NEW YORK STATE JOINT COMMISSION ON PUBLIC ETHICS

540 Broadway Plaza
Albany, New York 12207
518-408-3976
www.jcope.ny.gov

INSTRUCTIONS FOR FILING A FINANCIAL DISCLOSURE STATEMENT

Who Must File

You are required by Public Officers Law Section 73-a to file a financial disclosure statement if you are in a position with an annual salary rate in excess of the job rate of SG-24, or are designated a policy-maker by your State agency, or are an official required by statute to file. The salary rate is the rate as of April 1st in the year a statement is due and is posted on the Joint Commission on Public Ethics website at www.jcope.ny.gov. The current salary rate is $88,256. If you have any questions about your status as a designated filer, you should contact your State agency or appointing authority.

Personal Privacy and Financial Disclosure

The Joint Commission on Public Ethics is authorized to request the information sought by the financial disclosure statement pursuant to Public Officers Law §73-a and Executive Law §94. The purpose of the law is to maintain the public's trust and confidence in government through disclosure to aid in the prevention of corruption, favoritism, undue influence and abuses of official position.

With certain limited exceptions, the information provided in a financial disclosure statement is available for public inspection and copying.

How to File

ELECTRONICALLY

You may use the Commission's secure program to file your annual statement electronically. Each year we e-mail each filer a notice explaining how to file. You may work on your form over several days or from several locations. Once completed, you can print for your records a copy that states your form was submitted electronically. For further information, consult our website at www.jcope.ny.gov.

PAPER

You may print the PDF version of the form from the website, and complete and submit the paper form by sending it to the Joint Commission on Public Ethics. To ensure that your form is correctly identified as being yours, please fill out the address label on the back of the form. Mail the statement to the Joint Commission on Public Ethics, 540 Broadway, Albany N.Y, 12207.

When to File

OFFICIALS AND EMPLOYEES:
All state officers and employees, other than academic employees of CUNY and SUNY, file on or before May 15th each year. Persons who commence employment and serve in a position with annual salary rates in excess of SG-24, who are designated policy-makers or become political party chairs after May 15th must file within thirty (30) days after commencing employment, becoming designated a policy-maker or becoming a party chair.

The information required is for the calendar year preceding the filing deadline unless otherwise specified in the question.

Application for extension of time to file must be received by May 15, 2012. For further information, consult our website at www.jcope.ny.gov.

ACADEMIC EMPLOYEES:
Employees of the City University and the State University of New York must file on or before November 15th each year unless they hold a policy-making position. CUNY and SUNY policy-makers file by May 15th as in the paragraph above. Academics who commence employment and serve in a position with an annual salary rate in excess of SG-24 after November 15th must file within thirty (30) days of commencing employment. The information required is for the calendar year preceding the November 15th deadline unless otherwise specified in the question. Application for extension of time to file must be received by November 15, 2012.

General Information

1. Type all responses or print carefully with blue or black ink. Sign and date the statement at the end.

2. Answer each part of every question. Do not leave any items blank. If a question does not pertain to you, indicate this by checking the "none" box. If you are unable to answer part of a question because the information is unavailable, then state your lack of knowledge and the reason for the lack of knowledge or unavailability of the information. If information concerning your spouse is required and you are unable to answer because your spouse declined to provide you with the information, then you must contact the Commission for information about filing the affidavit that would be necessary under these circumstances. For additional information, consult our website at www.jcope.ny.gov.

3. If two or more questions require the same response or information, provide the same responses for both questions. For example, if you are a State employee with an outside law practice, you should report this information in both Questions 5 and 8.

4. If you need additional space for an answer, complete it on extra sheets of paper following the same format as the disclosure statement. Start your response with the question number. Attach the extra sheets to the back of the statement. Extra sheets attached to a statement are also subject to public inspection and copying.

5. When reporting a value or amount, use the letter from the table. Categories are A through F as follows:
   Category A (under $5,000)
   Category B ($5,000 to under $20,000)
   Category C ($20,000 to under $60,000)
   Category D ($60,000 to under $100,000)
   Category E ($100,000 to under $250,000)
   Category F ($250,000 or over)

The information provided regarding the categories of value or amount is for use only by the Commission. It is not available for public inspection.

Extension of Time to File

Two types of extensions may be granted:

1. **Justifiable cause or undue hardship** - You may request an extension of time to file a late statement on the ground(s) of justifiable cause or undue hardship. Such requests must be received by May 15, 2012.

2. **Internal Revenue Service automatic extension of time** - If you ask the Internal Revenue Service for an automatic extension of time to file your individual income tax return, you must file a partial financial disclosure statement on time. The partial financial disclosure statement which you file must:
   1. report all those items not subject to the automatic Internal Revenue Service extension;
   2. indicate those items subject to the automatic extension of time, and
   3. include a copy of the Internal Revenue Service extension application.

Your financial disclosure statement must be completed within seven (7) days after your income tax extension expires.

Deletion/Exemption from Filing

The Executive Director of the Joint Commission on Public Ethics will review requests from filers seeking to:

1. delete information from the copy made available for public inspection, or
2. request an exemption from reporting one or more items of information. For procedures on filing this request, refer to the enclosed application or the Commission's website at www.jcope.ny.gov.

Violations and Penalties

The Commission reviews each statement for compliance. If you fail to file a statement or if you file a deficient statement, the Commission will notify you. If you fail to comply, the Commission will send you and your appointing authority a notice of delinquency which advises you of fees and penalties.

If, following written notice by the Commission, you knowingly and willfully fail to file a disclosure statement, or knowingly and willfully with intent to deceive make a false statement or give information which you know to be false on your financial disclosure statements, you may be subject to a civil penalty up to $40,000 after a hearing.

In lieu of a civil penalty or in addition to such penalty, the Commission 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.

Question by Question Instructions

A reference sheet listing specific items may be found on page 8

Question 1 – Name

Report your complete name including middle name or initial.

Question 2 – State position

Report the State government position you hold and information about it.

2(a) Report both official title and functional title of your State position if they are different.

2(b) Report the department or agency you work for or are appointed to.

2(c) Report your complete State office address including city, state and zip code.

2(d) Report your complete office telephone number and area code.

Question 3 – Family

3(a) Report your marital status as "married," single, "separated" or "divorced" and the name of your spouse.

Please note that legal same-sex marriages performed in other jurisdictions are entitled to recognition in New York. Therefore, if applicable, please report your marital status and the name of your spouse accordingly.

3(b) "Unemancipated child" means a son, daughter, stepson, or stepdaughter who was under the age 18 and who was unmarried and living in your household.

Question 4 - Outside Activities

Report outside offices and positions:

4(a) refers to you

4(b) refers to your spouse and unemancipated child

Report:

Each paid or unpaid position in a firm, corporation (whether a for-profit or not-for-profit), association, general partnership or other organization, including director, president, vice president, secretary, treasurer, member of a board, executive committee or other committee and, elected or appointed positions with government entities other than the State of New York, such as town boards and school boards.
Identify by name any State or local agency when either the organization is licensed or regulated by a State or local agency or the organization had matters before, or did business with, a State or local agency, as a regular and significant part of the organization's business, unless the matters before the agency were ministerial. If you do not know whether the organization was licensed or regulated by a State or local agency, or if you do not know whether the organization did business with or had matters before a State or local agency, state that you do not know. Do not leave that part of the question unanswered.

Do not report

- Mere membership in an organization when you hold no office or position in the organization
- Political party and political organization positions. Report these in Question 7
- Limited partnerships. They are reported in Question 16. However report general partnerships in this question

Question 5 – Outside employment

Report other occupations and employment:
5(a) refers to you
5(b) refers to your spouse or unemancipated child

5(a) Report and briefly describe all employment, occupations, trades, businesses or professions in which you engaged during the previous calendar year. Report such employment even if it is not regulated by the State.

Report the names of all State agencies which license or regulate the activity, employment or business.

If the entity involved did regular and significant business with the State, indicate nature or business and the name of the agency.

Do not report the State agency, employment or appointment described in question 2.

5(b) Report employment, occupations, trades, businesses or professions, engaged in by your spouse or unemancipated child only if the activity, employment or business was licensed or regulated by the State, or had matters before any State or local agency as a regular and significant part of the business or activity. Identify the agency.

Question 6 – Contracts

Report contracts exceeding $1,000 which you have with a State or local government agency. Report any ownership, right, claim 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 (10%) percent or more of the stock

Do not report

- A contract on which final payment was made during the reporting year and all obligations were fully performed
- A contract awarded by a local agency by competitive bidding or a process for competing requests for proposals. However, all State contracts must be reported
- Bonds or notes (report these in Question 16)

Question 7 –Political activities

List any positions you held as an officer, director, board member, district leader or committee member of any political party or organization.

Do not report

- Positions in groups with no partisan affiliation
- Campaign or election committees

Question 8 – Profession and business

8(a) If you practice law, are licensed as a real estate broker, or practice a profession licensed by the Department of Education,[1] identify the license. Give a general description of the principal area of practice but do not list individual clients, customers or patients. If you did not actually engage in such practice, report the license and state that you did not engage in such practice.

8(b) Report any business activities in which you or your spouse had an investment of $1,000 or more. List the business name and address and briefly describe the nature of the business.

1. Professions are medicine, physician(s assistant and specialist assistant, chiropractic, dentistry, dental hygiene, veterinary medicine, animal health technology, physical therapy and physical therapy assistant, pharmacy, nursing, professional midwifery, podiatry, optometry, ophthalmic dispensing, engineering, land surveying, architecture, landscape architecture, public accountancy, shorthand reporting, psychology, social work, massage therapy, occupational therapy, dietetics and nutrition, speech-language pathology, audiology, acupuncture, interior design, athletic trainer, respiratory therapy and respiratory therapy technician.

Do not report

- Interest in real property (report interests in Question 17)
- Investments in stocks or other securities (report them in Question 16)

Question 9 – Gifts

Report gifts to you, your spouse or your child when the gift is valued at more than $1,000. Report the recipient, the name and address of the donor, briefly describe the gift, and report its value or amount by category. In calculating the value of a gift, aggregate the value or amount of all gifts from a single donor to a single recipient during the calendar year.

Do not report

- An inheritance
- Gifts from relatives
- Campaign contributions

Question 10 – Reimbursements

Reimbursement means a payment in excess of $1,000 by non-governmental sources, for travel-related expenses for activities related to your official duties. In excess of $1,000 means one or a combination of reimbursements from a single source which totals more than $1,000. Report reimbursements for speaking engagements, conferences or fact-finding events that are related to official State duties.

Do not report

- Gifts reported in Question 9
- Campaign expenditures
- Expenditures reimbursed by your State agency

Question 11 – Retirement plans, trusts and estates

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 asset. Report its value or amount if the value or amount is reasonably ascertainable.

Report

- Ownership or interest in retirement plans, trusts or estates in which your interest is more than $1,000
- The State deferred compensation plan
- Out-of-state pensions or deferred compensation plans, including plans established by yourself or a former employer
- Individual retirement accounts (IRA(s), Keogh retirement plans and annuities.
- 401K, 403(b) and 457 plans

Do not report

- The State retirement plan
- TIAA-CREF
- Interests in a trust or estate for, or in the estate of, a relative
- Deferred income in the nature of delayed compensation, including deferred or future income from the practice of a profession (report deferred income in Question 14)

Question 12 – Employment agreements

12(a) Report the parties and terms of any contract, promise or other agreement to employ you after you leave your State position.

12(b) Report the parties and terms of any agreements providing you with continuing payments or benefits in excess of $1,000, established by a former employer other than the State.

Question 13 – Non-state income

Report all income to you or your spouse, from any source, in excess of $1,000, other than your State employment. For further information on specific items, see reference sheet.

Question 14 – Income due

Report any income due you in excess of $1,000 from any outside employment during the reporting year, and the source. Report income from real estate or other sales made during the reporting year which will not be paid until the next reporting year.

Do not report retirement income or pension plans. Report them in Question 11.

Question 15 – Assignment of income or transfer of assets

Assignment of income is a gift, to another person, of income or a right to the income. Report assignments of income of more than $1,000. Report transfers of interest in trusts, estates, securities, real property or other benefits, to any person or entity other than a relative, when the amount is:

- More than $1,000 and
- Less than fair consideration of the interest

Question 16 – Investments

Report securities and investments held by you or your spouse when the value or amount of the investment at the end of the year exceeds $1,000. Include the name of the entity, the issuer or fund name and type of investment.

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
- Report 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 under the Uniform Gift to Minors Act
- Securities you hold that are issued by a professional corporation

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
SelfAT&T	Common stock held in trust by Trustco Bank		B	

Question 17 – Real estate

In most cases you do not need to report your primary or secondary residence. Real estate that must be reported includes, but is not limited to, vacant land, cooperatives, condominiums, income property and property held in trust.

Report property

- Owned by either you or your spouse
- Owned jointly by you and your spouse
- Held in a trust where you or your spouse is a named beneficiary
- Owned by a partnership or any entity other than a corporation when one of the partners or members is you and/or your spouse
- Your primary or secondary residence when you have a co-owner who is not a relative

Do not report

- The income from rental property. Report that in Question 13.

Question 18 – Money due

Report money owed to you when it is more than $1,000, unless it is owed by a relative.

Question 19 – Debts

Report

- Liabilities in excess of $5,000 as of the date of filing this statement for you and your spouse unless the debt is to a relative. Total all debts to one creditor
- The name of any individual guaranteeing a debt
- A revolving charge account with a balance in excess of $5,000 at the time of filing

Do not report

- Mortgage or improvement loans issued by a financial institution for a primary or secondary residence
- Loans issued by a financial institution for education, purchase of an automobile for personal use, or household furniture or appliances
- Liabilities to a relative
- Liabilities incurred in the ordinary course of you or your spouse's trade, business or professional practice
- 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.)

QUESTION TOPIC	QUESTION NUMBER
401k, 403(b) and 457 plans, filer	11
401k, 403(b) and 457 plans, spouse	16
Accounts receivable	18
Alimony/maintenance	NR
Annuities	11
Assignments of income other than from a relative	15
Bank and bond interest	13
Bonds	16
Business income	13
Buy out agreements	12 (b)
Campaign or political party fund-raising committee	NR
Capital gains	13
Car loans from a financial institution	NR
Certificates of deposit	16
Child support	NR
Children, under 18, living at home and not married	3 (b)
Clinical practice income	5 & 13
College Savings Program	16
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 $5,000	19
Debts owed to you	18
Debts you owe to others	19
Deferred compensation State plan	11
Directorships	4(a), 13
Dividends	13
Elected local office	4
Employment after leaving State	12(a)
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
Gifts from relatives	NR
Gifts not from relatives	9
Gifts under UGMA	NR

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

NAME		
NUMBER AND STREET		
CITY	**STATE**	**ZIP CODE**
AGENCY NAME		
NUMBER AND STREET		
CITY	**STATE**	**ZIP CODE**
JOB TITLE		

Check type of application:

☐ **Application for deletion of specific information from public inspection (information may pertain to applicant and/or family members)**

☐ **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 Plaza, Albany, NY 12207.