

**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 \_\_\_\_\_, \_\_\_\_\_.

Last Name	First Name	Middle Name	Social Security Number

### **Instructions for Completing Net Worth 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.

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 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)). Initial and date each page (including any attached pages). Also, sign, date, and attach the Declaration of Defendant or Offender Net Worth & Cash Flow Statements (Prob. 48D).

## 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, 401 K, 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 - \_\_\_\_\_

## NET WORTH STATEMENT

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

### ASSETS

**BANK ACCOUNTS** (Include all personal and businesses checking and savings accounts, credit unions, money markets, certificates of deposit, IRA and KEOGH accounts, Thrift Savings, 401K, etc.)

	I/J S/D	Name of Institution	Address	Type of Account	Account Number	Personal or Commercial	Balance
Section A							

**SECURITIES** (Include all stocks in public corporations, stocks in businesses you own or have an interest in, bonds, mutual funds, U.S. Government securities, etc.)

	I/J S/D	Name and Kind of Security	Location of Security	Number of Units	Fair Market Value
Section B					

**MONEY OWED TO YOU BY OTHERS** (Include all money owed to you by any person or entity.)

	I/J S/D	Name and Address of Debtor	Amount Owed to You	Reason Owed to You	Date Money Loaned	Relationship to Debtor (if any)	Monthly Payment or Date Full Payment Expected	Is Debt Collectible ?
Section C								

Initials \_\_\_\_\_ Date \_\_\_\_\_

<b>Last Name -</b>								
Section D	<b>LIFE INSURANCE</b> (Include type of policy [whole life, variable, or term], face amount [the stated amount of coverage] and cash surrender value [the value of the investment portion of a whole life or variable policy].)							
	I/J S/D	Name and Address of Company and Name of Beneficiary	Policy Number	Type of Policy	Face Amount	Cash Surrender Value	Amount Borrowed	Amount You Can Borrow
Section E	<b>SAFE DEPOSIT BOXES OR STORAGE SPACE FACILITY</b> (Include all safe deposit boxes or storage space you rent or places you have access to in which others are holding assets or items belonging to you.)							
	I/J S/D	Name and Address of Box or Facility Location	Box Number or Space	Contents		Fair Market Value		
Section F	<b>MOTOR VEHICLES</b> (Include all cars, trucks, mobile homes, motorcycles, all terrain vehicles, boats, airplanes, etc.)							
	I/J S/D	Year, Make & License Number/Vehicle Identification Number	Mileage	Loan/Lease Balance (if any)	Date Loan/Lease Will be Paid Off or Ends	Monthly Payment	Fair Market Value	
Section G	<b>REAL ESTATE</b> (Include property, parcels, lots, timeshares, and developed land with buildings.)							
	I/J S/D	Real Estate Address (include county and state)/ Mortgage Company or Lien Holder	Purchase Date	Purchase Price	Mortgage Balance (if any)	Date Mortgage Will be Paid Off	Monthly Payment	Fair Market Value
Section H	<b>MORTGAGE LOANS OWED TO YOU</b> (Include name, address, and relationship [if any] to the mortgagee [the party that bought the real estate you sold and is making payments to you].)							
	I/J S/D	Mortgagee (name & address)/ Relationship to Mortgagee	Mortgage Balance	Date Mortgage Will be Paid Off	Balloon Payment? If Yes, Date?	Monthly Payment	Is Debt Collectible?	

<b>Last Name -</b>								
Section I	<b>OTHER ASSETS</b> (Include any cash on hand, jewelry, art, paintings, coin collections, stamp collections, collectibles, antiques, copyrights, patents, etc.)							
	I/J S/D	Description	Loan Balance (if any)	Date Loan Will be Paid Off	Monthly Payment	Where is Asset Located?	Fair Market Value	
Section J	<b>ANTICIPATED ASSETS</b> (Include any assets you expect to receive or control from lawsuits for compensation or damages, profit sharing, pension plans, inheritance, wills, or as an executor or administrator of any succession or estate.)							
	I/J S/D	Amount Received or Expected to Receive	Date Expected to Receive	Reason You Expect This	Name and Address of Person or Company That Can Verify This (e.g., attorney, financial institution, executor)			
Section K	<b>TRUST ASSETS</b> (Include all trusts in which you are a grantor or donor [the person who establishes the trust], the trustee or fiduciary [who controls the trust assets and income or the beneficiary who has or will receive benefits from the trust].)							
	I/J S/D	Name of Trust/ Taxpayer ID#	Value of Trust	Your Annual Income From Trust	Your Interest in Trust Assets			
Section K	<b>BUSINESS HOLDINGS</b> (Include all businesses in which you have an ownership interest or with which you had an affiliation within the last three years; e.g., self-employed sole proprietor, officer, shareholder, board member, partner, associate, etc.) Complete Section N (attach additional pages, if necessary).							
	I/J S/D	Name and Address of Business/ Taxpayer I.D.#	Type of Business Entity	Industry of Business	Date Business Started	Capital Investment to Start	Your Ownership Interest Percentage	Sale Price or Fair Market Value of Your Interest

Initials \_\_\_\_\_ Date \_\_\_\_\_

<b>Last Name -</b>							
<b>Section L</b>	<b>INCOME TAX RETURNS</b>						
	<b>Type of Income Tax Return Filed</b>			<b>Last Filing Year</b>		<b>Years of Last 5 Income Tax Returns You Will Submit to the Probation Officer</b>	
	Individual (Form 1040)						
	Partnership/Limited Liability Company (Form 1065)						
	Corporation (Form 1120)						
	S Corporation (Form 1120S)						
<b>Section M</b>	<b>TRANSFER OF ASSETS</b> (Include any assets you have transferred or sold since the date of your arrest with a cost or fair market value of more than \$500.00. Also list any assets that someone else is holding on your behalf.)						
	<b>I/J S/D</b>	<b>Description of Asset/ Reason Transferred/Sold</b>	<b>Date of Transfer/Sale</b>	<b>Original Cost</b>	<b>Amount You Received, if Any</b>	<b>Name of Purchaser or Person Holding the Asset</b>	<b>Sale Price or Fair Market Value at Transfer</b>
<b>Section N</b>	<b>NAMES OF SHAREHOLDERS OR PARTNERS</b> (Include all shareholders, officers, and/or partners, indicating each respective ownership interest.)						
	<b>Name of Business</b>			<b>Names of Shareholders/Partners</b>			<b>Ownership Interest Percentage</b>

<b>Last Name -</b>			
<b>Section O</b>	<b>ASSETS YOU WILL LIQUIDATE</b> (Include all assets you intend to liquidate to satisfy any criminal monetary penalties that may be imposed.)		
	<b>Asset Description</b>	<b>Estimated Value of Asset</b>	<b>Date You Will Liquidate</b>
<b>Section P</b>	<b>PROSPECT OF INCREASE IN ASSETS</b> (Give a general statement of the prospective increase of the value of any asset you own.)		

<b>Last Name -</b>							
<b>Section A</b>	<b>LIABILITIES</b>						
	<b>CHARGE ACCOUNTS AND LINES OF CREDIT</b> (Include all bank credit cards, lines of credit, revolving charge accounts, etc.)						
	<b>I/J S/D</b>	<b>Type of Account or Card</b>	<b>Name and Address of Creditor</b>	<b>Credit Limit</b>	<b>Amount Owed</b>	<b>Credit Available</b>	<b>Minimum Monthly Payment</b>
<b>Section B</b>	<b>OTHER DEBTS</b> (Include mortgage loans, notes payable, delinquent taxes, and child support.)						
	<b>I/J S/D</b>	<b>Owed To</b>	<b>Address</b>	<b>Relationship (if any)</b>	<b>Amount Owed</b>	<b>Reason Owed</b>	<b>Monthly Payment</b>
<b>Section C</b>	<b>PARTY TO CIVIL SUIT</b> (Include any civil lawsuits you have ever been a party to.)						
	<b>I/J S/D</b>	<b>Name of Plaintiff in the Case</b>	<b>Court of Jurisdiction and County</b>	<b>Case Number</b>	<b>Date of Suit Filed</b>	<b>Date of Judgment</b>	<b>Judgment Amount/ Unpaid Balance</b>
<b>Section D</b>	<b>BANKRUPTCY FILINGS</b> (Include information requested for any Chapter 7, 11, or 13 bankruptcy filings you have ever been a party to as an individual or as a business entity.)						
	<b>I/J S/D</b>	<b>Type of Bankruptcy (Voluntary or Involuntary)/ Name and Address of Trustee</b>	<b>Bankruptcy Case Number</b>	<b>Bankruptcy Court of Jurisdiction</b>	<b>County and State of Discharge</b>	<b>Date Filed</b>	<b>Date of Discharge</b>

Signature \_\_\_\_\_ Date \_\_\_\_\_