



NEW YORK STATE JOINT COMMISSION ON PUBLIC ETHICS

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GUIDE FOR FILING A NYS FINANCIAL DISCLOSURE STATEMENT (Revised April 2015)

The Joint Commission on Public Ethics ("JCOPE") has prepared this guide to assist 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, 74 and Executive Law § 94.

If you have questions, you may contact JCOPE staff for further information or formal advice on the application of the law.

Who Must 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);
 - The salary rate is the rate as of April 1 in the year the Statement is due, and is posted on the JCOPE website at www.jcope.ny.gov;
- State officers or employees designated as 'policy-makers', as determined by their individual appointing authority;
- Members of the Legislature;
- Legislative employees;
- Political party chairmen;
- Statewide elected officials; and
- Every candidate for statewide elected office or for member of the legislature.

Please note:

Pursuant to statute, when a Statement is filed with the Legislative Ethics Commission (LEC), it is deemed filed with JCOPE as well. The LEC will forward the disclosure forms to JCOPE by the statutory deadline. You are not required to file an additional copy with JCOPE.

A person who is employed by more than one executive branch office or employer within the state and whose aggregated annual salary rates for these jobs is more than \$91,821, must file a Statement with JCOPE.

However, if a person is employed by both the legislative and executive branch and does not meet the filing threshold from each of the employers (and is not designated as a policy-maker in either position), a Statement is **not** required. This is true even if the total combined annual salary rate is more than \$91,821.

Personal Privacy and Financial Disclosure

JCOPE is authorized to request the information sought by the 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 Statement is available for public inspection and copying. Pursuant to changes enacted in PIRA, the categories of value (of disclosed assets) will not be redacted from a Statement.

The filer's home address and names of unemancipated children will not be released to the public.

When to File

The following individuals must file an annual Statement on or before May 15 with JCOPE:

- State officers and employees – other than academic employees of the City University of New York (“CUNY”) and the State University of New York (“SUNY”) – who serve in a position with an annual salary rate in excess of \$91,821;
- State officers or employees – other than academic employees of CUNY and SUNY – who are designated as policy-makers by their appointing authority;
- Statewide elected officials; and
- Employees of CUNY and SUNY who hold policy-making positions.

The following individuals must file an annual Statement on or before November 15 with JCOPE:

- Employees of CUNY and SUNY who do not hold a policy-making position but have a salary rate of more than 91,821.

The following individuals must file an annual Statement within thirty (30) days of a change in employment status:

- New state officers and employees, hired after May 15, who serve in a position with an annual salary rate in excess of \$91,821;

- New state officers and employees, hired after May 15, who are designated as policy-makers by their appointing authority;
- Continuing state officers and employees who were not required to file by May 15, but whose salary rate subsequently increases to more than 91,821 during the current calendar year; and
- Continuing state officers and employees who were not required to file by May 15, but who are subsequently designated as policy-makers by their appointing authority.

Members of the Legislature, legislative employees, political party chairmen, and candidates should refer to the [Legislative Ethics Commission](#) for filing deadlines.

Applications for Exemptions from Filing

JCOPE, at its discretion, may grant an exemption from filing for certain individuals who earn more than \$91,821 (but do not hold policy-making positions as designated by their respective agencies), provided the public interest does not require disclosure and the applicant's duties do not involve the negotiation, authorization or approval of:

1. contracts, leases, franchises, revocable consents, concessions, variances, special permits, or licenses as defined in section seventy-three of the public officers law;
2. the purchase, sale, rental or lease of real property, goods or services, or a contract there for;
3. the obtaining of grants of money or loans; or
4. the adoption or repeal of any rule or regulation having the force and effect of law;

Such an extension 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.

Where to File

JCOPE offers two options for filing:

Electronic Filing: JCOPE encourages you to file directly through the JCOPE secure [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: For those filers that cannot file electronically, but have access to the Internet, you can download, complete and print a PDF version of a Statement from the JCOPE [website](#).

- 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.
- You may also pick up a paper copy of a Statement at JCOPE's Albany office.

General Information

All questions on the Statement refer to financial interests held during calendar year 2014, 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 you are required to disclose an interest or position because you held it during the prior calendar year (2013), but no longer hold the interest or position, you may indicate this on your Statement.

Questions requiring disclosure of particular interests in excess of a certain dollar value do not require disclosure of any interest worth *less* than that dollar value.

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. **As noted previously, by law, the categories of value will not be redacted; and, therefore, will be available for public inspection.** If you have difficulty ascertaining the proper value of a financial interest, you may wish to value it at the higher category, as the law provides a potential civil penalty for falsely understating a value.

Extension of Time to File

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. In this case, you must file a partial Statement with JCOPE by the due date that indicates items left blank per the IRS extension, and contains the following:

1. all information not affected by the income tax extension; and
2. 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.

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 20**.

Question 1 - Name (Report Current Information)

Report your full name, including any middle name or initial.

Question 2 - State position (Report Current Information)

Explanation for Question 2 -

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, including area code.

Question 3 - Family (Report Current Information)

Explanation for Question 3(a) -

Report your current marital status as "married," "single," "separated," or "divorced," as well as the name of your spouse. If you married on or after January 1, 2014, you will need to report spousal information under the appropriate questions, even though you were not married during 2014.

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.

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.

Explanation for 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 Held (other than those with the State) (Report information related to all of calendar year 2014)

Explanation for Question 4(a)-

Report information on various positions of authority that **you** hold other than with the State of New York. This question includes both not-for-profit and for-profit entities.

Explanation for Question 4(b)-

Report information on various positions of authority that your spouse or your unemancipated children hold other than with the State of New York. ***If you have nothing to report, indicate "none" on the appropriate part of this question.***

For Both Questions 4(a) and (b)-

An "entity" should be listed under the column heading "organization." If the entity is a **partnership**, indicate whether you are a general or limited partner under (a). Under (b), report similar interests held by your spouse or unemancipated children. A "partnership" is defined as an association of two or more persons who carry on business for profit as co-workers. If the entity is a **corporation**, whether for profit or non-profit, you must report your position with the corporation under (a) and that of your spouse, or unemancipated children, under (b). "Position of any nature" means a position equivalent to an officer, director or partner in a corporation, association, organization or partnership, but having a different title.

Do 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.

You also need to indicate any state or local agency that licenses or regulates the entity, as well as those agencies with which the entity did regular and significant business. The term "regulatory agency" means:

- the banking department;
- insurance department;
- 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.

Do not report:

- Mere membership in an organization when you hold no office or position in the organization.
- Political party and political organization positions (those positions are reportable in Question 7).
- Uncompensated honorary positions.
 - "Uncompensated honorary positions" are positions limited to a specific event (e.g., chair of a fund-raising drive) or strictly ceremonial in nature (e.g., a parliamentarian).
- Positions held with the State of New York.
- Limited partnerships (reportable in Question 16). However, general partnerships should be reported in this question.

If you need further guidance on determining whether you should identify any state or local agency, you may contact JCOPE for advice. If you do not know whether the organization was licensed or regulated by, or did business with, any state or local agency, indicate that you do not know. JCOPE may subsequently ask you to provide information on why that information is not available to you.

Question 5 – Other Occupation / Outside Employment (Report information related to all of calendar year 2014)

Explanation for Question 5(a) –

Report information about any trade, business, profession, occupation, or employment that you engaged in during 2014; **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. If you did not actually engage in such practice, report any licenses that you maintain and state that you did not engage in such practice.

Explanation for 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.

If you have nothing to report, indicate "none" on the appropriate part of this question.

Question 6 – Interests and Contracts with a state or local government (Report information related to all of calendar year 2014)

Report contracts exceeding \$1,000 that you have with a state or local government agency. 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 2014, and there was no dispute related to guarantees or warranties during 2014.
- Contracts which are limited to holding a bond or note as an investment instrument from a state or local agency. 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 (Report information related to all of calendar year 2014)

Report any positions you held during 2014 with a political party or organization (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– (a) Licensed Professions, (b) Business Relationships, and (c) Business Investments (Report information related to all of calendar year 2014)

Explanation for Question 8(a) –

If you practice certain licensed professions – law, real estate (as a broker or agent), practice a profession licensed by the Department of Education¹, or are an employee or member of a firm registered as a lobbyist, you must describe the **services rendered for compensation, including²** subject areas of your practice **and whether services were provided directly to clients,³** and identify the license. **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 (or refer to licenses identified in Question 5) If you are a partner of a firm, report the firm’s practice areas as well.

If you have nothing to report, indicate "none" on the appropriate part of this question.

Explanation for Question 8(b) –

This question applies only if you provided services to:

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.

² Bolded language is new for 2015 (calendar year 2014)

³ Bolded language is new for 2015 (calendar year 2014)

1. New Clients or Customers for the first time on or after July 1, 2012 and before December 31, 2015; or
2. Existing Clients or Customers for new matters on or after July 1, 2012 and before December 31, 2015.

You do not need to report Clients or Customers with respect to matters for which you (or your Firm) were retained if: you first entered public office after July 1, 2012, and you were retained for such matters before entering office.

If you personally provided services, or work for a partnership or corporation that provided services (referred to as a "Firm"), then you must identify each Client or Customer to whom you provided services (or personally referred to the Firm**) directly connected to any of the following activities, and from whom you (or your Firm) earned fees in excess of \$10,000 during 2014.

***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.*

Activities:

1. A contract in an amount totaling \$50,000 or more from the State or any State agency for services, materials, or property;
2. A grant of \$25,000 or more from the State or any State agency during the reporting period;
3. A grant obtained through a legislative initiative during the reporting period; or
4. A case, proceeding, application, or other matter before a State agency during the reporting period (unless such matter is ministerial in nature).

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

Exemptions:

Clients or Customers need not be disclosed if you are:

1. 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;
2. 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;
3. 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;

4. A political party chairman who participates in or advocates any matter in an official capacity;
or
5. Providing (or your Firm is providing) any of the following services:
 - a. Medical or dental;
 - b. Mental health;
 - c. Residential real estate brokering;
 - d. Insurance brokering; or
 - e. Legal representation for:
 - i. Investigations or prosecution by law enforcement authorities;
 - ii. Bankruptcy; or
 - iii. Domestic relations matters.

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.

Explanation for Question 8(c) -

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 No Report**" section below). List the business name and address, and briefly describe the nature of the business. This question is not limited to investments in the licensed professions covered by 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 (Report information related to all of calendar year 2014)

Report gifts worth more than \$1,000 received by you, **or** your spouse, **or** an unemancipated child during 2014. Report the recipient, the name and address of the donor, briefly describe the nature of each gift, and indicate the category of value.

"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 2014, you would have a reportable gift of category "C" value (\$1,500).

Do not report:

- Gifts from relatives*
- 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)

*"Relative" means spouse, child, stepchild, stepparent, or any person who is a direct descendent of your grandparents or your spouse's grandparents.

Question 10 – Reimbursements related to Official State Duties (Report information related to all of calendar year 2014)

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.

Do not report:

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

Question 11 – Retirement plans, trusts and estates (Report information related to all of calendar year 2014)

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 2014. 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.

Do 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 (Report information related to all of calendar year 2014)

Explanation for 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.

Explanation for 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 (Report information related to all of calendar year 2014)

Report information on **each** source of income **IN EXCESS OF \$1,000** which was received by, or paid to, **you or your spouse** during 2014, **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 2014, 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.**⁴ 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 (Report information related to all of calendar year 2014)

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 2014. 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;

⁴ Bolded language is new for 2015 (calendar year 2014)

- 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 (Report information related to all of calendar year 2014)

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, 2014)

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 already included 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:

- Any:
 - 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)

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 (Report information related to all of calendar year 2014)

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 2014.

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 (Report information related to all of calendar year 2014)

Report money in excess of \$1,000 owed **to you** as of December 31, 2014. 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 (Report information related to all of calendar year 2014)

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."

Do 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.)

Question Topic	Question Number
401, 403(b) and 457 plans, filer	11 (overall account value)
401, 403(b) and 457 plans, spouse	16 (individual holdings)
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
Business relationships	8(b)
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	NR
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
Debts owed to you	18
Debts you owe to others	19
Deferred compensation State plan	11 (overall value), 16 (individual holdings)
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/UTMA	NR
Grants	13
Home purchase, improvement loans from financial institutions	NR
Home purchase, improvement loans other than a financial institution	19
Honorary positions, not compensated	NR
Honoraria	13
Income, generally	13
Interest received from banks and bonds	13
Investments other than securities or real property	8(c)
Investments, real property	17
Investments, securities	16
IRAs, filer	11
IRAs, spouse	16
Keogh Plans	11
Lecture fees	13
Liabilities over \$10,000	19
Loans owed to you	18
Loans you owe	19
Local public office	4
Money Market Accounts	NR
Mortgage on income property	19
Mortgage on primary and secondary residence	NR
Mortgage you hold	16
Mutual funds in IRA	11
Mutual funds not in IRA	16
Notes (investments)	16
Notes (owed by you)	19
Outside employment	5(a)
Partnerships, limited	16
Partnerships, general	4(a)
Pensions	11
Political party campaign or fund-raising committee	NR
Political party committees and offices	7
Professional practice	8
Profit sharing	12(b)
Real estate	17
Rental income	13

Rental property	17
Research foundation income	5, 13
Research grants	13
Residence, income producing	17
Residence, primary or secondary	NR
Retirement plans other than State or City of New York	11
Savings Bonds	16
Securities	16
Severance agreement	12(b)
Salary, other than State	5, 13
Salary, State (Filer)	NR
Spouse: 3(a) Refer to Question 3 in regard to separated spouses	3(a)
Spouse's income	13
Social Security income	NR
Stocks	16
TIAA-CREF	11 (overall value), 16 (individual holdings)
TIAA-CREF, Supp Retirement Plan	11 (overall value), 16 (individual holdings)
Teaching income	13
Travel reimbursement paid by source other than New York State	10
Treasury notes	16
Trusts, blind	11
Trusts, family	NR
Trust income	13
Trusteeships	4(a)
Uniform Gift to Minors, UTMA	NR
Warrants	16
Zero Coupon bonds	16

TABLE I

Category A	none		
Category B	\$1	to under	\$1,000
Category C	\$1,000	to under	\$5,000
Category D	\$5,000	to under	\$20,000
Category E	\$20,000	to under	\$50,000
Category F	\$50,000	to under	\$75,000
Category G	\$75,000	to under	\$100,000
Category H	\$100,000	to under	\$150,000
Category I	\$150,000	to under	\$250,000
Category J	\$250,000	to under	\$350,000
Category K	\$350,000	to under	\$450,000
Category L	\$450,000	to under	\$550,000
Category M	\$550,000	to under	\$650,000
Category N	\$650,000	to under	\$750,000
Category O	\$750,000	to under	\$850,000
Category P	\$850,000	to under	\$950,000
Category Q	\$950,000	to under	\$1,050,000
Category R	\$1,050,000	to under	\$1,150,000
Category S	\$1,150,000	to under	\$1,250,000
Category T	\$1,250,000	to under	\$1,350,000
Category U	\$1,350,000	to under	\$1,450,000
Category V	\$1,450,000	to under	\$1,550,000
Category W	\$1,550,000	to under	\$1,650,000
Category X	\$1,650,000	to under	\$1,750,000
Category Y	\$1,750,000	to under	\$1,850,000
Category Z	\$1,850,000	to under	\$1,950,000
Category AA	\$1,950,000	to under	\$2,050,000
Category BB	\$2,050,000	to under	\$2,150,000
Category CC	\$2,150,000	to under	\$2,250,000
Category DD	\$2,250,000	to under	\$2,350,000
Category EE	\$2,350,000	to under	\$2,450,000
Category FF	\$2,450,000	to under	\$2,550,000
Category GG	\$2,550,000	to under	\$2,650,000
Category HH	\$2,650,000	to under	\$2,750,000
Category II	\$2,750,000	to under	\$2,850,000
Category JJ	\$2,850,000	to under	\$2,950,000
Category KK	\$2,950,000	to under	\$3,050,000
Category LL	\$3,050,000	to under	\$3,150,000
Category MM	\$3,150,000	to under	\$3,250,000
Category NN	\$3,250,000	to under	\$3,350,000
Category OO	\$3,350,000	to under	\$3,450,000
Category PP	\$3,450,000	to under	\$3,550,000
Category QQ	\$3,550,000	to under	\$3,650,000

Category RR	\$3,650,000	to under	\$3,750,000
Category SS	\$3,750,000	to under	\$3,850,000
Category TT	\$3,850,000	to under	\$3,950,000
Category UU	\$3,950,000	to under	\$4,050,000
Category VV	\$4,050,000	to under	\$4,150,000
Category WW	\$4,150,000	to under	\$4,250,000
Category XX	\$4,250,000	to under	\$4,350,000
Category YY	\$4,350,000	to under	\$4,450,000
Category ZZ	\$4,450,000	to under	\$4,550,000
Category AAA	\$4,550,000	to under	\$4,650,000
Category BBB	\$4,650,000	to under	\$4,750,000
Category CCC	\$4,750,000	to under	\$4,850,000
Category DDD	\$4,850,000	to under	\$4,950,000
Category EEE	\$4,950,000	to under	\$5,050,000
Category FFF	\$5,050,000	to under	\$5,150,000
Category GGG	\$5,150,000	to under	\$5,250,000
Category HHH	\$5,250,000	to under	\$5,350,000
Category III	\$5,350,000	to under	\$5,450,000
Category JJJ	\$5,450,000	to under	\$5,550,000
Category KKK	\$5,550,000	to under	\$5,650,000
Category LLL	\$5,650,000	to under	\$5,750,000
Category MMM	\$5,750,000	to under	\$5,850,000
Category NNN	\$5,850,000	to under	\$5,950,000
Category OOO	\$5,950,000	to under	\$6,050,000
Category PPP	\$6,050,000	to under	\$6,150,000
Category QQQ	\$6,150,000	to under	\$6,250,000
Category RRR	\$6,250,000	to under	\$6,350,000
Category SSS	\$6,350,000	to under	\$6,450,000
Category TTT	\$6,450,000	to under	\$6,550,000
Category UUU	\$6,550,000	to under	\$6,650,000
Category VVV	\$6,650,000	to under	\$6,750,000
Category WWW	\$6,750,000	to under	\$6,850,000
Category XXX	\$6,850,000	to under	\$6,950,000
Category YYY	\$6,950,000	to under	\$7,050,000
Category ZZZ	\$7,050,000	to under	\$7,150,000
Category AAAA	\$7,150,000	to under	\$7,250,000
Category BBBB	\$7,250,000	to under	\$7,350,000
Category CCCC	\$7,350,000	to under	\$7,450,000
Category DDDD	\$7,450,000	to under	\$7,550,000
Category EEEE	\$7,550,000	to under	\$7,650,000
Category FFFF	\$7,650,000	to under	\$7,750,000
Category GGGG	\$7,750,000	to under	\$7,850,000
Category HHHH	\$7,850,000	to under	\$7,950,000
Category IIII	\$7,950,000	to under	\$8,050,000
Category JJJJ	\$8,050,000	to under	\$8,150,000
Category KKKK	\$8,150,000	to under	\$8,250,000
Category LLLL	\$8,250,000	to under	\$8,350,000

Category MMMM	\$8,350,000	to under	\$8,450,000
Category NNNN	\$8,450,000	to under	\$8,550,000
Category OOOO	\$8,550,000	to under	\$8,650,000
Category PPPP	\$8,650,000	to under	\$8,750,000
Category QQQQ	\$8,750,000	to under	\$8,850,000
Category RRRR	\$8,850,000	to under	\$8,950,000
Category SSSS	\$8,950,000	to under	\$9,050,000
Category TTTT	\$9,050,000	to under	\$9,150,000
Category UUUU	\$9,150,000	to under	\$9,250,000
Category VVVV	\$9,250,000	to under	\$9,350,000
Category WWWW	\$9,350,000	to under	\$9,450,000
Category XXXX	\$9,450,000	to under	\$9,550,000
Category YYYY	\$9,550,000	to under	\$9,650,000
Category ZZZZ	\$9,650,000	to under	\$9,750,000
Category AAAAA	\$9,750,000	to under	\$9,850,000
Category BBBB	\$9,850,000	to under	\$9,950,000
Category CCCC	\$9,950,000	to under	\$10,000,000
Category DDDD	\$10,000,000	or over	

TABLE II

Category A	none		
Category B	\$1	to under	\$1,000
Category C	\$1,000	to under	\$5,000
Category D	\$5,000	to under	\$20,000
Category E	\$20,000	to under	\$50,000
Category F	\$50,000	to under	\$75,000
Category G	\$75,000	to under	\$100,000
Category H	\$100,000	to under	\$150,000
Category I	\$150,000	to under	\$250,000
Category J	\$250,000	to under	\$500,000
Category K	\$500,000	to under	\$750,000
Category L	\$750,000	to under	\$1,000,000
Category M	\$1,000,000	to under	\$1,250,000
Category N	\$1,250,000	to under	\$1,500,000
Category O	\$1,500,000	to under	\$1,750,000
Category P	\$1,750,000	to under	\$2,000,000
Category Q	\$2,000,000	to under	\$2,250,000
Category R	\$2,250,000	to under	\$2,500,000
Category S	\$2,500,000	to under	\$2,750,000
Category T	\$2,750,000	to under	\$3,000,000
Category U	\$3,000,000	to under	\$3,250,000
Category V	\$3,250,000	to under	\$3,500,000
Category W	\$3,500,000	to under	\$3,750,000
Category X	\$3,750,000	to under	\$4,000,000
Category Y	\$4,000,000	to under	\$4,250,000
Category Z	\$4,250,000	to under	\$4,500,000
Category AA	\$4,500,000	to under	\$4,750,000
Category BB	\$4,750,000	to under	\$5,000,000
Category CC	\$5,000,000	to under	\$5,250,000
Category DD	\$5,250,000	to under	\$5,500,000
Category EE	\$5,500,000	to under	\$5,750,000
Category FF	\$5,750,000	to under	\$6,000,000
Category GG	\$6,000,000	to under	\$6,250,000
Category HH	\$6,250,000	to under	\$6,500,000
Category II	\$6,500,000	to under	\$6,750,000
Category JJ	\$6,750,000	to under	\$7,000,000
Category KK	\$7,000,000	to under	\$7,250,000
Category LL	\$7,250,000	to under	\$7,500,000

Category MM	\$7,500,000	to under	\$7,750,000
Category NN	\$7,750,000	to under	\$8,000,000
Category OO	\$8,000,000	to under	\$8,250,000
Category PP	\$8,250,000	to under	\$8,500,000
Category QQ	\$8,500,000	to under	\$8,750,000
Category RR	\$8,750,000	to under	\$9,000,000
Category SS	\$9,000,000	to under	\$9,250,000
Category TT	\$9,250,000	to under	\$9,500,000
Category UU	\$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

**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:		
<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**