

Table of Contents

Exhibits	xv
Tables.....	xvii
Figures.....	xix
Chapter 1 Economics of Crime.....	1
Chapter 2 Financial Crimes	15
Chapter 3 Offshore Activities	37
Chapter 4 Evidence	65
Chapter 5 Net Worth Theory	81
Chapter 6 Expenditure Theory.....	97
Chapter 7 Scenario Case	105
Chapter 8 RICO Net Worth Solution.....	119
Chapter 9 Tax Net Worth Solution	131
Chapter 10 RICO Expenditure Solution	143
Chapter 11 Tax Expenditure Solution.....	155
Chapter 12 Organized Crime	167
Chapter 13 Trial Preparation and Testimony.....	203
Chapter 14 Accounting and Audit Techniques.....	209
Chapter 15 Sources of Information.....	223
Chapter 16 Wagering and Gambling	245

Chapter 17 Fraud Prevention for Consumers.....	281
Chapter 18 Fraud Prevention for Businesses.....	297
Chapter 19 Money Laundering.....	309
Chapter 20 Interviewing.....	371
Chapter 21 Banking and Finance.....	383
Chapter 22 Reports and Case Files.....	399
Chapter 23 Audit Programs.....	419
Chapter 24 Seizures and Forfeitures.....	441
Chapter 25 Judicial System.....	447
Chapter 26 Criminology.....	461
Chapter 27 Physical Security.....	473
Chapter 28 Search Warrants.....	491
Chapter 29 Computer Crimes.....	503
Chapter 30 Fraud Examiner.....	515
Appendix A: Federal Reserve Districts and American Bankers Association Numerical System.....	523
Appendix B: Money Laundering Acronyms.....	527
Appendix C: Internet Sources of Information.....	529
Appendix D: Internet Country Codes.....	539
Appendix E: Glossary of Common Internet Terms.....	545
Bibliography.....	551
Suggested Reading and References.....	553
Index.....	555

Exhibits

- 19.1 Form 104 (formerly 4789), Currency Transaction Report
- 19.2 Form 105 (formerly 4790), Report of International Transportation of Currency or Monetary Instruments
- 19.3 Form 8300, Report of Cash Payments over \$10,000
- 19.4 Form TDF 90-22.1, Report of Foreign Bank and Financial Accounts
- 19.5 Form 8362, Currency Transaction Report by Casinos
- 19.6 Form TD F 90-22.55, Registration of Money Services Business
- 19.7 Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts
- 19.8 Suspicious Activity Report
- 21.1 Sample Check

Tables

- 8.1 John Doe's RICO Net Worth Schedule (Title 18)
- 8.2 RICO Net Worth Schedule Adjustment for Offshore Activities
- 9.1 John Doe's Tax Net Worth Schedule (Title 26)
- 9.2 John Doe's Tax Net Worth Adjustments for Offshore Activities (Title 26)
- 10.1 John Doe's RICO Expenditure Schedule (Title 18)
- 10.2 John Doe's RICO Expenditure Schedule Adjustments with Offshore Activities (Title 18)
- 11.1 John Doe's Tax Expenditure Schedule (Title 26)
- 11.2 John Doe's Tax Expenditure Schedule with Adjustments for Offshore Activities (Title 26)
- 14.1 John Doe's Tracing Schedule

Figures

- 5.1 Tax Net Worth Theory
- 5.2 RICO Net Worth Theory
- 6.1 Tax Expenditure Theory
- 6.2 RICO Expenditure Theory
- 14.1 Gross Profit Analysis Schedule
- 14.2 Bank Deposit Method
- 14.3 Organization Flowchart
- 14.4 Telephone Matrix
- 14.5 Operational Flowchart
- 16.1 Lottery Organization Chart
- 16.2 Winning Bingo Card
- 16.3 Sample Bingo Paper Invoice
- 22.1 Witness and Exhibit List
- 22.2 Investigation Report
- 22.3 Table of Contents Sample
- 22.4 Net Worth Schedule Witness List
- 22.5 Index of Interviews/Depositions
- 22.6 Memorandum of Interview Sample
- 22.7 Statement Sample
- 23.1 Cash Flow Statement