



## ETHICS GUIDANCE

### PUBLIC FINANCIAL DISCLOSURE REPORTS – OGE FORM 278s

#### GENERAL INSTRUCTIONS

- Sign and date your report.
- Do not list personally identifying information, if not required, such as names of relatives, whether an asset is held by you or your spouse, or the street address of residential property.

#### SCHEDULE A ASSETS AND INCOME

- For each asset over \$1,000 in value, you should mark three categories:
  - the value of the asset at the end of the reporting period (December 31<sup>st</sup> for annual reports),
  - the type of income (or that the asset is an Excepted Investment Fund (EIF)),
  - the amount of income received during the reporting period.
- List the specific and complete name of each mutual fund.
- For an IRA or 401(k) account list:
  - each asset in the account worth more than \$1,000 and
  - the name of the financial institution in which the account is held.

#### SCHEDULE B – PART I TRANSACTIONS

- If you report a sale, report income over \$200 received from the sale on Schedule A (but mark the value of the asset as “None (or less than \$1,001”).

#### SCHEDULE B – PART II GIFTS, REIMBURSEMENTS, AND TRAVEL REIMBURSEMENTS

- Do not report payments for official travel (they are reported on forms CD 210 and SF 326).

#### SCHEDULE C – PART I LIABILITIES

- Report a mortgage on your personal residence if you are a Presidential appointee in a Senate-confirmed position or if it produces rental income or is investment property.
- Do not report a car loan.

#### SCHEDULE C – PART II AGREEMENTS OR ARRANGEMENTS

- List pensions on both Schedule A and Schedule C.

#### SCHEDULE D – PART I POSITIONS HELD OUTSIDE THE U.S. GOVERNMENT

- If you received income from a position, report the specific amount of compensation received on Schedule A.

#### SCHEDULE D – PART II COMPENSATION IN EXCESS OF \$5,000 PAID BY ONE SOURCE

- Fill this out only if you are a new entrant filer.

Ethics Law and Programs Division – Office of the General Counsel – United States  
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