a beverage tycoon turned to America's least populated state to shelter assets, according to the Pandora Papers.

Excerpted from ICIJ. Stories that Rock the World

JACKSON, WYOMING — The honky-tonk bar under neon lights on the town square serves Grand Teton Amber Ale and Yellowstone Lemonade. The Cowboy Coffee Co. offers bison chili and the Five & Dime General Store sells Stetson hats and souvenirs made from bullets.

In this tourist-friendly Western town, home to four celebrated arches fashioned from elk antlers, lawyers and estate planners draw customers with something far more exclusive.

It's called the Cowboy Cocktail, and in recent years, the coveted financial arrangement has attracted a new set of outsiders to the least populated state in America.

The cocktail and variations of it — consisting of a Wyoming trust and layers of private companies with concealed ownership — allow the world's wealthy to move and spend money in extraordinary secrecy, protected by some of the strongest privacy laws in the country and, in some cases, without even the cursory oversight performed by regulators in other states.

Millionaires and billionaires from around the world have taken note. In recent years, families from India to Italy to Venezuela abandoned international financial centers for law firms in Wyoming's ski resorts and mining towns, helping to turn the state into one of the world's top tax havens.

A dozen international clients who created Wyoming trusts were identified in the Pandora Papers, a trove of more than 11.9 million records obtained by the International Consortium of Investigative Journalists and shared with The Washington Post, exposing the movement of wealth around the world. The documents offer a rare look at Wyoming's discreet financial sector and the people who rely on its services.

One was Moscow billionaire Igor Makarov, named under a 2017 law requiring the U.S. Treasury Department to list oligarchs and political figures close to the Russian government. Makarov's company faced questions in the past about controversial transactions with Russia's state-owned gas giant and about possible influence peddling involving the daughter of a U.S. congressman.

The matriarch of Argentina's Baggio family, whose beverage company was accused by local officials of dumping industrial waste and whose son is embroiled in a money laundering investigation, also moved the management of its wealth to Wyoming.

So did the late Kalil Haché Malkún of the Dominican Republic. The polo player and army officer managed the private estates of reviled Dominican dictator Rafael Trujillo, who ordered the deaths of political enemies and thousands of Haitians.

For years, anti-money laundering experts and law enforcement have warned federal and state lawmakers that suspect money was flowing into U.S. tax havens, eluding taxing authorities, creditors and criminal investigators. In Wyoming, with the support of state lawmakers, the industry charged ahead, promoting a suite of financial arrangements to potential customers around the world.

At the heart of those arrangements are trusts, legal agreements that allow people to stash away money and other assets so they are protected from creditors and incur few or no tax obligations for themselves or their heirs. In exchange for these benefits, trust owners appoint an independent manager — typically a relative, friend or financial adviser — to determine when and how money is invested and spent.

Wyoming is one of a small number of states that allow customers to place a private company — often controlled by family members — at the helm of their trust, ensuring complete control of the assets and an additional layer of financial secrecy.

Some of the companies are unregulated, exempt from periodic examinations and other state scrutiny.

Customers can also establish a second company inside their trusts to hold the assets, such as property and bank accounts, concealing wealth behind yet another corporate layer.

Using this approach — the Cowboy Cocktail — wealthy people can move money into the United States and invest and spend it with a level of anonymity found in few other tax havens.

“Wyoming is advertising itself as the new onshore-offshore — it’s going to get the clientele,” said University of Richmond law professor Allison Tait, a trust and estate expert who has studied the state’s layered financial instruments, including the cocktail.

“It’s like a wrapped gift inside a wrapped gift,” she said. “The more wrapping you put on, the harder it is to figure out if there has been tax avoidance or evasion or even financial crime. Very few people know what you’re doing, basically.”

The Haché family did not respond to requests for comment. Through his attorney, Makarov said the Treasury Department list was copied from a public source and “widely discredited,” that he has no personal relationship with Russian President Vladimir Putin and that he has never been charged with criminal wrongdoing. The attorney said Makarov’s Wyoming trust was properly disclosed.

A representative for the Baggio family declined to comment. The family has previously said that it reported the Wyoming trust to officials in Argentina.

There is no evidence in the Pandora Papers documents that the trusts in Wyoming sheltered criminal proceeds.

In a competitive global market, Wyoming’s financial incentives have stood out. One trust company 8,700 miles away in downtown Singapore recommended Wyoming on its website as a go-to tax haven that would “completely shield” clients’ names and assets. “Offshore Wyoming, USA,” noted another firm, this one near the Dnieper River in Ukraine’s bustling capital, Kyiv.

Trust companies in Wyoming now manage at least \$31.5 billion in assets, according to the state.

Time and again, Wyoming lawmakers suggested the industry would bring jobs and other economic benefits to a state that has long depended on special taxes imposed on coal, oil and other natural resources.

“It’s friendly for business is the bottom line,” said former Republican House member Bunky Loucks, who spent 10 years in the state legislature. “We were hopeful...just to be on the cutting edge.”

Hoped-for tax revenue, however, did not materialize. The Republican legislature rebuffed sporadic calls for even a small tax on the profits of companies that create trusts.

Former Republican lawmaker Michael Von Flatern, who unsuccessfully pushed to tax the industry, said lawmakers did not consider all possible sources of money that could flow into the state.

“We never thought about the oligarchs or the dictator’s friends,” he said.

“Wyoming home cooking”

In 1977, lawyers and accountants for an out-of-state oil company helped persuade Wyoming to authorize a financial arrangement found nowhere else in America.

State lawmakers approved the formation of limited liability companies, now widely used across the country to help conceal the identities of owners and protect their assets from creditors.

The same law had failed twice in Alaska but supporters found a willing home in Wyoming, which skirted bankruptcy in the 1960s and by the ‘70s was heavily dependent on tax revenue generated by fossil fuels.

“We’re sort of at the whim of what happens with market prices worldwide,” said Phil Roberts, a history professor at the University of Wyoming. “There was a good deal of consensus in those days that we have to diversify our economy [Lawmakers] would try every angle.”

Over the next three decades, lawmakers modified the groundbreaking law, including changes that made it easier for company owners to obscure their identities. “Wyoming home cooking,” industry representatives, lawmakers and legislative advisers called the changes.

Lawmakers also encouraged the growth of the trust industry, adopting more than 100 changes to the state’s trust laws by 2011. Around the same time, the Cowboy Cocktail and its variations took off.

“It’s not the latest trendy cocktail on the club scene,” one trust and estate planner from Georgia noted on his website. “A Cowboy Cocktail is a double-barreled approach to asset protection that may be the best thing since sliced bread.”

“ALAKAZAM! Ultimate Cowboy Cocktail!” wrote two attorneys, one from Wyoming and the other from Tennessee, in a presentation about the novel setup to tax planners.

The addition of private trust companies a critical component of the cocktail, was particularly appealing to customers seeking higher levels of control and privacy.

“Keep it in the family,” Frontier Administrative Services in Jackson posted on its website, which noted that it serves dozens of private trust companies.

Wyoming offers two types of private trust companies, both generally recommended for those with trust assets of \$100 million or more. One is reported to the state; regulators with the Division of Banking review company operations. Attorneys say that the regulated option can help families avoid unexpected tax bills and other inquiries.

The other option is an unregulated company, allowed under Wyoming law. Unregulated private trust companies operate outside the supervision of the state and provide an even higher degree of secrecy.

Wyoming has seven regulated private trust companies. Officials say they do not know how many unregulated companies exist. A committee of lawmakers in 2018 estimated that lawyers were creating as many as 100 unregulated companies a year.

The financial tools found broad support among state lawmakers, who over nearly two decades backed almost 20 laws to bolster the industry, with few dissenting votes, state records show.

Wyoming is now among the 10 least-restrictive, most customer-friendly trust jurisdictions in the world, according to a study last year by Adam Hofri-Winogradow, a law professor and trust expert at the Hebrew University of Jerusalem. The study ranked Wyoming ahead of South Dakota, an international tax haven featured in the Pandora Papers investigation published by The Post and ICIJ in October.

Wyoming, South Dakota, Alaska, Delaware and Nevada were named in October by the European Parliament as hubs of “financial and corporate secrecy”.

Citing the Pandora Papers, the group urged the U.S. to better police the industry and join a coalition of more than 100 countries that automatically share information about the financial transactions of noncitizens.

“For some time now, the U.S. has been the weak link in the international anti-money laundering regime,” said Josh Rudolph, a member of the National Security Council staff in the Obama and Trump administrations. “The European Parliament is absolutely right — we are the enablers.”

World’s elite seek out Wyoming

The Pandora Papers records, while not comprehensive, reveal a series of Wyoming transactions mostly between 2016 and 2019 as well as the people behind them. Some moved the management of their wealth from traditional tax havens in Europe and the Caribbean, capitalizing on key ingredients of the Cowboy Cocktail.

Makarov, the Russian billionaire, turned to Wyoming in late 2016, setting up a Wyoming trust and an unregulated private trust company to manage it, Pandora Papers documents show. Makarov put a twist on the cocktail: placing into the trust three companies established in the tight-lipped British Virgin Islands, including one that owned a 13-seat private jet.

“Like a Cowboy-On-The-Beach Cocktail or something,” Tait, the Virginia professor, said of the arrangement.

Makarov and the oil and gas company he founded, Itera, faced scrutiny in Europe and the United States. In the early 2000s, media reports raised questions about whether the company had improperly received loan guarantees and other aid from Russia’s state-controlled gas company, Gazprom. Shortly after, the U.S. Trade and Development Agency suspended a \$868,000 grant to Itera.

In 2006, the FBI searched Itera’s Florida office in connection with an influence-peddling investigation involving a U.S. congressman. In 2009, Italian media reported that Makarov was investigated for potential ties to Mafia figures and that the investigation was at risk of being closed because of a lack of cooperation by foreign authorities.

In an unclassified report in 2018, the Treasury Department included Makarov on a list of Russian oligarchs.

Through his lawyer, Makarov said he has no ties to organized crime and called the Italian media report “completely false.” The U.S. influence-peddling investigation did not result in arrests or charges against Makarov or anyone associated with the company, his lawyer, Brian Wolf, said. Gazprom never provided resources or clients to Itera and together they operated in accordance with Russian law, Wolf said.

Makarov established the trust in Wyoming based on professional advice, Wolf said. “All required disclosures have been made and transparency laws have been followed,” he said.

Celia María Agueda Munilla, the 83-year-old matriarch of the Baggio family in Argentina, also set up a trust overseen by an unregulated private trust company in Wyoming. The trust, established in 2018, held a company in the British Virgin Islands with a \$7 million account at a bank in Miami, the Pandora Papers show.

Munilla and her late husband founded RPB, one of Argentina’s largest producers of boxed fruit juice and wine. Munilla remains a director of the company, according to the family company website.

For years, media reports, government officials and local residents have accused the company of polluting land and waterways. The company agreed to stop dumping waste in 2016, according to a public statement by local authorities.

Last year, Argentine authorities filed a criminal complaint against a series of businessmen, including one of Munilla’s sons, a majority shareholder, accusing them of burning grasslands for economic gain. The Pandora Papers do not list him as a trust beneficiary of the Wyoming trust.

The Financial Intelligence Unit in Argentina stepped in as a plaintiff in the ongoing case, which it called the “Baggio file,” alleging possible money laundering.

A representative for the family previously said that it declared the Wyoming trust and its assets to Argentina’s revenue authority. Neither the family nor its company responded to questions about the criminal investigation.

One of the more recent transactions described in the Pandora Papers was made by the late Haché, who once served as estate manager to brutal Dominican Republic dictator Trujillo.

The regime ordered the murders of tens of thousands of Haitians, along with three prominent sisters who had protested Trujillo, according to historical accounts.

The regime is also believed to have abducted a Columbia University graduate student and lecturer in New York City before transporting him to the Dominican Republic in a case described by the U.S. Justice Department as a “political murder.”

After Trujillo was assassinated in 1961, his son Ramfis took control of the country and rounded up the assassins, most of whom were killed. Haché allegedly witnessed torture in a notorious Dominican prison but refused to join and fainted, according to two public accounts, one by a foundation that commemorates the men who killed Trujillo and the other by one of the men’s sons. Ramfis, living in exile, was convicted of murder.

Haché later described himself as a businessman; family interests included an oil and lubricant company, records show. In 2019, Haché, his wife and two daughters set up a Wyoming trust and an unregulated private trust company to own two British Virgin Island companies with bank accounts in Miami, the Pandora Papers records show.

Haché and his wife died of Covid-19 last year. His family declined to comment.

In a 2013 interview with a Dominican Republic journalist, Haché defended his connection to the Trujillo regime. “How could I be disloyal to a family that distinguished me with all their affection?” he said.

He added that his loyalty was “to the person who distinguished me, not to … the dictatorship.”

Kept in the dark

Current and former state lawmakers said they always intended to build a clean industry that protected the privacy of reputable clients.

“There are countries out there that want to protect the criminals because they believe it’s of economic benefit to have bad actors fund their state,” said state Sen. Chris Rothfuss, the Democratic minority leader. “We don’t have that interest. We will throw them under the bus as quickly as we can.”

Rothfuss, however, acknowledged that regulators are often kept in the dark by the state’s own privacy laws, left dependent on occasional tips or media accounts for information about trust industry clients.

In October, U.S. lawmakers called for the most significant overhaul of anti-money laundering regulations since 9/11. If approved, the changes would require lawyers and trust companies to investigate their clients and sources of wealth to ensure that suspicious money does not breach the U.S. financial system.

Even with more transparency, Rothfuss said, the state banking division doesn’t have enough staff to monitor industry compliance. “We don’t necessarily have the resources to be proactive,” Rothfuss said.

The Division of Banking has three employees who examine the state’s regulated trust companies. “We are probably slightly overstaffed in this area, but we are anticipating continued growth in this area and want to ensure appropriate resources,” said Albert Forkner, the state’s banking commissioner.

In a statement, the Wyoming Trust Association said it “supports effective and meaningful regulatory oversight of the trust industry.” The association also said that the industry would support increases in the fees paid to the state by regulated trust companies.

Von Flatern, the former lawmaker, said in an interview at his home in Gillette that the scant financial impact by the trust sector over the years has contributed to Wyoming’s fragile economy, undercut by the coal industry’s years-long decline.

In the eastern Wyoming mining town, a rotary drill, an oversize coal shovel and a 411,580-pound engine are displayed in a local park. Coal mines rumble with the sound of earth movers. Trains with dozens of cars haul coal through the city, winding past Lula Belle’s Cafe, where miners gather for coffee before their shifts start.

“If you come in as a trust company or a banker, you don’t pay your way,” Von Flatern said. “We didn’t gain anything.”

IRS Pledges better Customer Service: No new agents with guns

In a press release issued on April 13, IRS released details on how it plans to use an infusion of \$80 billion for improved operations, pledging to invest in new technology, hire more customer service representatives and expand its' ability to audit high-wealth taxpayers.

Although some Republican lawmakers have suggested that the money from the climate change and healthcare bill would help create a “mob of armed auditors” to harass middle class taxpayers, new IRS Commissioner Daniel Werfel said it would not include spending for new agents with guns.

The IRS Strategic operating plan gives specifics on how the \$89 billion will be allocated. No hiring boost is foreseen for the criminal investigation unit, which represents 3% of the agency's workforce and employed roughly 2,077 special agents as of the 2022 budget year, Those are the agents who may be armed.

There are “no plans to increase that division, Werfel said during a call with reporters. “That will stay at the current rate”.

Excerpted from an article in the Los Angeles Times

The Evolution of IRS Criminal Investigations (Podcast)

Tyler Hatcher, Special Agent in Charge of the Los Angeles field office of the Internal Revenue Service's Criminal Investigation division reflects on the IRS-CI division's growth during his 21 years, the process behind evaluating allegations and pursuing criminal cases, growing uses of cryptocurrencies, common tax fraud schemes, the impacts of the CARES Act and Inflation Reduction Act, and much more.

<https://bit.ly/3GxP9Zn>

Colorado Springs residents indicted in alleged scheme to defraud student loan debtors

Denver — The U.S. Attorney's Office for the District of Colorado announces that Jalon Torres, and Lisa Marie Ritter, both of Colorado Springs, have been indicted by a Federal Grand Jury as part of an alleged scheme to defraud student loan debtors.

According to the allegations in the indictment, Torres was the registered agent for the Student Resolution Center, LLC, which was also known as the Student Resource Center (SRC). Beginning in and around June 2015, Torres devised a scheme to defraud student loan debtors by making false promises to induce them to make payments to his company. As part of the scheme, Torres and others he directed called victims and falsely promised to reduce or eliminate student loan debt for a certain number of payments to the SRC. Torres obtained authorization from victims to withdraw payments from their bank accounts, but then withdrew payments in excess of the amounts listed in each contract. SRC earned more than \$1 million from hundreds of victims. The indictment further alleges that both defendants then used the proceeds for personal gain, including purchasing a residence and a luxury vehicle.

Defendant Ritter made her initial appearance in Denver before United States Magistrate Judge James P. O'Hara on April 11, 2023. Defendant Torres was arrested in Florida and is awaiting further proceedings in the United States District Court for the Southern District of Florida.

The matter was investigated by IRS-CI, the Federal Bureau of Investigation, and the Department of Education Office of Inspector General. Assistant United States Attorney Rebecca Weber is handling the prosecution.

The charges in the indictment are allegations. The defendants are presumed innocent until proven guilty beyond a reasonable doubt.

Silk Road dark web fraud defendant sentenced following seizure and forfeiture of over \$3.4 billion in cryptocurrency

Damian Williams, the United States Attorney for the Southern District of New York, announced that James Zhong was sentenced today to one year and one day in prison for committing wire fraud in September 2012 when he unlawfully obtained approximately 50,000 Bitcoin from the Silk Road dark web internet marketplace. United States District Judge Paul G. Gardephe imposed today's sentence.

As part of the Zhong investigation, the Government has obtained final orders of forfeiture for, among other items, 51,680.32473733 Bitcoin, valued at over \$3.4 billion at the time of seizure and over \$1.57 billion today.

U.S. Attorney Damian Williams said: "Back in 2012, James Zhong committed wire fraud by stealing 50,000 Bitcoin from Silk Road, and for the next 10 years, he managed to conceal what he had done and how he obtained his fortune. Zhong used a decentralized Bitcoin mixer, an overseas cryptocurrency exchange, and an impressive array of technological tools to frustrate tracing efforts. But thanks to the relentless and skillful efforts of law enforcement in following the money, the federal government uncovered Zhong's scheme and obtained final orders of forfeiture for over 51,680 Bitcoin. Cyber-criminals should heed this message: we will follow the money and hold you accountable, no matter how sophisticated your scheme and no matter how long it takes."

Seven defendants sentenced for conspiring to launder more than \$11.8 million of online romance scam proceeds

Columbus, OH — The final defendant charged in a conspiracy to launder the money generated from online romance scams was sentenced in federal court here today to 18 months in prison and three years of supervised release.

Kwame O. Yeboah of Columbus, conspired to launder more than \$1.7 million through bank accounts in his control. As part of his sentence, Yeboah is ordered to pay the \$1.7 million in restitution.

Yeboah and six other co-conspirators were convicted and sentenced for laundering the proceeds of online romance scams; they did not conduct the actual online scamming. The total amount generated by romance fraud that these individuals laundered was more than \$11.8 million.

The romance scams involved individuals who created several profiles on online dating sites. They then contacted men and women throughout the United States and elsewhere, with whom they cultivated a sense of affection, and often, romance.

After establishing relationships, perpetrators of the romance scams requested money, typically for investment or need-based reasons, and provided account information and directions for where money should be sent. In part, these accounts were in the names of the defendants, their family members and their companies.

Funds were not used for the purposes claimed by the perpetrators of the romance scams. Instead, the co-conspirators conducted transactions designed to conceal, such as withdrawing cash, transferring funds to other accounts, buying official checks, sending wires to Ghana, China, the United States, and more. Part of the conspiracy was for the defendants to move the romance fraud proceeds from the United States to Ghana.

As part of their sentences, the defendants will pay the approximately \$11.8 million in total.

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