

DECLARATION OF DEFENDANT OR OFFENDER NET WORTH & CASH FLOW STATEMENTS

I, _____, residing at _____,
in the city (or county) of _____, in the state of _____,
have completed the attached Net Worth Statement (Prob. Form 48) or Net Worth Short Form Statement (Prob. Form 48EZ) and/or Cash Flow Statement (Prob. Form 48B) that fully describe my financial resources, including a complete listing of all assets owned or controlled by me as of this date and any transfers or sales of assets since my arrest. The Cash Flow Statement (Prob. Form 48B) also includes my financial needs and earning ability and the financial needs and earning ability of my spouse (or significant other) and my dependent(s) living at home.

Net Worth Statement (Total pages, including additional pages _____)

Net Worth Short Form Statement (Total pages, including additional pages _____)

Cash Flow Statement (Total pages, including additional pages _____)

- I declare under penalty of perjury that the foregoing is true and correct; or
- False statements may result in revocation of supervision, in addition to possible prosecution under the provisions of 18 U.S.C. § 1001, which carries a term of imprisonment of up to 5 years and a fine of up to \$250,000, or both.

(Defendant Signature)

Executed on _____ day of _____, _____.

REQUEST FOR NET WORTH STATEMENT FINANCIAL RECORDS

DEFENDANT'S FULL NAME

DOCKET NUMBER

All entries on the Net Worth Statement must be accompanied by supporting documentation. Provide the probation officer with all records listed below that are applicable to your financial statements, along with your completed Net Worth Statement by the close of business _____.

ASSETS

Section A - Bank Accounts

- ◆ Most recent bank account statements (e.g., checking, savings, credit union, money market, brokerage, Certificate of Deposit, or savings bonds) for a three-month period, along with canceled checks.

Section B - Securities

- ◆ Most recent securities account statements (e.g., brokerage, annuities, life insurance, IRA, KEOGH, 401K, or thrift savings account) for a three-month period.

Section C - Notes & Accounts Receivable

- ◆ Copy of signed note receivable.

Section D - Life Insurance

- ◆ Copy of all life insurance policies (e.g., whole life, variable life, term).

Section E - Safe Deposit Boxes or Storage Facilities

- ◆ Copy of most recent rental invoice for all safe deposit boxes or storage facility rentals within the past year, including receipts or verification of content value.

Section F - Motor Vehicles

- ◆ Copy of vehicle registration and title for all vehicles owned or leased.

Section G - Real Estate

- ◆ Copy of purchase agreement, deeds, and escrow statement for all real property.

Section H - Mortgage Loans Owed To You

- ◆ Copy of the sales agreement and escrow statement for all real property.

Section I - Other Assets

- ◆ Copy of purchase invoice and appraisal (if already previously obtained), and documentation to verify the fair market value of the asset.

Section J - Anticipated Assets

- ◆ Copy of documentation to verify future receipt of anticipated asset, (e.g., claim or lawsuit filings, profit sharing plan and current statement, pension plan and current statement, inheritance documents, copy of all trusts, trust income tax returns), and most recent accounting reflecting the value of your interest and income from the trust.

Section K - Business Holdings

- ◆ In addition to providing the information requested in Section K and completing Section N, provide copies of all income tax returns for each business you had an ownership interest in (e.g., shareholder, partner, proprietor) or an affiliation with (e.g., officer, director, board member, agent, associate) within the last five years. Also provide all financial statements for each business, prepared by you or your accountant, within the past five years.

Business Accounts Receivable

- ◆ Copy of current month's billing statements that verify business accounts receivable.

Business Accounts Payable

- ◆ Copy of current month's vendor invoices that verify business accounts payable.

Section L - Income Tax Returns

- ◆ Copy of the five most recent years' income tax returns filed for: Individual (Form 1040), Partnership (Form 1065), Corporation (Form 1120), S Corporation (Form 1120S), and Limited Liability Company (Form 1065). Be sure to include all related schedules and forms. Provide a written explanation for any returns not filed.

Section M - Transfer of Assets

- ◆ Copy of the bill of sale, documentation of funds received from sale (e.g., a personal or business check, cashiers check or money order), copy of vehicle registration and title of sold vehicle, and escrow closing statements for any real estate sold since the date of your arrest.

Section N - Names of Shareholders or Partners

- ◆ Copy of Articles of Incorporation for all corporations you own or have an interest in. Copy of partnership agreement for all partnerships you have an ownership interest in.

REQUEST FOR NET WORTH STATEMENT FINANCIAL RECORDS (cont.)

LIABILITIES

Section A - Charge Accounts

- ◆ Copy of most current billing statement for all charge accounts (e.g., credit cards, revolving charge cards, and department store cards) and lines of credit (e.g., bank line of credit).

Section B - Other Debts

- ◆ Copy of all notes payable, mortgage loans, current statement of delinquent taxes due, and statements documenting child support/alimony obligations and payment history.

Section C - Party to Civil Suit

- ◆ Copy of all civil suit filings and judgments.

Section D - Bankruptcy Filings

- ◆ Copy of all bankruptcy filings including petition, financial statements submitted, final judgment and order of discharge.

OTHER RECORDS REQUESTED

ADDITIONAL INSTRUCTIONS:

A personal interview has been scheduled for you with:

_____ on _____
U.S. Probation Officer Date

at _____ Office Location
Time
Telephone _____

Last Name	First Name	Middle Name	Social Security Number

Instructions for Completing Net Worth Short Form Statement

Having been convicted in the United States District Court, you are required to prepare and file with the probation officer an affidavit fully describing your financial resources, including a complete listing of all assets you own or control as of this date and any assets you have transferred or sold since your arrest. Amendments were made to 18 U.S.C. §§ 3663(a)(1)(B)(i), 3664(d)(3), and 3664(f)(2), and Rule 32(b)(4)(F) to clarify that the assets owned, jointly owned, or controlled by a defendant, and liabilities are all relevant to the court's decision regarding the ability to pay. Your Net Worth Statement should include assets or debts that are yours alone (I-Individual), assets or debts that are jointly (J-Joint) held by you and a spouse or significant other, assets or debts that are held by a spouse or significant other (S-Spouse or Significant Other) that you enjoy the benefits of or make occasional contributions toward, and assets or debts that are held by a dependent (D-Dependent) that you enjoy the benefits of or make occasional contributions toward. The court may require relating to such other factors as the court deems appropriate (see 18 U.S.C. § 3664(d)(3)).

If you are placed on probation or supervised release (or other types of supervision), you may be periodically required to provide updated information fully describing your financial resources and those of your dependents, as described above, to keep a probation officer informed concerning compliance with any condition of supervision, including the payment of any criminal monetary penalties imposed by the court (see 18 U.S.C. § 3603).

Please complete the Net Worth Short Form Statement in its entirety. You must answer "None" to any item that is not applicable to your financial condition. Attach additional pages if you need more space for any item. All entries must be accompanied by supporting documentation (see Request for Net Worth Statement Financial Records (Prob. 48A)). Sign and date Page 2 (including any attached pages). Also, sign, date, and attach the Declaration of Defendant or Offender Net Worth & Cash Flow Statements (Prob. 48D).

NET WORTH SHORT FORM STATEMENT

NOTE: I = Individual J = Joint S = Spouse/Significant Other D = Dependent

ASSETS

Include below all cash on hand, bank accounts, securities, money owed to you by others, life insurance, safe deposit boxes or storage facilities, motor vehicles, real estate, mortgage loans owed to you, other assets, anticipated assets, and business holdings.

I/J S/D	Type of Asset (e.g., cash, bank account)	Location of Asset (e.g., bank, including account number)	Fair Market or Actual Value

Include below all assets transferred or sold since your arrest with a cost or fair market value of more than \$500.00, or assets that someone else is holding on your behalf.

I/J S/D	Type of Asset	Date Sold or Transferred	Fair Market or Actual Value

Identify below any assets you will liquidate to satisfy any criminal monetary penalty that may be imposed, and/or describe the prospect of increase in assets.

I/J S/D	Type of Asset	Fair Market or Actual Value

LIABILITIES

Include below all charge accounts and lines of credit, mortgage balances, other debts, civil suits, and bankruptcy filings.

I/J S/D	Type of Debt (e.g., credit card)	Debt Owed to (e.g., name, account number)	Balance Outstanding

Signature _____

Date _____

REQUEST FOR MONTHLY CASH FLOW STATEMENT FINANCIAL RECORDS

DEFENDANT'S FULL NAME

DOCKET NUMBER

All entries on the Cash Flow Statement must be accompanied by supporting documentation. Provide the probation officer with all records listed below are applicable to your financial statements, along with your completed Cash Flow Statement by the close of _____.

MONTHLY CASH INFLOWS

Salary/Wages

- ◆ Copy of all W-2 forms submitted with the prior year income tax return. Copy of all pay stubs for the most recent one-month period.

Cash Advances

- ◆ Copy of all pay stubs documenting cash advances.

Cash Bonuses

- ◆ Copy of all pay stubs documenting cash bonuses, and copy of related 1099 form.

Commissions

- ◆ Copy of all 1099 forms submitted with the prior year income tax return.

Business Income

- ◆ Copy of the past six monthly financial statements of all businesses owned or controlled by the defendant. Also, be sure to provide all financial information requested in the "Assets" portion of the "Net Worth Statement" under "Section K, Business Holdings."

Interest/Dividends

- ◆ Copy of most recent earnings statement from a financial institution (e.g., bank, brokerage firm, etc.). Copy of all 1099-INT forms, reporting annual interest earnings, for the past year.

Rental Income

- ◆ Copy of lease rental agreement, copy of monthly rental check received, and copy of the deposit on the defendant's monthly bank statement.

Trust Income

- ◆ Copy of the monthly trust income check, copy of the trust agreement, and a copy of the trust income tax return for the prior year.

Alimony/Child Support

- ◆ Copy of divorce decree, copy of payments received, and statements documenting child support/alimony obligations with payment history.

Social Security

- ◆ Copy of most recent Social Security check and most recent benefits determination letter.

Other Government Benefits

- ◆ Copy of most recent government subsidy check (e.g., unemployment compensation, or child support/alimony) and most recent benefits determination letter.

Pensions/Annuities

- ◆ Copy of pension/annuity check, copy of most recent pension plan activity statement or annuity statement, and copy of pension plan or annuity contract.

Allowances (housing, auto, travel)

- ◆ Copy of related pay stub, 1099 form for prior year, and possibly a letter from the employer on company letterhead.

Gratuities/Tips

- ◆ Copy of current month's pay stubs, letter from employer estimating monthly gratuities earned, and W-2 form for the prior year.

Spouse (Significant Other's) Salary/Wages

- ◆ Copy of all W-2 forms submitted with the prior year income tax return. Copy of all pay stubs for the most recent one-month period.

Other Joint Spousal Income

- ◆ Documentation verifying any monthly income jointly earned with the spouse or significant other, (e.g., income from the spouse or significant other or income from a business owned or controlled by the spouse or significant other, that the defendant has a joint ownership interest in, or controls).

Income of Others in the Home

- ◆ Verification of the monthly earnings of all others living in the defendant's household (e.g., all pay stubs for the prior month, W-2 forms, and 1099 forms for the prior year), paid receipts or canceled checks for necessary monthly household expenditures (e.g., for food, room rental, telephone, transportation, etc.) actually paid by this person on behalf of the defendant.

Gifts From Family

- ◆ A signed and dated statement from the family member who gave gifts to the defendant during the month, listing the amounts, dates and reasons given, and a copy of the check received, if any.

Gifts From Others

- ◆ A signed and dated statement from the person(s) who gave gifts to the defendant during the month, listing the amounts, dates and reasons given, and a copy of the check received, if any.

Loans From Your Business

- ◆ Copy of the past six monthly financial statements of all businesses owned or controlled by the defendant that loaned money to the defendant, including a detailed schedule of the "Loans To Shareholder/Owner" or "Due From Shareholder/Owner" general ledger accounts.

Mortgage Loans

- ◆ Copy of all mortgage checks received during the prior month, 1099 forms submitted with the prior year tax return, and copy of the sales agreement and escrow statement for all mortgage loans owed to the defendant.

Other Loans

- ◆ Copy of loan documentation and copy of all loan checks received during the prior month.

Other (specify)

- ◆ Documentation verifying the source of all other monthly cash inflows (not yet disclosed or reported in these financial statements) and copy of all related monthly checks received.

REQUEST FOR MONTHLY CASH FLOW STATEMENT FINANCIAL RECORDS (cont.)

NECESSARY MONTHLY CASH OUTFLOWS

Rent or Mortgage (including taxes)

- ◆ Copy of apartment rental lease agreement or home mortgage, most recent mortgage statement, and copy of canceled check.

Groceries (# of people)

- ◆ Grocery receipts with corresponding canceled checks (if applicable) for the past month.

Utilities

- ◆ Copy of most current utility bills (e.g., electric, heating oil/gas, water/sewer, telephone, and basic cable).

Transportation

- ◆ Current month gasoline/motor oil receipts and corresponding canceled checks (if applicable), and gasoline credit card statements for the prior month.

Insurance

- ◆ Copy of most current insurance bills for all types of insurance (auto, health, life, homeowners).

Clothing

Purchase receipts with corresponding canceled checks.

Loan Payments

- ◆ Copy of loan statements (including motor vehicle payment book and lines of credit) for all loans. Also, provide a copy of any financial statements submitted to obtain credit in the past three years.

Credit Card Payments

- ◆ Copy of most current billing statement for all charge accounts (e.g., credit cards, revolving charge cards, and department store cards) and lines of credit (e.g., bank line of credit).

Medical

- ◆ Documentation of medical expenses (e.g., billing statements, payment receipts, and canceled checks).

Alimony/Child Support

- ◆ Copy of divorce decree, canceled checks, and statements documenting child support/alimony obligations with payment history.

Co-payments (electronic monitoring, drug/mental health treatment)

- ◆ Canceled check along with statement from the service provider (if any).

Other (specify)

- ◆ Specific receipts, billing statements, and corresponding canceled checks.

ADDITIONAL INSTRUCTIONS:

A personal interview has been scheduled for you with:

_____ on _____
U.S. Probation Officer Date

at _____ Office Location
Time

Telephone _____

Last Name	First Name	Middle Name	Social Security Number

Instructions for Completing Monthly Cash Flow Statement

Having been convicted in the United States District Court, you are required to prepare and file with the probation officer a statement fully describing your financial resources, including a complete listing of all monthly cash inflows and outflows.

If you are placed on probation or supervised release (or other types of supervision), you may be periodically required to provide updated information fully describing your financial resources and those of your spouse, significant others, or dependents, as described above, to keep a probation officer informed concerning compliance with any condition of supervision, including the payment of any criminal monetary penalties imposed by the court (see 18 U.S.C. § 3603).

Amendments were made to 18 U.S.C. §§ 3663 (a)(1)(B)(i), 3664(d)(3), and 3664(f)(2), and Rule 32(b)(4)(F) to clarify that the assets owned, jointly owned, or controlled by a defendant; liabilities, and the financial needs and earning ability of a defendant and a defendant's dependents are all relevant to the court's decision regarding a defendant's ability to pay. Your Cash Flow Statement should include assets or debts that are yours alone (I-Individual), assets or debts that are jointly (J-Joint) held by you and a spouse or significant other, assets or debts that are held by a spouse or significant other (S-Spouse or Significant Other) that you enjoy the benefits of or make occasional contributions toward, and assets or debts that are held by a dependent (D-Dependent) living in your home that you enjoy the benefits of or make occasional contributions toward.

Please complete the Monthly Cash Flow Statement in its entirety. You must answer "None" to any item that is not applicable to your financial condition. Attach additional pages if you need more space for any item. All entries must be accompanied by supporting documentation (see Request for Cash Flow Statement Financial Records (Prob. 48C)). Initial and date each page (including any attached pages) and sign and date the last page of the Cash Flow Statement.

Last Name -

MONTHLY CASH FLOW STATEMENT

Monthly Cash Inflows

Defendant	Gross	Net
Your Salary/Wages (List both monthly gross earnings and take-home pay after payroll deductions.)		
Your Cash Advances (List all payroll advances or other advances from work.)		
Your Cash Bonuses (List all payments from work in addition to your salary that are not an advance.)		
Commissions (List all non-employee earnings as an independent contractor.)		
Business Income (List both monthly gross income and net income after deducting expenses.)		
Interest (List all interest earned each month.)		
Dividends (List all dividends earned each month.)		
Rental Income (List all monthly income received from real estate properties owned.)		
Trust Income (List all trust income earned each month.)		
Alimony/Child Support (List all alimony or child support payments received each month.)		
Social Security (List all payments received from Social Security.)		
Other Government Benefits (List all amounts received from the government not yet reported (e.g., Aid to Families with Dependent Children.)		
Pensions/Annuities (List all funds received from pensions and annuities each month.)		
Allowances-Housing/Auto/Travel (List all funds received from housing allowances, auto allowances, travel allowances, and any other kind of allowance.)		
Gratuities/Tips (List all gratuities and tips received each month from any and all sources.)		
Spouse/Significant Other Salary/Wages (List all gross and net monthly salary and wages received by your spouse or significant other.)		
Other Joint Spousal Income (List any monthly income jointly earned with your spouse or significant other [e.g., any income from spouse or income from a business owned or operated by the spouse that you have a joint ownership interest in or control]).		
Income of Other In-House (List all monthly income of others living in the household or the monthly amount actually paid for household bills by these persons.)		
Gifts from Family (List all amounts received as gifts from family members each month.)		
Gifts from Others (List all gifts received from any sources not yet reported.)		
Loans from Your Business (List all loan amounts received each month from all businesses owned or controlled by you.)		
Mortgage Loans (List all amounts received each month from mortgage loans owed to you.)		
Other Loans (List all other loan amounts received each month not yet reported.)		
Other (specify) (List all other amounts received each month not yet reported.)		
TOTALS		

Last Name -	
Necessary Monthly Cash Outflows	
	Amount
Rent or Mortgage (List monthly rental payment or mortgage payment.)	
Groceries (List the total monthly amount paid for groceries and number of people in your household.) #	
Utilities (List the monthly amount paid for electric, heating oil/gas, water/sewer, telephone, and basic cable.)	
Electric	
Heating Oil/Gas	
Water/Sewer	
Telephone	
Basic Cable (no premium channels)	
Transportation (List monthly amount paid for gasoline, motor oil, necessary auto repairs, or the cost of public transportation.)	
Insurance (List the monthly amount paid for auto, health, homeowner/rental, and life insurance.)	
Auto	
Health	
Homeowner/Rental	
Life	
Clothing (List the monthly amount actually paid for clothing.)	
Loan Payments (List all monthly amounts paid toward verified loans, other than loans to family members, which are non-allowable expenses.)	
Credit Card Payments (List all monthly credit card or charge card payments.)	
Medical (List all monthly payments for necessary medical care or treatment.)	
Alimony/Child Support (List all alimony or child support payments made each month.)	
Co-payments (List the total monthly payments made for electronic monitoring and drug and mental health treatment.)	
Other (specify) (List all other necessary monthly amounts paid each month not yet reported.)	
Other Factors That May Affect Monthly Cash Flow (Describe)	
TOTAL	
NET MONTHLY CASH FLOW: \$ (CASH INFLOWS LESS NECESSARY CASH OUTFLOWS)	
MONTHLY CRIMINAL MONETARY PENALTY PAYMENT: \$	
PROSPECT OF INCREASE IN CASH INFLOWS (Give a general statement of the prospective increase of the value of any cash inflows reported.)	

Signature _____

Date _____

SUPPLEMENT TO PERSONAL FINANCIAL STATEMENT
MONTHLY EXPENSES

Client's Name _____

Docket Number _____

<ul style="list-style-type: none"> - Athletic club registration/dues (gym, country club, timeshare, campground, or other organization membership, etc.) \$ _____ - Country club/golf course fees \$ _____ - Extracurricular activities (season sports tickets, opera, etc.) \$ _____ - Private schooling \$ _____ - School lunches \$ _____ - Private lessons (music, art, etc.) \$ _____ - Student College Loans \$ _____ - Repayment of loans to family members or friends \$ _____ - Cable Television \$ _____ - Cellular phone & pagers \$ _____ - Extra phone fees (i.e. call waiting/ answering service & modem \$ _____ - Internet fees \$ _____ - Satellite expenses \$ _____ - Private residential alarm services \$ _____ - Child Care \$ _____ - Housekeeper. \$ _____ - Swimming pool services. \$ _____ - Exterminator services \$ _____ - Gardener \$ _____ - Voluntary lake/association dues \$ _____ 	<ul style="list-style-type: none"> - Vacation expenses (all) \$ _____ - Summer camp for children \$ _____ - Subscriptions (periodicals, magazines book memberships) \$ _____ - Beauty salon services \$ _____ - Elective medical procedures (cosmetic services, liposuction, etc.) \$ _____ - Private attorney fees \$ _____ - Financial obligations to other Courts/parties \$ _____ - Entertainment \$ _____ - Religious contributions \$ _____ - Charitable contributions \$ _____ - Toll road expenditures \$ _____ - Automobile leases \$ _____ - Boat/private aircraft expenses \$ _____ - Other expenses not listed above (list all below) \$ _____ _____ \$ _____ _____ \$ _____ _____ \$ _____ TOTAL \$ _____
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 Client's Signature

 Date

SUPPLEMENT TO PERSONAL FINANCIAL STATEMENT
MONTHLY EXPENSES

Client's Name _____

Docket Number _____

<ul style="list-style-type: none"> - Athletic club registration/dues (gym, country club, timeshare, campground, or other organization membership, etc.) \$ _____ - Country club/golf course fees \$ _____ - Extracurricular activities (season sports tickets, opera, etc.) \$ _____ - Private schooling \$ _____ - School lunches \$ _____ - Private lessons (music, art, etc.) \$ _____ - Student College Loans \$ _____ - Repayment of loans to family members or friends \$ _____ - Cable Television \$ _____ - Cellular phone & pagers \$ _____ - Extra phone fees (i.e. call waiting/ answering service & modem \$ _____ - Internet fees \$ _____ - Satellite expenses \$ _____ - Private residential alarm services \$ _____ - Child Care \$ _____ - Housekeeper. \$ _____ - Swimming pool services. \$ _____ - Exterminator services \$ _____ - Gardener \$ _____ - Voluntary lake/association dues \$ _____ 	<ul style="list-style-type: none"> - Vacation expenses (all) \$ _____ - Summer camp for children \$ _____ - Subscriptions (periodicals, magazines book memberships) \$ _____ - Beauty salon services \$ _____ - Elective medical procedures (cosmetic services, liposuction, etc.) \$ _____ - Private attorney fees \$ _____ - Financial obligations to other Courts/parties \$ _____ - Entertainment \$ _____ - Religious contributions \$ _____ - Charitable contributions \$ _____ - Toll road expenditures \$ _____ - Automobile leases \$ _____ - Boat/private aircraft expenses \$ _____ - Other expenses not listed above (list all below) \$ _____ _____ \$ _____ _____ \$ _____ _____ \$ _____ TOTAL \$ _____
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 Client's Signature

 Date