I. Databases—Government Law Enforcement

A. Bureau of Alcohol, Tobacco, and Firearms
B. Drug Enforcement Administration
C. Financial Crimes Enforcement Network (FinCEN)
D. Internal Revenue Service
E. INTERPOL
F. National Crime Information Center (NCIC) (FBI System)
G. National Law Enforcement Telecommunications System (NLETS)
H. Treasury Enforcement Communications System (TECS II)
I. U.S. Customs Service

II. Databases—Commercial

A. Financial Data
B. News Reports and Articles
C. Legal
D. Bibliographies
E. Financial Ratios, Averages, and Norms

III. Public Records

A. Bankruptcy Records (Federal Bankruptcy Court)
B. Civil and Criminal Court Records (County and State Records)
C. Divorce and Legal Separation Records (County Records)
D. Judgment Index (County Records)
E. Libraries
F. Licensing Bureau (County and State Records)
G. Probate and Death Records (County Records)
H. Real Estate Records
I. Secretary of State Records
J. State Gaming Commission
K. State Vital Statistics Bureau
L. Trade Name Index (County Records)
M. Uniform Commercial Code Index (County Records)
IV. Other Records

A. Bank Examination Records  
B. Bureau of Public Debt  
C. Coast Guard  
D. Credit Card Companies  
E. Department of Defense  
F. Department of State  
G. Federal Aviation Administration (FAA)  
H. Federal Reserve System  
I. Financial Institutions—Other or Nontraditional  
J. Immigration and Naturalization Service  
K. Office of the Comptroller of Currency  
L. Parole and Probation Departments (Local, State, and Federal)  
M. Police Files (Local and State)  
N. Postal Service (Postal Inspection Service)  
O. Securities and Exchange Commission (SEC) Records  
P. Tax Files (Local, State, and Federal)  
Q. Telephone Company  
R. Trash Searches  
S. Utility Companies  
T. Veterans Administration

V. Banks and Financial Institutions

A. The Right to Financial Privacy Act (What information can banks voluntarily provide?)  
B. Account Records (Open and Closed Accounts)  
C. Bank Checks  
D. Certificates of Deposit (CDs—Open and Closed)  
E. Correspondence (Between the Bank and Bank Regulators or Law Enforcement Officials)  
F. Credit Cards (Open or Closed)  
G. Criminal Referral Forms  
H. CTRs and CMIRs  
I. Customer Correspondence Files  
J. Exemption Lists  
K. Loan Records (Open and Closed Loans)
L. Safe Deposit Box Records (Open and Closed)
M. Security or Investment Custodian Accounts
N. Teller Tapes
O. Wire Transfers

VI. Securities and Commodities Brokerage Firms

A. Account Statements
B. Applications to Open Accounts
C. Application to Open Margin Accounts
D. Cash Management Account Statements
E. Cash Received and Delivered Blotters
F. Confirmation Slips
G. Corporate Board Authorization Minutes or Partnership Resolutions
H. CTRs and CMIRs
I. Customer Correspondence Files
J. Dividend Disbursing Agent Records
K. Payment Receipts (Currency Receipts or Check or Wire Payment Receipts)
L. Payment Receipts (Securities Transferred in Receipts)
M. Security Depository Firm Records
N. Securities Position Records
O. Stock Certificates or Bonds
P. Stock Delivery Reports
Q. Stock Transfer Agent Records

VII. Net Worth

A. Asset - Liabilities = Net Worth
B. Net Worth Increases Over a Fixed Period (Normally One Year) Represent Income
C. Expenditures (Payments Not Used to Buy Assets or Reduce Liabilities) Represents Additional Income During Any Given Period of Time
D. Increase in Net Worth + Expenditures = Available Income
E. Available Income Must Be Reduced by Legitimate Sources of Income in order to Prove Income from Unknown (or Illegal) Sources
F. Available Income - Proven Legitimate Sources of Income = Income from Unknown (or Illegal) Sources
G. Document Beginning Cash on Hand to Refute a Cash Hoard Defense
H. Consider Using Net Worth
I. Prove Net Worth with Evidence of Ownership of Assets and Liabilities, as a Given Set of Dates, as well as Evidence of Expenditures Between Dates
J. Prove Beneficial Ownership of Assets Held by Others
K. Prove Expenditures Made for Defendant by Others
L. Prove Assets Held Over Several Net Worth Periods were Owned on Each Net Worth Date
M. The Government’s Expert Witness Keeps Track of which Items are Admitted into Evidence and Summarizes the Cases for the Court

VIII. Model Subpoena Language

A. Financial Institution Records
B. Corporate Records
C. Credit Card Company Records
D. Telephone Company Records
E. Securities Firm Records

IX. Debriefing Informants

A. Who are the Members of the Group?
B. What are all the Criminal Enterprises of the Group?
C. What are the Receipts of the Criminal Enterprises?
D. What Front Companies are Used?
E. What Records do the Companies or Principals Maintain?
F. What Assets do the Subjects or their Companies Own?
G. What are the Favorite Places of Entertainment?