

# GUIDE TO FILING THE 2016 NEW YORK STATE ANNUAL STATEMENT OF FINANCIAL DISCLOSURE

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New York State Joint Commission on Public Ethics  
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## Introduction

The New York State Joint Commission on Public Ethics (“JCOPE”) has prepared this guide to assist individuals with completing the 2016 Annual Statement of Financial Disclosure, which is required by [Section 73-a](#) of the Public Officers Law. This guide is for informational purposes only and does not have the force of law. It is not a substitute for a careful reading of the relevant law, including Sections [73](#), [73-a](#), and [74](#) of the Public Officers Law and Section [94](#) of the Executive Law.

If you have questions on how to complete your Financial Disclosure Statement that are not covered by this guide, you may contact JCOPE staff by calling (800) 87-ETHICS and pressing “3” or by sending an email to [ethel@jcope.ny.gov](mailto:ethel@jcope.ny.gov).

## Who Must File

Under Section 73-a of the Public Officers Law, the following individuals (“filers”) must file an Annual Statement of Financial Disclosure (a “Statement” or “FDS”) with JCOPE:

- state officers or employees with an annual salary rate above the job rate of SG-24 (\$95,534) (“threshold filers”);
- state officers or employees designated as “policy-makers” by their appointing authority;
- members of the Legislature;
- legislative employees;
- political party chairpersons representing jurisdictions with a population exceeding 300,000;
- statewide elected officials; and
- candidates for statewide elected office or for member of the Legislature.

If you work for more than one office or employer within the executive branch and your total combined annual salary rates for those jobs is more than \$95,534, you must file a Statement with JCOPE. However, if you work for two different branches of government (*e.g.*, executive and legislative) and your annual salary rate for each job does not exceed \$95,534, you **do not** have to file a Statement. This is true even if your total combined annual salary rate is more than \$95,534.

**Notes:** If you are an appointed state officer or employee, you may have submitted a financial disclosure report to your appointing authority in connection with your appointment. Such disclosure is separate from your obligation to file a Statement with JCOPE. You should contact JCOPE staff to discuss your filing requirements.

If you are required to file both a Statement with JCOPE and an annual disclosure report with the New York City Conflict of Interests Board (“COIB”), please contact JCOPE staff. You may be able to satisfy your filing obligation with JCOPE by submitting your COIB filing, along with a supplemental form that captures information required by Section 73-a of the Public Officers Law, but is not required by the COIB.

## Requests for Exemptions from Filing

State officers or employees who are required to file an FDS because their annual salaries are above the threshold (*i.e.*, threshold filers) and **who are not designated as policy-makers** may request an exemption from filing. Agencies and unions may also request an exemption on behalf of a class of individuals in the same position.

JCOPE, at its discretion, may grant the exemption if (1) the public interest does not require disclosure, and (2) the individual's official duties do not involve:

- the negotiation, authorization, or approval of contracts, leases, franchises, revocable consents, concessions, variances, special permits, or licenses as defined in Section 73 of the Public Officers Law;
- the purchase, sale, rental or lease of real property, goods or services, or a contract therefor;
- the obtaining of grants of money or loans; or
- the adoption or repeal of any rule or regulation having the force and effect of law.

A request for an exemption from filing must be made in writing or via the FDS Online Filing System described below, and received by the Commission on or before the Statement due date. Forms and instructions are available on JCOPE's [website](#). For more information, please see JCOPE's regulations at [Title 19 NYCRR Part 935](#).

## When are Statements Due

### **MAY 15, 2017**

All filers—other than those deemed “Academic Filers” by the State University of New York (“SUNY”) or the City University of New York (“CUNY”)—must file by May 15, 2017. Policy-makers at SUNY or CUNY may not be designated Academic Filers and must file by May 15, 2017.

### **NOVEMBER 15, 2017**

Employees of CUNY and SUNY who have been designated “Academic Filers” must file by November 15, 2017.

### **WITHIN 30 DAYS OF BECOMING A FILER**

State employees or officials whose annual salaries surpass the threshold or are designated policy-makers after May 15 (or November 15, in the case of Academic Filers) must file within 30 days of the change in their salary or policy-maker designation. New State employees or officials who (1) have annual salaries above the threshold or are designated policy-makers, and (2) commence employment after May 15 (or November 15, in the case of Academic Filers), must file within 30 days of hire.

**Note:** Members of the Legislature, legislative employees, and candidates for the Legislature should refer to the Legislative Ethics Commission for filing deadlines and procedures.

## Requests for Extension of Time to File

### Justifiable Cause or Undue Hardship

If there are significant circumstances that prevent you from filing your Statement by the due date, you may request a 45-day extension of time to file on the basis of justifiable cause or undue hardship. Justifiable cause or undue hardship does not include prescheduled or voluntary absences such as vacations. A request for an extension does not automatically extend your time to file by 45 days; you will be notified by JCOPE after your request has been reviewed.

A request for an extension must be made in writing or via the FDS Online Filing System, and received by JCOPE on or before the Statement due date. Forms and instructions are available on JCOPE's [website](#). For more information, please see JCOPE's regulations at [Title 19 NYCRR Part 936](#).

### Internal Revenue Service Automatic Extension of Time

If you have applied for an automatic extension of time to file your individual income tax return with the Internal Revenue Service ("IRS") and are missing information requested by the Statement because of your IRS extension, you may request an extension of time to file your complete Statement.

However, you must still file a partial Statement containing all of the other requested information by the Statement due date, along with a copy of your IRS application for an automatic extension of time, and a written statement describing the information that is missing from your Statement because of your IRS extension.

You must file a Supplementary Statement with all of the remaining information within 7 days after your IRS extension expires.

A request for an IRS extension must be made in writing or via the FDS Online Filing System, and received by JCOPE on or before the Statement due date. Forms and instructions are available on JCOPE's [website](#). For more information, please see JCOPE's regulations at [Title 19 NYCRR Part 936](#).

## How to File

### Electronic Filing

JCOPE encourages you to file electronically through the FDS Online Filing System, which is available through the JCOPE [website](#). If you have questions on how to access the online filing system, please consult the Quick Reference Guide to the FDS Online Filing System located at Appendix A to this guide. The advantages of filing online include:

- You can prepopulate your Statement with information from the prior year's Statement.

- You can save your Statements and access them online.
- You can print a “receipt” showing that your Statement was filed electronically.

## Paper Filing

You may also file a paper Statement. Paper copies of the Statement are available in JCOPE’s Albany office. In addition, a fillable PDF version of the Statement is available on JCOPE’s [website](#). The PDF version can be completed by hand or typed using your computer and printed out. If you file a paper Statement:

- Your Statement must be legible and contain an original signature. If you are completing the Statement by hand, you must use ink. Statements that are illegible, completed in pencil, or are missing an original signature will be returned, and your Statement will be deemed not filed.
- You must provide your home address on the last page of the Statement.
- You must mail or deliver the **original** signed Statement to JCOPE’s Albany office. Photocopies, faxes, and emails will not be accepted.
- Your Statement must be received or postmarked on or before the Statement due date to be considered on time.

## Public Inspection of Statements

Under the Public Officers Law, the Statements of elected officials are available on JCOPE’s [website](#). All other Statements are available upon written request to JCOPE. The names of unemancipated children and filers’ home addresses are automatically redacted from copies of Statements made available for public inspection.

## Requests for Redaction and Exemption from Disclosing Certain Information

### Redaction of Information from Public Inspection

You may request redaction of specific information from the copy of your Statement made available for public inspection. Forms and instructions are available on JCOPE’s [website](#). JCOPE, at its discretion, may grant the request if the information you are seeking to redact has no material bearing on the discharge of your official duties.

### Exemption from Disclosing Information Pertaining to Spouse and/or Unemancipated Child

You may request an exemption from disclosing specific information pertaining to your spouse and/or unemancipated children. Forms and instructions are available on JCOPE’s [website](#). JCOPE, at its discretion, may grant the request if (1) your spouse, on his or her own behalf or on behalf of an



unemancipated child, objects to the disclosure of such information, and (2) the information has no material bearing on the discharge of your official duties.

## Exemption from Disclosing Client Information

You may request an exemption from disclosing certain information pertaining to your clients, including the identity of a client and work on an initial public offering, in response to Questions 8(b-1), 8(b-2), and 8(c) of the Statement. Such requests may be made to JCOPE or to the Office of Court Administration (“OCA”). For more information, please see JCOPE’s website and regulations at [Title 19 NYCRR Part 942](#), and OCA’s website at <https://www.nycourts.gov/rules/disclosure-exemption-IPO-report-POL73a/>.

## Violations and Penalties

If you fail to file a Statement, or you file a Statement that is unclear, incomplete, or appears to be deficient, JCOPE will send you a written notice and provide you with an opportunity to submit or amend your Statement. If you fail to comply, JCOPE will send you and your appointing authority a notice of delinquency that advises you of fees and penalties for the failure to file.

If, following the notice of delinquency, you knowingly and willfully fail to file a Statement, or knowingly and willfully with intent to deceive file a false Statement, you may be subject to a civil penalty up to \$40,000 after a hearing. In lieu of or in addition to such penalty, JCOPE may refer a violation to the appropriate prosecutor for criminal prosecution as a misdemeanor offense. If convicted, you may be punished with up to one year of imprisonment.

Your appointing authority may also take disciplinary action against you for failing to file a Statement or filing a false Statement.

## General Guidance

Answer each question with respect to calendar year 2016, unless another period or date is specified.

**Answer each question completely. Do not leave any response blank. For those questions that do not apply to you or for which you have no information to report, please indicate “N/A” or “none.”**

If two or more questions require the same response or information, you may reference one response in the other question, so long as the response provides all information that is required by both questions.

When reporting “income” in response to a question, the term “income” means aggregate net income before taxes.

When reporting a value or amount in response to a question, use the categories from either Table I or Table II, as specified in the question. Indicate the category by letter only. You do not need to report the actual dollar amount.

You may attach additional pages to your Statement if you need more space. Each additional page should include: (1) your name; (2) the question number; and (3) the remainder of your answer.

A Reference List indicating where to report specific items on your Statement can be found at the end of this Guide.

## Guidance on Individual Questions

The following pages cover each question on the Statement. The question appears in italics, followed by explanatory text summarizing JCOPE's interpretation of the question, what to report, and things you should note when responding to the question.

### **Question 1 – Name**

#### **WHAT TO REPORT:**

Your full name, including any middle initial, **as of the filing date.**

### **Question 2 – Position**

#### **Question 2(a) Title of Position**

#### **WHAT TO REPORT:**

Your official title **as of the filing date.**

#### **Question 2(b) Department, Agency or other Governmental Entity**

#### **WHAT TO REPORT:**

The department or agency you work for or are appointed to **as of the filing date.**

#### **Question 2(c) Address of Present Office**

#### **WHAT TO REPORT:**

Your complete State office address, including city, state, and zip code, **as of the filing date.**

#### **Question 2(d) Office Telephone Number**

#### **WHAT TO REPORT:**

Your complete State office telephone number, including area code, **as of the filing date.**

## **Question 3 – Family**

### **Question 3(a) – Marital Status**

(a) Marital Status \_\_\_\_\_. If married, please give spouse's full name including maiden name where applicable.

#### **WHAT TO REPORT:**

Your marital status **as of the filing date**: single, married, separated, divorced, widow/widower. If you are married, report the name of your spouse, including maiden name where applicable, regardless of whether you were married during 2016.

**Note:** You are not required to report financial information of a spouse if you and your spouse live separate and apart with the intention of terminating the marriage or providing for permanent separation; or if you are separated pursuant to a judicial order, decree, or judgment, or a legally-binding agreement.

### **Question 3(b) – Unemancipated Children**

(b) List the names of all unemancipated children.

#### **WHAT TO REPORT:**

The names of any unemancipated children **as of the filing date**. “Unemancipated child” means a son, daughter, stepson, or stepdaughter who is under age 18, unmarried, and living in your household.

## **Question 4 – Positions of Authority**

### **Question 4(a) – Positions of Authority**

List any office, trusteeship, directorship, partnership, or position of any nature, whether compensated or not, held by the reporting individual with any firm, corporation, association, partnership, or other organization other than the State of New York. Include compensated honorary positions; do NOT list membership or uncompensated honorary positions. If the listed entity was licensed by any state or local agency, was regulated by any state regulatory agency or local agency, or, as a regular and significant part of the business or activity of said entity, did business with, or had matters other than ministerial matters before, any state or local agency, list the name of any such agency.

Position	Organization	State or Local Agency
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### Question 4(b) – Positions of Authority – Spouse or Unemancipated Child

List any office, trusteeship, directorship, partnership, or position of any nature, whether compensated or not, held by the spouse or unemancipated child of the reporting individual, with any firm, corporation, association, partnership, or other organization other than the State of New York. Include compensated honorary positions; do NOT list membership or uncompensated honorary positions. If the listed entity was licensed by any state or local agency, was regulated by any state regulatory agency or local agency, or, as a regular and significant part of the business or activity of said entity, did business with, or had matters other than ministerial matters before, any state or local agency, list the name of any such agency.

Position	Organization	State or Local Agency
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#### WHAT TO REPORT:

- Any position **you, your spouse, or unemancipated child** held in 2016 as an officer, trustee, director, partner, or equivalent position of authority in a firm, corporation, association, partnership, or other organization. This includes:
  - any position, whether elected or appointed, with government entities other than New York State, such as town boards and school boards.
  - positions with both for-profit and not-for-profit entities.
  - compensated and uncompensated positions.
- If the position is as a partner, indicate whether general or limited partner.
- The name of the organization in which you, your spouse, or unemancipated child held such position.
- The name of any state or local agency that licenses or regulates the organization, or before which the organization appeared, or with which the organization did business.
  - If you do not know whether the organization was licensed or regulated by a state or local agency, or whether the organization did business with or had matters before a state or local agency, state that you do not know.

**Note:** For purposes of determining whether an activity was regulated by the state, the term “**regulatory agency**” means:

- Department of Financial Services;
- State Liquor Authority;
- Department of Agriculture and Markets;
- Department of Education;
- Department of Environmental Conservation;

- Department of Health;
- Division of Housing and Community Renewal;
- Department of State, other than the Division of Corporations and State Records;
- Department of Public Service;
- The Industrial Board of Appeals in the Department of Labor; and
- The Department of Law, other than when the Attorney General or his agents or employees are performing duties specified in section 63 of the Executive Law.

**DO NOT REPORT:**

- Positions held with New York State.
- Positions with political parties (those positions are reportable in response to Question 7).
- Membership in an organization in which you hold no office or position.
- Uncompensated honorary positions for a specific event (e.g., chair of a fundraising drive) or that are strictly ceremonial in nature (e.g., a parliamentarian).

## **Question 5 – Outside Employment**

### **Question 5(a) – Outside Employment**

*List the name, address and description of any occupation, employment (other than the employment listed under Item 2 above), trade, business or profession engaged in by the reporting individual. If such activity was licensed by any state or local agency, was regulated by any state regulatory agency or local agency, or, as a regular and significant part of the business or activity of said entity, did business with, or had matters other than ministerial matters before, any state or local agency, list the name of any such agency.*

Position	Name & Address of Organization	Description	State or Local Agency
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**WHAT TO REPORT:**

- Any occupation, employment, trade, business, or profession that you engaged in during 2016. You may have reported such information in Question 4. **“Engaged in”** means practicing the occupation or profession, regardless of whether you received compensation.
- The name and address of the organization, if any, for which you engaged in that activity.
- If the activity was licensed by, regulated by, or did regular and significant business with a state or local agency, report the name of the agency.

**Note:** For purposes of determining whether an activity was regulated by the state, the term “**regulatory agency**” means:

- Department of Financial Services;
- State Liquor Authority;
- Department of Agriculture and Markets;
- Department of Education;
- Department of Environmental Conservation;
- Department of Health;
- Division of Housing and Community Renewal;
- Department of State, other than the Division of Corporations and State Records;
- Department of Public Service;
- The Industrial Board of Appeals in the Department of Labor; and
- The Department of Law, other than when the Attorney General or his agents or employees are performing duties specified in section 63 of the Executive Law.

**DO NOT REPORT:**

Your position with New York State.

**Question 5(b) – Outside Employment – Spouse or Unemancipated Child**

*If the spouse or unemancipated child of the reporting individual was engaged in any occupation, employment, trade, business or profession which activity was licensed by any state or local agency, was regulated by any state regulatory agency or local agency, or, as a regular and significant part of the business or activity of said entity, did business with, or had matters other than ministerial matters before, any state or local agency, list the name, address and description of such occupation, employment, trade, business or profession and the name of any such agency.*

Position	Name & Address of Organization	Description	State or Local Agency
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**WHAT TO REPORT:**

- Any occupation, employment, trade, business, or profession that your spouse or unemancipated child engaged in during 2016, regardless of whether they received compensation, **only if** such activity was regulated by, or did business with, a state or local agency. “**Engaged in**” means practicing the occupation or profession, regardless of whether they received compensation. You may have reported such information in Question 4.
- The name and address of the organization, if any, for which your spouse or unemancipated child engaged in that activity.

- The name of the state or local agency.

**Note:** For purposes of determining whether an activity was regulated by the state, the term “**regulatory agency**” means:

- Department of Financial Services;
- State Liquor Authority;
- Department of Agriculture and Markets;
- Department of Education;
- Department of Environmental Conservation;
- Department of Health;
- Division of Housing and Community Renewal;
- Department of State, other than the Division of Corporations and State records;
- Department of Public Service;
- The Industrial Board of Appeals in the Department of Labor; and
- The Department of Law, other than when the Attorney General or his agents or employees are performing duties specified in section 63 of the Executive Law.

## **Question 6 – Contracts**

*List any interest, in EXCESS of \$1,000, held by the reporting individual, such individual's spouse or unemancipated child, or partnership of which any such person is a member, or corporation, 10% or more of the stock of which is owned or controlled by any such person, whether vested or contingent, in any contract made or executed by a state or local agency and include the name of the entity which holds such interest and the relationship of the reporting individual or such individual's spouse or such child to such entity and the interest in such contract. Do NOT include bonds and notes. Do NOT list any interest in any such contract on which final payment has been made and all obligations under the contract except for guarantees and warranties have been performed, provided, however, that such an interest must be listed if there has been an ongoing dispute during the calendar year for which this statement is filed with respect to any such guarantees or warranties. Do NOT list any interest in a contract made or executed by a local agency after public notice and pursuant to a process for competitive bidding or a process for competitive requests for proposals.*

Self, Spouse or Child	Entity Which Held Interest in Contract	Relationship to Entity and Interest in Contract	Contracting State or Local Agency	Category of Value of Contract (In Table II)
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**WHAT TO REPORT:**

Any interest (*e.g.*, ownership, right, claim, or legal share) in a contract with a state or local agency when that interest has a value of more than \$1,000 and is held by:

- You;
- Your spouse;
- Your unemancipated child;
- A partnership of which you, your spouse, or your un-emancipated child is a member (whether general or limited partner); or
- A corporation in which you, your spouse, or your unemancipated child own or control 10% or more of the stock.

**DO NOT REPORT:**

- Contracts with local agencies awarded through open competitive bidding or requests for proposals.
- Completed contracts, provided all payments were made and obligations performed by the end of 2016 and there was no dispute related to guarantees or warranties during 2016.
- Contracts which are limited to holding a bond or note as an investment instrument from a state or local agency (*i.e.*, municipal bonds). Information regarding such bonds and notes may be required to be reported in response to Question 13 or Question 16.

**Question 7 – Political Activities**

*List any position the reporting individual held as an officer of any political or political organization, as a member of any political party committee, or as a political party district leader. The term “party” shall have the same meaning as “party” in the election law. The term “political organization” means any party or independent body as defined in the election law or any organization that is affiliated with or a subsidiary of a party or independent body.*

**WHAT TO REPORT:**

Any positions you held during 2016 with a political party or organization (*e.g.*, officer, director, board member, district leader, or committee member of any political party or organization).

**DO NOT REPORT:**

- Membership in a party by virtue of your voter registration status.
- Positions in groups with no partisan affiliation.
- Campaign or election committees.



## **Question 8 – Licensed Professions and Business Relationships**

### **Question 8(a) – Licensed Professions and Business Relationships - Licensed Professions**

*If the reporting individual practices law, is licensed by the department of state as a real estate broker or agent or practices a profession licensed by the department of education, or works as a member or employee of a firm required to register pursuant to section one-e of the legislative law as a lobbyist, give a general description of the principal subject areas of matters undertaken by such individual. Additionally, if such an individual practices with a firm or corporation and is a partner or shareholder of the firm or corporation, give a general description of principal subject areas of matters undertaken by such firm or corporation.*

**This question applies if you are licensed to practice the following professions:**

- law;
- real estate (as a broker or agent);
- employee or member of a firm registered as a lobbyist; or
- one of the professions licensed by the Department of Education:
  - Acupuncture
  - Applied Behavior Analysis
    - Licensed Behavior Analyst
    - Certified Behavior Analyst Assistant
  - Architecture
  - Athletic Training
  - Audiology
  - Chiropractic
  - Clinical Laboratory Technology
    - Clinical Laboratory Technologist
    - Cytotechnologist
    - Clinical Laboratory Technician
    - Histological Technician
  - Dentistry
    - Dentists
    - Dental Anesthesia
    - Dental Hygienist
    - Certified Dental Assistant
  - Dietetics and Nutrition
  - Engineering
  - Geology
  - Interior Design
  - Land Surveying
  - Landscape Architecture
  - Massage Therapy
  - Medical Physics
  - Medicine
    - Physician
    - Physician Assistant
  - Midwifery
  - Nursing
    - Registered Professional Nurse
    - Licensed Practical Nurse
    - Nurse Practitioner
    - Clinical Nurse Specialist
  - Occupational Therapy
    - Occupational Therapist
    - Occupational Therapy Assistant
  - Ophthalmic Dispensing
  - Optometry
  - Perfusion
  - Pharmacy
    - Pharmacist
    - Pharmacy Establishment
  - Physical Therapy
    - Physical Therapist
    - Physical Therapist Assistant
  - Podiatry
  - Polysomnographic Technology
  - Psychology
  - Public Accountancy
    - Certified Public Accountant
    - Public Accountant
  - Respiratory Therapy
    - Respiratory Therapist
    - Respiratory Therapy Technician
  - Shorthand Reporting
  - Social Work

- Specialist Assistant
- Mental Health Practitioners
  - Mental Health Counselor
  - Marriage and Family Therapist
  - Creative Arts Therapist
  - Psychoanalyst
- Licensed Master Social Worker
- Licensed Clinical Social Worker
- Speech-Language Pathology
- Veterinary Medicine and Animal Health Technology
  - Veterinarian
  - Veterinary Technician

### WHAT TO REPORT:

- If you engaged in the practice of the licensed profession in 2016, report:
  - the license;
  - a description of the services rendered for compensation (including subject areas);
  - **whether you provided services directly to clients;** and
  - if you practice with a firm and are a partner or shareholder of the firm, the firm's practice areas.
- If you did not engage in the practice in 2016, report the license and state that you did not engage in such practice.

### Question 8(b) – Licensed Professions and Business Relationships

**This question does not need to be answered in the 2016 Statement. Please check “NONE.”**

### Question 8(b-1), (b-2), and (c) – Licensed Professions and Business Relationships

**These questions require disclosure of certain client- and customer-related information if you or your firm were retained by a client or customer for a matter on or after December 31, 2015. However, you do not need to report clients or customers with respect to matters for which you or your firm were retained before you entered state service.**

**Furthermore, you do not need to report activities performed while you were lawfully acting in your capacity as:**

- A Statewide elected official, State officer or employee (unless otherwise prohibited), a member of the Legislature or legislative employee, or a political party chairman, and appear before a State agency in a representative capacity in connection with a ministerial matter;
- A member of the Legislature, or a legislative employee on behalf of such member, who participates in or advocates any position in any matter in an official or legislative capacity, including, but not limited to, acting as a public advocate whether or not on behalf of a constituent;

- A State officer or employee who appears before a State agency in a representative capacity on behalf of an employee organization in any matter where the appearance is authorized by the organization; or
- A political party chairman who participates in or advocates any matter in an official capacity.

**Additionally, you do not have to disclose:**

- Information prohibited from disclosure under federal law.
- Clients or customers who received any of the following services:
  - Medical, pharmaceutical, or dental;
  - Mental health;
  - Residential real estate brokering;
  - Insurance brokering; or
  - Legal representation for:
    - investigations or prosecution by law enforcement authorities;
    - bankruptcy;
    - family court;
    - estate planning; or
    - domestic relations matters.

**Special reporting requirements:**

- If you or your firm represented a client pursuant to an insurance policy, do not disclose the client's name. Report only the entity that provided payment to you or your firm.
- If the name of the client is required by law to be kept confidential (for example, in matters governed by the Family Court Act), or if the client is a minor, do not disclose the client's full name. Report only the client's initials.
- If you or your firm provided legal representation with respect to an initial public offering ("IPO"), and professional disciplinary rules, federal law, or regulations restrict the disclosure of information relating to that work:
  - Report the identity of the client and the services provided relating to the IPO to the Office of Court Administration (OCA), which will maintain that information confidentially; and
  - Report in your response to this Question that you have made a disclosure to OCA pursuant to Question 8(b)(ii).
  - When disclosure of the information maintained by OCA is no longer restricted by professional disciplinary rules, federal law, or regulation, you must report the information in an amended Statement. For more information, please see OCA's website at <https://www.nycourts.gov/rules/disclosure-exemption-IPO-report-POL73a/>.

**Exemption from client disclosure:**

Where disclosure of a client or customer’s identity is likely to cause harm, you may seek an exemption from disclosure from JCOPE or from OCA. For more information, please see JCOPE’s website and regulations at [Title 19 NYCRR Part 942](#), and OCA’s website at <https://www.nycourts.gov/rules/disclosure-exemption-IPO-report-POL73a/>.

**Question 8(b-1) – Licensed Professions and Business Relationships**

*APPLICABLE ONLY TO NEW CLIENTS OR CUSTOMERS FOR WHOM SERVICES ARE PROVIDED ON OR AFTER DECEMBER THIRTY-FIRST, TWO THOUSAND FIFTEEN, OR FOR NEW MATTERS FOR EXISTING CLIENTS OR CUSTOMERS WITH RESPECT TO THOSE SERVICES THAT ARE PROVIDED ON OR AFTER DECEMBER THIRTY-FIRST, TWO THOUSAND FIFTEEN (FOR PURPOSES OF THIS QUESTION, "SERVICES" SHALL MEAN CONSULTATION, REPRESENTATION, ADVICE OR OTHER SERVICES):*

*If the reporting individual receives income from employment reportable in question 8(a) and personally provides services to any person or entity, or works as a member or employee of a partnership or corporation that provides such services (referred to hereinafter as a "firm"), the reporting individual shall identify each client or customer to whom the reporting individual personally provided services, or who was referred to the firm by the reporting individual, and from whom the reporting individual or his or her firm earned fees in excess of \$10,000 during the reporting period in direct connection with:*

- (i) A contract in an amount totaling \$10,000 or more from the state or any state agency for services, materials, or property;*
- (ii) A grant of \$10,000 or more from the state or any state agency during the reporting period;*
- (iii) A grant obtained through a legislative initiative during the reporting period; or*
- (iv) A case, proceeding, application or other matter that is not a ministerial matter before a state agency during the reporting period.*

*For such services rendered by the reporting individual directly to each such client, describe each matter that was the subject of such representation, the services actually provided and the payment received. For payments received from clients referred to the firm by the reporting individual, if the reporting individual directly received a referral fee or fees for such referral, identify the clients and the payment so received.*

*For purposes of this question, “referred to the firm” shall mean: having intentionally and knowingly taken a specific act or series of acts to intentionally procure for the reporting individual’s firm or having knowingly solicited or directed to the reporting individual’s firm in whole or substantial part, a person or entity that becomes a client of that firm for the purposes of representation for a matter as defined in clauses (i) through (iv) of this subparagraph, as the result of such procurement, solicitation or direction of the reporting individual. A reporting individual need not disclose activities performed while lawfully acting in his or her capacity as provided in paragraphs (c), (d), (e), and (f) of subdivision seven of section seventy-three of this article.*

Client	Matter	Nature of Services Provided	Category of Amount (in Table I)
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**This question applies if:**

- You received income from a profession that you reported in response to Question 8(a);
- You personally provided services, or work for a partnership or corporation (a “Firm”) that provided services, to a client or customer, or you personally referred to your Firm such client or customer; and
- You or your Firm earned fees of more than \$10,000 in 2016 from such client or customer in direct connection with any of the following activities:
  - a contract in an amount totaling \$50,000 or more from the state or any state agency for services, materials, or property;
  - a grant of \$25,000 or more from the state or any state agency during the reporting period;
  - a grant obtained through a legislative initiative during the reporting period; or
  - a case, proceeding, application or other matter that is not a ministerial matter before a state agency during the reporting period.

“**Services**” means consultation, representation, advice, or other services.

“**Referred to the firm**” means having intentionally and knowingly taken a specific act or series of acts to intentionally procure for your Firm or knowingly solicit or direct to your Firm in whole or substantial part, a person or entity that becomes a client of that firm for the purposes of representation in at least one of the activities listed above, as the result of such procurement, solicitation, or direction.

“**State agency**” is defined in section 73-a(1)(b) of the Public Officers Law.

**WHAT TO REPORT:**

- The identity of each client or customer to whom you or your Firm provided services, or who you personally referred to the Firm.
- The matter that was the subject of your or your Firm’s services.
- The nature of the services provided.
- The category of payment received by your or your Firm for the services. If you did not provide services, but referred the client or customer to the Firm and received a referral fee, report only the category of the amount of such fee.

**Question 8(b-2)(i) – Licensed Professions and Business Relationships**

*APPLICABLE ONLY TO NEW CLIENTS OR CUSTOMERS FOR WHOM SERVICES ARE PROVIDED ON OR AFTER DECEMBER THIRTY-FIRST, TWO THOUSAND FIFTEEN, OR FOR NEW MATTERS FOR EXISTING CLIENTS OR CUSTOMERS WITH RESPECT TO THOSE SERVICES THAT ARE PROVIDED ON OR AFTER DECEMBER THIRTY-*

FIRST, TWO THOUSAND FIFTEEN (FOR PURPOSES OF THIS QUESTION "SERVICES" SHALL MEAN CONSULTATION, REPRESENTATION, ADVICE OR OTHER SERVICES):

(i) With respect to reporting individuals who receive ten thousand dollars or more from employment or activity reportable under question 8(a), for each client or customer NOT otherwise disclosed or exempted in question 8 or 13, disclose the name of each client or customer known to the reporting individual to whom the reporting individual provided services: (A) who paid the reporting individual in excess of five thousand dollars for such services; or (B) who had been billed with the knowledge of the reporting individual in excess of five thousand dollars by the firm or other entity named in question 8(a) for the reporting individual's services.

Client	Services Actually Provided	Category of Amount (in Table I)
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FOLLOWING IS AN ILLUSTRATIVE, NON-EXCLUSIVE LIST OF EXAMPLES OF DESCRIPTIONS OF "SERVICES ACTUALLY PROVIDED":

- \* REVIEWED DOCUMENTS AND CORRESPONDENCE;
- \* REPRESENTED CLIENT (IDENTIFY CLIENT BY NAME) IN LEGAL PROCEEDINGS;
- \* PROVIDED LEGAL ADVICE ON CLIENT MATTER (IDENTIFY CLIENT BY NAME);
- \* CONSULTED WITH CLIENT OR CONSULTED WITH LAW PARTNERS/ASSOCIATES MEMBERS OF FIRM ON CLIENT MATTER (IDENTIFY CLIENT BY NAME);
- \* PREPARED CERTIFIED FINANCIAL STATEMENT FOR CLIENT (IDENTIFY CLIENT BY NAME);
- \* REFERRED INDIVIDUAL OR ENTITY (IDENTIFY CLIENT BY NAME) FOR REPRESENTATION OR CONSULTATION;
- \* COMMERCIAL BROKERING SERVICES (IDENTIFY CUSTOMER BY NAME);
- \* PREPARED CERTIFIED ARCHITECTURAL OR ENGINEERING RENDERINGS FOR CLIENT (IDENTIFY CUSTOMER BY NAME);
- \* COURT APPOINTED GUARDIAN OR EVALUATOR (IDENTIFY COURT NOT CLIENT)

**This question applies if:**

- You received income of at least \$10,000 from a profession that you reported in response to Question 8(a); and
- You provided services to a client or customer who:
  - paid you more than \$5,000 for such services; or
  - to your knowledge, was billed by the firm or corporation you reported in response to Question 8(a) more than \$5,000 for your services.

**"Services"** means consultation, representation, advice, or other services.

**Note:** You do not need to report information that you already reported, or that is not required to be disclosed, in response to Question 8 above or Question 13.

**WHAT TO REPORT:**

- The identity of each client or customer to whom you provided services.
- The services actually provided. Illustrative examples of “services actually provided” are included at the end of the question.
- The category of payment the client or customer paid you for the services, or the category of amount that the client or customer was billed by you Firm for the services.

**Question 8(b-2)(ii) – Licensed Professions and Business Relationships**

*With respect to reporting individuals who disclosed in question 8(a) that the reporting individual did not provide services to a client but provided services to a firm or business, identify the category of amount received for providing such services and describe the services rendered.*

Services Actually Provided	Category of Amount (Table I)
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*A reporting individual need not disclose activities performed while lawfully acting in his or her capacity as provided in paragraphs (c), (d), (e), and (f) of subdivision seven of section seventy-three of this article.*

*The disclosure requirement in questions (b-1) and (b-2) shall not require disclosing clients or customers receiving medical, pharmaceutical or dental services, mental health services, or residential real estate brokering services from the reporting individual or his or her firm or if federal law prohibits or limits disclosure. The reporting individual need not identify any client to whom he or she or his or her firm provided legal representation with respect to investigation or prosecution by law enforcement authorities, bankruptcy, family court, estate planning, or domestic relations matters, nor shall the reporting individual identify individuals represented pursuant to an insurance policy but the reporting individual shall in such circumstances only report the entity that provides compensation to the reporting individual; with respect to matters in which the client’s name is required by law to be kept confidential (such as matters governed by the family court act) or in matters in which the reporting individual represents or provides services to minors, the client’s name may be replaced with initials. To the extent that the reporting individual, or his or her firm, provided legal representation with respect to an initial public offering, and professional disciplinary rules, federal law or regulations restrict the disclosure of information relating to such work, the reporting individual shall (i) disclose the identity of the client and the services provided relating to the initial public offering to the office of court administration, who will maintain such information confidentially in a locked box; and (ii) include in his or her response to questions (b-1) and b-2) that pursuant to this paragraph, a disclosure to the office of court administration has been made. Upon such time that the disclosure of information maintained in the locked box is no longer restricted by professional disciplinary rules, federal law or regulation, the reporting individual shall disclose such information in an amended disclosure statement in response to the disclosure requirements in questions (b-1) and (b-2). The office of court administration shall develop and maintain a secure portal through which information submitted to it pursuant to this paragraph can be safely and confidentially stored. With respect to client represented in other matters not otherwise exempt, the reporting individual may request an exemption to publicly disclosing the name of that client from the joint commission pursuant to paragraph (i) of subdivision ninety-four of the executive law, or*



*from the office of court administration. In such application, the reporting individual shall state the following:*

*"My client is not currently receiving my services or seeking my services in connection with:*

- (i) A proposed bill or resolution in the senate or assembly during the reporting period;*
- (ii) A contract in an amount totaling \$10,000 or more from the state or any state agency for services, materials, or property;*
- (iii) A grant of \$10,000 or more from the state or any state agency during the reporting period;*
- (iv) A grant obtained through a legislative initiative during the reporting period; or*
- (v) A case, proceeding, application or other matter that is not a ministerial matter before a state agency during the reporting period."*

*In reviewing the request for an exemption, the joint commission or the office of court administration may consult with bar or other professional associations and the legislative ethics commission for individuals subject to its jurisdiction and may consider the rules of professional conduct. In making its determination, the joint commission or the office of court administration shall conduct its own inquiry and shall consider factors including, but not limited to: (i) the nature and the size of the client; (ii) whether the client has any business before the state; and if so, how significant the business is; and whether the client has any particularized interest in pending legislation and if so how significant the interests is; (iii) whether disclosure may reveal trade secrets; (iv) whether disclosure could reasonably result in retaliation against the client; (v) whether disclosure may cause undue harm to the client; (vi) whether disclosure may result in undue harm to the attorney-client relationship; and (vii) whether disclosure may result in an unnecessary invasion of privacy to the client.*

*The joint commission or, as the case may be, the office of court administration shall promptly make a final determination in response to such request, which shall include an explanation for its determination. The office of court administration shall issue its final determination within three days of receiving the request. Notwithstanding any other provision of law or any professional disciplinary rule to the contrary, the disclosure of the identity of any client or customer in response to this question shall not constitute professional misconduct or a ground for disciplinary action of any kind, or form the basis for any civil or criminal cause of action or proceeding. A reporting individual who first enters public office after January first, two thousand sixteen, need not report clients or customers with respect to matters for which the reporting individual or his or her firm was retained prior to entering public office.*

**This question applies if:**

You reported in response to Question 8(a) that you did not provide services directly to clients, but you provided services to a Firm. **"Services"** means consultation, representation, advice, or other services.

**WHAT TO REPORT:**

- The services you actually provided. Illustrative examples of "services actually provided" are included at the end of the Question 8(b-2)(i).
- The category of amount you received for providing such services.

**You do not need to report the identity of the client.**



### Question 8(c) – Licensed Professions and Business Relationships

*APPLICABLE ONLY TO NEW CLIENTS OR CUSTOMERS FOR WHOM SERVICES ARE PROVIDED ON OR AFTER DECEMBER THIRTY-FIRST, TWO THOUSAND FIFTEEN, OR FOR NEW MATTERS FOR EXISTING CLIENTS OR CUSTOMERS WITH RESPECT TO THOSE SERVICES THAT ARE PROVIDED ON OR AFTER DECEMBER THIRTY-FIRST, TWO THOUSAND FIFTEEN:*

*If the reporting individual receives income of ten thousand dollars or greater from any employment or activity reportable under question 8(a), identify each registered lobbyist who has directly referred to such individual a client who was successfully referred to the reporting individual's business and from whom the reporting individual or firm received a fee for services in excess of five thousand dollars. Report only those referrals that were made to a reporting individual by direct communication from a person known to such reporting individual to be a registered lobbyist at the time the referral is made. With respect to each such referral, the reporting individual shall identify the client, the registered lobbyist who has made the referral, the category of value of the compensation received and a general description of the type of matter so referred. A reporting individual need not disclose activities performed while lawfully acting pursuant to paragraphs (c), (d), (e) and (f) of subdivision seven of section seventy-three of this article. The disclosure requirements in this question shall not require disclosing clients or customers receiving medical, pharmaceutical or dental services, mental health services, or residential real estate brokering services from the reporting individual or his or her firm or if federal law prohibits or limits disclosure. The reporting individual need not identify any client to whom he or she or his or her firm provided legal representation with respect to investigation or prosecution by law enforcement authorities, bankruptcy, family court, estate planning, or domestic relations matters, nor shall the reporting individual identify individuals represented pursuant to an insurance policy but the reporting individual shall in such circumstances only report the entity that provides compensation to the reporting individual; with respect to matters in which the client's name is required by law to be kept confidential (such as matters governed by the family court act) or in matters in which the reporting individual represents or provides services to minors, the client's name may be replaced with initials. To the extent that the reporting individual, or his or her firm, providing legal representation with respect to an initial public offering, and federal law or regulations restricts the disclosure of information relating to such work, the reporting individual shall (i) disclose the identity of the client and the services provided relating to the initial public offering to the office of court administration, who will maintain such information confidentially in a locked box; and (ii) include in his or her response a statement that pursuant to this paragraph, a disclosure to the office of court administration has been made. Upon such time that the disclosure of information maintained in the locked box is no longer restricted by federal law or regulation, the reporting individual shall disclose such information in an amended disclosure statement in response to the disclosure requirements of this paragraph. The office of court administration shall develop and maintain a secure portal through which information submitted to it pursuant to this paragraph can be safely and confidentially stored. With respect to clients represented in other matters not otherwise exempt, the reporting individual may request an exemption to publicly disclosing the name of that client from the joint commission pursuant to paragraph (i) of subdivision nine of section ninety-four of the executive law, or from the office of court administration. In such application, the reporting individual shall state the following:*

*"My client is not currently receiving my services or seeking my services in connection with:*

- (i) A proposed bill or resolution in the senate or assembly during the reporting period;*
- (ii) A contract in an amount totaling \$10,000 or more from the state or any state agency for services, materials, or property;*

- (iii) A grant of \$10,000 or more from the state or any state agency during the reporting period;
- (iv) A grant obtained through a legislative initiative during the reporting period; or
- (v) A case, proceeding, application or other matter than is not a ministerial matter before a state agency during the reporting period."

In reviewing the request for an exemption, the joint commission or the office of court administration may consult with bar or other professional associations and the legislative ethics commission in individuals subject to its jurisdiction and may consider the rules of professional conduct. In making its determination, the joint commission or the office of court administration shall conduct its own inquiry and shall consider factors including, but not limited to: (i) the nature and the size of the client; (ii) whether the client has any business before the state; and if so, how significant the business is; and whether the client has any particularized interest in pending legislation and if so how significant the interest is; (iii) whether disclosure may reveal trade secrets; (iv) whether disclosure could reasonably result in retaliation against the client; (v) whether disclosure may cause undue harm to the client; (vi) whether disclosure may result in undue to the attorney-client relationship; and (vii) whether disclosure may result in an unnecessary invasion of privacy to the client.

The joint commission or, as the case may be, the office of court administration shall promptly make a final determination in response to such request, which shall include an explanation for its determination. The office of court administration shall issue its final determination within three days of receiving the request. Notwithstanding any other provision of the or any professional disciplinary rule to the contrary, the disclosure of the identity of any client or customer in response to this question shall constitute professional misconduct or a ground for disciplinary action of any kind, or form the basis for any civil or criminal cause of action or proceeding. A reporting individual who first enters public office after December thirty-first, two thousand fifteen, need not report clients or customers with respect to matters for which the reporting individual or his or her firm was retained prior to entering public office.

Client	Name of Lobbyist	Description of Matter	Category of Amount (in Table I)
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**This question applies if:**

- You received income of at least \$10,000 from a profession that you reported in response to Question 8(a);
- **A registered lobbyist directly referred a client to you or your Firm;** and
- You or your Firm received a fee for services of more than \$5,000 from such client.

**“Directly referred”** means the registered lobbyist made the referral to you through direct communication.

**“Services”** means consultation, representation, advice, or other services.

**WHAT TO REPORT:**

- The identity of each client or customer who was referred by the registered lobbyist.

- The registered lobbyist who made the referral.
- The category of payment received by you or your Firm from the client or customer.
- The nature of the matter that was the subject of your or your Firm’s services.

### Question 8(d) – Licensed Professions and Business Relationships

List the name, principal address and general description or the nature of the business activity of any entity in which the reporting individual or such individual's spouse had an investment in excess of \$1,000 excluding investments in securities and interests in real property.

#### WHAT TO REPORT:

- Any business entities in which you or your spouse had an investment of more than \$1,000, other than investments in securities or real property.
- The name and address of the business.
- A description of the nature of the business.

**Note:** This question is not limited to investments in the licensed professions covered by Question 8(a).

#### DO NOT REPORT:

- Investments in stocks or other securities (reportable in response to Question 16).
- Investments in real property (reportable in response to Question 17).

## Question 9 – Gifts

List each source of gifts, EXCLUDING campaign contributions, in EXCESS of \$1,000, received during the reporting period for which this statement is filed by the reporting individual or such individual's spouse or un-emancipated child from the same donor, EXCLUDING gifts from a relative. INCLUDE the name and address of the donor. The term "gifts" does not include reimbursements, which term is defined in item 10. Indicate the value and nature of each such gift.

Self, Spouse or Child	Name of Donor	Address	Nature of Gift	Category of Value of Gift (In Table I)
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“Gift” means a gratuitous transfer of any real or personal property, benefit, or gain and is not limited to money. The “value” of reportable gifts is the annual aggregated value of gifts received during the calendar year from a single donor to a single recipient. Thus, if a donor gave gifts worth \$750 to you twice during calendar year 2016, you would have a reportable gift of category “C” value (\$1,500).

**WHAT TO REPORT:**

- Gifts with a value of more than \$1,000 received by you, your spouse, or unemancipated child.
- The recipient of the gift.
- The name and address of the donor.
- The nature of each gift and the category of value from Table I.

**DO NOT REPORT:**

- Gifts from relatives. **“Relative”** means spouse, child, stepchild, stepparent, or any person who is a direct descendent of your grandparents or your spouse’s grandparents.
- An inheritance.
- Political campaign contributions.
- Distributions from trusts or estates (may be reportable in response to other questions).
- Certain types of reimbursed travel expenses (see Question 10 for information about travel expenses or travel reimbursements)

**Question 10 – Reimbursements**

*Identify and briefly describe the source of any reimbursements for expenditures, EXCLUDING campaign expenditures and expenditures in connection with official duties reimbursed by the state, in EXCESS of \$1,000 from each such source. For purposes of this item, the term "reimbursements" shall mean any travel-related expenses provided by non-governmental sources and for activities related to the reporting individual's official duties such as, speaking engagements, conferences, or fact-finding events. The term "reimbursements" does NOT include gifts reported under item 9.*

Source	Description
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**WHAT TO REPORT:**

- Reimbursement of travel expenses of more than \$1,000 which were provided by **non-governmental sources** for activities **related to your official duties**.
  - This includes, but is not limited to, reimbursements for speaking engagements, conferences, or fact-finding events that are related to your official State duties.
  - Reimbursements include direct payments made on your behalf by a non-governmental entity (e.g., payments made to a vendor for hotel or plane fare).
- Reimbursements should be aggregated for each source.

**DO NOT REPORT:**

- Expenses reimbursed by your State agency.
- Gifts (reportable in response to Question 9).
- Campaign expenditures.

**Question 11 – Retirement, Trust, Estates**

*List the identity and value, if reasonably ascertainable, of each interest in a trust, estate or other beneficial interest, including retirement plans (other than retirement plans of the state of New York or the city of New York), and deferred compensation plans (e.g., 401, 403(b), 457, etc.) established in accordance with the internal revenue code, in which the REPORTING INDIVIDUAL held a beneficial interest in EXCESS of \$1,000 at any time during the preceding year. Do NOT report interests in a trust, estate or other beneficial interest established by or for, or the estate of, a relative.*

Identity	Category of Value* (In Table II)
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**WHAT TO REPORT:**

- Interests of more than \$1,000 in retirement plans, trusts, or estates, even though the interest may not have been a source of income to you during 2016. **“Interest”** means an ownership, right, claim, or legal share in a trust or estate, or any other beneficial interest.
  - You must report any such interest you held in 2016, even if you are not receiving benefits now or have not exercised your rights under the trust or estate.
- All deferred compensation plans (e.g., 401, 403(b), 457), even if such plan is sponsored by New York State or New York City.
- Individual retirement accounts (IRA(s), Keogh plans, annuities, and other retirement plans).

**DO NOT REPORT:**

- New York State or New York City defined benefit retirement plans.
- SUNY/CUNY Optional Retirement Program (ORP).
- Interest in a trust, estate, or other beneficial interest established by, for, or in the estate of a relative.
- Interest in a 529 College Savings Plan or an Education IRA.
- Trusts you established to benefit others.
- Deferred income in the nature of delayed compensation, including deferred or future income from the practice of a profession (reportable in response to Question 14).

## **Question 12 – Employment Agreements**

### **Question 12(a) – Employment Agreements**

*Describe the terms of, and the parties to, any contract, promise, or other agreement between the reporting individual and any person, firm, or corporation with respect to the employment of such individual after leaving office or position (other than a leave of absence).*

#### **WHAT TO REPORT:**

The parties to and the terms of any contract, promise, or agreement related to future employment after you leave state service.

### **Question 12(b) – Employment Agreements – Prior Employer**

*Describe the parties to and the terms of any agreement providing for continuation of payments or benefits to the REPORTING INDIVIDUAL in EXCESS of \$1,000 from a prior employer OTHER THAN the State. (This includes interests in or contributions to a pension fund, profit-sharing plan, or life or health insurance; buy-out agreements; severance payments; etc.)*

#### **WHAT TO REPORT:**

The parties to and the terms of any agreement in which a prior employer (other than New York State) continued to provide you with payments or benefits of more than \$1,000. Such benefits may include, but are not limited to:

- life or health insurance premiums;
- contributions to employee benefit plans, or pension or profit-sharing plans; or
- continued provision of goods, services, or compensation.

## **Question 13 – Income**

*List below the nature and amount of any income in EXCESS of \$1,000 from EACH SOURCE for the reporting individual and such individual's spouse for the taxable year last occurring prior to the date of filing. Nature of income includes, but is not limited to, all income (other than that received from the employment listed under Item 2 above) from compensated employment whether public or private, directorships and other fiduciary positions, contractual arrangements, teaching income, partnerships, honorariums, lecture fees, consultant fees, bank and bond interest, dividends, income derived from a trust, real estate rents, and recognized gains from the sale or exchange of real or other property. Income from a business or profession and real estate rents shall be reported with the source identified by the building address in the case of real estate rents and otherwise by the name of the entity and not by the name of the individual customers, clients or tenants, with the aggregate net income before taxes for each building address or entity. The receipt of maintenance received in connection with a matrimonial action, alimony and child support payments shall not be listed.*

Self/ Spouse	Source	Nature	Category of Amount (In Table I)
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**“Income”** means aggregate net income before taxes (from each source). **“Aggregate net income before taxes”** means gross receipts less all reasonable and necessary expenses. For example, to compute aggregate net income from real property rentals, reasonable and necessary expenses include interest expense, real property taxes, and depreciation. Only report income if the aggregate net income before taxes is more than \$1,000.

Please note that this question may require you to report income that is not listed on your income tax return. Income includes, but is not limited to:

- payments received from a judgment, pension plan, annuity, deferred compensation plan, profit-sharing plan, IRA, or Keogh plan.
- recognized gains from the sale of real property. **“Recognized gain”** means a gain recognized under the Internal Revenue Code.
- honoraria, capital gains, dividends (cash or reinvested securities), interest income, outside employment, gambling/lottery winnings, real estate rental income, and the sale of real or personal property (including securities).

**Please see the Reference List at the end of this guide for information on additional items.**

### WHAT TO REPORT:

- Each source of income **in excess of \$1,000** that was received by, or paid to, **you or your spouse** during 2016, **except income you received from New York State related to the position for which you are filing this Statement**. If you did not actually receive the income during 2016, but such income is owed to you, report that information in response to Question 14.
- Under “source,” list the name of each business from which you or your spouse received the income. **Each source must be described with particularity**. For example, it is not enough to disclose the general practice of a profession; you must list the name of the entity that provided the income.
  - For securities, list the particular stock or investment that has generated aggregate net income of more than \$1,000. Do not offset losses from one stock or investment against gains from another stock or investment.
  - For bank interest income, list each bank from which you received more than \$1,000 in interest income.
  - For income from the sale or rental of real property, under “source,” list the location (street and locality address) of the property, but do not list the names of tenants or purchasers.
- Under “nature” of income, list the type of income (bank interest, stock dividends, salary, etc.) received from that source.

- The category of value of the income.

**DO NOT REPORT:**

- Receipt of maintenance
- Alimony or child support
- Unemployment insurance benefits
- Workers compensation payments
- Disability payments
- Social security benefits
- Death benefits
- Public assistance benefits
- Travel reimbursements related to official state duties (reportable in response to Question 10)

**Question 14 – Income Due**

*List the sources of any deferred income (not retirement income) in EXCESS of \$1,000 from each source to be paid to the reporting individual following the close of the calendar year for which this disclosure statement is filed, other than deferred compensation reported in item 11 hereinabove. Deferred income derived from the practice of a profession shall be listed in the aggregate and shall identify as the source, the name of the firm, corporation, partnership or association through which the income was derived, but shall not identify individual clients.*

Source	Category of Amount (In Table I)
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**WHAT TO REPORT:**

- The source of any income of more than \$1,000 that is owed to you from any outside employment for work performed, but will not be paid to you until after 2016. This includes, but is not limited to:
  - income from real estate or other sales made during 2016 that will not be paid to you until after 2016;
  - royalty agreements; and
  - structured settlements.
- The category of value of the income.



**DO NOT REPORT:**

- Retirement income plans or deferred compensation plans (reportable in response to Question 11)
- Health or life insurance or other benefit premiums paid on your behalf by a former employer (reportable in response to Question 12(b))
- Lag pay from New York State of New York

**Question 15 – Income Assignment/Asset Transfer**

*List each assignment of income in EXCESS of \$1,000, and each transfer other than to a relative during the reporting period for which this statement is filed for less than fair consideration of an interest in a trust, estate or other beneficial interest, securities or real property, by the reporting individual, in excess of \$1,000, which would otherwise be required to be reported herein and is not or has not been so reported.*

Item Assigned or Transferred	Assigned or Transferred to	Category of Amount (In Table I)
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**WHAT TO REPORT:**

- Each assignment of income of more than \$1,000. An “**assignment**” means a transfer by you to another person of income or a right to income.
- Transfers of interest in trusts, estates, securities, real property, or other benefits, to any person or entity **other than a relative**, when:
  - The value of the transfer is greater than \$1,000; and
  - Less than fair market value is received in return.

**Question 16 – Investments**

*List below the type and market value of securities held by the reporting individual or such individual's spouse from each issuing entity in EXCESS of \$1,000 at the close of the taxable year last occurring prior to the date of filing, including the name of the issuing entity exclusive of securities held by the reporting individual issued by a professional corporation. Whenever an interest in securities exists through a beneficial interest in a trust, the securities held in such trust shall be listed ONLY IF the reporting individual has knowledge thereof except where the reporting individual or the reporting individual's spouse has transferred assets to such trust for his or her benefit in which event such securities shall be listed unless they are not ascertainable by the reporting individual because the trustee is under an obligation or has been instructed in writing not to disclose the contents of the trust to the reporting individual. Securities of which the reporting individual or the reporting individual's spouse is the owner of record but in which such individual or the reporting individual's spouse has no beneficial interest shall not be listed. Indicate percentage of ownership ONLY if the reporting person or the reporting person's spouse holds more than five percent (5%) of the stock of a corporation in which the stock is publicly*

*traded or more than ten percent (10%) of the stock of a corporation in which the stock is NOT publicly traded. Also list securities owned for investment purposes by a corporation more than fifty percent (50%) of the stock of which is owned or controlled by the reporting individual or such individual's spouse. For the purpose of this item, the term "securities" shall mean mutual funds, bonds, mortgages, notes, obligations, warrants and stocks of any class, investment interests in limited or general partnerships and certificates of deposits (CDs) and such other evidences of indebtedness and certificates of interest as are usually referred to as securities. The market value for such securities shall be reported only if reasonably ascertainable and shall not be reported if the security is an interest in a general partnership that was listed in item 8(a) or if the security is corporate stock, NOT publicly traded, in a trade or business of a reporting individual or a reporting individual's spouse.*

Self/Spouse	Issuing Entity	Type of Security	Percentage of corporate owned or controlled (if more than 5% of publicly traded stock, or more than 10% if stock not publicly traded, is held)	Category of Market Value as of the close of the taxable year last occurring prior to the filing of this statement (In Table II)
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This question requires you to report securities and investments held by **you, your spouse, or a corporation of which you or your spouse own or control more than 50% of the stock** at the close of business on December 31, 2016, when the fair market value or amount of the investment at the end of the tax year is more than \$1,000. You must list:

- The name of the issuing entity (corporation, fund name, etc.);
- The type of investment;
- Percentage of ownership, if you or your spouse hold more than 5% of a publicly traded stock or 10% of a stock that is not publicly traded;
  - If you or your spouse hold less than the above percentages, you must report the security but are not required to report the percentage.
- The category of market value as of the close of the taxable year.

You may aggregate all similar types of securities **from the same issuing entity** and report the total value. For example, multiple bonds from the same issuing entity can be reported in the aggregate.

**WHAT TO REPORT:**

- Stocks.
- Bonds, notes, warrants, treasury notes and zero coupon bonds. You do not need to list the serial number, issue year, or type of any bonds, if you indicate the issuing entity and the aggregate value of all bonds from that entity.

- Mutual funds and investment funds. This includes such funds held through an Individual Retirement Account (IRA). List a fund even if you reported it in response to Question 11. You do not need to list the individual securities held by the fund.
- For partnerships and investment clubs, list those securities where your or your spouse’s name appears on the security document or certificate.
- Mortgages.
- Obligations, investment interests in partnerships, and those debt instruments and certificates of interest which are usually referred to as securities.
- Securities held for your benefit by a brokerage firm or nominee.

If you need guidance on whether interests in more specialized security transactions (e.g., margin accounts) are reportable, contact JCOPE for advice.

EXAMPLE for SECURITIES HELD BY FILER AND/OR SPOUSE				
Self/Spouse	Issuing Entity	Type of Security	Percentage of corporate owned or controlled (if more than 5% of publicly traded stock, or more than 10% if stock not publicly traded, is held)	Category of Market Value as of the close of the taxable year last occurring prior to the filing of this statement (In Table II)
Spouse	AT&T	Common stock		A
Self & spouse	XYZ, Inc.	Preferred stock	6%	D
Spouse	Ginnie Mae	Notes		B
Spouse	1st National Bank	Certificates of deposit		B
Self	Fidelity Magellan	Mutual fund		B
Spouse	City of New York	Bonds		A
Self	ABC Limited	S Corp stock	50%	C

EXAMPLE for SECURITIES HELD IN TRUST				
Self/Spouse	Issuing Entity	Type of Security	Percentage of corporate owned or controlled (if more than 5% of publicly traded stock, or more than 10% if stock not publicly traded, is held)	Category of Market Value as of the close of the taxable year last occurring prior to the filing of this Statement (in Table II)
Self	AT&T	Common stock held in trust by Trustco Bank		B

**DO NOT REPORT:**

- Assets held for a minor under the Uniform Gift to Minors Act or the Uniform Transfer to Minors Act.
- Savings, checking, and money market accounts.
- Government savings bonds.

- Certificates of deposit.
- Securities you hold that are issued by a professional corporation (e.g., law firm).
- Notes or mortgages held by you or your spouse that are made to a family member.

## **Question 17 – Real Estate**

*List below the location, size, general nature, acquisition date, market value and percentage of ownership of any real property in which any vested or contingent interest in EXCESS of \$1,000 is held by the reporting individual or the reporting individual's spouse. Also list real property owned for investment purposes by a corporation more than fifty percent (50%) of the stock of which is owned or controlled by the reporting individual or such individual's spouse. Do NOT list any real property which is the primary or secondary personal residence of the reporting individual or the reporting individual's spouse, except where there is a co-owner who is other than a relative.*

Self/Spouse/ Corporation	Location	Size	General Nature	Acquisition Date	Percentage of Ownership	Category of Market Value (In Table II)
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**“Real property”** includes, but is not limited to, vacant land, residential building, commercial building, condominiums, cooperatives, and investment property.

### **WHAT TO REPORT:**

- Real property interests held by:
  - You;
  - Your spouse;
  - A corporation of which you or your spouse own or control more than 50% of the stock, if your or your spouse’s name appears on the deed.
  - A partnership, if your or your spouse’s name appears on the deed.
- You must report real property that was sold during 2016, although you may indicate you no longer have an interest in the property.
- Under “Location,” list the street and locality where the property exists. You do not have to identify the house or apartment number.
- Under “Category of Market Value,” provide a good faith estimate of the fair market value of the entire property, not just your interest in the property. You are not required to obtain an appraisal.

**DO NOT REPORT:**

**Real property that is your primary or secondary residence, unless there is a co-owner who is not a relative.** For example, you do not need to report a security interest in a co-op that is your primary or secondary residence, unless there is a co-owner who is not a relative. Furthermore, you do not need to identify any co-owners. If you receive income from the property, even though the property is your primary or secondary residence, you may be required to report such income in response to Question 13.

**Question 18 – Money Due**

*List below all notes and accounts receivable, other than from goods or services sold, held by the reporting individual at the close of the taxable year last occurring prior to the date of filing and other debts owed to such individual at the close of the taxable year last occurring prior to the date of filing, in EXCESS of \$1,000, including the name of the debtor, type of obligation, date due and the nature of the collateral securing payment of each, if any, excluding securities reported in item 16 hereinabove. Debts, notes and accounts receivable owed to the individual by a relative shall not be reported.*

Name of Debtor	Type of Obligation, Date Due, and Nature of Collateral, if any	Category of Amount (In Table II)
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**WHAT TO REPORT:**

- Money in excess of \$1,000 owed **to you** as of December 31, 2016. **“Other debts owed to you”** includes uncollected judgments or obligations which may not be in writing.

**DO NOT REPORT:**

- Money owed to you from a relative.
- Money owed to you from the sale of goods or services.
- Information you reported in response to Question 14.

**Question 19 – Debts**

*List below all liabilities of the reporting individual and such individual's spouse, in EXCESS of \$10,000 as of the date of filing of this statement, other than liabilities to a relative. Do NOT list liabilities incurred by, or guarantees made by, the reporting individual or such individual's spouse or by any proprietorship, partnership or corporation in which the reporting individual or such individual's spouse has an interest, when incurred or made in the ordinary course of the trade, business or professional practice of the reporting individual or such individual's spouse. Include the name of the creditor and any collateral pledged by such individual to secure payment of any such liability. A reporting individual shall not list any obligation to pay maintenance in connection with a matrimonial action, alimony or child support payments. Any loan issued in the ordinary course of business by a financial institution to finance educational costs, the cost of home purchase or improvements for a primary or secondary residence, or*

*purchase of a personally owned motor vehicle, household furniture or appliances shall be excluded. If any such reportable liability has been guaranteed by any third person, list the liability and name the guarantor.*

Name of Creditor or Guarantor	Type of Liability and Collateral, if any	Category of Amount (In Table II)
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**WHAT TO REPORT:**

- Each liability of more than \$10,000 owed by **you or your spouse as of the date of filing**, unless the debt is to a relatives. Debts owed to a single creditor can be reported in the aggregate.
- The name of the creditor.
- The name of any individual guaranteeing a debt.

**Note:** “**Liabilities**” include, but are not limited to:

- Borrowing against your insurance policy
- Revolving charge accounts with a balance of more than \$10,000.
- Credit cards with a balance of more than \$10,000, unless the balance would be under \$10,000 if you subtracted the charges for the items listed under “DO NOT REPORT” below.

**DO NOT REPORT:**

- Loans, including home equity loans, issued in the ordinary course of business by a financial institution for educational costs, home purchase, or improvements to a primary or secondary residence, purchase of a personal automobile, or household furniture or appliances.
- Loans from your New York Public Employees Retirement account.
- Liabilities owed to a relative.
- Liabilities incurred in the ordinary course of your or your spouse’s trade, business, or professional practice.
- Liabilities between principals of a business for the purpose of promoting the business enterprise.
- Maintenance paid in connection with a matrimonial action, alimony, or child support.

## APPENDIX A





## Table I

Use for Questions 8, 9, 13, 14, and 15.

<b>Category A</b>	none		
<b>Category B</b>	\$ 1	to under	\$ 1,000
<b>Category C</b>	\$ 1,000	to under	\$ 5,000
<b>Category D</b>	\$ 5,000	to under	\$20,000
<b>Category E</b>	\$ 20,000	to under	\$50,000
<b>Category F</b>	\$ 50,000	to under	\$75,000
<b>Category G</b>	\$ 75,000	to under	\$100,000
<b>Category H</b>	\$ 100,000	to under	\$150,000
<b>Category I</b>	\$ 150,000	to under	\$250,000
<b>Category J</b>	\$ 250,000	to under	\$350,000
<b>Category K</b>	\$ 350,000	to under	\$450,000
<b>Category L</b>	\$ 450,000	to under	\$550,000
<b>Category M</b>	\$ 550,000	to under	\$ 650,000
<b>Category N</b>	\$ 650,000	to under	\$ 750,000
<b>Category O</b>	\$ 750,000	to under	\$ 850,000
<b>Category P</b>	\$ 850,000	to under	\$ 950,000
<b>Category Q</b>	\$ 950,000	to under	\$1,050,000
<b>Category R</b>	\$1,050,000	to under	\$1,150,000
<b>Category S</b>	\$1,150,000	to under	\$1,250,000
<b>Category T</b>	\$1,250,000	to under	\$1,350,000
<b>Category U</b>	\$1,350,000	to under	\$1,450,000
<b>Category V</b>	\$1,450,000	to under	\$1,550,000
<b>Category W</b>	\$1,550,000	to under	\$1,650,000
<b>Category X</b>	\$1,650,000	to under	\$1,750,000
<b>Category Y</b>	\$1,750,000	to under	\$1,850,000
<b>Category Z</b>	\$1,850,000	to under	\$1,950,000
<b>Category AA</b>	\$1,950,000	to under	\$2,050,000
<b>Category BB</b>	\$2,050,000	to under	\$2,150,000
<b>Category CC</b>	\$2,150,000	to under	\$2,250,000
<b>Category DD</b>	\$2,250,000	to under	\$2,350,000
<b>Category EE</b>	\$2,350,000	to under	\$2,450,000
<b>Category FF</b>	\$2,450,000	to under	\$2,550,000
<b>Category GG</b>	\$2,550,000	to under	\$2,650,000
<b>Category HH</b>	\$2,650,000	to under	\$2,750,000
<b>Category II</b>	\$2,750,000	to under	\$2,850,000

<b>Category JJ</b>	\$2,850,000	to under	\$2,950,000
<b>Category KK</b>	\$2,950,000	to under	\$3,050,000
<b>Category LL</b>	\$3,050,000	to under	\$3,150,000
<b>Category MM</b>	\$3,150,000	to under	\$3,250,000
<b>Category NN</b>	\$3,250,000	to under	\$3,350,000
<b>Category OO</b>	\$3,350,000	to under	\$3,450,000
<b>Category PP</b>	\$3,450,000	to under	\$3,550,000
<b>Category QQ</b>	\$3,550,000	to under	\$3,650,000
<b>Category RR</b>	\$3,650,000	to under	\$3,750,000
<b>Category SS</b>	\$3,750,000	to under	\$3,850,000
<b>Category TT</b>	\$3,850,000	to under	\$3,950,000
<b>Category UU</b>	\$3,950,000	to under	\$4,050,000
<b>Category VV</b>	\$4,050,000	to under	\$4,150,000
<b>Category WW</b>	\$4,150,000	to under	\$4,250,000
<b>Category XX</b>	\$4,250,000	to under	\$4,350,000
<b>Category YY</b>	\$4,350,000	to under	\$4,450,000
<b>Category ZZ</b>	\$4,450,000	to under	\$4,550,000
<b>Category AAA</b>	\$4,550,000	to under	\$4,650,000
<b>Category BBB</b>	\$4,650,000	to under	\$4,750,000
<b>Category CCC</b>	\$4,750,000	to under	\$4,850,000
<b>Category DDD</b>	\$4,850,000	to under	\$4,950,000
<b>Category EEE</b>	\$4,950,000	to under	\$5,050,000
<b>Category FFF</b>	\$5,050,000	to under	\$5,150,000
<b>Category GGG</b>	\$5,150,000	to under	\$5,250,000
<b>Category HHH</b>	\$5,250,000	to under	\$5,350,000
<b>Category III</b>	\$5,350,000	to under	\$5,450,000
<b>Category JJJ</b>	\$5,450,000	to under	\$5,550,000
<b>Category KKK</b>	\$5,550,000	to under	\$5,650,000
<b>Category LLL</b>	\$5,650,000	to under	\$5,750,000
<b>Category MMM</b>	\$5,750,000	to under	\$5,850,000
<b>Category NNN</b>	\$5,850,000	to under	\$5,950,000
<b>Category OOO</b>	\$5,950,000	to under	\$6,050,000
<b>Category PPP</b>	\$6,050,000	to under	\$6,150,000
<b>Category QQQ</b>	\$6,150,000	to under	\$6,250,000
<b>Category RRR</b>	\$6,250,000	to under	\$6,350,000
<b>Category SSS</b>	\$6,350,000	to under	\$6,450,000
<b>Category TTT</b>	\$6,450,000	to under	\$6,550,000
<b>Category UUU</b>	\$6,550,000	to under	\$6,650,000
<b>Category VVV</b>	\$6,650,000	to under	\$6,750,000
<b>Category WWW</b>	\$6,750,000	to under	\$6,850,000

<b>Category XXX</b>	\$6,850,000	to under	\$6,950,000
<b>Category YYY</b>	\$6,950,000	to under	\$7,050,000
<b>Category ZZZ</b>	\$7,050,000	to under	\$7,150,000
<b>Category AAAA</b>	\$7,150,000	to under	\$7,250,000
<b>Category BBBB</b>	\$7,250,000	to under	\$7,350,000
<b>Category CCCC</b>	\$7,350,000	to under	\$7,450,000
<b>Category DDDD</b>	\$7,450,000	to under	\$7,550,000
<b>Category EEEE</b>	\$7,550,000	to under	\$7,650,000
<b>Category FFFF</b>	\$7,650,000	to under	\$7,750,000
<b>Category GGGG</b>	\$7,750,000	to under	\$7,850,000
<b>Category HHHH</b>	\$7,850,000	to under	\$7,950,000
<b>Category IIII</b>	\$7,950,000	to under	\$8,050,000
<b>Category JJJJ</b>	\$8,050,000	to under	\$8,150,000
<b>Category KKKK</b>	\$8,150,000	to under	\$8,250,000
<b>Category LLLL</b>	\$8,250,000	to under	\$8,350,000
<b>Category MMMM</b>	\$8,350,000	to under	\$8,450,000
<b>Category NNNN</b>	\$8,450,000	to under	\$8,550,000
<b>Category OOOO</b>	\$8,550,000	to under	\$8,650,000
<b>Category PPPP</b>	\$8,650,000	to under	\$8,750,000
<b>Category QQQQ</b>	\$8,750,000	to under	\$8,850,000
<b>Category RRRR</b>	\$8,850,000	to under	\$8,950,000
<b>Category SSSS</b>	\$8,950,000	to under	\$9,050,000
<b>Category TTTT</b>	\$9,050,000	to under	\$9,150,000
<b>Category UUUU</b>	\$9,150,000	to under	\$9,250,000
<b>Category VVVV</b>	\$9,250,000	to under	\$9,350,000
<b>Category WWWW</b>	\$9,350,000	to under	\$9,450,000
<b>Category XXXX</b>	\$9,450,000	to under	\$9,550,000
<b>Category YYYYY</b>	\$9,550,000	to under	\$9,650,000
<b>Category ZZZZ</b>	\$9,650,000	to under	\$9,750,000
<b>Category AAAAA</b>	\$9,750,000	to under	\$9,850,000
<b>Category BBBBB</b>	\$9,850,000	to under	\$9,950,000
<b>Category CCCCC</b>	\$9,950,000	to under	\$10,000,000
<b>Category DDDDD</b>	\$10,000,000	or over	

## Table II

Use for Questions 6, 11, 16, 17, 18, and 19.

<b>Category A</b>	none		
<b>Category B</b>	\$1	to under	\$1,000
<b>Category C</b>	\$1,000	to under	\$5,000
<b>Category D</b>	\$5,000	to under	\$20,000
<b>Category E</b>	\$20,000	to under	\$50,000
<b>Category F</b>	\$50,000	to under	\$75,000
<b>Category G</b>	\$75,000	to under	\$100,000
<b>Category H</b>	\$100,000	to under	\$150,000
<b>Category I</b>	\$150,000	to under	\$250,000
<b>Category J</b>	\$250,000	to under	\$500,000
<b>Category K</b>	\$500,000	to under	\$750,000
<b>Category L</b>	\$750,000	to under	\$1,000,000
<b>Category M</b>	\$1,000,000	to under	\$1,250,000
<b>Category N</b>	\$1,250,000	to under	\$1,500,000
<b>Category O</b>	\$1,500,000	to under	\$1,750,000
<b>Category P</b>	\$1,750,000	to under	\$2,000,000
<b>Category Q</b>	\$2,000,000	to under	\$2,250,000
<b>Category R</b>	\$2,250,000	to under	\$2,500,000
<b>Category S</b>	\$2,500,000	to under	\$2,750,000
<b>Category T</b>	\$2,750,000	to under	\$3,000,000
<b>Category U</b>	\$3,000,000	to under	\$3,250,000
<b>Category V</b>	\$3,250,000	to under	\$3,500,000
<b>Category W</b>	\$3,500,000	to under	\$3,750,000
<b>Category X</b>	\$3,750,000	to under	\$4,000,000
<b>Category Y</b>	\$4,000,000	to under	\$4,250,000
<b>Category Z</b>	\$4,250,000	to under	\$4,500,000
<b>Category AA</b>	\$4,500,000	to under	\$4,750,000
<b>Category BB</b>	\$4,750,000	to under	\$5,000,000
<b>Category CC</b>	\$5,000,000	to under	\$5,250,000
<b>Category DD</b>	\$5,250,000	to under	\$5,500,000
<b>Category EE</b>	\$5,500,000	to under	\$5,750,000
<b>Category FF</b>	\$5,750,000	to under	\$6,000,000
<b>Category GG</b>	\$6,000,000	to under	\$6,250,000
<b>Category HH</b>	\$6,250,000	to under	\$6,500,000
<b>Category II</b>	\$6,500,000	to under	\$6,750,000

<b>Category JJ</b>	\$6,750,000	to under	\$7,000,000
<b>Category KK</b>	\$7,000,000	to under	\$7,250,000
<b>Category LL</b>	\$7,250,000	to under	\$7,500,000
<b>Category MM</b>	\$7,500,000	to under	\$7,750,000
<b>Category NN</b>	\$7,750,000	to under	\$8,000,000
<b>Category OO</b>	\$8,000,000	to under	\$8,250,000
<b>Category PP</b>	\$8,250,000	to under	\$8,500,000
<b>Category QQ</b>	\$8,500,000	to under	\$8,750,000
<b>Category RR</b>	\$8,750,000	to under	\$9,000,000
<b>Category SS</b>	\$9,000,000	to under	\$9,250,000
<b>Category TT</b>	\$9,250,000	to under	\$9,500,000
<b>Category UU</b>	\$9,500,000	or over	

## Reference List

This Reference List indicates where you should report the following items on your Statement. Unless otherwise indicated in the question, do not report holdings unless they are more than \$1,000. “NR” indicates items that do not need not be reported.

	Question number
401, 403(b), and 457 plans	11, 16
529 College Savings Program	NR
Accounts receivable	18
Alimony/maintenance	NR
Annuities	11
Annuity, payment from	13
Assignments of income other than from a relative	15
Bank and bond interest	13
Bonds	16
Business income	13
Buy out agreements	12(b)
Capital gains	13
Car loans from a financial institution	NR
Certificates of deposit	NR
Checking account	NR
Child support	NR
Children, under 18, living at home, and not married	3(b)
Client, fees from	8(b-1), (b-2)(i)-(ii), (c)
Clients, referred	8(b-1), (b-2)(i)-(ii), (c)
Clients, services provided to	8(b-1), (b-2)(i)-(ii), (c)
Clinical practice income	5, 13
Compensation owed from prior or current employment	14
Condominiums, cooperatives	17
Consulting fees	13
Contracts with government agencies	6
Contractual arrangements, income from	13
Credit card debt in excess of \$10,000	19
Customer, fees from	8(b-1), (b-2)(i)-(ii), (c)
Customers, referred	8(b-1), (b-2)(i)-(ii), (c)
Customers, services provided to	8(b-1), (b-2)(i)-(ii), (c)
Death benefits	NR
Debts owed to you	18
Debts you owe to others	19
Deferred compensation plan	11, 16
Deferred compensation plan, payment from	13
Directorships	4
Disability payments	NR

	Question number
Dividends	13
Elected local office	4
Employment after leaving State	12
Employment, other than State position	5
Employment, State position	2
Estates	11
Expense reimbursement from source other than State of New York	10
Fiduciary positions, compensated	13
Gambling winnings	13
Gifts from relatives	NR
Gifts not from relatives	9
Gifts under Uniform Gift to Minors Act/Uniform Transfer to Minors Act	NR
Grants	13
Home purchase, improvement loans from financial institutions	NR
Home purchase, improvement loans from non-financial institution	19
Honoraria	13
Honorary positions, not compensated	NR
Income, generally	13
Individual retirement account (IRA)	11, 16
Inheritance received	NR
Interest received from banks and bonds	13
Investment club/partnership	16
Investment funds	16
Investments other than securities or real property	8(c)
Investments, real property	17
Investments, securities	16
IRA, education	NR
IRA, payment from	13
Judgment, payment from	13
Keogh plan	11
Keogh plan, payment from	13
Law license/practice	8(a)
Lecture fees	13
Liabilities over \$10,000	19
Licensed profession	8(a)
Loans owed to you	18
Loans you owe	19
Lobbying practice	8(a)
Local public office	4
Lottery winnings	13
Marital status	3(a)
Membership in an organization, no position or office	NR
Money market accounts	NR

	Question number
Mortgage on income property	19
Mortgage on primary and secondary residence	NR
Mortgage you hold	16
Mutual funds	16
Notes (investments)	16
Notes (owed by you)	19
Occupation, other than State position	5
Officer of an organization	4
Outside employment or business	5
Partnerships, general or limited	4, 16
Pension plan	11
Pension plan, payment from	13
Political campaign contributions received	NR
Political party campaign or election committee	NR
Political party positions	7
Prior employer agreement	12(b)
Professional practice	8(a)
Profit-sharing	12(b)
Profit-sharing plan, payment from	13
Public assistance benefits	NR
Real estate	17
Real estate license/practice	8(a)
Real property, income from sale of	13
Referral fees	8(b-1)
Referral, of client/customer from lobbyist	8(c)
Rental income	13
Rental property	17
Research foundation income	5, 13
Research grants	13
Residence, income producing	17
Residence, primary or secondary	NR
Retirement plan, New York State or New York City	NR
Retirement plans, other than State or City of New York	11
Royalty agreements	14
Salary, other than State	5, 13
Salary, State (filer)	NR
Savings account	NR
Savings bonds, government	NR
Securities	16
Securities, income from sale of	13
Severance agreement	12(b)
Social security benefits	NR
Social Security income	NR



	Question number
Spouse, name (please see Question 3(a) regarding separated spouses)	3(a)
Spouse's income	13
Stocks	16
Structured settlements	14
SUNY/CUNY Optional Retirement Program (ORP)	NR
Teaching income	13
Travel reimbursement paid by source other than New York State	10
Treasury notes	16
Trust income	13
Trusteeships	4
Trusts, blind	11
Trusts, family	NR
Unemployment insurance benefits	NR
Warrants	16
Workers compensation payments	NR
Zero coupon bonds	16