

## Index

### **ABETTING**

Aiding and Abetting, this index

### **ABSTRACTING**

Financial institution fraud, **8A:6**

### **ACCOUNTS AND ACCOUNTING**

Federal Election Campaign Act,  
**10:32**

Foreign Corrupt Practices Act  
(FCPA), this index

Securities fraud, **8:30**

### **ACQUITTED AGENTS**

Imputation of criminal conduct,  
**3:10**

### **ACTING IN CONCERT**

Financial institution fraud,  
continuing financial crimes  
enterprise statute, **8A:32**

### **ADDITIONAL ACTS OR MATTERS**

Tax Crimes and Currency Report-  
ing Violations, this index

### **ADMINISTRATIVE ENFORCEMENT POLICY**

Federal Food, Drug, and Cosmetic  
Act, **5:20**

### **AFFILIATES**

Federal Election Campaign Act,  
this index

### **AFFIRMATIVE DEFENSES**

Foreign Corrupt Practices Act  
(FCPA), anti-bribery provi-  
sions, **9:8, 9:11**

### **AGENTS**

Bribery under Section 666, **9:41**

Imputation of Criminal Conduct,  
this index

### **AIDING AND ABETTING**

Corporate officers, managers and  
supervisors, sentencing  
guideline, **5:13**

Financial institution fraud, **8A:9**

### **AIR**

Clean Air Act, this index

### **AKAMAI TECHNOLOGIES**

Bribery declination, **App. 9A**

### **AMERICAN DOCTRINE**

Corporate Criminal Liability, this  
index

### **ANTI-BRIBERY PROVISIONS**

Foreign Corrupt Practices Act  
(FCPA), this index

### **ANTITRUST LENIENCY POLICY**

Conspiracy, **6:28**

### **ANYTHING OF VALUE**

Bribery and economic sanctions,  
**9:30**

### **ARBITRATION**

Racketeer Influenced and Corrupt  
Organizations Act (RICO),  
**7:71**

### **ARTIFICE TO DEFRAUD**

Bank Fraud, this index

### **ASSET FORFEITURE**

Bank fraud, **8A:27**

**ASSOCIATION IN FACT**

Racketeer Influenced and Corrupt  
Organizations Act (RICO),  
7:7

**ATTEMPT**

Bank fraud, 8A:28  
Mail fraud, 8:62  
Tax Crimes and Currency Report-  
ing Violations, this index

**ATTORNEY-CLIENT  
PRIVILEGE**

Currency and Foreign Transac-  
tions Reporting Act, returns  
relating to cash received in  
trade or business, 11:62

**ATTORNEY'S FEES**

Racketeer Influenced and Corrupt  
Organizations Act (RICO),  
7:70

**ATTRIBUTION OF CRIMINAL  
CONDUCT**

Corporate Officers, Managers and  
Supervisors, this index

**AUDITS**

Obstruction of federal audit, 18  
U.S.C. § 1516, 12:30, 12:31

**BAD CHECKS**

Bank fraud, 8A:26

**BANK FRAUD**

Generally, 8A:17 to 8A:22  
Artifice to defraud. Scheme or  
artifice to defraud, below  
Asset forfeiture, 8A:27  
Attempt and conspiracy, 8A:28  
Bad checks and check-kiting,  
8A:26  
Check-kiting, 8A:26  
Conspiracy, attempt and, 8A:28  
Control, custody or, 8A:24  
Criminal penalties and asset for-  
feiture, 8A:27  
Custody or control, 8A:24

**BANK FRAUD—Cont'd**

18 U.S.C. § 1344, generally,  
8A:17 to 8A:28  
Executing a scheme or artifice,  
8A:21  
False or fraudulent pretenses,  
representations, or promises,  
8A:25  
Forfeiture of assets, criminal  
penalties and, 8A:27  
Intangible rights, 8A:22  
Intent to defraud, 8A:20  
Loss, 8A:23  
Penalties, 8A:27  
Scheme or artifice to defraud  
Generally, 8A:19 to 8A:22  
Executing a scheme or artifice,  
8A:21  
Intangible rights, 8A:22  
Intent to defraud, 8A:20

**BANKRUPTCY**

Destruction, alteration, or  
falsification of records in  
federal investigations and, 18  
U.S.C. § 1519, 12:24, 12:25

**BANK SECRECY ACT**

Tax crimes and currency reporting  
violations, 11:33

**BEHAVIOR**

Conduct or Behavior, this index

**BONA FIDE ACTS OR  
MATTERS**

Bribery under Section 666, bona  
fide salary exemption, 9:44  
Obstruction of justice, bona fide  
legal representation, 12:36

**BREACH OF FIDUCIARY DUTY**

Insider trading, 8:24

**BRIBERY AND ECONOMIC  
SANCTIONS**

Generally, 9:1 to 9:45  
Agents, Section 666 bribery, 9:41

## INDEX

### BRIBERY AND ECONOMIC SANCTIONS—Cont'd

Akamai technologies declination,  
**App. 9A**

Anti-bribery provisions. Foreign  
Corrupt Practices Act  
(FCPA), this index

Anything of value, **9:30**

Appendix 1 FCPA Justice Depart-  
ment Policy, **App. 9B**

Bona fide salary exemption, Sec-  
tion 666, bribery, **9:44**

CDM Smith declination, **App. 9C**

Cognizant Technology Solutions  
declination, **App. 9D**

Congress, bribery of members of,  
**9:34**

Cooperating witnesses, prosecuto-  
rial agreements with, **9:32**

Corporate lobbyist caveat, bribery  
of members of Congress,  
**9:34**

Criminal penalties, **9:35**

Dun & Bradstreet declination,  
**App. 9E**

18 U.S.C. § 201, bribery of public  
officials, **9:26**

Federal funds, bribery concerning  
programs receiving. Section  
666 bribery, below

§ 5000 requirement, Section 666  
bribery, **9:43**

Foreign Corrupt Practices Act  
(FCPA), this index

Gratuity, generally, **9:26 to 9:45**

Gurlap Systems declination, **App.  
9F**

HMT LLC declination, **App. 9G**

Hobbs Act, **9:36, 9:37**

Insurance Corporation of  
Barbados declination, **App.  
9H**

Interstate commerce requirement,  
Hobbs Act, **9:37**

Johnson Controls declination,  
**App. 9I**

### BRIBERY AND ECONOMIC SANCTIONS—Cont'd

Kleptocracy asset recovery  
rewards program, **App. 9N**

Linde North America declination,  
**App. 9J**

Members of Congress, corporate  
lobbyist caveat, **9:34**

NCH Corporation declination,  
**App. 9K**

Nortek declination, **App. 9L**

Offense conduct, Section 666  
bribery, **9:42**

Official act, **9:29**

One-year period, Section 666 brib-  
ery, **9:40**

Polycom declination, **App. 9M**

Prosecutorial agreements with  
cooperating witnesses, **9:32**

Public officials, **9:26, 9:28**

Relationship between bribery and  
gratuity, **9:27**

Required state of mind, **9:31**

Section 666 bribery

Generally, **9:38 to 9:44**

Agent, **9:41**

Bona fide salary exemption,  
**9:44**

Federal funding, **9:39**

§ 5000 requirement, **9:43**

Offense conduct, **9:42**

One-year period, **9:40**

Securities fraud, **8:30**

Speech or debate clause immunity,  
**9:33**

Tax crimes and currency reporting  
violations, **11:30**

Witnesses, prosecutorial agree-  
ments with cooperating, **9:32**

### BUCKLEY V. VALEO

Federal Election Campaign Act,  
this index

### BULK CASH SMUGGLING

Currency and Foreign Transac-  
tions Reporting Act, **11:40,  
11:47**

**BURDEN OF PROOF**

Presumptions and Burden of Proof, this index

**CALENDAR YEAR**

Federal Election Campaign Act, § 25000 limitation on total contributions, **10:9**

**CALIFORNIA MEDICAL ASSOCIATION V. FEDERAL ELECTION COMMISSION**

Federal Election Campaign Act, **10:12**

**CAMPAIGN CONTRIBUTIONS**

Foreign Corrupt Practices Act (FCPA), anti-bribery provisions, **9:7**

**CAMPAIGNS**

Federal Election Campaign Act, this index

**CAUSE OF ACTION**

Racketeer Influenced and Corrupt Organizations Act (RICO), this index

**CDM SMITH**

Bribery declination, **App. 9C**

**CERCLA**

Comprehensive Environmental Response, Compensation and Liability Act (CERCLA), this index

**CERTIFICATES AND CERTIFICATION**

Mail fraud, false certification of financial reports, 18 U.S.C. § 1350, **8:61**

Perjury and false statements, certification of financial reports, 18 U.S.C. § 1350, **13:29, 13:30**

**CHECK-KITING**

Bank fraud, **8A:26**

**CIVIL AND CRIMINAL VIOLATIONS**

Conspiracy, this index

**CIVIL ASSET FORFEITURE REFORM ACT OF 2000**

Generally, **11:44**

**CIVIL FORFEITURE**

Currency and Foreign Transactions Reporting Act, this index

Financial institution fraud, **8A:11**

**CIVIL PENALTIES**

Currency and Foreign Transactions Reporting Act, **11:54**

**CIVIL REMEDIES**

Racketeer Influenced and Corrupt Organizations Act (RICO), **7:69**

**CLASS OR CLASSIFICATION**

Securities fraud, **8:14**

**CLEAN AIR ACT**

Generally, **14:34 to 14:45**

Compliance orders, violation of, **14:36, 14:37**

Criminal penalties

Failure to pay fee, **14:45**

False statements, **14:43**

Knowing endangerment, **14:39**

Failure to pay fee, **14:44, 14:45**

False statements, **14:42, 14:43**

Implementation plans, violation of, **14:36, 14:37**

Knowing endangerment, **14:38, 14:39**

Negligent endangerment, **14:40, 14:41**

Penalties. Criminal penalties, above

Permits, violation of, **14:36, 14:37**

## INDEX

### **CLEAN AIR ACT—Cont'd**

Violation of implementation plans,  
permits, compliance orders  
and other requirements,  
**14:36, 14:37**  
Who may be liable, **14:35**

### **CLEAN WATER ACT**

Generally, **14:16 to 14:27**  
Criminal penalties  
Generally, **14:20**  
False statements, **14:24**  
Knowing endangerment, **14:22**  
Notification requirement, **14:27**  
Criminal violations, **14:19, 14:20**  
False statements, **14:23, 14:24**  
Key terminology, **14:17**  
Knowing endangerment, **14:21,**  
**14:22**  
Notification requirement, **14:25 to**  
**14:27**  
Regulatory scheme, **14:18**  
Use immunity, **14:26**

### **COGNIZANT TECHNOLOGY SOLUTIONS**

Bribery declination, **App. 9D**

### **COLLATERAL CONSEQUENCES**

Currency and Foreign Transac-  
tions Reporting Act, **11:51**

### **COLLATERAL ESTOPPEL**

Perjury and false statements, **13:4**  
Racketeer Influenced and Corrupt  
Organizations Act (RICO),  
**7:73**

### **COLLECTIVE ENTITY RIGHTS**

Corporate crime and punishment,  
**1:5**

### **COLONIAL CORPORATION**

Corporate criminal liability,  
development of american  
doctrine, **2:5**

### **COMPENSATION**

Comprehensive Environmental  
Response, Compensation and  
Liability Act (CERCLA), this  
index

### **COMPLIANCE**

Corporate compliance programs,  
evaluation of, **App. 1C**

### **COMPLIANCE ORDERS**

Clean Air Act, violations, **14:36,**  
**14:37**

### **COMPLICITY**

Corporate Officers, Managers and  
Supervisors, this index

### **COMPREHENSIVE ENVIRONMENTAL RESPONSE, COMPENSATION AND LIABILITY ACT (CERCLA)**

Generally, **14:11 to 14:15**  
Criminal penalties, **14:15**  
Culpable mental state, **14:13**  
Notification requirements, **14:12**  
**to 14:14**  
Use immunity, **14:14**

### **CONDUCT OR BEHAVIOR**

Attribution of criminal conduct,  
**5:1 to 5:20**  
Bribery, offense conduct, **9:42**  
Corporate officers, managers and  
supervisors, attribution of  
criminal conduct, generally,  
**5:1 to 5:20**  
Filing a false or fraudulent tax  
return, conduct over period of  
six years, **11:11**  
Imputation of Criminal Conduct,  
this index  
Imputation of criminal intent,  
corporate assent to pattern of  
criminal conduct, **4:4**  
Obstruction of Justice, this index

## CONDUCT OR BEHAVIOR

### —Cont'd

Section 666 bribery, offense  
conduct, **9:42**

## CONGRESS

Bribery of members of, **9:34**  
Obstruction of justice, Congressional inquiries and investigations, **12:11**

## CONSENT

Financial institution fraud, **8A:10**

## CONSERVATION

Resource Conservation and  
Recovery Act (RCRA), this  
index

## CONSPIRACY

Generally, **6:1 to 6:28**  
Agreement element of general  
federal conspiracy statute 18  
U.S.C. § 371, **6:3**  
Antitrust leniency policy, **6:28**  
Bank fraud, **8A:28**  
Civil and criminal violations.  
Sherman Act, below  
Criminal penalties, Sarbanes-  
Oxley conspiracies, 18  
U.S.C. § 1349, **6:16**  
Defraud the U.S., conspiracy to,  
**6:11, 6:12**  
Federal conspiracy statute 18  
U.S.C. § 371, generally, **6:2**  
**to 6:14**  
Federal predicate crimes that  
include conspiracy, **App. 6A**  
General federal conspiracy statute  
18 U.S.C. § 371, generally,  
**6:2 to 6:14**  
Gypsum's intent requirement  
under Sherman Act, **6:23,**  
**6:24**  
Incipient conspiracies, civil and  
criminal violations, **6:25**

## CONSPIRACY—Cont'd

Intra-corporate conspiracies  
General federal conspiracy law,  
18 U.S.C. § 371, **6:22**  
Section 1 of Sherman Act, 15  
U.S.C. § 1, **6:21**  
Intra-enterprise conspiracies.  
Sherman Act, below  
Knowing participation, **6:5**  
Mail fraud, **8:62**  
Mens rea, relationship between  
conspiracy and object  
offense, **6:6**  
Multiple objectives, single con-  
spiracy with, **6:13**  
Object defense, vicarious liability  
for, **6:8**  
“Offense” clause and “defraud”  
clause, relationship between,  
**6:12**  
Overt act requirement, **6:7**  
Per se violations under Sherman  
Act, **6:26**  
Pinkerton rule, **6:8**  
Plurality requirement, **6:4**  
Racketeer Influenced and Corrupt  
Organizations Act (RICO),  
this index  
Sarbanes-Oxley conspiracies, 18  
U.S.C. § 1349, **6:15, 6:16**  
Sentencing guidelines, **6:14**  
Sherman Act  
Generally, **6:17 to 6:27**  
Civil and criminal violations  
Generally, **6:23 to 6:27**  
Distinctions, generally, **6:23**  
Gypsum's intent requirement,  
**6:23, 6:24**  
Incipient conspiracies, **6:25**  
Per se violations, **6:26**  
Withdrawal, **6:27**  
Criminal violations. Civil and  
criminal violations, above  
in this group

## INDEX

### CONSPIRACY—Cont'd

#### Sherman Act—Cont'd

Gypsum's intent requirement,  
**6:23, 6:24**

Incipient conspiracies, civil and  
criminal violations, **6:25**

Intra-corporate conspiracies,  
**6:21**

#### Intra-enterprise conspiracies

Generally, **6:17 to 6:20**

Antitrust laws, state, **6:19**

Development of doctrine,  
**6:18**

Unincorporated divisions,  
applicability of doctrine  
to, **6:20**

Per se violations, **6:26**

Section 1, generally, **6:17 to  
6:27**

State antitrust laws, intra-  
enterprise conspiracies,  
**6:19**

Unincorporated divisions,  
applicability of doctrine,  
**6:20**

Violations. Civil and criminal  
violations, above in this  
group

Withdrawal, civil and criminal  
violations, **6:27**

Single conspiracy with multiple  
objectives, **6:13**

State antitrust laws, intra-  
enterprise conspiracies, **6:19**

Unincorporated divisions,  
applicability of doctrine,  
Sherman Act, **6:20**

Vicarious liability for object  
defense, **6:8**

Violations. Sherman Act, above  
Wharton's Rule, role of, **6:10**

#### Withdrawal

Sherman Act, civil and criminal  
violations, **6:27**

Vicarious liability for object  
offense, **6:9**

### CONSTITUTIONAL LAW

Corporate crime and punishment,  
constitutionality of sentencing  
guidelines, **1:18**

Federal Election Campaign Act,  
this index

### CONTINUING FINANCIAL CRIMES ENTERPRISE STATUTE

Financial Institution Fraud, this  
index

### CONTINUOUS CONTRIBUTIONS TO POLITICAL CAMPAIGNS

Federal Election Campaign Act,  
this index

### CONTROL

Bank fraud, **8A:24**

### CORPORATE COMPLIANCE PROGRAMS

Evaluation of, **App. 1C**

### CORPORATE CRIME AND PUNISHMENT

Generally, **1:1 to 1:22**

Collective entity rights, **1:5**

Constitutionality of sentencing  
guidelines, **1:18**

Copies of Relevant DOJ Office of  
Public Affairs Releases, **App.  
1L**

Corporate compliance programs,  
evaluation of, **App. 1C**

Corporate Criminal Liability, this  
index

Corporate death sentence, **1:15**

Corporate probation, **1:22**

Criminal fines, **1:10, 1:11**

Criminal liability. Corporate Crim-  
inal Liability, this index

Criminal sanctions, generally, **1:9  
to 1:22**

Death sentence, **1:15**

**CORPORATE CRIME AND  
PUNISHMENT—Cont'd**

Deferred and non-prosecution agreements, corporate criminal liability, **1:7**

Dept. of Justice further revisions to corporate criminal enforcement policies, **App. 1H**

DOJs Corporate Crime Case Database, **App. 1J**

DOJs Reported Corporate Enforcement Actions 2023-2024, **App. 1I**

Effective antitrust enforcement, **App. 1E**

Evaluation of corporate compliance programs, **App. 1C**

Federal corporate prosecution guidelines, **1:6**

Federal Sentencing Guidelines Chapter 8, Sentencing of Organizations (Nov. 1, 2018), **App. 1**

Fines, **1:10, 1:11**

Forfeiture, **1:12**

Guidelines. Sentencing guidelines, below

History of guidelines for sentencing organizational offenders, **1:20**

Imprisonment, **1:19**

Investigation and prosecution  
Federal corporate prosecution guidelines, **1:6**

Post-Watergate Era, **1:1**

Resulting perceptions, **1:3**

Sentencing guidelines, below

Twenty-first century, **1:2**

Justice Manual, Principles of Federal Prosecution of Business Organizations, **App. 1B**

Keynote address on white collar crime, **App. 1G**

Liability. Corporate Criminal Liability, this index

**CORPORATE CRIME AND  
PUNISHMENT—Cont'd**

Organizational offenders, guidelines for sentencing, **1:20, 1:21**

Post-Watergate Era, investigation and prosecution, **1:1**

Potential liabilities of corporate employees, **1:8**

Principles of Federal Prosecution of Business Organizations, Justice Manual, **App. 1B**

Probation  
Generally, **1:13**

Corporate probation, **1:22**

Sentencing Reform Act of 1984, **1:14**

Prosecution. Investigation and prosecution, above

Remarks on corporate criminal enforcement, **App. 1F**

Sanctions, generally, **1:9 to 1:22**

SEC Office of the Whistleblower, **App. 1D**

Selected Corporate Integrity Agreements, **App. 1M**

Sentencing guidelines  
Generally, **1:16 to 1:18**

Constitutionality, **1:18**

Corporate death sentence, **1:15**

Federal Sentencing Guidelines Chapter 8, Sentencing of Organizations (Nov. 1, 2018), **App. 1**

History of, **1:20**

Organizational offenders, **1:20, 1:21**

Probation, above

Purposes of punishment, **1:17**

Sentencing Reform Act of 1984, **1:14**

Sentencing Reform Act of 1984, **1:14**

Successive criminal and civil fines, **1:11**



## INDEX

### **CORPORATE CRIME AND PUNISHMENT—Cont'd** Summaries of Selected DOJ Press Releases, **App. 1K**

### **CORPORATE CRIMINAL LIABILITY**

Generally, **1:5 to 1:8**  
American doctrine  
Colonial corporation, **2:5**  
Development of, **2:5 to 2:9**  
Evolving theory, **2:6**  
Historical development, **2:5 to 2:9**  
Intent, crimes requiring, **2:9**  
Nonfeasance versus misfeasance, **2:8**  
Nuisance, **2:7**  
Colonial corporation, development of american doctrine, **2:5**  
Corporate form, evolution of, **2:2**  
Corporate personality, **2:3**  
Deferred and non-prosecution agreements, **1:7**  
Development of corporate liability, **2:4**  
English doctrine, historical development of, **2:2**  
Evolution of, **2:1 to 2:9**  
Federal corporate prosecution guidelines, **1:6**  
Historical development of american doctrine, **2:5 to 2:9**  
Historical development of english doctrine, **2:2 to 2:4**  
Intent, crimes requiring, american doctrine, **2:9**  
Nature of, generally, **1:5 to 1:8**  
Nonfeasance versus misfeasance, historical development of american doctrine, **2:8**  
Nuisance, historical development of american doctrine, **2:7**  
Potential liabilities of corporate employees, **1:8**

### **CORPORATE FACILITIES**

Federal Election Campaign Act, **10:34**

### **CORPORATE LOBBYIST CAVEAT**

Bribery of members of Congress, **9:34**

### **CORPORATE OFFICERS, MANAGERS AND SUPERVISORS**

Generally, **5:1 to 5:20**  
Administrative enforcement policy, Federal Food, Drug, and Cosmetic Act, **5:20**  
Aftermath of United States v. Dotterweich, **5:16**  
Aiding and abetting, sentencing guideline, **5:13**  
Attribution of criminal conduct to, generally, **5:1 to 5:20**  
Basis for holding nonparticipant liable as principal, complicity under federal statutory law, **5:10**  
Complicity under federal statute  
Generally, **5:8 to 5:12**  
Basis for holding nonparticipant liable as principal, **5:10**  
18 U.S.C. § 2, generally, **5:8 to 5:12**  
Limitations of actions, **5:11**  
Nonparticipant, basis for holding liable as principal, **5:10**  
Prosecution of principal, **5:12**  
Criminal liability  
Direct participants, **5:2**  
Federal Food, Drug, and Cosmetic Act, below  
Indirect participants, criminal liability of, below  
Strict criminal liability for improper discharge of corporate responsibilities. Federal Food, Drug, and Cosmetic Act, above

**CORPORATE OFFICERS,  
MANAGERS AND  
SUPERVISORS—Cont'd**

Direct participants, criminal liability of, **5:2**  
 Doctrine of parties to crime, historical origin, **5:5**  
 Dotterweich, United States v., **5:15, 5:16**  
 Federal Food, Drug, and Cosmetic Act  
   Generally, **5:14 to 5:20**  
   Administrative enforcement policy, **5:20**  
   Aftermath of United States v. Dotterweich, **5:16**  
   Criminal liability for improper discharge of corporate responsibilities, generally, **5:14 to 5:20**  
   Dotterweich, United States v., **5:15, 5:16**  
   Implications of Act cases, **5:19, 5:20**  
   Objective impossibility defense, **5:18**  
   Park, United States v., **5:17, 5:18**  
   Strict criminal liability for improper discharge of corporate responsibilities, generally, **5:14 to 5:20**  
   United States v. Dotterweich, **5:15, 5:16**  
   United States v. Park, **5:17, 5:18**  
 Historical origin of doctrine of parties to crime, **5:5, 5:6**  
 Historical origin of respondeat superior doctrine, **5:4**  
 Indirect participants, criminal liability of  
   Generally, **5:3 to 5:7**  
   Doctrine of parties to crime, historical origin, **5:5, 5:6**  
   Mature doctrine, **5:7**

**CORPORATE OFFICERS,  
MANAGERS AND  
SUPERVISORS—Cont'd**

Indirect participants, criminal liability of—Cont'd  
 Nuisance, historical origin of doctrine of parties to crime, **5:6**  
 Respondeat superior doctrine, historical origin, **5:4**  
 Liability. Criminal liability, above  
 Limitations of actions, complicity under federal statute, **5:11**  
 Mature doctrine, criminal liability of indirect participants, **5:7**  
 Nonparticipant, basis for holding liable as principal, **5:10**  
 Nuisance, historical origin of doctrine of parties to crime, **5:6**  
 Objective impossibility defense, Federal Food, Drug, and Cosmetic Act, **5:18**  
 Park, United States v., **5:17, 5:18**  
 Parties to crime doctrine, historical origin, **5:5**  
 Prosecution of principal, complicity under federal statute, **5:12**  
 Resource Conservation and Recovery Act (RCRA), responsible corporate officer doctrine, culpable mental state, **14:6**  
 Respondeat superior doctrine, historical origin, **5:4**  
 Sentencing guideline for aiding and abetting, **5:13**  
 Statute of limitations, complicity under federal statute, **5:11**  
 Strict criminal liability for improper discharge of corporate responsibilities. Federal Food, Drug, and Cosmetic Act, above  
 United States v. Dotterweich, **5:15, 5:16**  
 United States v. Park, **5:17, 5:18**

## INDEX

### **CORPORATE PERSONALITY**

Corporate criminal liability, **2:3**

### **CORPORATE POLITICAL ACTION COMMITTEES**

Federal Election Campaign Act, this index

### **CORPORATE PROPERTY**

Imputation of criminal conduct, forfeiture, **3:5**

### **CORPORATIONS**

Racketeer Influenced and Corrupt Organizations Act (RICO), **7:11**

### **CORRUPTION**

Foreign Corrupt Practices Act (FCPA), this index

Racketeer Influenced and Corrupt Organizations Act (RICO), this index

### **COSMETICS**

Federal Food, Drug, and Cosmetic Act, this index

### **COSTS AND EXPENSES**

Racketeer Influenced and Corrupt Organizations Act (RICO), **7:70**

### **CRIMES**

Environmental Crimes, this index

### **CRIMINAL COURT CLERKS**

Currency and Foreign Transactions Reporting Act, **11:57**

### **CRIMINAL FORFEITURES**

Currency and Foreign Transactions Reporting Act, this index

### **CRIMINAL INVESTIGATIONS**

Obstruction of Justice, this index

### **CRIMINAL LIABILITY**

Corporate Criminal Liability, this index

### **CRIMINAL LIABILITY—Cont'd**

Corporate Officers, Managers and Supervisors, this index

Currency and Foreign Transactions Reporting Act, **11:63**

Racketeer Influenced and Corrupt Organizations Act (RICO), **7:49**

### **CRIMINAL PENALTIES**

Bank fraud, **8A:27**

Bribery and economic sanctions, **9:35**

Clean Air Act, this index

Comprehensive Environmental Response, Compensation and Liability Act (CERCLA), **14:15**

Currency and Foreign Transactions Reporting Act, **11:53, 11:54**

Financial Institution Fraud, this index

Obstruction of Justice, this index  
Perjury and False Statements, this index

Refuse Act, **14:33**

Resource Conservation and Recovery Act (RCRA), this index

Sarbanes-Oxley conspiracies, 18 U.S.C. § 1349, **6:16**

### **CRIMINAL VIOLATIONS**

Clean Water Act, **14:19, 14:20**

Conspiracy, this index

Currency and Foreign Transactions Reporting Act, **11:50, 11:51**

Federal Election Campaign Act, this index

Foreign Corrupt Practices Act (FCPA), accounting and recordkeeping requirements, **9:22, 9:23**

Securities fraud, **8:4, 8:5, 8:10**

**CULPABLE MENTAL STATE**

- Comprehensive Environmental Response, Compensation and Liability Act (CERCLA), **14:13**
- Currency and Foreign Transactions Reporting Act, this index
- Foreign Corrupt Practices Act (FCPA), this index
- Perjury and False Statements, this index
- Resource Conservation and Recovery Act (RCRA), **14:5, 14:6**

**CURRENCY AND FOREIGN TRANSACTIONS REPORTING ACT**

- Generally, **11:34 to 11:43**
- Amount subject to forfeiture, **11:47, 11:48**
- Attorney-client privilege, returns relating to cash received in trade or business, **11:62**
- Bank reports of suspicious transactions, **11:52**
- Bulk cash smuggling into or out of the U.S., **11:40, 11:47**
- Cash received in trade or business, returns relating to
  - Generally, **11:55 to 11:63**
  - Attorney-client privilege, **11:62**
  - Covered transactions, **11:58, 11:59**
  - Criminal court clerks, cash received by, **11:57**
  - Criminal liability, **11:63**
  - Furnishing statements to customers, **11:61**
  - Payment with monetary instruments, **11:59**
  - Statements to customers, furnishing, **11:61**
  - Time, manner and form of reporting, **11:60**

**CURRENCY AND FOREIGN TRANSACTIONS**

**REPORTING ACT—Cont'd**

- Cash received in trade or business, returns relating to—Cont'd
  - Trade or business requirement, **11:56**
  - 26 U.S.C. § 6050I, **11:55 to 11:63**
- Civil Asset Forfeiture Reform Act of 2000, **11:44**
- Civil penalties, criminal penalties relation to, **11:54**
- Collateral consequences, **11:51**
- Covered transactions, returns relating to cash received in trade or business, **11:58, 11:59**
- Criminal and civil forfeitures
  - Generally, **11:43**
  - Amount subject to forfeiture, **11:47, 11:48**
  - Civil Asset Forfeiture Reform Act of 2000, **11:44**
  - Due process considerations, **11:45**
  - Patriot Act, **11:43, 11:48**
  - Rights of claimants, **11:46**
- Criminal court clerks, cash received, returns relating to by cash received in trade or business, **11:57**
- Criminal liability, returns relating to cash received in trade or business, **11:63**
- Criminal penalties, **11:53, 11:54**
- Criminal violations, **11:50, 11:51**
- Culpable mental state
  - Bulk cash smuggling into or out of United States, **11:41**
  - Domestic currency transfers, **11:37**
- Domestic currency transfers
  - Generally, **11:34 to 11:38**
  - Culpable mental state, **11:37**

## INDEX

### **CURRENCY AND FOREIGN TRANSACTIONS REPORTING ACT—Cont'd**

- Domestic currency transfers
  - Cont'd
  - Forfeiture, **11:38**
  - Structured transactions, **11:36, 11:37**
- Due process considerations, **11:45**
- Eighth Amendment considerations, **11:48**
- Exports and imports of monetary instruments, **11:39**
- False statements liability, **11:51**
- Foreign financial accounts, records and reports of, **11:49**
- Forfeiture
  - Criminal and civil forfeitures, above
  - Domestic currency transfers, above
  - Monetary instruments, **11:42**
- Form of reporting, returns relating to cash received in trade or business, **11:60**
- Furnishing statements to customers, returns relating to cash received in trade or business, **11:61**
- Manner of reporting, returns relating to cash received in trade or business, **11:60**
- Other currency transactions subject to customer identification and recordkeeping requirements, **11:64**
- Patriot Act, **11:43, 11:48**
- Payment with monetary instruments, returns relating to cash received in trade or business, **11:59**
- Records and reports of foreign financial accounts, **11:49**
- Rights of claimants, **11:46**
- Smuggling, bulk cash smuggling into or out of the U.S., **11:40**

### **CURRENCY AND FOREIGN TRANSACTIONS REPORTING ACT—Cont'd**

- Statements to customers, furnishing, returns relating to cash received in trade or business, **11:61**
- Suspicious transactions, bank reports of, **11:52**
- Time, manner and form of reporting, returns relating to cash received in trade or business, **11:60**
- Trade or business requirement, returns relating to cash received in trade or business, **11:56**
- Transfers, domestic currency transfers, **11:34 to 11:38**

### **CURRENCY REPORTING**

- Tax Crimes and Currency Reporting, this index

### **CURRENCY TRANSFERS**

- Currency and Foreign Transactions Reporting Act, this index

### **CUSTODY**

- Bank fraud, **8A:24**

### **DEATH SENTENCE**

- Corporate crime and punishment, **1:15**

### **DEBT SETTLEMENT**

- Federal Election Campaign Act, **10:35**

### **DECEIT**

- Fraud or Deceit, this index

### **DEDUCTIONS**

- Tax crimes and currency reporting violations, **11:30 to 11:32**

### **DEFEAT OF TAXES**

- Tax Crimes and Currency Reporting Violations, this index

**DEFERRED AND  
NON-PROSECUTION  
AGREEMENTS**

Corporate criminal liability, **1:7**

**DIRECTORS**

Officers and Directors, this index

**DIRECT PARTICIPANTS**

Corporate officers, managers and  
supervisors, criminal liability,  
**5:2**

**“DIRTY TRICKS”**

Federal Election Campaign Act,  
corporate political action  
committees, **10:46**

**DISCHARGE**

Refuse Act, **14:31**

**DISCLOSURE**

Federal Election Campaign Act,  
Buckley v. Valeo, **10:11**  
Insider trading, duty to disclosure,  
**8:23**  
Securities fraud, violations arising  
under nondisclosure as  
defense, violations arising  
under second clause of sec-  
tion 32(a), **8:16**

**DISSIPATED ASSETS**

Racketeer Influenced and Corrupt  
Organizations Act (RICO),  
**7:30**

**DISSOLUTION**

Imputation of criminal conduct,  
**3:11**

**DOCTRINE OF PARTIES TO  
CRIME**

Corporate officers, managers and  
supervisors, **5:5**

**DOMESTIC CURRENCY  
TRANSFERS**

Currency and Foreign Transac-  
tions Reporting Act, this  
index

**DOTTERWEICH, UNITED  
STATES V.**

Corporate officers, managers and  
supervisors, **5:15, 5:16**

**DOUBLE JEOPARDY**

Financial institution fraud,  
continuing financial crimes  
enterprise statute, **8A:33**  
Racketeer Influenced and Corrupt  
Organizations Act (RICO),  
this index  
Resource Conservation and  
Recovery Act (RCRA), **14:7**

**DRUGS AND NARCOTICS**

Federal Food, Drug, and Cosmetic  
Act, this index

**DUE PROCESS**

Currency and foreign transactions  
reporting act, **11:45**  
Environmental crimes, **14:46**  
Racketeer Influenced and Corrupt  
Organizations Act (RICO),  
**7:36**  
Tax crimes and currency reporting  
violations, **11:6**

**DUN & BRADSTREET**

Bribery declination, **App. 9E**

**DUTY OF TRUST**

Insider trading, misappropriation  
of, **8:26**

**DUTY TO DISCLOSURE**

Insider trading, **8:23**

**ECONOMIC SANCTIONS**

Bribery and Economic Sanctions,  
this index

**EIGHTH AMENDMENT**

Currency and Foreign Transac-  
tions Reporting Act, **11:48**  
Racketeer Influenced and Corrupt  
Organizations Act (RICO),  
**7:32**

## INDEX

### **ELECTIONS**

- Federal Election Campaign Act, this index
- Mail fraud, **8:43**

### **EMBEZZLEMENT**

- Financial institution fraud, **8A:3**

### **EMPLOYEE LEAVES OF ABSENCE**

- Federal Election Campaign Act, **10:37**

### **EMPLOYEE PARTICIPATION PLANS**

- Federal Election Campaign Act, constitutional limitations, **10:21**

### **EMPLOYMENT RELATIONSHIP**

- Mail fraud, **8:39, 8:40**

### **ENGLISH DOCTRINE**

- Corporate criminal liability, historical development of doctrine, **2:2**

### **ENTERPRISE**

- Racketeer Influenced and Corrupt Organizations Act (RICO), this index

### **ENVIRONMENTAL CRIMES**

- Generally, **14:1 to 14:46**
- Air. Clean Air Act, this index
- Clean Air Act, this index
- Clean Water Act, this index
- Comprehensive Environmental Response, Compensation and Liability Act (CERCLA), this index
- Conservation. Resource Conservation and Recovery Act (RCRA), this index
- Garbage. Refuse Act, this index
- Refuse Act, this index

### **ENVIRONMENTAL CRIMES**

#### **—Cont'd**

- Resource Conservation and Recovery Act (RCRA), this index
- Waste. Refuse Act, this index
- Water. Clean Water Act, this index

### **EVASION OF TAXES**

- Tax Crimes and Currency Reporting Violations, this index

### **EVIDENCE**

- Federal Election Campaign Act, evidence negating knowledge or intent, **10:48**
- Financial Institution Fraud, this index
- Mail fraud, use of mails and interstate wires for purpose of executing scheme or artifice to defraud, proof of mailing, **8:51**
- Perjury and False Statements, this index
- Resource Conservation and Recovery Act (RCRA), proof of knowledge, culpable mental state, **14:6**
- Tax crimes and currency reporting violations, methods of proof, additional tax due and owing, **11:14**
- Witnesses, this index

### **EVOLUTION OF CORPORATE CRIMINAL LIABILITY**

- Corporate Criminal Liability, this index

### **EXAMINATION**

- Financial institution fraud, obstructing examination of financial institution or financial institution customer, **8A:38**

### **EXCLUSIONS**

- Federal Election Campaign Act, this index

**“EXCULPATORY NO”  
EXCEPTION**

Perjury and false statements,  
**13:25**

**EXEMPTIONS AND  
EXCEPTIONS**

Bribery under Section 666, bona  
fide salary exemption, **9:44**

**EXPORTS AND IMPORTS**

Currency and Foreign Transac-  
tions Reporting Act, **11:39**

**EXPRESS ADVOCACY  
REQUIREMENT**

Federal Election Campaign Act,  
constitutional limitations,  
**10:16**

**EXPRESS INSTRUCTIONS**

Imputation of criminal conduct,  
**3:9**

**EXTENSION OF CREDIT**

Federal Election Campaign Act,  
**10:35**

**EXTORTION**

Foreign Corrupt Practices Act  
(FCPA), **9:11**

**EXTRATERRITORIAL  
APPLICATION**

Racketeer Influenced and Corrupt  
Organizations Act (RICO),  
**7:53**

**FALSE CLAIMS ACT**

Perjury and False Statements, this  
index

**FALSE DECLARATIONS**

Tax Crimes and Currency Report-  
ing Violations, this index

**FALSE ENTRIES**

Financial Institution Fraud, this  
index

**FALSE OR FRAUDULENT  
PRETENSES**

Bank fraud, **8A:25**

**FALSE OR FRAUDULENT TAX  
RETURN**

Tax Crimes and Currency Report-  
ing Violations, this index

**FALSE STATEMENTS**

Clean Air Act, **14:42, 14:43**

Clean Water Act, **14:23, 14:24**

Currency and Foreign Transac-  
tions Reporting Act, **11:51**

Financial Institution Fraud, this  
index

Foreign Corrupt Practices Act  
(FCPA), **9:24, 9:25**

Perjury and False Statements, this  
index

**FALSIFICATION OF  
FINANCIAL RECORDS**

Foreign Corrupt Practices Act  
(FCPA), **9:24, 9:25**

**FCPA**

Foreign Corrupt Practices Act  
(FCPA), this index

**FEDERAL ELECTION  
CAMPAIGN ACT**

Generally, **10:1 to 10:49**

Affiliated committees. Corporate  
political action committees,  
below

Amendments of 1974, **10:4**

Buckley v. Valeo

Generally, **10:5 to 10:11**

Calendar year, § 25000 limita-  
tion on total contributions  
during any, **10:9**

Contribution limitations, **10:7  
to 10:9**

Disclosure requirements, **10:11**

First amendment  
considerations, **10:6**



## INDEX

### FEDERAL ELECTION

#### CAMPAIGN ACT—Cont'd

##### Buckley v. Valeo—Cont'd

Individuals and groups, § 1000  
limitation on contributions  
by, **10:7**

Political committees, § 5000  
limitation on contributions  
by, **10:8**

“Relative to a clearly identified  
candidate,” § 1000 expen-  
diture limitation, **10:10**

Reporting requirements, **10:11**

Calendar year, § 25000 limitation  
on total contributions during  
any, **10:9**

California Medical Association v.  
Federal Election Commis-  
sion, **10:12**

##### Constitutional limitations

Generally, **10:4 to 10:22**

Buckley v. Valeo, above

California Medical Association  
v. Federal Election Com-  
mission, **10:12**

Employee participation plans,  
**10:21**

Express advocacy requirement,  
**10:16**

First National Bank v. Bellotti,  
**10:13**

Hybrid case, **10:14**

##### Nonprofit corporations

Generally, **10:15**

Express advocacy require-  
ment, **10:16**

Solicitations, **10:17**

Trade associations, **10:18**

Twice yearly solicitations,  
**10:19**

Unsolicited contributions, **10:20**

Voluntary contributions to polit-  
ical action committee,  
**10:22**

Continuous contributions to politi-  
cal campaigns

Generally, **10:23 to 10:28**

### FEDERAL ELECTION

#### CAMPAIGN ACT—Cont'd

Continuous contributions to politi-  
cal campaigns—Cont'd

Contribution limitations,  
multicandidate commit-  
tees, **10:25**

Corporate political action com-  
mittees, basic limitations  
on contributions by, **10:24**

Earmarked versus undesignated  
contributions, **10:26**

Illegal contributions, response  
to, **10:28**

Individual contributions, basic  
limitations on, **10:23**

Multicandidate committees,  
contribution limitations,  
**10:25**

Prohibited contributions, **10:27**

Response to illegal contribu-  
tions, **10:28**

Undesignated contributions,  
earmarked versus, **10:26**

##### Contributions

Buckley v. Valeo, contribution  
limitations, **10:7 to 10:9**

Continuous contributions to  
political campaigns, above

Included and excluded contribu-  
tions and expenditures,  
below

Unsolicited contributions, **10:20**

Voluntary contributions to polit-  
ical action committee,  
**10:22**

Corporate facilities, use of, **10:34**

Corporate fundraising activities,  
corporate political action  
committees, **10:40**

Corporate monies, establishing a  
PAC, **10:39**

Corporate political action commit-  
tees

Generally, **10:38 to 10:46**

**FEDERAL ELECTION**

**CAMPAIGN ACT—Cont'd**

Corporate political action committees—Cont'd

Affiliated committees

Generally, **10:43 to 10:45**

Factual determination of affiliation, per se rule, **10:44**

Other consequences of affiliation, **10:45**

Per se rule, **10:43, 10:44**

Corporate fundraising activities, **10:40**

Corporate monies, establishing a PAC with, **10:39**

“Dirty tricks,” **10:46**

Establishing a PAC with corporate monies, **10:39**

Fundraising activities, **10:40**

Membership, **10:42**

Political committee, corporate PAC as, **10:41**

“Separate segregated fund,” **10:38, 10:39**

Criminal violations

Generally, **10:47 to 10:49**

Evidence negating knowledge or intent, **10:48**

Intent, evidence negating knowledge or, **10:48**

Knowledge or intent, evidence negating, **10:48**

Lobbying, federal regulation of, **10:49**

Debt settlement, **10:35**

“Dirty tricks,” corporate political action committees, **10:46**

Disclosure requirements, Buckley v. Valeo, **10:11**

Employee leaves of absence, **10:37**

Employee participation plans, constitutional limitations, **10:21**

**FEDERAL ELECTION**

**CAMPAIGN ACT—Cont'd**

Establishing a PAC with corporate monies, **10:39**

Evidence negating knowledge or intent, **10:48**

Excluded contributions and expenditures. Included and excluded contributions and expenditures, below

Express advocacy requirement, constitutional limitations, **10:16**

Extension of credit, **10:35**

Federal Election Campaign Act of 1971, **10:3**

First amendment considerations, Buckley v. Valeo, **10:6**

First National Bank v. Bellotti, constitutional limitations, **10:13**

Fundraising activities, corporate political action committees, **10:40**

Historical background, **10:2**

Honoraria, **10:30**

Included and excluded contributions and expenditures

Generally, **10:29 to 10:37**

Accounting services, legal and, **10:32**

Corporate facilities, use of, **10:34**

Debt settlement, **10:35**

Employee leaves of absence, **10:37**

Extension of credit, **10:35**

Honoraria, **10:30**

Leaves of absence for employees, **10:37**

Legal and accounting services, **10:32**

Meeting rooms, **10:36**

Presidential nominating conventions, **10:33**

Settlement of debt, **10:35**

## INDEX

### FEDERAL ELECTION

#### CAMPAIGN ACT—Cont'd

- Included and excluded contributions and expenditures—Cont'd
  - Transportation, use of corporate means of, **10:34**
  - Vendor discounts, **10:31**
  - What is included and what is exempt, **10:29**
- Individuals and groups, § 1000 limitation on contributions by, **10:7**
- Intent, evidence negating knowledge or, **10:48**
- Knowledge or intent, evidence negating, **10:48**
- Leaves of absence for employees, **10:37**
- Legal and accounting services, **10:32**
- Limitations
  - Buckley v. Valeo, contribution limitations, **10:7 to 10:9**
  - Constitutional limitations, above
  - Continuous contributions to political campaigns, multicandidate committees, contribution limitations, **10:23 to 10:25**
- Meeting rooms, **10:36**
- Membership in corporate political action committees, **10:42**
- Nonprofit corporations, constitutional limitations, **10:15, 10:16**
- PACs. Corporate political action committees, below
- Per se rule, corporate political action and affiliated committees, **10:43, 10:44**
- Political action committees.
  - Corporate political action committees, above

### FEDERAL ELECTION

#### CAMPAIGN ACT—Cont'd

- Political committees
  - Corporate political action committees, above
  - § 5000 limitation on contributions, **10:8**
- Presidential nominating conventions, **10:33**
- “Relative to a clearly identified candidate,” § 1000 expenditure limitation, **10:10**
- Reporting requirements Buckley v. Valeo, **10:11**
- Restrictions. Limitations, above
- “Separate segregated fund,” corporate political action committees, **10:38, 10:39**
- Settlement of debt, **10:35**
- Solicitations, constitutional limitations, **10:17**
- Trade associations, constitutional limitations, **10:18**
- Transportation, use of corporate means of, **10:34**
- Twice yearly solicitations, constitutional limitations, **10:19**
- Unsolicited contributions, constitutional limitations, **10:20**
- Vendor discounts, **10:31**
- Violations. Criminal violations, above
- Voluntary contributions to political action committee, constitutional limitations, **10:22**
- What is included and what is exempt, **10:29**

### FEDERAL FOOD, DRUG, AND COSMETIC ACT

- Corporate Officers, Managers and Supervisors, this index

**FEDERAL FUNDS**

Bribery and Economic Sanctions,  
this index

**FEDERAL GUIDELINES**

Corporate crime and punishment,  
**1:6**

**FEDERAL PREDICATE  
CRIMES**

Racketeer Influenced and Corrupt  
Organizations Act (RICO),  
**7:44**

**FEDERAL PROSECUTIONS**

Racketeer Influenced and Corrupt  
Organizations Act (RICO),  
double jeopardy, **7:22**

**FEDERAL SENTENCING  
GUIDELINES**

Chapter 8, Sentencing of  
Organizations (Nov. 1, 2018),  
**App. 1**

**FEES**

Clean Air Act, failure to pay fee,  
**14:44, 14:45**

**FIFTH AMENDMENT**

Obstruction of justice, inducing  
witness to claim Fifth  
Amendment privilege, **12:4**  
Perjury and false statements,  
**13:13**

**FILING**

Tax Crimes and Currency Report-  
ing Violations, this index

**FINANCIAL INSTITUTION  
FRAUD**

Generally, **8A:1 to 8A:8:44**  
Abstracting, **8A:6**  
Acting in concert, continuing  
financial crimes enterprise  
statute, **8A:32**  
Aiding and abetting, connected in  
any capacity with, **8A:9**

**FINANCIAL INSTITUTION**

**FRAUD—Cont'd**

Bank Fraud, this index  
Civil forfeiture and criminal  
penalties, **8A:11**  
Connected in any capacity with,  
**8A:8, 8A:9**  
Consent, **8A:10**  
Continuing financial crimes  
enterprise statute  
Generally, **8A:29 to 8A:34**  
Acting in concert, **8A:32**  
Criminal penalties, **8A:34**  
Double jeopardy, **8A:33**  
18 U.S.C. § 225, **8A:29 to  
8A:34**  
Manager, who is a, **8A:31**  
“Series” of violations, what  
constitutes, **8A:30**  
Who is a manager, **8A:31**  
Criminal penalties  
Civil forfeiture and, **8A:11**  
Continuing financial crimes  
enterprise statute, **8A:34**  
False entries, **8A:16**  
Double jeopardy, continuing  
financial crimes enterprise  
statute, **8A:33**  
18 U.S.C. §§ 656, 657, **8A:2 to  
8A:8:11**  
Embezzlement, **8A:3**  
Evidence  
False entries, proof of falsity,  
**8A:14, 8A:15**  
False statements and wilful  
overvaluation, proof of  
protected status, **8A:44**  
Examination of financial institu-  
tion or financial institution  
customer, obstructing, **8A:38**  
False entries  
Criminal penalties, **8A:16**  
18 U.S.C. §§ 1005, 1006, gener-  
ally, **8A:12 to 8A:16**  
Elements, **8A:13 to 8A:15**

## INDEX

### FINANCIAL INSTITUTION

#### FRAUD—Cont'd

False entries—Cont'd

Evidence, **8A:14**

Forfeiture and criminal penalties, **8A:16**

Fraudulent or illegal transactions, **8A:15**

Proof of falsity, **8A:14, 8A:15**

False statements and wilful overvaluation

Generally, **8A:40 to 8A:44**

Intent, **8A:41**

Literal truth and bank knowledge of falsity, **8A:42**

Proof of protected status, **8A:44**

Protected status, proof of, **8A:44**

Scope of liability, **8A:43**

Forfeiture

Civil forfeiture and criminal penalties, **8A:11**

False entries, **8A:16**

Mail and wire fraud, **8A:37**

Intent to injure or defraud, misapplication of funds, **8A:5**

Investigation of financial institution or financial institution customer, obstructing, **8A:39**

Mail and wire fraud affecting a financial institution, **8:59, 8A:35, 8A:36**

Manager, who is a, **8A:31**

Misapplication of funds, **8A:4, 8A:5**

Obstructing examination of financial institution or financial institution customer, **8A:38**

Obstructing investigation of financial institution or financial institution customer, **8A:39**

Overvaluation. False statements and wilful overvaluation, above

### FINANCIAL INSTITUTION

#### FRAUD—Cont'd

Penalties. Criminal penalties, above

Protected assets, **8A:7**

Section 1014. False statements and wilful overvaluation, above

“Series” of violations, what constitutes, **8A:30**

Who is a manager, continuing financial crimes enterprise statute, **8A:31**

Wilful overvaluation. False statements and wilful overvaluation, above

### FINANCIAL INSTITUTIONS

Bank Fraud, this index

Fraud. Financial Institution Fraud, this index

Mail and wire fraud affecting, **8:59**

Obstructing examination of, 18 U.S.C. § 1517, **12:32, 12:33**

Obstruction of justice, **12:17**

### FINANCIAL REPORTS

Mail fraud, false certification of financial reports, 18 U.S.C. § 1350, **8:61**

Perjury and false statements, false certification, 18 U.S.C. § 1350, **13:29**

### FINES

Corporate crime and punishment, **1:10, 1:11**

### FIRST AMENDMENT

Federal Election Campaign Act, Buckley v. Valeo, **10:6**

Racketeer Influenced and Corrupt Organizations Act (RICO), **7:33**

**FIRST NATIONAL BANK V. BELLOTTI**

Federal Election Campaign Act, constitutional limitations, **10:13**

**FOOD**

Federal Food, Drug, and Cosmetic Act, this index

**FOREIGN BRIBERY**

Securities fraud, **8:30**

**FOREIGN CORPORATIONS**

Racketeer Influenced and Corrupt Organizations Act (RICO), **7:10**

**FOREIGN CORRUPT PRACTICES ACT (FCPA)**

Generally, **9:1 to 9:25**

Accounting and recordkeeping requirements

Generally, **9:19 to 9:25**

Compliance by related organizations, responsibility for, **9:20**

Criminal liability falsification of financial records and making false statements, SEC Rules 13b2-1 and 13b2-2, **9:25**

Criminal violations, **9:22, 9:23**

Culpable mental state, criminal violations, **9:23**

Falsification of financial records and making false statements, SEC Rules 13b2-1 and 13b2-2, **9:24, 9:25**

National security exemption, **9:21**

Related organizations, responsibility for compliance by, **9:20**

Responsibility for compliance by related organizations, **9:20**

**FOREIGN CORRUPT PRACTICES ACT (FCPA)**

**—Cont'd**

Affirmative defenses, anti-bribery provisions, **9:8, 9:11**

Anti-bribery provisions

Generally, **9:2 to 9:13**

Affirmative defenses, **9:8, 9:11**

Campaign contributions, **9:7**

Corrupt intent, **9:10, 9:11**

Culpable mental state

Generally, **9:9**

Corrupt intent, **9:10**

Extortion, **9:11**

Foreign officials, **9:4**

Grease payments, **9:6**

Institutional and individual violations differentiated, **9:13**

Knowledge, role of, **9:12**

Prohibited practices, **9:5 to 9:7**

Role of knowledge, **9:12**

Who may be liable, **9:3, 9:4**

Bribery. Anti-bribery provisions, above

Campaign contributions, anti-bribery provisions, **9:7**

Compliance by related organizations, responsibility for, **9:20**

Convention on combating bribery of foreign public officials in international business transactions, **9:18**

Corrupt intent, anti-bribery provisions, **9:10, 9:11**

Criminal liability falsification of financial records and making false statements, SEC Rules 13b2-1 and 13b2-2, **9:25**

Criminal violations, accounting and recordkeeping requirements, **9:22, 9:23**

Culpable mental state

Generally, **9:14 to 9:16**

## INDEX

### FOREIGN CORRUPT

#### PRACTICES ACT (FCPA)

##### —Cont'd

- Culpable mental state—Cont'd
  - Accounting and recordkeeping requirements, **9:23**
  - Anti-bribery provisions, **9:9**, **9:10**
  - Civil damages, **9:16**
  - Civil fines, **9:15**
  - Criminal penalties, **9:14**
- Enforcement priorities and review procedure, **9:17**
- Extortion, **9:11**
- Falsification of financial records and making false statements, SEC Rules 13b2-1 and 13b2-2, **9:24**, **9:25**
- Foreign officials, anti-bribery provisions, **9:4**
- Grease payments, anti-bribery provisions, **9:6**
- Institutional and individual violations differentiated, **9:13**
- International agreement, convention on combating bribery of foreign public officials in international business transactions, **9:18**
- International business transactions, convention on combating bribery of foreign public officials in, **9:18**
- National security exemption, **9:21**
- Notice or knowledge, anti-bribery provisions, role of knowledge, **9:12**
- Recordkeeping. Accounting and recordkeeping requirements, above
- Related organizations, responsibility for compliance by, **9:20**

### FOREIGN FINANCIAL

#### ACCOUNTS

- Currency and Foreign Transactions Reporting Act, **11:49**

### FOREIGN OFFICIALS

- Foreign Corrupt Practices Act (FCPA), anti-bribery provisions, **9:4**

### FOREIGN SUBSIDIARIES

- Tax crimes and currency reporting violations, improper payments by foreign subsidiaries, **11:32**

### FOREIGN TRANSACTIONS

- Currency and Foreign Transactions Reporting Act, this index

### FORFEITURE

- Bank fraud, forfeiture of assets, **8A:27**
- Civil Forfeiture, this index
- Corporate crime and punishment, **1:12**
- Currency and Foreign Transactions Reporting Act, this index
- Financial Institution Fraud, this index
- Imputation of criminal conduct, **3:5**
- Perjury and false statements, false statements relating to failed financial institutions, **13:28**
- Racketeer Influenced and Corrupt Organizations Act (RICO), this index

### FRAUD OR DECEIT

- Bank Fraud, this index
- Conspiracy to defraud the U.S., **6:11**, **6:12**
- False or fraudulent tax return. Tax Crimes and Currency Reporting Violations, this index
- Financial Institution Fraud, this index
- Honest services fraud, Skilling, **8:36**
- Mail Fraud, this index

**FRAUD OR DECEIT—Cont'd**

Major Fraud Act, 18 U.S.C.  
§ 1031, **13:34**  
Perjury and false statements,  
Major Fraud Act, 18 U.S.C.  
§ 1031, **13:34**  
Securities Fraud, this index  
Skilling, honest services fraud,  
**8:36**  
Tax Crimes and Currency Report-  
ing Violations, this index

**FUNDRAISING**

Federal Election Campaign Act,  
corporate political action  
committees, **10:40**

**FURNISHING STATEMENTS TO  
CUSTOMERS**

Currency and Foreign Transac-  
tions Reporting Act, **11:61**

**GOOD FAITH**

Securities fraud, **8:17**

**GOVERNMENTAL  
DEPARTMENT**

Obstruction of Justice, this index

**GOVERNMENT WITNESS**

Perjury and false statements,  
**13:11**

**GRATUITY**

Bribery and Economic Sanctions,  
this index

**GREASE PAYMENTS**

Foreign Corrupt Practices Act  
(FCPA), anti-bribery provi-  
sions, **9:6**

**GROUPS**

Federal Election Campaign Act,  
§ 1000 limitation on  
contributions by individuals  
and groups, **10:7**

**GUIDELINES**

Corporate Crime and Punishment,  
this index

**GURLAP SYSTEMS**

Bribery declination, **App. 9F**

**GYPSUM'S INTENT**

Sherman Act requirement, **6:23,**  
**6:24**

**HAZARDOUS WASTE**

Resource Conservation and  
Recovery Act (RCRA), **14:3**

**HEALTH CARE OFFENSES**

Obstruction of criminal investiga-  
tions of, 18 U.S.C. § 1518,  
**12:34, 12:35**

**HMT LLC**

Bribery declination, **App. 9G**

**HOBBS ACT**

Bribery and economic sanctions,  
**9:36, 9:37**

**HONEST SERVICES FRAUD**

Mail fraud, **8:35, 8:36, 8:40**

**HONORARIA**

Federal Election Campaign Act,  
**10:30**

**IMMUNITIES**

Privileges and Immunities, this  
index

**IMPLEMENTATION PLANS**

Clean Air Act, violations, **14:36,**  
**14:37**

**IMPRISONMENT**

Corporate crime and punishment,  
**1:19**

**IMPROPER PAYMENTS**

Tax Crimes and Currency Report-  
ing Violations, this index



## INDEX

### IMPUTATION OF CRIMINAL CONDUCT

- Generally, **3:1 to 3:12**
- Acquitted agents, criminal acts of, **3:10**
- Agents
  - Acquitted agents, criminal acts of, **3:10**
  - Employed outside the corporation, criminal acts of agents, **3:7**
  - Outside the corporation, criminal acts of employees, **3:6**
  - Subordinate agents employed within the corporations, criminal acts of, **3:4**
- Corporate property, forfeiture of, **3:5**
- Directors, criminal acts of, **3:2**
- Dissolution, effect on corporate criminal liability, **3:11**
- Express instructions, criminal acts committed contrary to, **3:9**
- Forfeiture of corporate property, **3:5**
- Independent subcontractors, criminal acts of, **3:6**
- Managers and supervisors, criminal acts of, **3:3**
- Merger and acquisition, effect on corporate criminal liability, **3:12**
- Officers and directors, criminal acts of, **3:2**
- Scope of authority, **3:8, 3:9**
- Subordinate agents employed within the corporations, criminal acts of, **3:4**
- Subsidiaries, criminal acts of, **3:7**
- Supervisors, criminal acts of, **3:3**

### IMPUTATION OF CRIMINAL INTENT

- Generally, **4:1 to 4:5**
- Closely held corporations, intent to benefit corporation, **4:3**

### IMPUTATION OF CRIMINAL INTENT—Cont'd

- Collective knowledge of employees, **4:5**
- Intent to benefit corporation, **4:2, 4:3**
- Pattern of criminal conduct, corporate assent to, **4:4**

### INCIPIENT CONSPIRACIES

- Civil and criminal violations, **6:25**

### INCLUSIONS

- Federal Election Campaign Act, this index

### INDEPENDENT

#### SUBCONTRACTORS

- Imputation of criminal conduct, **3:6**

### INDIRECT PARTICIPANTS

- Corporate Officers, Managers and Supervisors, this index

### INDIVIDUALS

- Federal Election Campaign Act, § 1000 limitation on contributions by individuals and groups, **10:7**
- Racketeer Influenced and Corrupt Organizations Act (RICO), **7:11**

### IN PARI MATERIA

- Mail and wire fraud statutes, **8:57**

### INSIDER TRADING

- Generally, **8:22 to 8:28**
- Breach of fiduciary duty or other duty of trust and confidence, **8:24**
- Duty of trust or confidence in misappropriation insider trading cases, **8:26**
- Duty to disclosure, **8:23**
- Misappropriation theory, **8:25, 8:26**

**INSIDER TRADING—Cont'd**

- “On the basis of” material nonpublic information, **8:21**
- Other 10b-5 violations, **8:29**
- Temporary insiders, **8:28**
- Tippee liability, **8:27**

**INSURANCE**

- Obstruction of insurance business investigations, **12:18**

**INSURANCE CORPORATION OF BARBADOS**

- Bribery declination, **App. 9H**

**INTANGIBLE RIGHTS**

- Bank fraud, **8A:22**

**INTENT**

- Bank fraud, **8A:20**
- Conspiracy, Gypsum’s intent requirement, **6:23, 6:24**
- Corporate criminal liability, crimes requiring intent, american doctrine, **2:9**
- Federal Election Campaign Act, evidence negating knowledge or intent, **10:48**
- Financial institution fraud, intent to injure or defraud, **8A:5, 8A:41**
- Foreign Corrupt Practices Act (FCPA), **9:10, 9:11**
- Gypsum’s intent, Sherman Act requirement, **6:23, 6:24**
- Imputation of Criminal Intent, this index
- Mail Fraud, this index
- Perjury and false statements, **13:5**

**INTERNATIONAL AGREEMENT**

- Foreign Corrupt Practices Act (FCPA), convention on combating bribery of foreign public officials in international business transactions, **9:18**

**INTERSTATE CARRIERS**

- Mail fraud, **8:53**

**INTERSTATE COMMERCE**

- Bribery and economic sanctions, Hobbs Act, **9:37**
- Mail fraud, **8:58**
- Racketeer Influenced and Corrupt Organizations Act (RICO), **7:13**

**INTRA-CORPORATE CONSPIRACIES**

- Conspiracy, this index

**INTRA-ENTERPRISE CONSPIRACIES**

- Conspiracy, this index

**INVESTIGATORS AND INVESTIGATION**

- Corporate Crime and Punishment, this index
- Financial institution fraud, **8A:39**
- Obstruction of Justice, this index
- Perjury and false statements, false statements to investigators, **13:24**

**JOHNSON CONTROLS**

- Bribery declination, **App. 9I**

**JOINT AND SEVERAL LIABILITY**

- Racketeer Influenced and Corrupt Organizations Act (RICO), **7:34**

**JUDICIAL PROCEEDINGS**

- Obstruction of Justice, this index

**JURISDICTION**

- Perjury and false statements, false statements, **13:20, 13:22, 13:24**

**JUSTICE**

- Obstruction of Justice, this index

## INDEX

### JUSTICE MANUAL

Principles of Federal Prosecution  
of Business Organizations,  
**App. 1B**

### KICKBACKS

Tax crimes and currency reporting  
violations, **11:30**

### KLEPTOCRACY

Asset recovery rewards program,  
**App. 9N**

### KNOWLEDGE

Notice and Knowledge, this index

### LEAVES OF ABSENCE

Federal Election Campaign Act,  
**10:37**

### LEGAL SERVICES

Federal Election Campaign Act,  
**10:32**

### LESSER INCLUDED OFFENSES

Tax Crimes and Currency Report-  
ing Violations, this index

### LIABILITY

Comprehensive Environmental  
Response, Compensation and  
Liability Act (CERCLA), this  
index

Corporate Criminal Liability, this  
index

Corporate Officers, Managers and  
Supervisors, this index

### LICENSES AND PERMITS

Clean Air Act, violations, **14:36,**  
**14:37**

Resource Conservation and  
Recovery Act (RCRA), this  
index

Violations. Resource Conservation  
and Recovery Act (RCRA),  
this index

### LIMITATION OF ACTIONS

Statute of Limitations, this index

### LIMITATIONS

Federal Election Campaign Act,  
this index

### LINDE NORTH AMERICA

Bribery declination, **App. 9J**

### LOSS

Bank fraud, **8A:23**

### MAIL FRAUD

Generally, **8:33 to 8:64**

Attempt and conspiracy, 18 U.S.C.  
§ 1349, **8:62**

Causing the mails to be used, **8:50**  
**to 8:52**

Certification, false certification of  
financial reports, 18 U.S.C.  
§ 1350, **8:61**

Conspiracy, 18 U.S.C. § 1349,  
**8:62**

Each separate mailing a distinct  
offense, **8:52**

Election fraud, **8:43**

Employment relationship, **8:39,**  
**8:40**

Evidence, proof of mailing, **8:51**

Failed schemes to defraud, **8:55**

False certification of financial  
reports, 18 U.S.C. § 1350,  
**8:61**

Financial reports, false certifica-  
tion of, 18 U.S.C. § 1350,  
**8:61**

Gain to defendant or loss to  
victim, **8:37**

Honest services fraud, **8:35, 8:36,**  
**8:40**

In pari materia, mail and wire  
fraud statutes, **8:57**

Intent to defraud. Scheme or arti-  
fice to obtain money or prop-  
erty, below

Interstate carriers, use for purpose  
of executing a scheme or arti-  
fice to defraud, **8:53**

**MAIL FRAUD—Cont'd**

Interstate or foreign commerce, transmission of wire, radio, or television communication in, **8:58**

Limitation of actions, **8:54**

Major fraud against the U.S., **8:63, 8:64**

Money or property. Scheme or artifice to obtain money or property, below

Promoters, **8:41**

Proof of mailing, **8:51**

Property. Scheme or artifice to obtain money or property, below

Prosecuting “old” and “new” frauds under statutes, **8:33**

Public servants, **8:42**

Relation of mail fraud to other crimes, **8:56**

Reports, false certification of financial, 18 U.S.C. § 1350, **8:61**

Scheme or artifice to defraud

Generally, **8:38 to 8:43**

Election fraud, **8:43**

Employment relationship, **8:39, 8:40**

Honest and loyal services of employee, scheme to deprive employer or, **8:40**

Intent to defraud. Scheme or artifice to obtain money or property, below

Promoters, **8:41**

Public servants, **8:42**

Use of mails and interstate wires for purpose of executing scheme or artifice to defraud, below

Scheme or artifice to obtain money or property

Generally, **8:44 to 8:46**

Deception, relation of money or property to, **8:46**

**MAIL FRAUD—Cont'd**

Scheme or artifice to obtain money or property—Cont'd

Intent to defraud

Generally, **8:47**

Active versus constructive fraud, **8:48**

Use of mails and interstate wires for purpose of executing scheme or artifice to defraud, below

Use of mails and interstate wires for purpose of executing scheme or artifice to defraud, below

What constitutes property, **8:45**

Securities fraud, **8:60**

Skilling and curtailment of honest services fraud, **8:36**

Statute of limitations, **8:54**

Use of mails and interstate wires for purpose of executing scheme or artifice to defraud

Generally, **8:49 to 8:52**

Causing the mails to be used, **8:50 to 8:52**

Each separate mailing a distinct offense, **8:52**

Proof of mailing, **8:51**

What constitutes fraud under 18 U.S.C. § 1341 and 1343, **8:34 to 8:37, 8:37**

Whistleblower protection and rewards, **8:64**

**MAJOR TAX CRIMES**

Tax Crimes and Currency Reporting Violations, this index

**MANAGERS AND SUPERVISORS**

Corporate Officers, Managers and Supervisors, this index

Financial institution fraud, **8A:31**

Imputation of criminal conduct, **3:3**

## INDEX

### **MANNER OF REPORTING**

Currency and Foreign Transactions Reporting Act, **11:60**

### **MATERIALITY**

Perjury and false statements, **13:6, 13:17, 13:18**

Securities fraud, materiality under section 17(a) and Rule 10b-5, **8:19**

### **MATERIAL MATTERS**

Tax crimes and currency reporting violations, false declarations, **11:21, 11:22**

### **MATURE DOCTRINE**

Corporate officers, managers and supervisors, criminal liability of indirect participants, **5:7**

### **MEETING ROOMS**

Federal Election Campaign Act, **10:36**

### **MEMBERS AND MEMBERSHIP**

Federal Election Campaign Act, corporate political action committees, **10:42**

### **MENS REA**

Conspiracy, relationship between conspiracy and object offense, **6:6**

### **MERGER AND ACQUISITION**

Imputation of criminal conduct, **3:12**

### **MISAPPLICATION OF FUNDS**

Financial institution fraud, **8A:4, 8A:5**

### **MISAPPROPRIATION THEORY**

Insider trading, **8:25, 8:26**

### **MISFEASANCE**

Corporate criminal liability, historical development of american doctrine, **2:8**

### **MISLEADING STATEMENTS**

Perjury and false statements, **13:7**

### **MULTIPLE ACTS OR MATTERS**

Conspiracy, single conspiracy with multiple objectives, **6:13**

### **MULTIPLE PUNISHMENTS**

Racketeer Influenced and Corrupt Organizations Act (RICO), double jeopardy, **7:24**

### **NATIONAL SECURITY**

#### **EXEMPTION**

Foreign Corrupt Practices Act (FCPA), **9:21**

### **NCH CORPORATION**

Bribery declination, **App. 9K**

### **NEGLIGENT**

#### **ENDANGERMENT**

Clean Air Act, **14:40, 14:41**

### **“NO KNOWLEDGE” PROVISIO**

Securities fraud, **8:12, 8:13**

### **NONFEASANCE**

Corporate criminal liability, historical development of american doctrine, **2:8**

### **NONPARTICIPANT**

Corporate officers, managers and supervisors, basis for holding liable as principal, **5:10**

### **NONPROFIT CORPORATIONS**

Federal Election Campaign Act, constitutional limitations, **10:15, 10:16**

### **NORTEK**

Bribery declination, **App. 9L**

### **NOTICE OR KNOWLEDGE**

Clean Air Act, knowing endangerment, **14:38, 14:39**

Clean Water Act, **14:25 to 14:27**

Comprehensive Environmental Response, Compensation and

**NOTICE OR KNOWLEDGE**

—**Cont'd**

- Liability Act (CERCLA),  
**14:12 to 14:14**
- Conspiracy, knowing participation, **6:5**
- Federal Election Campaign Act, evidence negating knowledge or intent, **10:48**
- Foreign Corrupt Practices Act (FCPA), role of knowledge, **9:12**
- Resource Conservation and Recovery Act (RCRA), this index
- Securities Fraud, this index

**NUISANCE**

- Corporate criminal liability, historical development of american doctrine, **2:7**
- Corporate officers, managers and supervisors, historical origin of doctrine of parties to crime, **5:6**

**OATHS AND AFFIRMATIONS**

- Perjury and false statements, **13:3**

**OBJECT DEFENSE**

- Conspiracy, vicarious liability, **6:8**

**OBJECTIVE IMPOSSIBILITY DEFENSE**

- Corporate officers, managers and supervisors, Federal Food, Drug, and Cosmetic Act, **5:18**

**OBSTRUCTION OF JUSTICE**

- Generally, **12:1 to 12:36**
- Audits, obstruction of federal audit, 18 U.S.C. § 1516, **12:30, 12:31**
- Bankruptcy, destruction, alteration, or falsification of records in federal investigations and, 18 U.S.C. § 1519, **12:24, 12:25**

**OBSTRUCTION OF JUSTICE**

—**Cont'd**

- Bona fide legal representation services, **12:36**
- Communications with criminal investigators, **12:16**
- Congressional inquiries and investigations, **12:11**
- Criminal investigations, obstruction of
  - Generally, **12:15 to 12:17**
  - Communications with criminal investigators, **12:16**
  - Criminal penalties, **12:20**
  - 18 U.S.C. § 1510, **12:15 to 12:17**
- Financial institution investigations, obstruction with, **12:17**
- Insurance business investigations, obstruction of, **12:18**
- Sections 1503 and 1505, relation to, **12:19**
- Criminal penalties
  - Generally, **12:20**
  - Destruction, alteration, or falsification of records in federal investigations and bankruptcy, 18 U.S.C. § 1519, **12:24, 12:25**
  - Federal audit, obstruction of, 18 U.S.C. § 1516, **12:30, 12:31**
  - Financial institution, obstructing examination of, 18 U.S.C. § 1517, **12:33**
  - Health care offenses, obstruction of criminal investigations of, 18 U.S.C. § 1518, **12:35**
  - Judicial proceedings, **12:8**
  - Victim and Witness Protection Act of 1982, **12:23, 12:29**
  - Destruction, alteration, or falsification of records in federal investigations and

## INDEX

### OBSTRUCTION OF JUSTICE

#### —Cont'd

- bankruptcy, 18 U.S.C. § 1519, **12:24, 12:25**
- Federal audit, 18 U.S.C. § 1516, **12:30, 12:31**
- Fifth Amendment privilege, inducing witness to claim, **12:4**
- Financial institution, obstructing examination of, 18 U.S.C. § 1517, **12:32, 12:33**
- Financial institution investigations, obstruction with, **12:17**
- Governmental department, proceedings before
  - Generally, **12:9 to 12:14**
  - Administrative proceedings, **12:10**
  - Congressional inquiries and investigations, **12:11**
  - Criminal penalties, **12:14**
  - 18 U.S.C. § 1505, **12:9 to 12:14**
  - Prohibited conduct, **12:12, 12:13**
  - Witness tampering, **12:13**
- Health care offenses, obstruction of criminal investigations of, 18 U.S.C. § 1518, **12:34, 12:35**
- Insurance business investigations, obstruction of, **12:18**
- Investigations and investigators
  - Bankruptcy, destruction, alteration, or falsification of records in federal investigations and, 18 U.S.C. § 1519, **12:24, 12:25**
  - Congressional inquiries and investigations, **12:11**
  - Criminal investigations, obstruction of, above
  - Health care offenses, obstruction of criminal investigations of, 18 U.S.C. § 1518, **12:34, 12:35**

### OBSTRUCTION OF JUSTICE

#### —Cont'd

- Investigations and investigators
  - Cont'd
  - Insurance business investigations, obstruction of, **12:18**
- Judicial proceedings
  - Generally, **12:1 to 12:8**
  - Criminal penalties, **12:8**
  - 18 U.S.C. § 1503, **12:1 to 12:8**
  - Fifth Amendment privilege, inducing witness to claim, **12:4**
  - Pending judicial proceedings, **12:5**
  - Prohibited conduct, **12:3, 12:4**
  - Required state of knowledge, **12:6**
  - Status of witness tampering as violation, **12:7**
- Penalties. Criminal penalties, above
- Pending judicial proceedings, **12:5**
- Records in federal investigations and bankruptcy, destruction, alteration, or falsification of, 18 U.S.C. § 1519, **12:24**
- Required state of knowledge, judicial proceedings, **12:6**
- Sections 1503 and 1505, relation to, **12:19**
- Status of witness tampering as violation, **12:7**
- Tampering. Witness tampering, below
- Victim and Witness Protection Act of 1982
  - Generally, **12:21 to 12:23, 12:28, 12:29**
  - Criminal penalties, **12:22, 12:23, 12:28, 12:29**
  - Retaliating against a witness, victim or informant, 18 U.S.C. § 1513, **12:28, 12:29**

**OBSTRUCTION OF JUSTICE**

—**Cont’d**

Victim and Witness Protection Act of 1982—Cont’d

Tampering with witness, victim or informant, 18 U.S.C. § 1512, **12:22, 12:23**

Witness tampering

Governmental department, proceedings before, **12:13**

Status of witness tampering as violation, **12:7**

Victim and Witness Protection Act of 1982, above

**“OFFENSE” CLAUSE AND**

**“DEFRAUD” CLAUSE**

Conspiracy, relationship between clauses, **6:12**

**OFFICERS AND DIRECTORS**

Corporate Officers, Managers and Supervisors, this index

Imputation of criminal conduct, **3:2**

**OFFICIAL ACTS**

Bribery and economic sanctions, **9:29**

**ONE-YEAR PERIOD**

Section 666 bribery, **9:40**

**ORGANIZATIONAL  
OFFENDERS**

Corporate crime and punishment, guidelines for sentencing, **1:20, 1:21**

**OVERLAPPING STATUTES**

Perjury and false statements, **13:12**

**OVERT ACT**

Conspiracy, **6:7**

**OVERVALUATION**

Financial Institution Fraud, this index

**PACS**

Federal Election Campaign Act, this index

**PARK, UNITED STATES V.**

Corporate officers, managers and supervisors, **5:17, 5:18**

**PARTIES**

Clean Air Act, who may be liable, **14:35**

Foreign Corrupt Practices Act (FCPA), who may be liable, **9:3, 9:4**

**PARTIES TO CRIME  
DOCTRINE**

Corporate officers, managers and supervisors, **5:5**

**PATRIOT ACT**

Generally, **11:43, 11:48**

**PENALTIES**

Bank fraud, **8A:27**

Clean Water Act, this index

Criminal Penalties, this index

Financial Institution Fraud, this index

Obstruction of Justice, this index

Perjury and False Statements, this index

Racketeer Influenced and Corrupt Organizations Act (RICO), **7:43**

Resource Conservation and Recovery Act (RCRA), this index

Tax Crimes and Currency Reporting Violations, this index

**PERJURY AND FALSE  
STATEMENTS**

Generally, **13:1 to 13:34**

Appendix 1, **App. 13A**

Certification of financial reports, 18 U.S.C. § 1350, **13:29, 13:30**



## INDEX

### PERJURY AND FALSE

#### STATEMENTS—Cont'd

- Collateral estoppel, **13:4**
- Criminal penalties
  - Generally, **13:15**
  - False Claims Act, **13:33**
  - False statements, **13:27**
- Culpable mental state
  - False Claims Act, **13:32**
  - False statements, **13:19, 13:20**
- Evidence
  - Section 1623, proof of falsity under, **13:9**
  - Two witness rule, proof of falsity under section 1621, **13:8**
- Witnesses, below
- “Exculpatory no” exception, **13:25**
- Failed financial institutions, false statements relating to, forfeiture, **13:28**
- False certification of financial reports, 18 U.S.C. § 1350, **13:29, 13:30**
- False Claims Act
  - Generally, **13:31 to 13:33**
  - Criminal penalties, **13:33**
  - Culpable mental state, **13:32**
  - 18 U.S.C. § 287, **13:31 to 13:33**
- False statements
  - Generally, **13:16 to 13:28**
  - Criminal penalties, **13:27**
  - Culpable mental state, **13:19, 13:20**
- Departments or agencies of United States, **13:21**
- 18 U.S.C.A. § 1001, **13:16 to 13:28**
- “Exculpatory no” exception, **13:25**
- Extent to which materiality is considered an element, **13:18**

### PERJURY AND FALSE

#### STATEMENTS—Cont'd

- False statements—Cont'd
- Failed financial institutions, false statements relating to, forfeiture, **13:28**
- Federal investigators, false statements to, **13:23, 13:24**
- Forfeiture, false statements relating to failed financial institutions, **13:28**
- Investigators, false statements to, **13:24**
- Jurisdiction, **13:20, 13:22, 13:24**
- Materiality, **13:17, 13:18**
- Other false statement statutes, relationship to, **13:26**
- False versus misleading statements, **13:7**
- Federal investigators, false statements to, **13:23, 13:24**
- Fifth Amendment considerations, **13:13**
- Financial reports, false certification of, 18 U.S.C. § 1350, **13:29, 13:30**
- Forfeiture, false statements relating to failed financial institutions, **13:28**
- Government witness, perjury by, **13:11**
- Intent, **13:5**
- Investigators, false statements to, **13:24**
- Jurisdiction, false statements, **13:20, 13:22, 13:24**
- Major Fraud Act, 18 U.S.C. § 1031, **13:34**
- Materiality, **13:6, 13:17, 13:18**
- Misleading versus false statements, **13:7**
- Oath requirement, **13:3**
- Other false statement statutes, relationship to, **13:26**

**PERJURY AND FALSE**

**STATEMENTS—Cont'd**

Overlapping statutes, prosecutorial discretion, **13:12**

Penalties. Criminal penalties, above

Proof. Evidence, above

Prosecutorial discretion when statute overlap, **13:12**

Recantation, **13:10**

Section 1623, proof of falsity under, **13:9**

Subornation of perjury, **13:14**

Tax crimes and currency reporting violations, relationship to crime of perjury, **11:19**

Two witness rule, proof of falsity under section 1621, **13:8**

Witnesses

Government witness, perjury by, **13:11**

Two witness rule, proof of falsity under section 1621, **13:8**

**PERMITS**

Licenses and Permits, this index

**PER SE RULE**

Federal Election Campaign Act, corporate political action and affiliated committees, **10:43, 10:44**

**PER SE VIOLATIONS**

Conspiracy under Sherman Act, **6:26**

**PERSON-ENTERPRISE RULE**

Racketeer Influenced and Corrupt Organizations Act (RICO), **7:12**

**PINKERTON RULE**

Conspiracy, **6:8**

**PLURALITY**

Conspiracy requirement, **6:4**

**POLITICAL ACTION**

**COMMITTEES**

Federal Election Campaign Act, this index

**POLITICAL ACTIVITY AND**

**CONTRIBUTIONS**

Tax crimes and currency reporting violations, **11:31**

**POLITICAL COMMITTEES**

Federal Election Campaign Act, this index

**POLYCOM**

Bribery declination, **App. 9M**

**POST-WATERGATE ERA**

Corporate crime and punishment, investigation and prosecution, **1:1**

**PREEMPTION**

Racketeer Influenced and Corrupt Organizations Act (RICO), **7:72**

**PRESIDENTIAL NOMINATING CONVENTIONS**

Federal Election Campaign Act, **10:33**

**PRESUMPTIONS AND BURDEN OF PROOF**

Racketeer Influenced and Corrupt Organizations Act (RICO), **7:68**

Securities fraud, willful violations, **8:13**

Tax crimes and currency reporting violations, methods of proof, **11:14**

**PRE-TRIAL RESTRAINT OF ASSETS**

Racketeer Influenced and Corrupt Organizations Act (RICO), **7:35, 7:36**

## INDEX

### **PRINCIPLES OF FEDERAL PROSECUTION OF BUSINESS ORGANIZATIONS**

Justice Manual, **App. 1B**

### **PRIVATE CAUSE OF ACTION**

Racketeer Influenced and Corrupt  
Organizations Act (RICO),  
**7:50**

### **PRIVILEGES AND IMMUNITIES**

Bribery and economic sanctions,  
speech or debate clause  
immunity, **9:33**

Clean Water Act, use immunity,  
**14:26**

Comprehensive Environmental  
Response, Compensation and  
Liability Act (CERCLA), use  
immunity, **14:14**

Speech or debate clause immunity,  
bribery, **9:33**

### **PROBATION**

Corporate Crime and Punishment,  
this index

### **PROMOTERS**

Mail fraud, **8:41**

### **PROOF**

Evidence, this index

### **PROSECUTION**

Corporate Crime and Punishment,  
this index

### **PROTECTED ASSETS**

Financial institution fraud, **8A:7**

### **PUBLIC ENTITIES**

Racketeer Influenced and Corrupt  
Organizations Act (RICO),  
**7:8**

### **PUBLIC OFFICIALS**

Bribery and economic sanctions,  
**9:26, 9:28**

### **PUBLIC SERVANTS**

Mail fraud, **8:42**

### **RACKETEER INFLUENCED AND CORRUPT ORGANIZATIONS ACT (RICO)**

Generally, **7:1 to 7:74**

Arbitration, **7:71**

Association in fact, **7:7**

Attorney's fees, **7:70**

Burden of proof, **7:68**

Cause of action

Elements of, **7:51 to 7:59**

Elimination of securities fraud  
from civil RICO statutes,  
**7:52**

Extraterritorial application, **7:53**

Pattern of racketeering activity,  
**7:51, 7:54**

Pleading a RICO cause of  
action, **7:67**

Private cause of action, **7:50**

Section 1962(a) violation  
allegations, **7:56**

Section 1962(b) violation  
allegations, **7:57**

Section 1962(c) violation  
allegations, **7:58**

Section 1962(d) violation  
allegations, **7:59**

Unlawful debt, causes of action  
premised on collection of,  
**7:55**

Civil remedies, **7:69**

Civil RICO

Generally, **7:46**

Advantages of RICO claims,  
**7:47**

Sanctions, **7:48**

Collateral estoppel, **7:73**

Collection of unlawful debt, **7:19**

Conspiracy

Generally, **7:20**

**RACKETEER INFLUENCED  
AND CORRUPT  
ORGANIZATIONS ACT  
(RICO)—Cont'd**

Conspiracy—Cont'd  
     Federal predicate crimes that include conspiracy, table, **7:45**  
     Standing to sue, conspiracy and injury to business or property, **7:64**  
     Costs and attorney's fees, **7:70**  
     Criminal liability, relationship to, **7:49**  
     Decision to seek forfeiture, **7:27**  
     Dissipated assets, **7:30**  
     Double jeopardy  
         Generally, **7:21 to 7:24**  
         Federal prosecutions, **7:22**  
         Multiple punishments, **7:24**  
         Successive state and federal prosecutions, **7:23**  
     Due process considerations, **7:36**  
     Eighth Amendment considerations, **7:32**  
     Elements  
         Enterprise, below  
         Private cause of action, **7:50**  
     Elimination of securities fraud from civil RICO statutes, **7:52**  
     Enterprise  
         Generally, **7:6 to 7:12**  
         Association in fact, **7:7**  
         Foreign corporations, **7:10**  
         Individuals and corporations, association of, **7:11**  
         Person-enterprise rule for § 1962(c), **7:12**  
         Public entities, **7:8**  
         Separate legal entities, association of, **7:9**  
     Extraterritorial application, **7:53**  
     Federal predicate crimes, table, **7:44**

**RACKETEER INFLUENCED  
AND CORRUPT  
ORGANIZATIONS ACT  
(RICO)—Cont'd**

Federal prosecutions, double jeopardy, **7:22**  
     Federal RICO predicate crimes, **App. 7A**  
     First Amendment considerations, **7:33**  
     Foreign corporations, **7:10**  
     Forfeiture  
         Generally, **7:25 to 7:42**  
         Decision to seek forfeiture, **7:27**  
         Dissipated assets, **7:30**  
         Due process considerations, **7:36**  
         Eighth Amendment considerations, **7:32**  
         First Amendment considerations, **7:33**  
         Historical origins of forfeiture law, **7:26**  
         Interests subject to forfeiture under 18 U.S.C. § 1963, **7:28 to 7:33**  
         Joint and several liability, **7:34**  
         Pre-seizure preservation of assets, special jury verdict, **7:38**  
         Pre-trial restraint of assets, **7:35, 7:36**  
         Sixth Amendment considerations, **7:31**  
         Special jury verdict, **7:37, 7:38**  
         Third party rights in property subject to forfeiture, below  
         Valuation, **7:29**  
     Historical origins of forfeiture law, **7:26**  
     Individuals and corporations, association of, **7:11**  
     Injury to business or property, standing to sue, **7:60, 7:61**

## INDEX

### **RACKETEER INFLUENCED AND CORRUPT ORGANIZATIONS ACT (RICO)—Cont'd**

Interests subject to forfeiture  
under 18 U.S.C. § 1963, **7:28  
to 7:33**

Interstate commerce, elements,  
**7:13**

Joint and several liability, **7:34**

Limitation of actions, **7:66**

Multiple punishments, double  
jeopardy, **7:24**

Other penalties, **7:43**

Overview of state RICO statutes,  
**7:74**

Pattern of racketeering activity,  
**7:51, 7:54**

Penalties, other, **7:43**

Person-enterprise rule for  
§ 1962(c), **7:12**

Pleading a RICO cause of action,  
**7:67**

Post-Sedima, injury to business or  
property and, **7:62**

Preemption, **7:72**

Pre-seizure preservation of assets,  
special jury verdict, **7:38**

Pre-trial restraint of assets, **7:35,  
7:36**

Private cause of action, elements,  
**7:50**

Prohibited activities

- Generally, **7:2 to 7:5**
- Acquiring or maintaining and  
enterprise, **7:4**
- Conducting the affairs of an  
enterprise through  
racketeering activity, **7:5**
- Investment of racketeering  
income, **7:3**
- 18 U.S.C. § 1962, **7:2**
- 18 U.S.C. § 1962(a), **7:3**
- 18 U.S.C. § 1962(b), **7:4**
- 18 U.S.C. § 1962(c), **7:5**

### **RACKETEER INFLUENCED AND CORRUPT ORGANIZATIONS ACT (RICO)—Cont'd**

Proximate cause of injury, **7:63**

Public entities, **7:8**

Racketeering activity

- Generally, **7:14 to 7:16**
- Multiple patterns of racketeer-  
ing with single enterprise,  
**7:18**
- Operation or management test  
for § 1962(c), **7:16**
- Pattern of racketeering activity,  
**7:17, 7:18**
- State law's role in defining,  
**7:15**

Sanctions, civil RICO, **7:48**

Section 1962(a) violation allega-  
tions, **7:56**

Section 1962(b) violation allega-  
tions, **7:57**

Section 1962(c) violation allega-  
tions, **7:58**

Section 1962(d) violation allega-  
tions, **7:59**

Securities Fraud, this index

Sedima, injury to business or  
property and, **7:61**

Separate legal entities, association  
of, **7:9**

Sixth Amendment considerations,  
**7:31**

Special jury verdict, **7:37, 7:38**

Standing to sue

- Generally, **7:60 to 7:65**
- Conspiracy and injury to busi-  
ness or property, **7:64**
- Injury to business or property,  
**7:60, 7:61**
- Post-Sedima, injury to business  
or property and, **7:62**
- Proximate cause of injury, **7:63**
- Sedima, injury to business or  
property and, **7:61**

**RACKETEER INFLUENCED  
AND CORRUPT  
ORGANIZATIONS ACT  
(RICO)—Cont'd**

- Standing to sue—Cont'd
  - What constitutes business or property, **7:65**
- Statute of limitations, **7:66**
- Successive state and federal prosecutions, double jeopardy, **7:23**
- Table of federal racketeering offenses (18 U.S.C. § 1961(1)), **App. 7C**
- Table of state RICO statutes, **App. 7B**
- Third party rights in property subject to forfeiture
  - Generally, **7:39 to 7:42**
  - Adjudication of third party claims, **7:41**
  - Disposition of forfeited property, **7:42**
  - Status of property when violation occurs, **7:40**
- Unlawful debt
  - Causes of action premised on collection of, **7:55**
  - Collection of, **7:19**
  - Valuation, **7:29**

**RCRA**

- Resource Conservation and Recovery Act (RCRA), this index

**RECANTATION**

- Perjury and false statements, **13:10**

**RECORDS AND RECORDINGS**

- Foreign Corrupt Practices Act (FCPA), this index
- Obstruction of justice, records in federal investigations and bankruptcy, destruction, alteration, or falsification of,

**RECORDS AND RECORDINGS**

**—Cont'd**

- 18 U.S.C. § 1519, **12:24**

**REFUSE ACT**

- Generally, **14:28 to 14:33**
- Criminal penalties, **14:33**
- Discharge, **14:31**
- Prohibitions, **14:29**
- Refuse, **14:30**
- Strict liability, **14:32**

**“RELATIVE TO A CLEARLY  
IDENTIFIED CANDIDATE”**

- Federal Election Campaign Act, **10:10**

**REPORTS AND REPORTING**

- Currency and Foreign Transactions Reporting Act, this index
- Federal Election Campaign Act, Buckley v. Valeo, **10:11**
- Financial Reports, this index
- Mail fraud, false certification of financial, 18 U.S.C. § 1350, **8:61**
- Tax Crimes and Currency Reporting Violations, this index

**REQUIRED STATE OF  
KNOWLEDGE**

- Obstruction of justice, judicial proceedings, **12:6**

**REQUIRED STATE OF MIND**

- Bribery and economic sanctions, **9:31**
- Tax crimes and currency reporting violations, **11:2 to 11:6**

**RESOURCE CONSERVATION  
AND RECOVERY ACT  
(RCRA)**

- Generally, **14:2 to 14:10**
- Corporate officers, managers and supervisors, culpable mental state, **14:6**

## INDEX

### **RESOURCE CONSERVATION AND RECOVERY ACT (RCRA)—Cont'd**

- Criminal penalties
  - Knowing endangerment, **14:10**
  - Permit violations, **14:8**
- Culpable mental state, **14:5, 14:6**
- Double jeopardy, **14:7**
- Evidence, culpable mental state,
  - proof of knowledge, **14:6**
- Hazardous waste, **14:3**
- Knowledge. Notice or knowledge,
  - below
- Notice or knowledge
  - Culpable mental state, proof of knowledge, **14:6**
  - Knowing endangerment, **14:9, 14:10**
- Penalties. Criminal penalties,
  - above
- Permit violations
  - Generally, **14:4**
  - Criminal penalties, **14:8**
  - Culpable mental state, **14:5, 14:6**
- Proof of knowledge, culpable mental state, **14:6**
- Responsible corporate officer doctrine, culpable mental state, **14:6**
- Violations. Permit violations,
  - above

### **RESPONDEAT SUPERIOR**

- Corporate officers, managers and supervisors, **5:4**

### **RESPONSIBLE CORPORATE OFFICER DOCTRINE**

- Resource Conservation and Recovery Act (RCRA),
  - culpable mental state, **14:6**

### **RICO**

- Racketeer Influenced and Corrupt Organizations Act (RICO),
  - this index

### **SANCTIONS**

- Bribery and Economic Sanctions,
  - this index
- Corporate Crime and Punishment,
  - this index
- Racketeer Influenced and Corrupt Organizations Act (RICO),
  - 7:48**

### **SARBANES-OXLEY CONSPIRACIES**

- Generally, **6:15, 6:16**

### **SCHEME OR ARTIFICE TO DEFRAUD**

- Bank Fraud, this index

### **SECTION 666**

- Bribery and Economic Sanctions,
  - this index

### **SECTION 1014**

- Financial Institution Fraud, this index

### **SECTION 1623**

- Perjury and false statement, proof of falsity, **13:9**

### **SECTION 1962(A)**

- Racketeer Influenced and Corrupt Organizations Act (RICO),
  - 7:56**

### **SECTION 1962(B)**

- Racketeer Influenced and Corrupt Organizations Act (RICO),
  - 7:57**

### **SECTION 1962(C)**

- Racketeer Influenced and Corrupt Organizations Act (RICO),
  - 7:58**

### **SECTION 1962(D)**

- Racketeer Influenced and Corrupt Organizations Act (RICO),
  - 7:59**

**SECTION 7203**

Lesser included offenses, **11:28, 11:29**

**SECTION 7206**

Lesser included offenses, **11:25**

**SECTION 7207**

Lesser included offenses, **11:26, 11:27**

**SECURITIES FRAUD**

Generally, **8:1 to 8:32**

Accounting and foreign bribery, **8:30**

Bribery, accounting and foreign bribery, **8:30**

Burden of proof, willful violations, **8:13**

Classification of offense, willful violations, **8:14**

Criminal and civil violations of federal securities laws, relationship between, **8:5**

Criminal violations, **8:4, 8:5**

Differentiating between criminal and civil violations, **8:6**

18 U.S.C. § 1348, **8:30**

Foreign bribery, accounting and, **8:30**

Good faith as factor negating requisite mental state, willful violations, **8:17**

“In connection with” the purchase or sale of a security under Rule 10b-5, fraud, **8:20, 8:21**

Insider Trading, this index

Knowledge. Notice and knowledge, below

Mail fraud, **8:60**

Major antifraud provisions, **8:18 to 18:29**

Materiality under section 17(a) and Rule 10b-5, **8:19**

“Neutral” provisions of 1933 Act, role of knowledge of violations of, **8:9**

**SECURITIES FRAUD—Cont’d**

“No knowledge” proviso, **8:12, 8:13**

Nondisclosure as defense, violations arising under second clause of section 32(a), violations arising under, **8:16**

Notice or knowledge

“Neutral” provisions of 1933 Act, role of knowledge of violations of, **8:9**

“No knowledge” proviso, **8:12, 8:13**

Role of in violations of “neutral” provisions of 1933 Act, **8:9**

Second clause of section 32(a), violations arising under, **8:15**

Willfully and knowingly, second clause of section 32(a), violations arising under, **8:15**

Willfulness, relationship between knowledge and, **8:8**

Overview of federal securities laws, **8:2**

Presumptions and burden of proof, **8:13**

Relationship between knowledge and willfulness, **8:8**

Rules and regulations promulgated under 1933 Act, willful violation, **8:11**

Rules and regulations promulgated under 1934 Act, willful violation, **8:12, 8:13**

SEC enforcement authority, **8:3**

Second clause of section 32(a), violations arising under, **8:15, 8:16**

Securities Act of 1933 and Securities Exchange Act of 1934, generally, **8:7 to 8:12**

Securities Exchange Act of 1934, willful violation of Securities



## INDEX

### **SECURITIES FRAUD—Cont’d**

- Act of 1933 and, **8:7 to 8:17**
- SEC whistleblower provisions, **8:32**
- State of mind for criminal violations, **8:10**
- Trading “on the basis of” material nonpublic information in insider trading cases, **8:21**
- Willful violations
  - Burden of proof, **8:13**
  - Classification of offense, effect of, **8:14**
  - Good faith as factor negating requisite mental state, **8:17**
  - Knowledge and willfulness, relationship between, **8:8**
  - “Neutral” provisions of 1933 Act, role of knowledge of violations of, **8:9**
  - “No knowledge” proviso, **8:12, 8:13**
  - Nondisclosure as defense, violations arising under second clause of section 32(a), violations arising under, **8:16**
  - Presumptions and burden of proof, **8:13**
  - Relationship between knowledge and willfulness, **8:8**
  - Rules and regulations promulgated under 1933 Act, willful violation, **8:11**
  - Rules and regulations promulgated under 1934 Act, willful violation, **8:12, 8:13**
  - Second clause of section 32(a), violations arising under, **8:15, 8:16**
  - Securities Act of 1933 and Securities Exchange Act of 1934, generally, **8:7 to 8:12**
  - State of mind for criminal violations, **8:10**

### **SECURITIES FRAUD—Cont’d**

- Willful violations—Cont’d
  - Willfully and knowingly, second clause of section 32(a), violations arising under, **8:15, 8:16**

### **SEDIMA**

- Racketeer Influenced and Corrupt Organizations Act (RICO) and, **7:61, 7:62**

### **SENTENCE AND PUNISHMENT**

- Corporate Crime and Punishment, this index
- Guidelines. Sentencing Guidelines, this index
- Racketeer Influenced and Corrupt Organizations Act (RICO), double jeopardy, multiple punishments, **7:24**

### **SENTENCING GUIDELINES**

- Aiding and abetting, corporate officers, managers and supervisors, **5:13**
- Chapter 8, Sentencing of Organizations (Nov. 1, 2018), federal Sentencing Guidelines, **App. 1**
- Conspiracy, **6:14**
- Corporate Crime and Punishment, this index
- Corporate officers, managers and supervisors, aiding and abetting, **5:13**

### **SENTENCING REFORM ACT OF 1984**

- Generally, **1:14**

### **SEPARATE LEGAL ENTITIES**

- Racketeer Influenced and Corrupt Organizations Act (RICO), **7:9**

### **“SEPARATE SEGREGATED FUND”**

- Federal Election Campaign Act, corporate political action

**“SEPARATE SEGREGATED  
FUND”—Cont’d**  
committees, **10:38, 10:39**

**“SERIES” OF VIOLATIONS**  
Financial institution fraud, **8A:30**

**SETTLEMENT OF DEBT**  
Federal Election Campaign Act,  
**10:35**

**SHERMAN ACT**  
Conspiracy, this index

**SINGLE ACTS OR MATTERS**  
Conspiracy, single conspiracy with  
multiple objectives, **6:13**

**SIXTH AMENDMENT**  
Racketeer Influenced and Corrupt  
Organizations Act (RICO),  
**7:31**

**SKILLING**  
Honest services fraud, **8:36**

**SLUSH FUNDS**  
Tax Crimes and Currency Report-  
ing Violations, this index

**SMUGGLING BULK CASH**  
Currency and Foreign Transac-  
tions Reporting Act, **11:40**

**SOLICITATIONS**  
Federal Election Campaign Act,  
constitutional limitations,  
**10:17**

**SPECIAL JURY VERDICT**  
Racketeer Influenced and Corrupt  
Organizations Act (RICO),  
**7:37, 7:38**

**SPEECH OR DEBATE CLAUSE  
IMMUNITY**  
Bribery and economic sanctions,  
**9:33**

**STANDING TO SUE**  
Racketeer Influenced and Corrupt  
Organizations Act (RICO),  
this index

**STATE ANTITRUST LAWS**  
Intra-enterprise conspiracies, **6:19**

**STATEMENTS**  
Currency and Foreign Transac-  
tions Reporting Act, furnish-  
ing statements to customers,  
**11:61**  
False Statements, this index  
Perjury and False Statements, this  
index

**STATE OF MIND**  
Securities fraud, **8:10**

**STATUTE OF LIMITATIONS**  
Corporate officers, managers and  
supervisors, complicity under  
federal statute, **5:11**  
Mail fraud, **8:54**  
Racketeer Influenced and Corrupt  
Organizations Act (RICO),  
**7:66**  
Tax crimes and currency reporting  
violations, attempt to evade  
or defeat a tax, **11:16**

**STRICT CRIMINAL LIABILITY**  
Corporate Officers, Managers and  
Supervisors, this index

**STRICT LIABILITY**  
Refuse Act, **14:32**

**SUBORNATION**  
Perjury and false statements,  
**13:14**

**SUBSIDIARIES**  
Imputation of criminal conduct,  
**3:7**

**SUCCESSIVE CRIMINAL AND  
CIVIL FINES**  
Corporate crime and punishment,  
**1:11**

## INDEX

### **SUCCESSIVE STATE AND FEDERAL PROSECUTIONS**

Racketeer Influenced and Corrupt  
Organizations Act (RICO),  
**7:23**

### **SUPERVISORS**

Managers and Supervisors, this  
index

### **SUPREME COURT**

Tax crimes and currency reporting  
violations, **11:4, 11:5**

### **SUSPICIOUS TRANSACTIONS**

Currency and Foreign Transac-  
tions Reporting Act, **11:52**

### **TAMPERING**

Obstruction of Justice, this index  
Witnesses. Obstruction of Justice,  
this index

### **TAX CRIMES AND CURRENCY REPORTING VIOLATIONS**

Generally, **11:1 to 11:64**

Additional tax due and owing.  
Attempt to evade or defeat a  
tax, below

Attempt to evade or defeat a tax  
Generally, **11:7 to 11:17**

Additional tax due and owing

Generally, **11:12 to 11:14**

Methods of proof, **11:14**

Prosecution based on false  
filing, **11:13**

Criminal penalties, **11:17**

Element of attempt, **11:8, 11:9**

Filing a false or fraudulent  
return

Generally, **11:10, 11:11**

Six years, conduct over  
period of, **11:11**

Fraud. Filing a false or fraudu-  
lent return, above in this  
group

Payment of tax, attempt to  
evade a tax versus attempt

### **TAX CRIMES AND CURRENCY REPORTING VIOLATIONS**

#### **—Cont'd**

Attempt to evade or defeat a tax

—Cont'd

to evade, **11:9**

Persons liable, **11:15**

Statute of limitations, **11:16**

26 U.S.C. § 7201, generally,  
**11:7 to 11:17**

Bank Secrecy Act, **11:33**

Bribes, kickbacks, and other ille-  
gal payments, slush funds  
and improper payments,  
**11:30**

Criminal penalties

Attempt to evade or defeat a  
tax, **11:17**

False declarations, **11:23**

Lesser included offenses, **11:27,**  
**11:29**

Currency and Foreign Transac-  
tions Reporting Act, this  
index

Currency reporting violations

Generally, **11:33 to 11:64**

Bank Secrecy Act, **11:33**

Declarations. False declarations,  
below

Deductions, improper, **11:30 to**  
**11:32**

Defeat. Attempt to evade or defeat  
a tax, above

Due process analysis, **11:6**

Evasion. Attempt to evade or  
defeat a tax, above

Evidence, methods of proof,  
additional tax due and owing,  
**11:14**

False declarations

Generally, **11:18 to 11:23**

Criminal penalties, **11:23**

Making and subscribing a  
return, statement, or other  
document, **11:20**

**TAX CRIMES AND CURRENCY  
REPORTING VIOLATIONS  
—Cont'd**

- False declarations—Cont'd
  - Material matters, **11:21, 11:22**
  - Perjury, relationship to crime of, **11:19**
  - Subscribing a return, statement, or other document, **11:20**
  - True and correct as to every material matter, belief that document is, **11:21**
  - 26 U.S.C. § 7206(1), generally, **11:18 to 11:23**
- False filing attempt to evade or defeat a tax, prosecution based on, **11:13**
- False or fraudulent return, filing.
  - Attempt to evade or defeat a tax, above
- Filing
  - Attempt to evade or defeat a tax, prosecution based on false filing, **11:13**
  - False or fraudulent return, **11:10, 11:11**
  - False or fraudulent return.
    - Attempt to evade or defeat a tax, above
- Foreign subsidiaries, improper payments by, **11:32**
- Fraud. Attempt to evade or defeat a tax, above
- Improper payments. Slush funds and improper payments, below
- Lesser included offenses
  - Generally, **11:24 to 11:29**
  - Criminal penalties, **11:27, 11:29**
  - Section 7203, **11:28, 11:29**
  - Section 7206, **11:25**
  - Section 7207, **11:26, 11:27**
- Major tax crimes
  - Generally, **11:2 to 11:29**
  - Attempt to evade or defeat a tax, 26 U.S.C. § 7201, above

**TAX CRIMES AND CURRENCY  
REPORTING VIOLATIONS  
—Cont'd**

- Major tax crimes—Cont'd
  - Due process analysis, **11:6**
  - False declarations, above
  - Lesser included offenses, above
  - Required state of mind, element of willfulness, **11:2 to 11:6**
  - Supreme court precedent, **11:4, 11:5**
  - Unsettled point of law, effect of, **11:3 to 11:6**
  - Vague or highly debatable law, **11:5**
  - Willfulness, element of, **11:2 to 11:6**
- Material matters, false declarations, **11:21, 11:22**
- Methods of proof, additional tax due and owing, **11:14**
- Penalties. Criminal penalties, above
- Perjury, relationship to crime of, **11:19**
- Persons liable, attempt to evade or defeat a tax, **11:15**
- Political activity and contributions, slush funds and improper payments, **11:31**
- Reporting. Currency reporting violations, above
- Required state of mind, element of willfulness, **11:2 to 11:6**
- Section 7203, lesser included offenses, **11:28, 11:29**
- Section 7206, lesser included offenses, **11:25**
- Section 7207, lesser included offenses, **11:26, 11:27**
- Six years, conduct over period of, filing a false or fraudulent return, **11:11**
- Slush funds and improper payments
  - Generally, **11:30 to 11:32**

## INDEX

### **TAX CRIMES AND CURRENCY REPORTING VIOLATIONS**

#### **—Cont'd**

- Slush funds and improper payments—Cont'd
  - Bribes, kickbacks, and other illegal payments, **11:30**
  - Deductions, improper, **11:30 to 11:32**
  - Foreign subsidiaries, improper payments by, **11:32**
  - Political activity and contributions, **11:31**
  - Statute of limitations, attempt to evade or defeat a tax, **11:16**
  - Supreme court precedent, **11:4, 11:5**
  - Unsettled point of law, effect of, **11:3 to 11:6**
  - Vague or highly debatable law, **11:5**
  - Willfulness, element of, **11:2 to 11:6**

### **TEMPORARY INSIDERS**

- Insider trading, **8:28**

### **THIRD PARTIES**

- Racketeer Influenced and Corrupt Organizations Act (RICO), this index

### **TIME**

- Currency and Foreign Transactions Reporting Act, returns relating to cash received in trade or business, **11:60**
- Statute of Limitations, this index

### **TIPPEE LIABILITY**

- Insider trading, **8:27**

### **TRADE ASSOCIATIONS**

- Federal Election Campaign Act, constitutional limitations, **10:18**

### **TRANSFERS**

- Currency and Foreign Transactions Reporting Act, this index

### **TRANSPORTATION**

- Federal Election Campaign Act, use of corporate means of transportation, **10:34**

### **TWO WITNESS RULE**

- Perjury and false statements, **13:8**

### **UNINCORPORATED**

#### **DIVISIONS**

- Conspiracy under Sherman Act, **6:20**

### **UNLAWFUL DEBT**

- Racketeer Influenced and Corrupt Organizations Act (RICO), this index

### **UNSETTLED POINT OF LAW**

- Tax crimes and currency reporting violations, **11:3 to 11:6**

### **UNSOLICITED**

#### **CONTRIBUTIONS**

- Federal Election Campaign Act, constitutional limitations, **10:20**

### **USE IMMUNITY**

- Clean Water Act, **14:26**
- Comprehensive Environmental Response, Compensation and Liability Act (CERCLA), **14:14**

### **VAGUE OR HIGHLY DEBATABLE LAW**

- Tax crimes and currency reporting violations, **11:5**

### **VALUATION**

- Racketeer Influenced and Corrupt Organizations Act (RICO), **7:29**

CORPORATE CRIMINAL LIABILITY

**VENDOR DISCOUNTS**

Federal Election Campaign Act,  
**10:31**

**VICARIOUS LIABILITY**

Conspiracy, **6:8**

**VICTIM AND WITNESS**

**PROTECTION ACT OF 1982**

Obstruction of Justice, this index

**VICTIMS**

Obstruction of Justice, this index

**VIOLATIONS**

Conspiracy, this index

Federal Election Campaign Act,  
this index

Resource Conservation and  
Recovery Act (RCRA), this  
index

**VOLUNTARY ACTS OR  
MATTERS**

Federal Election Campaign Act,  
constitutional limitations on  
voluntary contributions to  
political action committee,  
**10:22**

**VOTING**

Elections, this index

**WHARTON'S RULE**

Conspiracy, **6:10**

**WHISTLEBLOWER  
PROTECTION**

Mail fraud, **8:64**

**WILFUL OVERVALUATION**

Financial Institution Fraud, this  
index

**WILLFULNESS**

Securities Fraud, this index

Tax crimes and currency reporting  
violations, **11:2 to 11:6**

**WITHDRAWAL**

Conspiracy, this index

**WITNESSES**

Bribery and economic sanctions,  
prosecutorial agreements  
with cooperating witnesses,  
**9:32**

Perjury and False Statements, this  
index