

Ethics Guidance
COMMON ERRORS WHEN COMPLETING A CONFIDENTIAL
FINANCIAL DISCLOSURE REPORT (OGE FORM 450)

GENERAL INSTRUCTIONS

- When you file an annual report, remember to check the “Annual” box at the top of page one of the form.
- Remember to check “yes” or “no” to each statement (I-V) on page one of the form, including Statement V: “I have reportable gifts . . .”
- Remember to sign and date the signature page of the report with an ink pen.

PART I: ASSETS AND INCOME

- Only report sources of income greater than \$1,000.*
- Do not report your Thrift Savings Plan (TSP).
- For an IRA or 401(k) account, you must list each asset in the account that is more than \$1,000 (except diversified funds, cash, and money market funds).
- Do not report diversified mutual funds held in an employee benefit plan.*
- You must report virtual currency if the value is greater than \$1,000 or if it produced income of greater than \$1,000.*

PART II: LIABILITIES

- Do not report a mortgage (even for rental property), student loan, credit card debt, or car loan.

PART III: OUTSIDE POSITIONS

- Do not report a position with a religious, social, fraternal, or political organization.
- Do not report your position with a homeowner’s association.

PART IV: AGREEMENTS AND ARRANGEMENTS

- If you reported a pension held by a former employer in Part I, you must report the pension as an agreement/arrangement here in Part IV.
- Do not report an employee defined contribution plan if your former employer is no longer making contributions to the plan.

PART V: GIFTS AND TRAVEL REIMBURSEMENTS

- Do not report gifts/payments for official Government travel.
- You do not need to report gifts from relatives.
- Do not report travel payments or reimbursements in connection with non-Federal employment.*

** change made on the OGE Form 450 as of January 1, 2019*