

**NEW YORK STATE JOINT COMMISSION ON  
PUBLIC ETHICS**

**GUIDE TO FILING A NYS ANNUAL  
STATEMENT OF FINANCIAL  
DISCLOSURE**



**NEW YORK STATE JOINT COMMISSION ON PUBLIC ETHICS**

**540 Broadway  
Albany, NY 12207  
(518)408-3976**

**April 2016**

## **Table of Contents**

Introduction .....	4
Who Is Required to File?.....	4
Applications for Exemptions from Filing .....	4
Filing Requirements .....	4
When Are Statements Due? .....	5
May 16 .....	5
November 15 .....	5
Notes.....	5
Extension of Time to File .....	5
Justifiable cause or undue hardship .....	5
Internal Revenue Service automatic extension of time .....	5
How to File.....	6
Electronic Filing .....	6
Paper Filing .....	6
General Information .....	6
Deletion or Exemption of Information on Statement Pertaining to Spouse and Unemancipated Minor Children.....	7
Violations and Penalties.....	7
Guidelines for Questions.....	8
Question 1 – Name.....	8
Question 2 – State position.....	8
Question 3 – Family.....	8
Question 4 – Positions of Authority (other than those with the State).....	9
Question 5 – Other Occupation / Outside Employment.....	10
Question 6 – Interests and Contracts with a state or local government.....	10
Question 7 – Political Party Positions and Activities.....	11

Question 8 – Licensed Professions and Business Relationships .....	11
Question 8(a) Licensed Professions .....	11
Question 8 (b) Business Relationships and Client Disclosure .....	12
Question 8(b-1) .....	13
Question 8(b-2)(i) .....	13
Question 8(b-2)(ii) .....	13
Question 8(c) .....	13
Question 8(d) Business Investments .....	14
Question 9 – Gifts .....	14
Question 10 – Reimbursements related to Official State Duties .....	15
Question 11 – Interests in Trusts, Including Retirement Plans .....	15
Question 12 – Employment agreements or interests with Former or Future Employers .....	16
Question 13 – All non-state income .....	16
Question 14 – Deferred Income .....	17
Question 15 – Assignment of income or transfer of assets .....	18
Question 16 – Investments or Securities .....	18
Question 17 – Real Property .....	19
Question 18 – Money due or Notes and Accounts Receivable .....	20
Question 19 – Liabilities .....	20
Reference List .....	21
TABLE I .....	24
TABLE II .....	28

## Introduction

The Joint Commission on Public Ethics ("JCOPE") has prepared this guide to assist required filers with completion of the NYS Financial Disclosure Statement which is required by Public Officers Law § 73-a. 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 Public Officers Law §§ 73, 73-a, and 74 and Executive Law § 94.

## Who Is Required to File

Pursuant to Public Officers Law Section 73-a, as amended by Chapter 399 of the Laws of 2011, *i.e.*, the Public Integrity Reform Act ("PIRA"), the following individuals must file an Annual Statement of Financial Disclosure (a "Statement") with JCOPE:

- State officers or employees with an annual salary rate in excess of the job rate of SG-24 (\$91,821);
- State officers or employees designated as 'policy-makers', as determined by their individual appointing authority;
- Members of the Legislature;
- Legislative employees;
- Political party chairmen representing jurisdictions with a population exceeding 300,000;
- Statewide elected officials; and
- Every candidate for statewide elected office or for member of the legislature.

### **Applications for Exemptions from Filing**

Individuals designated as policy-maker **ARE NOT** eligible for exemptions from filing. JCOPE, at its discretion, may grant an exemption from filing for certain individuals who earn more than \$91,821, provided:

- the public interest does not require disclosure; and
- the applicant's 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 seventy-three of the public officers law;
  - the purchase, sale, rental or lease of real property, goods or services, or a contract there for;
  - 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.

Such an exemption may be requested by an individual or by an agency on behalf of a class of individuals in the same position. See JCOPE regulations at Title 19 NYCRR Part 935 for additional details.

## **When Are Statements Due?**

### ***MAY 16***

All required filers other than those deemed “Academic Filers” by the State University of New York (“SUNY”) or the City University of New York (“CUNY”).

*Note: Policy-makers at SUNY or CUNY will not be deemed Academic Filers, and will always file on May 15.*

*Note: The statutory filing deadline is May 15, but because this date falls on a Sunday in 2016, the deadline is the next business day, or May 16.*

### ***NOVEMBER 15***

Employees of CUNY and SUNY who have been deemed “academic filers”.

### ***NOTES:***

New state employees or officials who surpass the salary threshold or are deemed policy-makers *after* May 15 must file within 30 days of the change in salary or policy-maker designation.

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

## **Extension of Time to File**

All requests for extension of time to file must be submitted in writing, and must be received by JCOPE on or before the due date.

### ***Justifiable cause or undue hardship***

If there are significant circumstances that prevent you from filing the 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. The request must be received on or before the due date for your Statement, on a form obtained from JCOPE.

An extension request alone does not automatically extend your time to file; you will be notified by JCOPE after your request has been reviewed.

### ***Internal Revenue Service automatic extension of time***

If you have filed an individual request for extension of your income tax return with the Internal Revenue Service, you may request an extension of time from JCOPE to file the complete Statement.

You must file a partial Statement with JCOPE by the due date that indicates items left blank per the IRS extension, and includes a copy of your Internal Revenue Service request for extension.

A request for extension under this provision does not relieve you from filing information not related to your income tax return by the due date.

Your supplementary Statement with all the remaining information must be completed and filed within seven (7) days after your income tax extension expires.

## How to File

### **Electronic Filing**

JCOPE encourages you to file directly through the JCOPE online filing system, available through the JCOPE [website](#).

- JCOPE will email each filer with instructions for filing.
- The form can be prepopulated with the prior year's submitted data.
- Electronic filings can be saved.
- Once completed, a Statement can be printed showing that the form was submitted electronically.

### **Paper Filing**

Filers may print a PDF version of a Statement from the JCOPE [website](#), or pick up a copy at JCOPE's Albany office.

- JCOPE requires reports with original signatures be submitted for filing; photocopies and faxes will not be accepted.
- The filer must provide their home address on the last page of the form.
- Statements should be mailed or delivered to JCOPE's Albany office (540 Broadway, Albany, New York, 12207).
- Statements must be received or postmarked on or before the due date to be considered on-time.

## General Information

*All questions on the Statement refer to financial interests held during calendar year 2015, unless otherwise indicated.*

If completing a PDF Statement, **please complete the Statement legibly, either printing in ink or typing the answers.** Illegible or unsigned Statements, or those completed in pencil, will be returned for proper completion.

**Please respond to every part of each question.** For those sections in which you have no information to report, please indicate "none." If a question does not apply to you, indicate "none" or "N/A" in the space provided.

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. Additional pages may be attached to the Statement if more space is needed. Each additional page should include:

1. Your name;
2. The question number;
3. The remainder of the answer.

When reporting a value or amount, use the categories from either Table I or Table II, as identified in the question. Actual dollar amounts are not required to be disclosed.

## **Deletion or Exemption of Information on Statement Pertaining to Spouse and Unemancipated Minor Children**

**The JCOPE Executive Director will review requests from filers seeking to:**

1. redact certain information from Statements made available for public inspection; or
2. request an exemption from disclosing specific information pertaining to your spouse and/or unemancipated children.

Please refer to the JCOPE [website](#) for information related to redaction or exemption requests.

## **Violations and Penalties**

If a Statement appears to be unclear or incomplete, JCOPE will notify you and provide you with an opportunity to amend the Statements. If you fail to file a Statement or if you file a deficient Statement, JCOPE will notify you. If you fail to comply, JCOPE will send you and your appointing authority a notice of delinquency which advises you of fees and penalties.

If, following written notice by JCOPE, you knowingly and willfully fail to file a disclosure Statement, or knowingly and willfully with intent to deceive make 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 failure to file or filing a false Statement.

## Guidelines for Questions

The following pages cover each question on the Statement. The explanatory text summarizes the broad purpose of the question, clarifies JCOPE's interpretation of the question, and restates parts of the question which you may have overlooked.

**Please remember** – Responses to questions should not be left blank. Indicate "none" or "not applicable" to each question where you have nothing to report.

**A reference sheet listing specific items may be found on page 21.**

### **Question 1 – Name**

*Report as of filing date*

**What to report:** full name, including any middle name or initial

### **Question 2 – State position**

*Report as of filing date*

**What to Report: Question 2(a)** – official title (note: electronic filers will have this question pre-populated)

**Question 2(b)** – department or agency you work for, or are appointed to.

**Question 2(c)** – complete State office address, including city, state and zip code.

**Question 2(d)** – complete State office telephone number, including area code.

### **Question 3 – Family**

*Report as of filing date*

**What to Report:**

**Question 3(a)** – *current* marital status as “married,” “single,” “separated,” or “divorced,” as well as the name of your spouse, regardless of whether you were married during 2015.

**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 child” means a son, daughter, stepson, or stepdaughter who is under age 18, unmarried, and living in your household.

## **Question 4 - Positions of Authority (other than those with the State)**

**Question 4(a) - pertains to the filer**

**Question 4(b) - pertains to the filer's spouse and minor children**

### **What to Report:**

- Any position of as an officer, director or partner or equivalent position of authority in an organization, corporation, association or partnership
  - This includes elected or appointed positions with government entities other than the State of New York, such as town boards and school boards.
- The name of the organization
- Any state or local agency that licenses or regulates the organization, or before which the organization appeared, or with which the organization had or did business.

### **Notes:**

Responses to Question 4 are often also reportable in Question 5. If this is the case, you may refer your response in Question 5.

Report positions with both not-for-profit and for-profit entities.

Report both compensated and uncompensated positions.

*Do not* report your position with the State of New York.

*Do not* report membership or uncompensated honorary positions.

For purposes of determining whether an entity 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 sixty-three of the executive law.

## **Question 5 – Other Occupation / Outside Employment**

### **What to Report:**

**Question 5(a)** – Report information about any trade, business, profession, occupation, or employment that you engaged in during 2015; you do not need to duplicate information provided on your state employment in Question 2(a).

"Engaged in" means practicing the occupation or profession, whether or not you were compensated for your services.

If this activity, i.e., trade, business, or profession, was licensed by, regulated by, or did regular and significant business with a state or local agency, you need to report the agency's name.

**Question 5(b)** – Report similar information concerning your spouse or unemancipated children **only if** the business or profession was regulated by, or did business with, a state or local government agency.

## **Question 6 – Interests and Contracts with a state or local government**

**What to Report:** any ownership right, claim, interest or legal share in a contract with a state or local agency when the value or amount owned exceeds \$1,000 and the contract is owned or controlled by either:

- You;
- Your spouse;
- Your unemancipated child;
- A partnership of which you, your spouse, or your unemancipated child is a member (whether general or limited partner);
- A corporation in which you, your spouse or unemancipated child own or control ten percent (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 2015 and there was no dispute related to guarantees or warranties during 2015.
- 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 under Question 13 or Question 16.

## **Question 7 – Political Party Positions and Activities**

**What to Report:** Any positions you held during 2015 with a political party or organization (officer, director, board member, district leader or committee member of any political party or organization).

Do not report:

- Party membership by virtue of 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***

This question applies if you are licensed to practice certain professions:

- law;
- real estate (as a broker or agent); or
- one of the following professions or positions licensed by the Department of Education:

- |  |  |                             |
|--|--|-----------------------------|
| • Medicine   | •Veterinary Medicine                       | •Nursing                    |
| • Physician's Assistant<br>and Specialist Assistant            | • Animal Health<br>Technology              | • Professional<br>Midwifery |
| • Chiropractic   | • Physical Therapy and<br>Physical Therapy | • Podiatry                  |
| • Dentistry  | Assistant                                  | • Optometry                 |
| • Dental Hygiene   | • Pharmacy                                 | • Ophthalmic<br>Dispensing  |
| • Occupational Therapy   | •Public Accountancy                        | •Engineering                |
| • Dietetics and Nutrition                                      | •Shorthand Reporting                       | •Land Surveying             |
| • Speech-Language<br>Pathology                                 | •Psychology                                | •Architecture               |
| • Audiology  | •Social Work                               | •Landscape<br>Architecture  |
| • Accupuncture   | •Massage Therapy                           | •Interior Design            |
| • Respiratory Therapy<br>and Respiratory Therapy<br>Technician | •Athletic Trainer                          |                             |

or

- are an employee or member of a firm registered as a lobbyist

## What to Report

*If you practiced the profession in 2015, report:*

- the license;
- a description of the services rendered for compensation (including subject areas);
- **whether services were provided directly to clients; and**
- (if you are a partner of a firm) the firm's practice areas.

*If you did not actually engage in the practice in 2015, report the license and state that you did not engage in such practice*

### ***(b) Business Relationships and Client Disclosure***

*Note: You do not need to report Clients or Customers with respect to matters for which you (or your Firm) were retained if you were retained for such matters before entering office.*

#### **This question applies if:**

You personally provided services, or work for a partnership or corporation that provided services (referred to as a "Firm") to a client or customer directly connected to any of the following activities, and from whom you (or your Firm) earned fees in excess of \$10,000 during 2015:

- 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 before a State agency during the reporting period (unless such is ministerial in nature).

#### **This question does not apply if you are:**

- Providing (or your Firm is providing) any of the following services:
  - Medical or dental;
  - Mental health;
  - Residential real estate brokering;
  - Insurance brokering; or
  - Legal representation for:
    - Investigations or prosecution by law enforcement authorities;
    - Bankruptcy; or
    - Domestic relations matters.

**This question does not apply if you are:****(Cont.)**

- 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;
- A political party chairman who participates in or advocates any matter in an official capacity;

**Please note:** In addition to those Exemptions listed above, where disclosure of a Client's identity is likely to cause harm, an exemption from JCOPE may be requested.

**What to Report :** The identity of each Client or Customer to whom you provided services (or personally referred to the Firm)

*For the purposes of this question, "referred to the Firm" means having intentionally and knowingly taken a specific act or series of acts to intentionally procure for the reporting individual's Firm, or knowingly solicit or direct to the reporting individual's Firm in whole or in 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 below as the result of such procurement, solicitation or direction of the reporting individual.*

*For the purpose of reporting, "state agency" is defined in Public Officers Law Section 73-a(1)(b).*

**Question 8(b-1)**  
**Question 8(b-2)(i)**  
**Question 8(b-2)(ii)**  
**Question 8(c)**

**QUESTIONS 8(b-1), (b-2)(i), (b-2)(ii), and (c) ARE ONLY APPLICABLE IF YOU WERE RETAINED BY A CLIENT OR CUSTOMER FOR A MATTER ON THURSDAY, DECEMBER 31, 2015. IF YOU WERE RETAINED ON DECEMBER 31, 2015, PLEASE CONTACT THE COMMISSION FOR ASSISTANCE IN COMPLETING THESE QUESTIONS.**

## ***Question 8(d) Business Investments***

### **What to Report:**

- Any business entities in which either you or your spouse had an investment of more than \$1,000, other than investments in securities or real property (see "**Do not Report**" section below).
- The business name and address, and
- 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 Question 16).
- Interest in real property (reportable in Question 17).

## **Question 9 – Gifts**

### **This question applies if:**

You, your spouse, or unemancipated minor child received any gifts worth more than \$1,000.

### **Notes:**

- "Gift" refers to a transfer made gratuitously 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 2015, you would have a reportable gift of category "C" value (\$1,500).

### **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
- Certain types of reimbursed travel expenses (see Question 10 for information about travel expenses or travel reimbursements)
- Distributions from trusts or estates (may be reportable under other questions)

### **What to Report**

#### **For each gift, report:**

- The recipient
- The name and address of the donor,
- The nature of each gift, and indicate the category of value.

## **Question 10 – Reimbursements related to Official State Duties**

**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 official State duties. Reimbursements should be aggregated for each source.

Reimbursements include direct payments made on your behalf by a non-governmental entity, e.g., hotel or plane fare to a vendor.

**Do not report:**

- Expenditures reimbursed by your State agency
- Gifts (reportable in Question 9)
- Campaign expenditures

## **Question 11 – Interests in Trusts, Including Retirement Plans**

**What to Report:** Information on interests of more than \$1,000 in trusts and retirement plans held by you, even though the interest may not have been a source of income to you during 2015.

*Interest* means a right, claim or legal share in a trust or estate, or any other beneficial interest. The fact that you are not receiving benefits now, or that you may not have exercised your rights under the trust or estate, does not exempt the reporting of the interest. Identify the interest and its value or amount if reasonably ascertainable.

**What to Report:**

- Ownership or interest in retirement plans, trusts or estates in which your interest is more than \$1,000 (see “**Do Not Report**” section below).
- 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.
- Interests 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.
- 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 Question 14).

## **Question 12 – Employment agreements or interests with Former or Future Employers**

Question 12(a) - Report the parties and terms of any contract, promise, or other agreement for post-State employment. This refers to any contract, promise, or agreement of any type related to future employment after state service.

Question 12(b) - Report the parties and terms of any agreements in which a prior employer (other than the state of New York) continues to provide you with payments or benefits in excess of \$1,000. Such benefits may include, but are not limited to:

- Life or health insurance premiums;
- Contributions to employee benefit plans, pension or profit-sharing plans; or
- Continued provision of goods, services, or compensation.

## **Question 13 – All non-state income**

**What to Report:** Information on **each** source of income **IN EXCESS OF \$1,000** which was received by, or paid to, **you or your spouse** during 2015, **except income you received from NYS related to the position for which you are filing this form**. Remember to indicate any category of value. If you did not actually receive the income during 2015, but such income is owed to you, report that information in Question 14.

"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. For securities, you need to list the particular stock or similar interest which has generated aggregate net income in excess of \$1,000. Do not offset losses from one stock or other investment against gains from another stock or investment. Only report income if the aggregate net income before taxes is in excess of \$1,000.

Under "source" you need to identify 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 without disclosing the entity providing the income.

For bank interest income, you need to name each bank from which you received more than \$1,000 in interest income.

For income from the sale or rental of real property, the source is the location (street and locality address) of the property, not the tenants' or purchasers' names.

Do not disclose the names of tenants or purchasers.

Under "nature" of income you need to identify the type of income (bank interest, stock dividends, partnership income, salary, etc.) received from that source.

Please note that this question may require you to report income that is not listed on your income tax return. Income includes payments received from a judgment, a pension plan, annuity, deferred compensation plan, profit-sharing plan, IRA, Keogh plan, and recognized gains from the sale of real property. "Recognized gain" refers to a gain recognized under the Internal Revenue Code.

Examples may include, but are not limited to, honoraria, capital gains, dividends (cash or reinvested securities), interest income, outside employment, gambling/lottery winnings, real estate rental income, sale of real or personal property (including securities).

**Do not report** (for you, your spouse, or unemancipated children):

- 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 Question 10) For further information regarding specific items, see the Reference Sheet.

## **Question 14 – Deferred Income**

**What to Report:** The source of any income in excess of \$1,000 which is owed to you from any outside employment for work performed, but which will not be paid to you until after 2015. Report income from real estate or other sales made during the reporting year which will not be paid until the next reporting year. Other examples may include royalty agreements and structured settlements.

**Do not report:**

- Retirement income plans;
- Deferred compensation plans (both are reportable in Question 11).
- Health or life insurance or other benefit premiums paid on your behalf by a former employer (reportable in Question 12(b))

You do not need to report lag pay from the State of New York as deferred compensation.

## **Question 15 – Assignment of income or transfer of assets**

**What to Report:** Each assignment of income by the filer in excess of \$1,000. An "assignment" is a transfer to another person of income or a right to the income.

Report 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 or Securities**

*Report information related to securities and investments held at the close of business on December 31, 2015*

**What to Report:** Securities and investments held by you or your spouse when the fair market value or amount of the investment at the end of the tax year exceeds \$1,000. Include the name of the issuing entity (corporation, etc.), the issuer or fund name and type of investment.

You need to identify mutual or investment funds, including those held through an Individual Retirement Account, but you do not need to list the individual securities held by such mutual funds. You should list a fund even if it was part of an account disclosed in Question 11. For partnerships or investment clubs, you need to report those securities where you or your spouse's name appears on the security document or certificate. You also need to list securities held for your benefit by a brokerage firm or nominee. You **do not** need to report notes or mortgages held by you or your spouse which are made to a family member. 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: If you need guidance on whether interests in more specialized security transactions (margin accounts, for example) are reportable, you may contact JCOPE for advice.

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.

### **Do Report:**

- Stocks;
- Savings and other bonds, notes, warrants, certificates of deposit, treasury notes and zero coupon bonds;
- Mutual funds;
- Mortgages;
- Obligations, investment interests in partnerships, and those debt instruments and certificates of interest which are usually referred to as securities;
- Percentage of ownership when you or your spouse hold over 5% of a publicly traded stock

- or 10% of a stock that is not publicly traded;
- If you held less than the above percentages, you must report the security but are not required to report the percentage.

**Do not report:**

- Assets held for a minor under a Uniform Gift to Minors or Uniform Transfer to Minors Act
- 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
- Savings, checking, and money market accounts
- Securities you hold that are issued by a professional corporation (example: law firm)

**EXAMPLE for SECURITIES HELD BY FILER AND/OR SPOUSE**

Self/ Spouse	Issuing Entity	Type of Security	Percent Owned or Controlled	Category of Value
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	Percent Owned or Controlled	Category of Value
Self	AT&T	Common Stock held in trust by Trustco Bank		B

**Question 17 – Real Property**

**What to Report:** Information on real property interests held by you, your spouse, or a corporation (as defined below). For partnerships, you need to report real property if you or your spouse's name appears on the deed. You need to report disclosable real property which was sold during the reporting period, although you may indicate you no longer have an interest in the property. You need to identify real property owned by a corporation if you or your spouse is named as an owner on the deed or if it is property owned by a corporation of which more than 50% of the stock of the corporation was owned by you or your spouse during 2015.

Real property includes, but is not limited to, vacant land, residential building, commercial building, condominiums, cooperatives, or other investment property

**You do not need to list the real property which is your primary or secondary residence unless there is a co-owner who is not a relative.** 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 it under Question 13.

Under "location", indicate the street and locality where the property exists – you do not have to identify the house or apartment number. "Market value" means your 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.

## **Question 18 – Money due or Notes and Accounts Receivable**

**What to Report:** Money in excess of \$1,000 owed **to you** as of December 31, 2015. You do **not** need to report money owed to you from a relative or from the sale of goods or services. You do not need to duplicate information previously reported under Question 14.

"Other debts owed to you" includes uncollected judgments or obligations which may not be in writing.

## **Question 19 – Liabilities**

Identify each liability you and your spouse owe in **excess of \$10,000 as of the date of filing this Statement**. Liabilities include borrowing against your insurance policy. You must also report any credit cards with a balance in excess of \$10,000, unless the balance would be less than \$10,000 if you subtracted the charges for the items excluded below. If you have nothing to report, indicate "none."

### **What to Report:**

- Liabilities in excess of \$10,000 as of the date of filing this Statement for you and your spouse, unless the debt is to a relative. Total all debts to each creditor.
- The name of any individual guaranteeing a debt.
- A revolving charge account with a balance in excess of \$10,000 at the time of filing.

### **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 you 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

## Reference List

Where to report information on the Annual Statement of Financial Disclosure. Numbers refer to the question on the form. Unless otherwise indicated, do not report holdings unless they are in excess of \$1,000. (NR indicates items that are Not Reported.)

<b>Question Topic</b>	<b>Question Number</b>
<b>401, 403(b) and 457 plans, filer</b>	<b>11,16</b>
<b>401, 403(b) and 457 plans, spouse</b>	<b>16</b>
<b>Accounts receivable</b>	<b>18</b>
<b>Alimony/maintenance</b>	<b>NR</b>
<b>Annuities</b>	<b>11</b>
<b>Assignments of income other than from a relative</b>	<b>15</b>
<b>Bank and bond interest</b>	<b>13</b>
<b>Bonds</b>	<b>16</b>
<b>Business income</b>	<b>13</b>
<b>Business relationships</b>	<b>8(b)</b>
<b>Buy out agreements</b>	<b>12(b)</b>
<b>Campaign or political party fund-raising committee</b>	<b>NR</b>
<b>Capital gains</b>	<b>13</b>
<b>Car loans from a financial institution</b>	<b>NR</b>
<b>Certificates of deposit</b>	<b>16</b>
<b>Child support</b>	<b>NR</b>
<b>Children, under 18, living at home and not married</b>	<b>3(b)</b>
<b>Clinical practice income</b>	<b>5, 13</b>
<b>College Savings Program</b>	<b>NR</b>
<b>Compensation owed from prior or current employment</b>	<b>14</b>
<b>Condominiums, cooperatives</b>	<b>17</b>
<b>Consulting fees</b>	<b>13</b>
<b>Contracts with government agencies</b>	<b>6</b>
<b>Contractual arrangements, income from</b>	<b>13</b>
<b>Credit card debt in excess of \$10,000</b>	<b>19</b>
<b>Debts owed to you</b>	<b>18</b>
<b>Debts you owe to others</b>	<b>19</b>
<b>Deferred compensation State plan</b>	<b>11,16</b>
<b>Directorships</b>	<b>4</b>
<b>Dividends</b>	<b>13</b>
<b>Elected local office</b>	<b>4</b>
<b>Employment after leaving State</b>	<b>12</b>
<b>Employment, other than State position</b>	<b>5</b>
<b>Employment, State position</b>	<b>2</b>
<b>Estates</b>	<b>11</b>

<b>Expense reimbursement from source other than State of New York</b>	<b>10</b>
<b>Fiduciary positions, compensated</b>	<b>13</b>
<b>Gifts from relatives</b>	<b>NR</b>
<b>Gifts not from relatives</b>	<b>9</b>
<b>Gifts under UGMA/UTMA</b>	<b>NR</b>
<b>Grants</b>	<b>13</b>
<b>Home purchase, improvement loans from financial institutions</b>	<b>NR</b>
<b>Home purchase, improvement loans other than a financial institution</b>	<b>19</b>
<b>Honorary positions, not compensated</b>	<b>NR</b>
<b>Honoraria</b>	<b>13</b>
<b>Income, generally</b>	<b>13</b>
<b>Interest received from banks and bonds</b>	<b>13</b>
<b>Investments other than securities or real property</b>	<b>8(c)</b>
<b>Investments, real property</b>	<b>17</b>
<b>Investments, securities</b>	<b>16</b>
<b>IRAs, filer</b>	<b>11,16</b>
<b>IRAs, spouse</b>	<b>16</b>
<b>Keogh Plans</b>	<b>11</b>
<b>Lecture fees</b>	<b>13</b>
<b>Liabilities over \$10,000</b>	<b>19</b>
<b>Loans owed to you</b>	<b>18</b>
<b>Loans you owe</b>	<b>19</b>
<b>Local public office</b>	<b>4</b>
<b>Money Market Accounts</b>	<b>NR</b>
<b>Mortgage on income property</b>	<b>19</b>
<b>Mortgage on primary and secondary residence</b>	<b>NR</b>
<b>Mortgage you hold</b>	<b>16</b>
<b>Mutual funds</b>	<b>16</b>
<b>Notes (investments)</b>	<b>16</b>
<b>Notes (owed by you)</b>	<b>19</b>
<b>Outside employment</b>	<b>5</b>
<b>Partnerships, limited</b>	<b>16</b>
<b>Partnerships, general</b>	<b>4</b>
<b>Pensions</b>	<b>11</b>
<b>Political party campaign or fund-raising committee</b>	<b>NR</b>
<b>Political party committees and offices</b>	<b>7</b>
<b>Professional practice</b>	<b>8</b>
<b>Profit sharing</b>	<b>12(b)</b>
<b>Real estate</b>	<b>17</b>
<b>Rental income</b>	<b>13</b>
<b>Rental property</b>	<b>17</b>
<b>Research foundation income</b>	<b>5, 13</b>

<b>Research grants</b>	<b>13</b>
<b>Residence, income producing</b>	<b>17</b>
<b>Residence, primary or secondary</b>	<b>NR</b>
<b>Retirement plans other than State or City of New York</b>	<b>11</b>
<b>Savings Bonds</b>	<b>16</b>
<b>Securities</b>	<b>16</b>
<b>Severance agreement</b>	<b>1</b>
<b>Salary, other than State</b>	<b>5, 13</b>
<b>Salary, State (Filer)</b>	<b>NR</b>
<b>Spouse: 3(a) Refer to Question 3 in regard to separated spouses</b>	<b>3(a)</b>
<b>Spouse's income</b>	<b>13</b>
<b>Social Security income</b>	<b>NR</b>
<b>Stocks</b>	<b>16</b>
<b>TIAA-CREF</b>	<b>11,16</b>
<b>TIAA-CREF, Supp Retirement Plan</b>	<b>11,16</b>
<b>Teaching income</b>	<b>13</b>
<b>Travel reimbursement paid by source other than New York State</b>	<b>10</b>
<b>Treasury notes</b>	<b>16</b>
<b>Trusts, blind</b>	<b>11</b>
<b>Trusts, family</b>	<b>NR</b>
<b>Trust income</b>	<b>13</b>
<b>Trusteeships</b>	<b>4(a)</b>
<b>Uniform Gift to Minors, UTMA</b>	<b>NR</b>
<b>Warrants</b>	<b>16</b>
<b>Zero Coupon bonds</b>	<b>16</b>

# TABLE I

<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 YYYY</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 BBBB</b>	\$9,850,000	to under	\$9,950,000
<b>Category CCCC</b>	\$9,950,000	to under	\$10,000,000
<b>Category DDDDD</b>	\$10,000,000	or over	

## TABLE II

<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	



**NEW YORK STATE JOINT COMMISSION ON PUBLIC ETHICS**

540 Broadway  
Albany, New York 12207  
(518) 408-3976  
[www.jcope.ny.gov](http://www.jcope.ny.gov)

**Application to the Joint Commission on Public Ethics For:  
Deletion of Specific Information from Public Inspection or Exemption from Reporting  
Certain Information Regarding Spouse and/or Child**

<b>NAME</b>		
<b>NUMBER AND STREET</b>		
<b>CITY</b>	<b>STATE</b>	<b>ZIP CODE</b>
<b>AGENCY NAME</b>		
<b>NUMBER AND STREET</b>		
<b>CITY</b>	<b>STATE</b>	<b>ZIP CODE</b>
<b>JOB TITLE</b>		
<b>Check type of application:</b>		
<input type="checkbox"/> Application for deletion of specific information from public inspection (information may pertain to applicant and/or family members)		
<input type="checkbox"/> Application for exemption from reporting certain information pertaining to spouse and/or child. Applicant information cannot be exempted.		

**The following information/documentation must be attached or your application will not be considered:**

1. Your personal written statement of the specific nature of the duties of your job or position.
2. Your most recent performance standards, if applicable and available, containing the job duties and objectives of your position.
3. A written statement of reasons in support of your request, stating specifically why you seek to have such information deleted from public inspection or exempted from reporting, and why you believe that information has no material bearing on the official duties of your job or position (a mere statement that no such material bearing exists will not be accepted).
4. A completed financial disclosure Statement with all the information to be deleted or exempted from reporting highlighted.

**NOTE: Prepare two document packages to the Joint Commission on Public Ethics:**

1. Assemble the original application and all attachments (1 through 4 above) together and mark them to the attention of the Joint Commission on Public Ethics. The financial disclosure Statement must be complete.
2. Assemble a copy of the application cover sheet and a copy of the financial disclosure Statement. If your application is for an exemption from reporting information regarding your spouse or child, all information except the specific information requested to be exempted from reporting must be filed with the Joint Commission on Public Ethics. If your application is for deletion of information from public inspection, the copy of the financial disclosure Statement must be complete

Mail the completed document sets to: **The Joint Commission on Public Ethics, 540 Broadway, Albany, N.Y., 12207**