



SELECT COMMITTEE ON ETHICS

Financial Disclosure Reports

Quick Reference

Avoiding Common Errors

Signature Page

- Submit a signature page with each filing.
- Check the correct box for Report Type. If this is an annual report, provide the calendar year covered by the report instead of the current calendar year.

Cover Sheet

- Be sure to use the correct cover page.
- Write the calendar year covered by the report on the annual report cover page instead of the current calendar year.
- Do not leave any of the boxes blank.
- Candidates for the United States Senate must also file the *Confidential Disclosure of Candidate Home Address* form.

Part I **Payments to Charitable Organizations in Lieu of Honoraria**

- Be sure to complete the corresponding confidential report of payments made to charitable organizations in lieu of honoraria.

Part II **Earned and Non-Investment Income**

- If your spouse is self-employed, the nature of the employment (*e.g.*, attorney, consultant, or artist) must be included along with “self-employed.” If your spouse is not self-employed, your spouse’s employer must be identified.

Part IIIA **Publicly Traded Assets and Unearned Income**

- Mutual Funds – Block A must list the full name of the mutual fund, which includes both the specific fund and the fund family (*e.g.*, Blackrock Smallcap Mutual Fund).
- Disclose underlying assets of any IRA, 401(k), 403(b), 529, etc.
- Bank Accounts/Money Market Accounts – Specify accounts at financial institutions by account type (*i.e.*, checking, savings, money market, CD, etc.).
- Do not leave the “Type of Income” column blank. If there has been no income, check the “None (or Less than \$201)” column.
- Report the EXACT amount of income received in the “Amount of Income” column where the “Other” category is checked in the “Type of Income” column.
- Report income received from transactions. For example, the sale of an asset may generate capital gains that must be reported in Block C.

Part IIIB **Non-publicly Traded Assets and Unearned Income**

- Disclose the underlying assets of investments for LLCs, LPs, and other partnerships.
- Provide the nature of business and city and state for assets listed.
- Report the EXACT amount of income received in the “Amount of Income” column where the “Other” category is checked in the “Type of Income” column.



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Avoiding Common Errors *(continued...)*

Part IV Transactions *(Annual and Termination Filers Only)*

- If an asset is sold or bought, be sure to include the transaction date. If there are multiple transactions for the same asset, do not write “various.” Instead, report the frequency of the transactions (*e.g.*, “biweekly,” “monthly,” or “quarterly”).
- Compare the assets of your current report with your previous report. Account for all assets.
 - If an asset is listed in your current report for the first time, provide information about the purchase or acquisition. If the asset was previously below the reporting threshold, or if it becomes otherwise reportable during the current reporting year, but there is not a corresponding reportable transaction, it is recommended that you explain the appearance of the asset in an explanatory note to the report.
 - If an asset listed in your previous report is not included in the current report, the sale or disposition should have been either reported in the previous year or the current year. If the asset’s value and income have declined below the reporting threshold, or if the asset is no longer reportable, but there is not a corresponding reportable transaction, it is recommended that you explain the omission of the asset in an explanatory note to the report.

Part V Gifts *(Annual and Termination Filers Only)*

- Do not forget to include gifts accepted on the basis of personal friendship. Gifts greater than \$250 in value require prior Committee approval.
- Non-monetary items, received as part of a bona-fide public service award, valued at or above the reporting threshold must also be disclosed.

Part VI Reimbursements *(Annual and Termination Filers Only)*

- Report privately-sponsored travel approved by the Ethics Committee when post-travel travel forms were not submitted to the Office of Public Records within 30-days of your return from the trip.
- Report acceptance of Mutual Education and Cultural Exchange Act (MECEA) travel.

Part VII Liabilities

- Do not report a mortgage for your primary residence if that residence is not used to generate income (*e.g.*, renting out a room).
- Do not disclose loans against your government Thrift Savings Plan (TSP)
- Do not disclose auto loans unless the vehicle is used to generate income (*e.g.*, limousine, taxi).

Part VIII Positions Held Outside U.S. Government

- Report positions with other employers listed on Part II.
- Report positions with LPs, LLCs, and other partnerships that have been reported on Part IIIB.
- Report board positions with not-for-profit entities.

Part IX Agreements or Arrangements

- Include complete information (relevant terms) for disclosed agreements.
- If you are a published author, report your publishing agreement.

Part X Compensation in Excess of \$5,000 paid by one source *(First Time Filers Only)*

- Lawyers and consultants must list clients that paid their firms \$5,000 or more when the filer provided services to those clients.