

Criminal Tax Bulletin Index

Department of the Treasury

Internal Revenue Service

Office of Chief Counsel

CRIMINAL TAX DIVISION

April 2001

This bulletin is for informational purposes. It is not a directive.

CRIMINAL TAX BULLETIN INDEX 1998/1999/2000

This is a year end summary of Criminal Tax Bulletin Items for calendar years 1998, 1999, and 2000.

If you're like us, you tend to remember that an article appeared in one of the issues of the Bulletin, but you cannot remember which one. Thus, this three-year alphabetical Index, which is arranged by subject matter and issues, contains cases that appeared in the past three years' Bulletins.

The Index will be updated each year so that at any given time, you will have the three most recent years.

I. STATUTORY PROVISIONS

<u>Case Name & Citation</u>	<u>Issue</u>	<u>Bulletin</u>
Brooks 174 F.3d 950 (8th Cir. 1999)	26 U.S.C. § 7201 Good Faith Defense	06/99
D'Agostino 145 F.3d 69 (2d Cir. 1998)	Shareholder Diversion Of Corporate Funds Of Corporation Having No Earnings and Profits	06/98
Mounkes 204 F.3d 1024 (10th Cir. 2000)	Cash On Hand Must Be Established With Reasonable Certainty	04/00
Silkman 156 F.3d 833 (8th Cir. 1998)	Tax Evasion - Jury Must Decide All Elements	12/98
Wright 211 F.3d 898 (5th Cir. 2000)		Tax Deficiency

<u>Case Name & Citation</u>	<u>Issues</u>	<u>Bulletin</u>
Does Not Include Interest And Penalties	06/00	
26 U.S.C. § 7202		
Anglin 999 F.Supp. 1378 (D. Haw. 1998)	Statute Of Limitations	04/99
Thayer 201 F.3d 214 (3d Cir. 1999)	Employee Withholding	03/00
26 U.S.C. § 7203		
McCaffrey 181 F.3d 854 (7th Cir. 1999)	Willfulness	08/99
26 U.S.C. §§ 7206 (1) and (2)		
Bilbrey 82 A.F.T.R. 2d (RIA) (6th Cir. 1998) (unpublished)	Willfulness	02/99
Bok 156 F.3d 157 (2d Cir. 1998)	Earnings And Profits	12/98
Cooper 170 F.3d 980 (7th Cir. 1999)	Sanctions For Frivolous Appeal	06/99
In Re: Larry Howard Minkoff 43 Collier Bankr. Cas. 2d (MB) 968 (Bankr. D. Kan. Dec. 6, 1999)	No Estoppel From Tax Loss Stipulated In Plea	03/00
Ladum 141 F.3d 1328 (9th Cir. 1998)	False Schedule C Is Within The Meaning Of 26 U.S.C. § 7206(1)	06/98
McKee 192 F.3d 535 (6th Cir. 1999)	Clear Indication of Fraud v. First Indication of Fraud	12/99
Neder 136 F.3d 1459 (11th Cir. 1998)	Eleventh Circuit's Application Of <i>Gaudin</i>	06/98
Neder 527 U.S. 1 (1999)	Failure To Submit Issue Of Materiality To Jury Held Harmless Error	08/99
Peters 153 F.3d 445 (7th Cir. 1998)	Clear Indication Of Fraud And Constructive Dividends	10/98
Pirro 212 F.3d 86 (2d Cir. 2000)	Failure To Report Ownership Interest In S Corporation Insufficient For Criminal Charge	06/00
Scarberry No. 99-6234, 2000 U.S. App. LEXIS 3239 (10th Cir. Mar. 2, 2000) (unpublished)	Filing Status Is Material	04/00

<u>Case Name & Citation</u>	<u>Issues</u>	<u>Bulletin</u>
Scholl 166 F.3d 964 (9th Cir. 1999)	Materiality - <i>Uchimura</i> Narrowed	04/99
Shetty 130 F.3d 1324 (9th Cir. 1997)	Net Worth Analysis	02/98
26 U.S.C. § 7212		
Bowman 173 F.3d 595 (6th Cir. 1999)	Omnibus Clause - <i>Kassouf</i> Limited	06/99
Kassouf 144 F.3d 952 (6th Cir. 1998)	26 U.S.C. § 7212(a), Omnibus Clause, Requires A Pending IRS Proceeding Or Investigation Of Which The Defendant Is Aware	06/98
Kelly 147 F.3d 172 (2d Cir. 1998)	<i>Caceres</i> Issue, Willfulness And Statute Of Limitations In Regard To U.S.C. § 7212(a)	08/98
26 U.S.C. § 7609		
Jose 131 F.3d 1325 (9th Cir. 1997)	Summons Enforcement	02/98
18 U.S.C. § 287		
Burdix-Dana 149 F.3d 741 (7th Cir. 1998)	Statute Of Limitations	10/98
Cordero No. 99-1363, 2000 U.S. App. LEXIS 810 (2d Cir. Jan. 21, 2000)(unpublished)	Obviousness Not A Defense For Materiality	04/00
Foster 229 F.3d 1196 (5th Cir. 2000)	Omission Of Jury Instruction On Materiality Is Harmless Error	12/00
Franklin 82 A.F.T.R. 2d (RIA) 7140 (6th Cir. 1998)(unpublished)	False Refund Claims	02/99
Nash 175 F.3d 429 (6th Cir. 1999)	Materiality Not An Element Of § 287	06/99
18 U.S.C. § 371		
Adkinson 158 F.3d 1147 (11th Cir. 1998)	Concealment of Bank Fraud Proceeds Is Insufficient Evidence Of <i>Klein</i> Conspiracy	12/98
Ames 112 T.C. 304 (1999)	Espionage Income	08/99
Beaty 147 F.3d 522 (6th Cir. 1998)	Double Jeopardy	08/98

<u>Case Name & Citation</u>	<u>Issues</u>	<u>Bulletin</u>
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Ely 140 F.3d 1089 (5th Cir. 1998)		
18 U.S.C. § 1001		
Mandanici 205 F.3d 519 (2d Cir. 2000)	<i>Gaudin</i> Does Not Apply Retroactively On Collateral Review	04/00
Money Laundering & Currency Crimes		
Ables 167 F.3d 1021 (6th Cir. 1999)	Transaction Affecting Interstate Commerce	06/99
Akintobi 159 F.3d 401 (9th Cir. 1998)	Valueless Checks Obtained By Fraud Are "Proceeds"	12/98
Ben Zvi 168 F.3d 49 (2d Cir. 1999)	No SUA Conviction Required	04/99
Butler 211 F.3d 826 (4th Cir. 2000)	Bankruptcy Fraud Is Complete At Point Of Concealment	06/00
Cabrales 524 U.S. 1 (1998)	Money Laundering Venue Options	08/98
Cefaratti 221 F.3d 502 (3d Cir. 2000)	Depositing Checks From Fraud Scheme Constitutes Money Laundering	10/00
Christo 129 F.3d 578 (11th Cir. 1997)	Check Kiting Scheme Not Money Laundering	02/98
Coronado v. Bankatlantic Corp, Inc. 222 F.3d 1315 (11th Cir. 2000)	Bank's Disclosure Protected By Immunity Provision of Annunzio-Whylye Act	12/00
Davis 226 F.3d 346 (5th Cir. 2000)	Commingled Funds	10/00
Ladum 141 F.3d 1328 (9th Cir. 1998)	Bankruptcy Fraud As An SUA	06/98
Majors 196 F.3d 1206 (11th Cir. 1999)	Transfer Of Proceeds To Third Party Constitutes Concealment	03/00
Mankarious 151 F.3d 694 (7th Cir. 1998)	Money Laundering Offense Completed Upon Receipt Of Predicate Offense Proceeds, Even Though Acts Comprising Predicate Offense Not Yet Completed	10/98

<u>Case Name & Citation</u>	<u>Issues</u>	<u>Bulletin</u>
Morelli 169 F.3d 798 (3d Cir. 1999)	Taxes Embezzled - Proceeds of Wire Fraud	06/99
	Unanimity Of Intent	08/98
Navarro 145 F.3d 580 (3d Cir. 1998)		
Norman 143 F.3d 375 (8th Cir. 1998)	Meaning Of "Concealment" In 18 U.S.C. § 1956(a)(1)(B)(1)	08/98
Prince 214 F.3d 740 (6th Cir. 2000)	Funds are Proceeds Of Wire Fraud At Moment Victims Wire Money To Third Parties	08/00
Reed 163 F.3d 984 (6th Cir. 1999)	Intent To Commit Money Laundering	06/99
Shoff 151 F.3d 889 (8th Cir. 1998)	Concealment	10/98
Stephenson 183 F.3d 110 (2d Cir. 1999)	Spending Of SUA Proceeds	08/99
Trapilo 130 F.3d 547 (2d Cir. 1997)	Defrauding Foreign Government Of Taxes May Violate United States Wire Fraud Statute	02/98 04/98
Trost 152 F.3d 715 (7th Cir. 1998)	Proceeds "Involved In" The Offense	12/98
Zanghi 189 F.3d 71 (1st Cir. 1999)	Intent To Evade Taxes	10/99

II. CONSTITUTIONAL ISSUES

Fourth Amendment

Berger 129 F.3d 505 (9th Cir. 1997)	Contract With Media For Film Footage Of Search Warrant	02/98
Bond 120 S. Ct. 1462 (2000)	Physical Manipulation Of Detainee's Baggage Constitutes Illegal Search	06/00
Carey 172 F.3d 1268 (10th Cir. 1999)	Search Of Computer Records	06/99
Castro 129 F.3d 752 (5th Cir. 1997)	Inventory Search Cannot Be The Basis For A Pretextual Search For Narcotics	02/98
Chaar	137 F.3d 359 (6th Cir. 1998)	Telephonic

<u>Case Name & Citation</u>	<u>Issues</u>	<u>Bulletin</u>
Search Warrant	04/98	Cooper 133 F.3d 1394 (11th Cir. 1998)
Car Renter's Reasonable Expectation Of Privacy	04/98	Conn v. Gabbert 526 U.S. 286 (1999)
Search Of Attorney's Person	06/99	De La Paz 43 F. Supp. 2d 370 (S.D. N.Y., Mar. 26, 1999)
Answering Phone Without Warrant	06/99	Dickerson 120 S. Ct. 2326 (2000)
<i>Miranda</i> Governs Admissibility Of Custodial Interrogation Statements, Not 18 U.S.C. § 3501	08/00	Dickerson 166 F.3d 667 (4th Cir. 1999)
Particularity Requirement And Good Faith Exception	04/99	Dortch 199 F.3d 193 (5th Cir. 1999)
Extended Detention For Canine Sniff Violates Fourth Amendment	03/00	Flippo v. West Virginia 120 S.Ct. 7 (1999)
Murder Scene Exception To Warrant Requirement	12/99	Florida v. J. L. 120 S. Ct. 1375 (2000)
Anonymous Tip Alone Insufficient To Justify Stop	04/00	Florida v. White 526 U.S. 559 (1999)
No Search Warrant Required To Seize Automobile For Civil Drug Forfeiture	08/99	Ford 184 F.3d 566 (6th Cir. 1999)
Permeated With Fraud/Inevitable Discovery	08/99	Goldsmith 183 F.3d 659 (7th Cir. 1999)

<u>Case Name & Citation</u>	<u>Issues</u>	<u>Bulletin</u>
Roadblocks To Catch Drug Offenders	10/99	Green 178 F.3d 1099 (10th Cir. 1999)
Jurisdiction - Execution of Search Warrant	08/99	Hernandez-Zuniga 215 F.3d 483 (5th Cir. 2000)
Bus Company Consent Renders Search Of Bus Constitutional	08/00	Hotal 143 F.3d 1223 (9th Cir. 1998)
Anticipatory Search Warrants Must Identify Triggering Event	08/98	Huguenin 154 F.3d 547 (6th Cir. 1998)
Pretextual Motor Vehicle Stop	10/98	Illinois v. Wardlow 120 S. Ct. 673 (2000)
Unprovoked Flight From Police In High Crime Area Justifies Stop	03/00	In re: Grand Jury Investigation Concerning Solid State Devices, Inc. and Unisem International 130 F.3d 853 (9th Cir. 1997)
Permeated By Fraud	02/98	Johnson 171 F.3d 601 (8th Cir. 1999)
Narcotics Profile	06/99	Knowles v. Iowa 525 U.S. 113 (1998)
Search Incident To Citation	02/99	Kyllo 190 F.3d 1041 (9th Cir. 1999)
Thermal Scan Of Home	12/99	Madoch 149 F.3d 596 (7th Cir. 1998)

<u>Case Name & Citation</u>	<u>Issues</u>	<u>Bulletin</u>
Miranda Warnings	08/98	Maryland v. Dyson 527 U.S. 465 (1999)
Lack Of Exigency/Automobile Exception	08/99	Mays v. Dayton 134 F.3d 809 (6th Cir. 1998)
Application Of <i>Brady</i> Standards To Search Warrant Affidavit Was Clearly Erroneous	04/98	McIver 186 F.3d 1119 (9th Cir. 1999)
Tracking Device On Suspect's Vehicle	10/99	Redmon 117 F.3d 1036 (7th Cir. 1997) <i>vacated, reh'g en banc granted</i> , 138 F.3d 1109 (7th Cir. 1998)
Warrantless Search Of Garbage Cans	06/98	Simons 206 F.3d 392 (4th Cir. 2000)
Warrantless Search Of Employee Computer	04/00	Stefonek 179 F.3d 1030 (7th Cir. 1999)
Search Warrant's Lack Of Particularity	08/99	Upham 168 F.3d 532 (1st Cir. 1999)
Warrant For Computer Equipment	04/99	Wilson v. Layne 526 U.S. 603 (1999)
Media Presence-Execution Of Search Warrant	08/99	Wyoming v. Houghton 526 U.S. 295 (1999)
Search of Passenger's Belongings In A Car	06/99	

Fifth Amendment

<u>Case Name & Citation</u>	<u>Issues</u>	<u>Bulletin</u>
87 Blackheath Road 201 F.3d 98 (2d Cir. 2000)	No Right to Counsel In Civil Forfeiture	03/00
Balsys 119 F.3d 122 (2d Cir. 1997) <i>rev'd</i> , 524 U.S. 666 (1998)	Fifth Amendment Privilege Against Compelled Self-Incrimination Is Not Available When Claiming Fear Of Foreign Prosecution	08/98
Bickham Lincoln-Mercury Inc. 168 F.3d 790 (5th Cir. 1999)	Double Jeopardy	04/99
Harrison 213 F.3d 1206 (9th Cir. 2000)	Pre Indictment Investigation And Right To Counsel	08/00
Hubbell 120 S. Ct. 2037 (2000)	Derivative Use of Evidence Precluded After Grant Of Immunity	08/00
Hubbell 167 F.3d 552 (D.C. Cir. 1999)	Self Incrimination And Immunity	04/99
Hudson 522 U.S. 93 (1997)	Double Jeopardy - <i>Halper</i> Methodology Disfavored	02/98
Louis v. Commissioner 170 F.3d 1232 (9th Cir. 1999)	Double Jeopardy/Excessive Fines	06/99
Mitchell 526 U.S. 314 (1999)	5th Amendment Privilege At Sentencing	06/99
Pi 174 F.3d 745 (6th Cir. 1999)	Superceding Indictment Not Barred By Double Jeopardy Or <i>Res Judicata</i>	06/99
Sixth Amendment		
Albanese 195 F.3d 389 (8th Cir. 1999)	Prosecutorial Misconduct	12/99
Doherty 233 F.3d 1275 (11th Cir. 2000)	<i>Bruton</i> And Right To Cross Examination	12/00
Gomez 191 F.3d 1214 (10th Cir. 1999)	Absent Codefedants' Custodial Statements	10/99
Gray v. Maryland 523 U.S. 185 (1998)	Redacted Confession Fails To Satisfy Confrontation Clause	04/98
Hayes 190 F.3d 939 (9th Cir. 1999)	Sixth Amendment And Grand Jury Targets	10/99
Lilly v. Virginia 527 U.S. 116 (1999)	Nontestifying Accomplice's Inculpatng Statements	08/99
Logan 210 F.3d 820 (8th Cir. 2000)	<i>Bruton</i> And Redacted Confession	06/00

<u>Case Name & Citation</u>	<u>Issues</u>	<u>Bulletin</u>
Plitman 195 F.3d 59 (2d Cir. 1999)	Waiver Of Client's Right To Confrontation	12/99
Register 182 F.3d 820 (11th Cir. 1999)	Disqualification Of Chosen Counsel	10/99
III. DEFENSES		
Brogan 522 U.S. 398 (1998)	"Exculpatory No" Doctrine	02/98
Gandy 234 F.3d 281 (5th Cir. 2000)	Agents Acting In Good Faith Not Liable For Disclosure	12/00
Jones 207 F.3d 508 (8th Cir. 2000)	Government Has Burden To Show Good Faith For Disclosure Defense	08/00
Knottnerus 139 F.3d 558 (7th Cir. 1998)	Voluntary Disclosure	04/98
IV. PRIVILEGES		
Ackert 169 F.3d 136 (2d Cir. 1999)	Attorney-Client Privilege	04/99
Adlman 134 F.3d 1194 (2d Cir. 1998)	Work Product Doctrine	06/98
Dakota 197 F.3d 821(6th Cir. 1999)	No Attorney-Client Privilege Between Tribal Counsel and Tribal Member	03/00
Frederick 182 F.3d 496 (7th Cir. 1999)	Attorney-Client, Work Product Privileges Inapplicable To Accountant	06/99
In re Grand Jury Proceedings (Violette) 183 F.3d 71 (1st Cir. 1999)	Psychotherapist-Patient Privilege	10/99
In re Grand Jury Subpoena 204 F.3d 516 (4th Cir. 2000)	No Attorney-Client Privilege If Client Divulged Confidential Communication	04/00
In re Grand Jury Subpoena 223 F.3d 213 (3d Cir. 2000)	Crime Fraud Exception	10/00
In re Sealed Case 223 F.3d 775 (D.C. Cir. 2000)	Crime Fraud Exception	10/00
In Re Three Grand Jury Subpoenas United States v. John Doe #1, John Doe #2, John Doe #3 185 F.3d 326 (2d Cir. 1999)	Acts Of Production Privilege	10/99
Smith 135 F.3d 963 (5th Cir. 1998)	No Media Work Product Privilege	04/98

<u>Case Name & Citation</u>	<u>Issues</u>	<u>Bulletin</u>
Swidler & Berlin and James Hamilton 524 U.S. 399 (1998)	Attorney-Client Privilege Survives The Client	08/98

V. FEDERAL RULES OF EVIDENCE

Ames 112 T.C. 304 (1999)	Discovery Of CRL	08/99
Bray 139 F.3d 1104 (6th Cir. 1998)	Use Of Summaries At Trial	06/98
	Attorney's Admissions To Special Agent	08/99
Bridges 46 F. Supp. 2d 462 (E.D. Va. 1999)		
Burch 156 F.3d 1315 (D.C. Cir. 1998)	Waiver Of Federal Rules As Part Of Plea Agreement	12/98
Chmielewski 218 F.3d 840 (8th Cir. 2000)	Unfiled Tax Returns Admissible For Willfulness	10/00
Cordoba 194 F.3d 1053 (9th Cir. 1999)	Unstipulated Polygraph Evidence Properly Excluded	03/00
Dickerson 166 F.3d 667 (4th Cir. 1999)	18 U.S.C. § 3501 - Admissibility Of Confessions	04/99
Gallardo-Mendez 150 F.3d 1240 (10th Cir. 1998)	Guilty Pleas Cannot Be Used As Collateral Estoppel In Subsequent Criminal Case	10/98
Goebel v. Denver and Rio Grande Western Railroad Co. 215 F.3d 1083 (10th Cir. 2000)	<i>Daubert</i> analysis Required For Admissibility Of Expert Scientific Evidence	08/00
Hankey 203 F.3d 1160 (9th Cir. 2000)	Expert Testimony Admissible To Show Bias	04/00
Kumho Tire Co. v. Carmichael 526 U.S. 137 (1999)	Expert Testimony	06/99
Marsh 144 F.3d 1229 (9th Cir. 1998)	Hearsay Evidence Admitted Without A Proper Limiting Instruction	08/98
McLaughlin No. 95-CR-113, 1998 U.S. Dist. LEXIS 18588 (E.D. PA, Nov. 19, 1998)	Witness Affiliated With Adverse Party	02/99
Moses 148 F.3d 277 (3d Cir. 1998)	Hearsay Exception	08/98

<u>Case Name & Citation</u>	<u>Issues</u>	<u>Bulletin</u>
Noah 130 F.3d 490 (1st Cir. 1997)	Federal Rule of Evidence 404(b)	02/98
Queen 132 F.3d 991 (4th Cir. 1997)	Admissibility Of Prior Bad Acts	04/98
Smith 145 F.3d 458 (1st Cir. 1998)	Acquittal Instruction Is Not Required When Evidence Of Acquitted Conduct Is Introduced	10/98
Spicer v. Roxbury Correctional Institute 194 F.3d 547 (4th Cir. 1999)	Suppression Of <i>Brady</i> Material	12/99
Strickler v. Greene 527 U.S. 263 (1999)	Non-Disclosure Of Impeachment Evidence	08/99
Sudikoff 36 F. Supp. 2d 1196 (C.D. Cal. 1999)	Discovery Under <i>Brady/Giglio</i>	06/99
Thomas 134 F.3d 975 (9th Cir. 1998)	Entrapment Defense Permits Introduction Of Defendant's Prior Criminal Record	04/98

VI. FEDERAL RULES OF CRIMINAL PROCEDURE

Bridges 46 F. Supp. 2d 462 (E.D. Va. 1999)	Attorney's Admissions To Special Agent	08/99
Fed. R. Crim. Pr. 32.2	New Rule	10/99
Symington 195 F.3d 1080 (9th Cir. 1999)	Dismissal Of Juror During Deliberations	10/99

VII. FORFEITURE

\$129,727 129 F.3d 486 (9th Cir. 1997)	Government's Burden Of Proof For Allocation Held Constitutional	02/98
\$133,735.30 Seized From U.S. Bancorp 139 F.3d 729 (9th Cir. 1998)	Interest Rate On Seized Property	06/98
\$273,969.04 U.S. Currency 164 F.3d 462 (9th Cir. 1999)	Double Jeopardy And Excessive Fines	04/99
\$359,500 in U.S. Currency 25 F. Supp.2d 140 (W.D. N.Y. 1998)	Knowledge Requirement	12/98
\$515,060.42 in U.S. Currency (Hurst) 152 F.3d 491 (6th Cir. 1998)	Interest On Seized Funds	08/98
\$15,270,885.69 Formerly on Deposit in Account No. 8900261137 2000 U.S. Dist. LEXIS 12602 (S.D.N.Y. August 25, 2000)(unpublished)	Identity Of Victim In Foreign Tax Evasion Irrelevant To Prove § 1956 Violation	12/00

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408 Peyton Road 162 F.3d 644 (11th Cir. 1998)	Seizure of Realty Not Physically Intrusive	02/99
817 N.E. 29th Drive 175 F.3d 1304 (11th Cir. 1999)	Real Property Not Divisible	08/99
3814 NW Thurman St. 164 F.3d 1191 (9th Cir. 1999)	Excessive Fines - Eighth Amendment	04/99
One 1997 Mercedes E420 175 F.3d 1129 (9th Cir. 1999)	Conveyance Forfeiture Statute	08/99
One 1995 Toyota Pickup Truck 718 A.2d 558 (D.C. C.A. 1998)	Excessive Fines Clause	12/98
One Toshiba Color Television (McGlory) 213 F.3d 147 (3d Cir. 2000)	Notice	08/00
Ahmad 213 F.3d 805 (4th Cir. 2000)	Civil Forfeiture And Excessiveness	10/00
All Assets and Equipment of West Side Building Corp. 188 F.3d 440 (7th Cir. 1999)	Mobility Of Personal Property	10/99
Apampa 179 F.3d 555 (7th Cir. 1999)	Time Limit For Appeal	08/99
Bajakajian 84 F.3d 334 (9th Cir. 1996) <i>aff'd</i> , 524 U.S. 321 (1998)	Excessive Fine: Proceeds Of CMIR Violation; Criminal Forfeiture Under 18 U.S.C. § 982 Found To Be Excessive	08/98
Cunan 156 F.3d 110 (1st Cir. 1998)	Res Judicata	12/98
David 131 F.3d 55 (2d Cir. 1997)	Undue Delay Analysis	02/98
Dusenbery 201 F.3d 763 (6th Cir. 2000)	Defective Administrative Notice Does Not Preclude Judicial Forfeiture	03/00
Hooper 229 F.3d 818 (9th Cir. 2000)	No Community Property Interest In Property Criminally Forfeited	12/00
Infelise 159 F.3d 300 (7th Cir. 1998)	Racketeer's "Nonforfeitable" Individual Retirement Annuity Subject to Criminal Forfeiture	12/98
IN RE: The Seizure Of One White Jeep Cherokee 991 F. Supp. 1077 (S.D. Iowa 1998)	Return of Seized Property	06/98
King 152 F.3d 1200 (9th Cir. 1998)	Forfeitures Not Deductible For Tax Purposes	12/98

<u>Case Name & Citation</u>	<u>Issues</u>	<u>Bulletin</u>
Krecioch 221 F.3d 976 (7th Cir. 2000)	Notice And Incarcerated Property Owner	10/00
Land, Winston County 163 F.3d 1295 (11th Cir. 1998)	Due Process - Seizure Of Real Property	04/99
Marolf 173 F.3d 1213 (9th Cir. 1999)	Deficient Notice/Expiration Of Statute Of Limitations	06/99
McGlory 202 F.3d 664 (3d Cir. 2000)	Notice Must Be Sent To Prisoner At Place Of Confinement	04/00
	Notice And Magistrate's Jurisdiction	04/98
Patel 135 F.3d 1312 (9th Cir. 1998)		
Pelullo 178 F.3d 196 (3d Cir. 1999)	Property Not Part Of Bankruptcy Estate	08/99
Real Property Known As 22249 Dolorosa Street 167 F.3d 509 (9th Cir. 1999)	Standing And Probable Cause	06/99
Real Property Located at 1184 Dry Creek Road, Granville, Ohio 174 F.3d 720 (6th Cir. 1999)	Warrantless, <i>Ex Parte</i> Seizure	08/99
Roberts 141 F.3d 1468 (11th Cir. 1998)	Third Party Interest In Property Subject To <i>Lis Pendens</i>	08/98
Small 136 F.3d 1334 (D.C. Cir. 1998)	Notice To Inmate	04/98
Weng 137 F.3d 709 (2d Cir. 1998)	Notice To Inmate	04/98
Wetterer 210 F.3d 826 (2d Cir. 2000)	Innocent Owner Defense	06/00
VIII. GRAND JURY		
Craig 131 F.3d 99 (2d Cir. 1997)	Disclosure Exceptions Outside Rule 6(e) - Historical Interest	02/98
In re: Grand Jury Investigation 182 F.3d 668 (9th Cir. 1999)	Sixth Amendment-Conflict Of Interest	08/99
Smith 992 F. Supp. 743 (D. N.J. 1998)	Sentencing Memorandum Containing Grand Jury Information On The Internet Violates Rule 6(e)	04/98

<u>Case Name & Citation</u>	<u>Issues</u>	<u>Bulletin</u>
IX. SENTENCING		
Ahmad 202 F.3d 588 (2d Cir. 2000)	Uncharged State Offenses Not Relevant Conduct	03/00
Alalade 204 F.3d (4th Cir. 2000)	Restitution Not Offset By Assets Forfeited	04/00
Andra 218 F.3d 1106 (9th Cir. 2000)	Tax loss Is Total Amount Of Loss That Was Object Of Offense	10/00
Banuelos-Rodriguez 215 F.3d 969 (9th Cir. 2000)	Differing Prosecution Policy Does Not Justify Downward Departure	08/00
Barakat 130 F.3d 1448 (11th Cir. 1997)	Meaning Of The Term "Year" In U.S.S.G. 2T1.1(b)(1) And Abuse of Trust	02/98
Bauer 129 F.3d 962 (7th Cir. 1997)	No "Express" Findings Required To Impose Fines	02/98
Bennett 161 F.3d 171 (3d Cir. 1998)	Organizer Of Criminal Activity/Abuse Of Trust/Acceptance Of Responsibility	02/99
Block 81 A.F.T.R.2d (RIA) 882 (6th Cir. 1998) (unpublished)	Relevant Conduct Provisions Apply To Enhancement For Aggravating Role In Offense Other Than Offense of Conviction	04/98
Bockius 228 F.3d 305 (3d Cir. 2000)	Money Laundering And Heartland	12/00
Bok 156 F.3d 157 (2d Cir. 1998)	Restitution	12/98
Brennick 134 F.3d 10 (1st Cir. 1998)	Intent To Pay Withholding Taxes Late Fails To Justify Departure	02/98 04/98
Brimah 214 F.3d 854 (7th Cir. 2000)	Exclusionary Rule Does Not Apply To Sentencing	08/00
Bryant 128 F.3d 74 (2d Cir. 1997)	Tax Loss Computation Properly Estimated By Extrapolation	02/98
Buckley 192 F.3d 708 (7th Cir. 1999)	Enhancement For Obstruction Of Justice Applicable Even If Obstruction Unsuccessful	12/99
Bugai (restricted use) 82 A.F.T.R.2d (RIA) 5858 (6th Cir. 1998)	Restitution	10/98
Candelario-Cajero 134 F.3d 1246 (5th Cir. 1998)	Concurrent Sentences	04/98

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Case 180 F.3d 464 (2d Cir. 1999)	Obstruction Of Justice	08/99
Cefaratti 221 F.3d 502 (3d Cir. 2000)	Heartland And Grouping	10/00
Chmielewski 218 F.3d 840 (8th Cir. 2000)	Tax Loss And Extraterriotrial Acts	10/00
Cianci 154 F.3d 106 (3d Cir. 1998)	Sophisticated Means And Abuse Of Trust Enhancement	10/98
Coleman 138 F.3d 616 (6th Cir. 1998)	Selective Prosecution Ruled A Ground For Possible Downward Departure	04/98
Contreras 180 F.3d 1204 (10th Cir. 1999)	Grounds For Departure	10/99
	Extraordinary Post-Offense Rehabilitation	08/99
DeShon 183 F.3d 888 (8th Cir. 1999)		
Dunigan 163 F.3d 979 (6th Cir. 1999)	Restitution-Ability To Pay	02/99
Fagan 162.F 3d 1280 (10th Cir. 1998)	Downward Departure - Exceptional Remorse	04/99
Faria 161 F.3d 761 (2d Cir. 1998)	Family Circumstances Downward Departure	02/99
Fitzgerald 232 F.3d 315 (2d Cir. 2000)	Mail Fraud Scheme And Tax Evasion Counts Should Be Grouped	12/00
Georges 146 F.3d 561 (8th Cir. 1998)	Relevant Conduct	08/98
Gormley 201 F.3d 290 (4th Cir. 2000)	Implicating Customers In Fraud Scheme Justifies Obstruction Enhancement	03/00
Guidry 199 F.3d 1150 (10th Cir. 1999)	Abuse Of Trust Must Be Found In Relation To Victim	03/00
Hemmingston 157 F.3d 347 (5th Cir. 1998)	Downward Departure In Campaign Debt Money Laundering Scheme	12/98
Hendrick 177 F.3d 547 (6th Cir. 1999)	Sentencing Of Aiders And Abettors	08/99
Hickman v. Commissioner 183 F.3d 535 (6th Cir. 1999)	Collection Of Deficiency	10/99

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Hoffer 129 F.3d 1196 (11th Cir. 1997)	No Departures Based On Voluntary Forfeiture Or Loss Of Professional License	02/98
Hoover 175 F.3d 564 (7th Cir. 1999)	Restitution	06/99
Howle 166 F.3d 1166 (11th Cir. 1999)	Waiver Of Right To Appeal	06/99
Huang 178 F.3d 184 (3d Cir. 1999)	Downward Departure Based On Substantial Assistance	08/99
Hunerlach 197 F.3d 1059 (11th Cir. 1999)	Tax Loss Does Not Include Interest And Penalties	03/00
In Re: Sealed Case (Sentencing Guidelines' "Substantial Assistance") 149 F.3d 1198 (D.C. Cir. 1998)	Substantial Assistance Departure Without Government Motion	10/98
	Contractual Nature Of Plea Agreements	06/98
Isaac 141 F.3d 477 (3d Cir. 1998)		
Kaye 140 F.3d 86 (2d Cir. 1998)	Downward Departure For Assistance To Local Law Enforcement	06/98
Kelly 147 F.3d 172 (2d Cir. 1998)	U.S.S.G. 2T1.1 Applied To 26 U.S.C. § 7212(a) And Special Skill Enhancement	08/98
Klisser 190 F.3d 34 (2d Cir. 1999)	Intended Loss Not Limited By Impossibility	10/99
Ladum 141 F.3d 1328 (9th Cir. 1998)	Co-conspirator's Tax Loss	06/98
Lindsay 184 F.3d 1138 (10th Cir. 1999)	Relevant Conduct/Acceptance Of Responsibility	10/99
Malooof 205 F.3d 819 (5th Cir. 2000)	Criminal Responsibility Of Employees Must Be Found For Organizer/Leader Enhancement	06/00
Martinez-Rios 143 F.3d 662 (2d Cir. 1998)	No "Double Counting" Corporate Income	06/98
McDonald 165 F.3d 1032 (6th Cir. 1999)	Obstruction Of Justice	04/99
Mikaelian 168 F.3d 380 (9 th Cir. 1999)	Ability To Pay Restitution	04/99

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Minneman 143 F.3d 274 (7th Cir. 1998)	Attorney's Special Skills, Sophisticated Means, And Restitution	06/98
Monarch Funding Corp. 983 F. Supp. 442 (S.D. N.Y. 1997)	Findings In Criminal Sentencing Hearing Can Support Offensive Collateral Estoppel	02/98
Mounkes 204 F.3d 1024 (10th Cir. 2000)	Willful, Material, False Testimony Justifies Obstruction Adjustment	04/00
Napoli 179 F.3d 1 (2d Cir. 1999)	Grouping Fraud And Money Laundering	08/99
Noah 130 F.3d 490 (1st Cir. 1997)	Special Skill Enhancement	02/98
O'Kane 155 F.3d 969 (8th Cir. 1998)	Grouping Money Laundering And Mail Fraud	12/98
Parrott 148 F.3d 629 (6th Cir. 1998)	Obstruction Of Justice Enhancement	08/98
Prince 204 F.3d 1021 (10th Cir. 2000)	Conduct Unrelated To Offense Of Conviction Admissible To Determine Acceptance Of Responsibility	04/00
Punke 143 F.3d 274 (7th Cir. 1998), <u>cert. denied</u> , 119 S.Ct. 1145 (1999)	Restitution	04/99
Rice 185 F.3d 326 (5th Cir. 1999)	Grouping Drug And Money Laundering Offenses	10/99
Rivera (Walden) 196 F.3d 144 (2d Cir. 1999)	Failure to Cooperate Not Reason To Enhance	03/00
Rodriguez-Lopez 198 F.3d 773 (9th Cir. 1999)	Government Consent Not Necessary For Departure	03/00
Romero-Rendon 198 F.3d 745 (9th Cir. 1999)	Unchallenged Prior Violent Crime Enhancement Does Not Require Clear And Convincing Evidence	03/00
Romero-Rendon 198 F.3d 745 (9th Cir. 1999)	Unchallenged PSR Constitutes Clear And Convincing Evidence	10/00
Saacks 131 F.3d 540 (5th Cir. 1997)	Bankruptcy Fraud	02/98
Sanchez-Rodriguez 161 F.3d 556 (9th Cir. 1998)	<i>Koon</i> Downward Departure	02/99
Schachter v. Commissioner	113 T.C. 14 (1999)	Criminal Fine

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Not Creditable Against Civil Tax	10/99	Schilling 142 F.3d 388 (7th Cir. 1998)
Plea Agreements	06/98	Scholl 166 F.3d 964 (9th Cir. 1999)
Estimating Tax Loss	04/99	Searcy 233 F.3d 1096 (8th Cir. 2000)
Proof Of Government Outrageous Conduct Not Required For Downward Departure	12/00	Shetty 130 F.3d 1324 (9th Cir. 1997)
Obstruction Of Justice Enhancement	02/98	Simmons 154 F.3d 765 (8th Cir. 1998)
Organizer Or Leader Enhancement	10/98	Sims 174 F.3d 911 (8th Cir. 1999)
Post-Sentence Rehabilitation	06/99	Smith 186 F.3d 290 (3d Cir. 1999)
Underlying Nonserious Crime	10/99	Snoddy 139 F.3d 1224 (8th Cir. 1998)
"Sole" Minor Participant Reduction	06/98	Spencer 178 F.3d 1365 (10th Cir. 1999)
Use Of Presumptive Tax Rates	08/99	Standard 207 F.3d 1136 (9th Cir. 2000)
Disputed Computations Must Be Resolved At Sentencing Hearing	06/00	Tenzer 213 F.3d 34 (2d Cir. 2000)
Downward Departure Based On Due Process Claim	06/00	Thayer 201 F.3d 214 (3d Cir. 1999)
Grouping And Same Victim	03/00	Thomas 181 F.3d 870 (7th Cir. 1999)

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No Departure For Dependent Personality	08/99	Threadgill 172 F.3d 357 (5th Cir. 1999)
Incidental Nature Of Money Laundering	06/99	Tucker 217 F.3d 960 (8th Cir. 2000)
Government Has Burden To Prove Tax Loss	10/00	Vitale 159 F.3d 810 (3d Cir. 1998)
No Grouping For Wire Fraud And Tax Evasion	12/98	Williams 154 F.3d 655 (6th Cir. 1998)
No Grouping Of Tax Evasion And Bankruptcy Fraud Counts	10/98	Zanghi 189 F.3d 71 (1st Cir. 1999)
Grouping Of Title 18 And Title 31 Offenses	10/99	

X. UNDERCOVER OPERATIONS

Ayala v. Speckard 131 F.3d 62 (2d Cir. 1997)	Closure Of Courtroom For Undercover Agent's Testimony	02/98
Brace 145 F.3d 247 (5th Cir. 1998)	Entrapment - Positional Predisposition	02/99
Jarvis 47 Fed. Cl. 698 (2000)	Informant Agreements	10/00
Krug 41 Fed. Cl. 96 (Fed. Cl. 1998)	Rewards	08/98
Lopez 129 F.3d 1186 (11th Cir. 1997)	Obtaining Financial Records	02/98
Nolan-Cooper 155 F.3d 221 (3d Cir. 1998)	Sexual Misconduct By IRS Undercover Agent With Money Laundering Target Did Not Constitute Outrageous Government Conduct	10/98
Sligh 142 F.3d 761 (4th Cir. 1998)	Entrapment	06/98
Swofford No. 99-CV-4064-JPG, 2000 U.S. Dist. LEXIS 7730 (S.D. Ill., May 17, 2000) (unpublished)	26 U.S.C. § 7623 Does Not Create Contract Between IRS And Confidential Informant	08/00

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XI. SURVEILLANCE & TECHNOLOGY		
Ailemen 986 F. Supp. 1228 (N.D. Cal. 1997)	"Necessity" Under Wiretap Law	02/98
Andreas 216 F.3d 645 (7th Cir. 2000)	Informant Acting At Direction Of FBI Agent Amounts To "Color Of Law"	08/00
Bartnicki v. Vopper 200 F.3d 109 (3d Cir. 1999)	First Amendment Precludes Civil Liability For Innocent Interception Of Illegal Wiretap	03/00
Berry v. Funk 146 F.3d 1003 (D.C. Cir. 1998)	Clean Hands Exception	10/98
Brooks 215 F.3d 842 (8th Cir. 2000)	Informant's Persuasion Of Defendant To Sell Narcotics To Agent Is Entrapment	08/00
Desilets v. Wal-Mart 171 F.3d 711 (1st Cir. 1999)	Wiretap Statutory Damages Limited	06/99
Duran 189 F.3d 1071 (9th Cir. 1999)	Interceptions Of Cellular Telephones	10/99
Goodwin 141 F.3d 394 (2d Cir. 1997)	Rules For Obtaining "Roving Wiretap" Do Not Apply To Cellular Phones	02/98
IN RE: Application for Interception of Wire Communications 2 F. Supp.2d 177 (W.D. Mass. 1998)	Alternative Investigative Means Requirement And Representation As To All Known Informants	08/98
IN RE: Complaint as to the Conduct of Daniel J. Gatti 8 P.3d 966 (2000)	Attorneys (Government or Private) May Not Misrepresent Identity To Gather Information Without Violating Oregon Code Of Professional Responsibility	12/00
Reyna 218 F.3d 1108 (9th Cir. 2000)	Wiretap Order Issued Prior To DOJ Approval Invalid	10/00
Rivera 153 F.3d 809 (7th Cir. 1998)	Judicial Sealing Of Wiretap Tape Recording Not Prerequisite To Admission of Compilation Recording From Duplicate Tapes	12/98
Smith 155 F.3d 1051 (9th Cir. 1998)	Recording Of Voicemail Constitutes Illegal Interception Of Wire Communication	12/98
Turner 209 F.3d 1198 (10th Cir. 2000)	No Reasonable Expectation Of Privacy For Intercepted Communications In Patrol Car	06/00

XII. MISCELLANEOUS TOPICS

Albanese 195 F.3d 389 (8th Cir. 1999)	Anti-Gratuity Statute	12/99
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Anty 203 F.3d 305 (4th Cir. 2000)	Anti-Gratuity Statute		04/00
California Attorneys for Criminal Justice v. Butts 195 F.3d 1039 (9th Cir. 1999)	Questioning Outside <i>Miranda</i>		12/99
Cleveland 121 S.Ct. 365 (2000)	Unissued State License Not "Property" Under Mail Fraud Statute		12/00
Colorado Supreme Court 189 F.3d 1281 (10th Cir. 1999)	McDade Act		12/99
Confidential Informant 45 Fed. Cl. 556 (2000)	Disclosure To Informant		03/00
Crystal 172 F.3d 1141 (9th Cir. 1999)	Summons - Voluntary Disclosure		06/99
DeZarn 157 F.3d 1042 (6th Cir. 1998)	Misworded Question Will Not Preclude Perjury Prosecution		12/98
Gandy 83 A.F.T.R. 2d (RIA) 822 (E.D. Tex. 1999)	Disclosure Of Criminal Investigation Credentials		08/99
Gilbert 198 F.3d 1293 (11th Cir. 1999)	Hyde Amendment - Prosecutorial Misconduct		03/00
Gardner 23 F. Supp. 2d 1283 (N.D. Okla. 1998)	Hyde Amendment		04/99
Harris 209 F.3d 165 (3d Cir. 2000)	Anti-Gratuity Statute		06/00
Holland 34 F. Supp. 346 (E.D. Va. 1999)	Hyde Amendment - Attorneys Fees		06/99
I & O Publishing Co., Inc. 131 F.3d 1314 (9th Cir. 1997)	Fraud Penalty Does Not Constitute Double Jeopardy		02/98
Jarvis v. United States 43 Fed. Cl. 537 (1999)	Informant's Suit To Enforce Reward		08/99
Lee 82 F.Supp.2d 384 (E.D. Pa. Jan. 20, 2000)	Bankruptcy Fraud Statute Narrowed		03/00
Lindberg 220 F.3d 1120 (9 th Cir. 2000)	Hyde Amendment - Abuse of Discretion		10/00
O'Keefe v. McDonnell Douglas Corp. 132 F.3d 1252 (8th Cir. 1998)	DOJ Policy Pertaining To Contacts With Represented Persons, Invalidated		04/98

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Ranger Elec. Communs, Inc. 22 F. Supp.2d 667 (W.D. Mich. 1998)	Government Liable For Attorney's Fees For Failure To Turn Over Brady Material	12/98
Ranger Elec. Communs., Inc. 210 F.3d 627 (6th Cir. 2000)	Hyde Amendment - 30 Day Filing Limitation	08/00
Raymond 228 F.3d 804 (7th Cir. 2000)	Injunction Against Sale Of Tax Protest Program Does Not Violate First Amendment	12/00
Richardson 526 U.S. 813 (1999)	Juror Unanimity	08/99
Sabat v. I.R.S. No. 99-1715, 2000 U.S. Dist. LEXIS 3974 (W.D. Pa. Mar. 16, 2000) (unpublished)	IRS May Deny Convicted Criminals Electronic Filing Program	06/00
Securities and Exchange Commission v. Monarch Funding Corp. 192 F.3d 295 (2d Cir. 1999)	Collateral Estoppel	12/99
Singleton 144 F.3d 1343 (10th Cir. 1998)	Anti-Gratuity Statute Reinterpreted	10/98
Sun-Diamond Growers of California 526 U.S. 398 (1999)	Illegal Gratuity Statute	06/99
Truesdale 211 F.3d 898 (5th Cir. 2000)	Hyde Amendment - Standard Of Proof	06/00
Talao 222 F.3d 1133 (9th Cir. 2000)	Ex Parte Communications Rule Applies To Pre Indictment, Non Custodial Settings	10/00
Ware 161 F.3d 414 (6th Cir. 1998)	Anti-Gratuity Statute/Leniency For Testimony	02/99