

**STATEMENT OF ECONOMIC INTERESTS**  
**COVER PAGE**  
*A PUBLIC DOCUMENT*

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)

**1. Office, Agency, or Court**

Agency Name *(Do not use acronyms)*

Division, Board, Department, District, if applicable Your Position

► If filing for multiple positions, list below or on an attachment. *(Do not use acronyms)*

Agency: Position:

**2. Jurisdiction of Office *(Check at least one box)***

State Judge, Retired Judge, Pro Tem Judge, or Court Commissioner  
(Statewide Jurisdiction)  
Multi-County County of  
City of Other

**3. Type of Statement *(Check at least one box)***

Annual: The period covered is January 1, 2019, through December 31, 2019. Leaving Office: Date Left \_\_\_\_/\_\_\_\_/\_\_\_\_\_  
*(Check one circle.)*  
-or- The period covered is \_\_\_\_/\_\_\_\_/\_\_\_\_\_, through The period covered is January 1, 2019, through the date of leaving office.  
-or- Assuming Office: Date assumed \_\_\_\_/\_\_\_\_/\_\_\_\_\_. The period covered is \_\_\_\_/\_\_\_\_/\_\_\_\_\_, through the date of leaving office.  
Candidate: Date of Election \_\_\_\_\_ and office sought, if different than Part 1: \_\_\_\_\_

**4. Schedule Summary (must complete) ► Total number of pages including this cover page: \_\_\_\_\_**

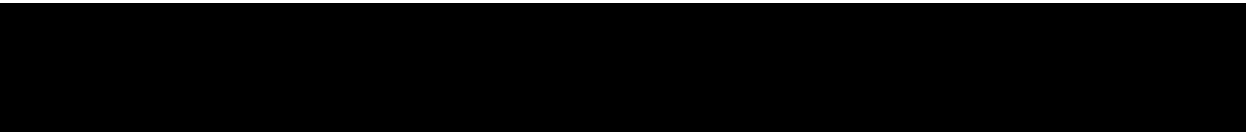
**Schedules attached**

Schedule A-1 - Investments – schedule attached Schedule C - Income, Loans, & Business Positions – schedule attached  
Schedule A-2 - Investments – schedule attached Schedule D - Income – Gifts – schedule attached  
Schedule B - Real Property – schedule attached Schedule E - Income – Gifts – Travel Payments – schedule attached

-or- **None - No reportable interests on any schedule**

**5. Verification**

MAILING ADDRESS STREET CITY STATE ZIP CODE  
*(Business or Agency Address Recommended - Public Document)*



\_\_\_\_\_ the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed \_\_\_\_\_  
*(month, day, year)*

Signature \_\_\_\_\_  
*(File the originally signed paper statement with your filing official.)*

# SCHEDULE A-1

## Investments

### Stocks, Bonds, and Other Interests

(Ownership Interest is Less Than 10%)

Investments must be itemized.

Name

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other \_\_\_\_\_ (Describe)

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/19      \_\_\_\_/\_\_\_\_/19  
ACQUIRED                  DISPOSED

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other \_\_\_\_\_ (Describe)

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/19      \_\_\_\_/\_\_\_\_/19  
ACQUIRED                  DISPOSED

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other \_\_\_\_\_ (Describe)

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/19      \_\_\_\_/\_\_\_\_/19  
ACQUIRED                  DISPOSED

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other \_\_\_\_\_ (Describe)

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/19      \_\_\_\_/\_\_\_\_/19  
ACQUIRED                  DISPOSED

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other \_\_\_\_\_ (Describe)

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/19      \_\_\_\_/\_\_\_\_/19  
ACQUIRED                  DISPOSED

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other \_\_\_\_\_ (Describe)

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_/\_\_\_\_/19      \_\_\_\_/\_\_\_\_/19  
ACQUIRED                  DISPOSED

Comments: \_\_\_\_\_

# SCHEDULE A-2

## Investments, Income, and Assets of Business Entities/Trusts

(Ownership Interest is 10% or Greater)

**CALIFORNIA FORM 700**

FAIR POLITICAL PRACTICES COMMISSION

Name \_\_\_\_\_

**▶ 1. BUSINESS ENTITY OR TRUST**

Name \_\_\_\_\_

Address (Business Address Acceptable) \_\_\_\_\_

Check one  
 Trust, go to 2       Business Entity, complete the box, then go to 2

GENERAL DESCRIPTION OF THIS BUSINESS

---

FAIR MARKET VALUE      IF APPLICABLE, LIST DATE:

\$0 - \$1,999		____/____/19	____/____/19
\$2,000 - \$10,000		ACQUIRED	DISPOSED
\$10,001 - \$100,000			
\$100,001 - \$1,000,000			
Over \$1,000,000			

NATURE OF INVESTMENT

Partnership      Sole Proprietorship      \_\_\_\_\_ Other

YOUR BUSINESS POSITION \_\_\_\_\_

**▶ 1. BUSINESS ENTITY OR TRUST**

Name \_\_\_\_\_

Address (Business Address Acceptable) \_\_\_\_\_

Check one  
 Trust, go to 2       Business Entity, complete the box, then go to 2

GENERAL DESCRIPTION OF THIS BUSINESS

---

FAIR MARKET VALUE      IF APPLICABLE, LIST DATE:

\$0 - \$1,999		____/____/19	____/____/19
\$2,000 - \$10,000		ACQUIRED	DISPOSED
\$10,001 - \$100,000			
\$100,001 - \$1,000,000			
Over \$1,000,000			

NATURE OF INVESTMENT

Partnership      Sole Proprietorship      \_\_\_\_\_ Other

YOUR BUSINESS POSITION \_\_\_\_\_

**▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)**

\$0 - \$499	\$10,001 - \$100,000
\$500 - \$1,000	OVER \$100,000
\$1,001 - \$10,000	

**▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)**

\$0 - \$499	\$10,001 - \$100,000
\$500 - \$1,000	OVER \$100,000
\$1,001 - \$10,000	

**▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)**

None    or    Names listed below \_\_\_\_\_

**▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)**

None    or    Names listed below \_\_\_\_\_

**▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST**

Check one box:

INVESTMENT       REAL PROPERTY

---

Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property \_\_\_\_\_

---

Description of Business Activity or City or Other Precise Location of Real Property \_\_\_\_\_

---

FAIR MARKET VALUE      IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000		____/____/19	____/____/19
\$10,001 - \$100,000		ACQUIRED	DISPOSED
\$100,001 - \$1,000,000			
Over \$1,000,000			

NATURE OF INTEREST

Property Ownership/Deed of Trust      Stock      Partnership

Leasehold \_\_\_\_\_      Other \_\_\_\_\_

Yrs. remaining

Check box if additional schedules reporting investments or real property are attached

**▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST**

Check one box:

INVESTMENT       REAL PROPERTY

---

Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property \_\_\_\_\_

---

Description of Business Activity or City or Other Precise Location of Real Property \_\_\_\_\_

---

FAIR MARKET VALUE      IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000		____/____/19	____/____/19
\$10,001 - \$100,000		ACQUIRED	DISPOSED
\$100,001 - \$1,000,000			
Over \$1,000,000			

NATURE OF INTEREST

Property Ownership/Deed of Trust      Stock      Partnership

Leasehold \_\_\_\_\_      Other \_\_\_\_\_

Yrs. remaining

Check box if additional schedules reporting investments or real property are attached

**Comments:** \_\_\_\_\_

**SCHEDULE B**  
**Interests in Real Property**  
 (Including Rental Income)

Name \_\_\_\_\_

▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_

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FAIR MARKET VALUE      IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000		
\$10,001 - \$100,000	____/____/19	____/____/19
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED
Over \$1,000,000		

NATURE OF INTEREST

Ownership/Deed of Trust	Easement
Leasehold _____	_____
Yrs. remaining	Other

IF RENTAL PROPERTY, GROSS INCOME RECEIVED

\$0 - \$499	\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000	

SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.

None

▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_

---

FAIR MARKET VALUE      IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000		
\$10,001 - \$100,000	____/____/19	____/____/19
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED
Over \$1,000,000		

NATURE OF INTEREST

Ownership/Deed of Trust	Easement
Leasehold _____	_____
Yrs. remaining	Other

IF RENTAL PROPERTY, GROSS INCOME RECEIVED

\$0 - \$499	\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000	

SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.

None

\* You are not required to report loans from a commercial lending institution made in the lender's regular course of business on terms available to members of the public without regard to your official status. Personal loans and loans received not in a lender's regular course of business must be disclosed as follows:

NAME OF LENDER\* \_\_\_\_\_

ADDRESS (Business Address Acceptable) \_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF LENDER \_\_\_\_\_

INTEREST RATE      TERM (Months/Years)

_____ %	None	_____
---------	------	-------

HIGHEST BALANCE DURING REPORTING PERIOD

\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000

Guarantor, if applicable \_\_\_\_\_

NAME OF LENDER\* \_\_\_\_\_

ADDRESS (Business Address Acceptable) \_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF LENDER \_\_\_\_\_

INTEREST RATE      TERM (Months/Years)

_____ %	None	_____
---------	------	-------

HIGHEST BALANCE DURING REPORTING PERIOD

\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000

Guarantor, if applicable \_\_\_\_\_

Comments: \_\_\_\_\_

# SCHEDULE C

## Income, Loans, & Business Positions

(Other than Gifts and Travel Payments)

**CALIFORNIA FORM 700**

FAIR POLITICAL PRACTICES COMMISSION

Name \_\_\_\_\_

▶ 1. INCOME RECEIVED	▶ 1. INCOME RECEIVED												
<p>NAME OF SOURCE OF INCOME _____</p> <p>ADDRESS <i>(Business Address Acceptable)</i> _____</p> <p>BUSINESS ACTIVITY, IF ANY, OF SOURCE _____</p> <p>YOUR BUSINESS POSITION _____</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">GROSS INCOME RECEIVED</td> <td style="width: 50%; border: none;">No Income - Business Position Only</td> </tr> <tr> <td style="border: none;">\$500 - \$1,000</td> <td style="border: none;">\$1,001 - \$10,000</td> </tr> <tr> <td style="border: none;">\$10,001 - \$100,000</td> <td style="border: none;">OVER \$100,000</td> </tr> </table> <p>CONSIDERATION FOR WHICH INCOME WAS RECEIVED</p> <p>Salary      Spouse's or registered domestic partner's income (For self-employed use Schedule A-2.)</p> <p>Partnership (Less than 10% ownership. For 10% or greater use Schedule A-2.)</p> <p>Sale of _____ <i>(Real property, car, boat, etc.)</i></p> <p>Loan repayment</p> <p>Commission or      Rental Income, list each source of \$10,000 or more</p> <p>_____ <i>(Describe)</i></p> <p>Other _____ <i>(Describe)</i></p>	GROSS INCOME RECEIVED	No Income - Business Position Only	\$500 - \$1,000	\$1,001 - \$10,000	\$10,001 - \$100,000	OVER \$100,000	<p>NAME OF SOURCE OF INCOME _____</p> <p>ADDRESS <i>(Business Address Acceptable)</i> _____</p> <p>BUSINESS ACTIVITY, IF ANY, OF SOURCE _____</p> <p>YOUR BUSINESS POSITION _____</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">GROSS INCOME RECEIVED</td> <td style="width: 50%; border: none;">No Income - Business Position Only</td> </tr> <tr> <td style="border: none;">\$500 - \$1,000</td> <td style="border: none;">\$1,001 - \$10,000</td> </tr> <tr> <td style="border: none;">\$10,001 - \$100,000</td> <td style="border: none;">OVER \$100,000</td> </tr> </table> <p>CONSIDERATION FOR WHICH INCOME WAS RECEIVED</p> <p>Salary      Spouse's or registered domestic partner's income (For self-employed use Schedule A-2.)</p> <p>Partnership (Less than 10% ownership. For 10% or greater use Schedule A-2.)</p> <p>Sale of _____ <i>(Real property, car, boat, etc.)</i></p> <p>Loan repayment</p> <p>Commission or      Rental Income, list each source of \$10,000 or more</p> <p>_____ <i>(Describe)</i></p> <p>Other _____ <i>(Describe)</i></p>	GROSS INCOME RECEIVED	No Income - Business Position Only	\$500 - \$1,000	\$1,001 - \$10,000	\$10,001 - \$100,000	OVER \$100,000
GROSS INCOME RECEIVED	No Income - Business Position Only												
\$500 - \$1,000	\$1,001 - \$10,000												
\$10,001 - \$100,000	OVER \$100,000												
GROSS INCOME RECEIVED	No Income - Business Position Only												
\$500 - \$1,000	\$1,001 - \$10,000												
\$10,001 - \$100,000	OVER \$100,000												

**▶ 2. LOANS RECEIVED OR OUTSTANDING DURING THE REPORTING PERIOD**

\* You are not required to report loans from a commercial lending institution, or any indebtedness created as part of a retail installment or credit card transaction, made in the lender's regular course of business on terms available to members of the public without regard to your official status. Personal loans and loans received not in a lender's regular course of business must be disclosed as follows:

<p>NAME OF LENDER* _____</p> <p>ADDRESS <i>(Business Address Acceptable)</i> _____</p> <p>BUSINESS ACTIVITY, IF ANY, OF LENDER _____</p> <p>HIGHEST BALANCE DURING REPORTING PERIOD</p> <p>\$500 - \$1,000</p> <p>\$1,001 - \$10,000</p> <p>\$10,001 - \$100,000</p> <p>OVER \$100,000</p>	<p>INTEREST RATE      TERM (Months/Years)</p> <p>_____ %      None      _____</p> <p>SECURITY FOR LOAN</p> <p>None      Personal residence</p> <p>Real Property _____ <i>Street address</i></p> <p>_____ <i>City</i></p> <p>Guarantor _____</p> <p>Other _____ <i>(Describe)</i></p>
--	--

**Comments:** \_\_\_\_\_

# Instructions – Schedule C

## Income, Loans, & Business Positions

### (Income Other Than Gifts and Travel Payments)

#### Reporting Income:

Report the source and amount of gross income of \$500 or more you received during the reporting period. Gross income is the total amount of income before deducting expenses, losses, or taxes and includes loans other than loans from a commercial lending institution. (See Reference Pamphlet, page 11.) You must also report the source of income to your spouse or registered domestic partner if your community property share was \$500 or more during the reporting period.

The source and income must be reported only if the source is located in, doing business in, planning to do business in, or has done business during the previous two years in your agency's jurisdiction. (See Reference Pamphlet, page 13.) Reportable sources of income may be further limited by your disclosure category located in your agency's conflict of interest code.

#### Reporting Business Positions:

You must report your job title with each reportable business entity even if you received no income during the reporting period. Use the comments section to indicate that no income was received.

#### Commonly reportable income and loans include:

- Salary/wages, per diem, and reimbursement for expenses including travel payments provided by your employer
- Community property interest (50%) in your spouse's or registered domestic partner's income - **report the employer's name and all other required information**
- Income from investment interests, such as partnerships, reported on Schedule A-1
- Commission income not required to be reported on Schedule A-2 (See Reference Pamphlet, page 8.)
- Gross income from any sale, including the sale of a house or car (Report your pro rata share of the total sale price.)
- Rental income not required to be reported on Schedule B
- Prizes or awards not disclosed as gifts
- Payments received on loans you made to others
- An honorarium received prior to becoming a public official (See Reference Pamphlet, page 10.)
- Incentive compensation (See Reference Pamphlet, page 12.)

#### Reminders

- Code filers – your disclosure categories may not require disclosure of all sources of income.
- If you or your spouse or registered domestic partner are self-employed, report the business entity on Schedule A-2.
- Do not disclose on Schedule C income, loans, or business positions already reported on Schedules A-2 or B.

#### You are not required to report:

- Salary, reimbursement for expenses or per diem, or social security, disability, or other similar benefit payments received by you or your spouse or registered domestic partner from a federal, state, or local government agency.
- Stock dividends and income from the sale of stock unless the source can be identified.
- Income from a PERS retirement account.

(See Reference Pamphlet, page 12.)

#### To Complete Schedule C:

##### Part 1. Income Received/Business Position Disclosure

- Disclose the name and address of each source of income or each business entity with which you held a business position.
- Provide a general description of the business activity if the source is a business entity.
- Check the box indicating the amount of gross income received.
- Identify the consideration for which the income was received.
- For income from commission sales, check the box indicating the gross income received and list the name of each source of commission income of \$10,000 or more. (See Reference Pamphlet, page 8.) **Note: If you receive commission income on a regular basis or have an ownership interest of 10% or more, you must disclose the business entity and the income on Schedule A-2.**
- Disclose the job title or business position, if any, that you held with the business entity, even if you did not receive income during the reporting period.

##### Part 2. Loans Received or Outstanding During the Reporting Period

- Provide the name and address of the lender.
- Provide a general description of the business activity if the lender is a business entity.
- Check the box indicating the highest balance of the loan during the reporting period.
- Disclose the interest rate and the term of the loan.
  - For variable interest rate loans, disclose the conditions of the loan (e.g., Prime + 2) or the average interest rate paid during the reporting period.
  - The term of the loan is the total number of months or years given for repayment of the loan at the time the loan was entered into.
- Identify the security, if any, for the loan.

**SCHEDULE D**  
**Income – Gifts**

Name \_\_\_\_\_

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

Comments: \_\_\_\_\_

## Instructions – Schedule D Income – Gifts

A gift is anything of value for which you have not provided equal or greater consideration to the donor. A gift is reportable if its fair market value is \$50 or more. In addition, multiple gifts totaling \$50 or more received during the reporting period from a single source must be reported.

It is the acceptance of a gift, not the ultimate use to which it is put, that imposes your reporting obligation. Except as noted below, you must report a gift even if you never used it or if you gave it away to another person.

If the exact amount of a gift is unknown, you must make a good faith estimate of the item's fair market value. Listing the value of a gift as "over \$50" or "value unknown" is not adequate disclosure. In addition, if you received a gift through an intermediary, you must disclose the name, address, and business activity of both the donor and the intermediary. You may indicate an intermediary either in the "source" field after the name or in the "comments" section at the bottom of Schedule D.

### Commonly reportable gifts include:

- Tickets/passes to sporting or entertainment events
- Tickets/passes to amusement parks
- Parking passes not used for official agency business
- Food, beverages, and accommodations, including those provided in direct connection with your attendance at a convention, conference, meeting, social event, meal, or like gathering
- Rebates/discounts not made in the regular course of business to members of the public without regard to official status
- Wedding gifts (See Reference Pamphlet, page 16)
- An honorarium received prior to assuming office (You may report an honorarium as income on Schedule C, rather than as a gift on Schedule D, if you provided services of equal or greater value than the payment received. See Reference Pamphlet, page 10.)
- Transportation and lodging (See Schedule E.)
- Forgiveness of a loan received by you

### Reminders

- Gifts from a single source are subject to a \$500 limit in 2019. (See Reference Pamphlet, page 10.)
- Code filers – you only need to report gifts from reportable sources.

### Gift Tracking Mobile Application

- FPPC has created a gift tracking app for mobile devices that helps filers track gifts and provides a quick and easy way to upload the information to the Form 700. Visit FPPC's website to download the app.

### You are not required to disclose:

- Gifts that were not used and that, within 30 days after receipt, were returned to the donor or delivered to a charitable organization or government agency without being claimed by you as a charitable contribution for tax purposes
- Gifts from your spouse or registered domestic partner, child, parent, grandparent, grandchild, brother, sister, and certain other family members (See Regulation 18942 for a complete list.). The exception does not apply if the donor was acting as an agent or intermediary for a reportable source who was the true donor.
- Gifts of similar value exchanged between you and an individual, other than a lobbyist registered to lobby your state agency, on holidays, birthdays, or similar occasions
- Gifts of informational material provided to assist you in the performance of your official duties (e.g., books, pamphlets, reports, calendars, periodicals, or educational seminars)
- A monetary bequest or inheritance (However, inherited investments or real property may be reportable on other schedules.)
- Personalized plaques or trophies with an individual value of less than \$250
- Campaign contributions
- Up to two tickets, for your own use, to attend a fundraiser for a campaign committee or candidate, or to a fundraiser for an organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code. The ticket must be received from the organization or committee holding the fundraiser.
- Gifts given to members of your immediate family if the source has an established relationship with the family member and there is no evidence to suggest the donor had a purpose to influence you. (See Regulation 18943.)
- Free admission, food, and nominal items (such as a pen, pencil, mouse pad, note pad or similar item) available to all attendees, at the event at which the official makes a speech (as defined in Regulation 18950(b)(2)), so long as the admission is provided by the person who organizes the event.
- Any other payment not identified above, that would otherwise meet the definition of gift, where the payment is made by an individual who is not a lobbyist registered to lobby the official's state agency, where it is clear that the gift was made because of an existing personal or business relationship unrelated to the official's position and there is no evidence whatsoever at the time the gift is made to suggest the donor had a purpose to influence you.

### To Complete Schedule D:

- Disclose the full name (not an acronym), address, and, if a business entity, the business activity of the source.
- Provide the date (month, day, and year) of receipt, and disclose the fair market value and description of the gift.



Name \_\_\_\_\_

**SCHEDULE E**  
**Income – Gifts**  
**Travel Payments, Advances,**  
**and Reimbursements**

- Mark either the gift or income box.
- Mark the “501(c)(3)” box for a travel payment received from a nonprofit 501(c)(3) organization or the “Speech” box if you made a speech or participated in a panel. Per Government Code Section 89506, these payments may not be subject to the gift limit. However, they may result in a disqualifying conflict of interest.
- For gifts of travel, provide the travel destination.

▶ NAME OF SOURCE *(Not an Acronym)* \_\_\_\_\_

ADDRESS *(Business Address Acceptable)* \_\_\_\_\_

CITY AND STATE \_\_\_\_\_

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_

DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
*(If gift)*

▶ MUST CHECK ONE:      Gift **-or-**      Income

    Made a Speech/Participated in a Panel \_\_\_\_\_

    Other - Provide Description \_\_\_\_\_

▶ If Gift, Provide Travel Destination \_\_\_\_\_

▶ NAME OF SOURCE *(Not an Acronym)* \_\_\_\_\_

ADDRESS *(Business Address Acceptable)* \_\_\_\_\_

CITY AND STATE \_\_\_\_\_

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_

DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
*(If gift)*

▶ MUST CHECK ONE:      Gift **-or-**      Income

    Made a Speech/Participated in a Panel \_\_\_\_\_

    Other - Provide Description \_\_\_\_\_

▶ If Gift, Provide Travel Destination \_\_\_\_\_

▶ NAME OF SOURCE *(Not an Acronym)* \_\_\_\_\_

ADDRESS *(Business Address Acceptable)* \_\_\_\_\_

CITY AND STATE \_\_\_\_\_

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_

DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
*(If gift)*

▶ MUST CHECK ONE:      Gift **-or-**      Income

    Made a Speech/Participated in a Panel \_\_\_\_\_

    Other - Provide Description \_\_\_\_\_

▶ If Gift, Provide Travel Destination \_\_\_\_\_

▶ NAME OF SOURCE *(Not an Acronym)* \_\_\_\_\_

ADDRESS *(Business Address Acceptable)* \_\_\_\_\_

CITY AND STATE \_\_\_\_\_

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_

DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
*(If gift)*

▶ MUST CHECK ONE:      Gift **-or-**      Income

    Made a Speech/Participated in a Panel \_\_\_\_\_

    Other - Provide Description \_\_\_\_\_

▶ If Gift, Provide Travel Destination \_\_\_\_\_

**Comments:** \_\_\_\_\_

## Instructions – Schedule E Travel Payments, Advances, and Reimbursements

Travel payments reportable on Schedule E include advances and reimbursements for travel and related expenses, including lodging and meals.

Gifts of travel may be subject to the gift limit. In addition, certain travel payments are reportable gifts, but are not subject to the gift limit. To avoid possible misinterpretation or the perception that you have received a gift in excess of the gift limit, you may wish to provide a specific description of the purpose of your travel. (See the FPPC fact sheet entitled "Limitations and Restrictions on Gifts, Honoraria, Travel, and Loans" to read about travel payments under section 89506(a).)

### You are not required to disclose:

- Travel payments received from any state, local, or federal government agency for which you provided services equal or greater in value than the payments received, such as reimbursement for travel on agency business from your government agency employer.
- A payment for travel from another local, state, or federal government agency and related per diem expenses when the travel is for education, training or other inter-agency programs or purposes.
- Travel payments received from your employer in the normal course of your employment that are included in the income reported on Schedule C.
- A travel payment that was received from a nonprofit entity exempt from taxation under Internal Revenue Code Section 501(c)(3) for which you provided equal or greater consideration, such as reimbursement for travel on business for a 501(c)(3) organization for which you are a board member.

**Note: Certain travel payments may not be reportable if reported via email on Form 801 by your agency.**

### To Complete Schedule E:

- Disclose the full name (not an acronym) and address of the source of the travel payment.
- Identify the business activity if the source is a business entity.
- Check the box to identify the payment as a gift or income, report the amount, and disclose the date(s).
  - **Travel payments are gifts** if you did not provide services that were equal to or greater in value than the payments received. You must disclose gifts totaling \$500 or more from a single source during the period covered by the statement.

When reporting travel payments that are gifts, you must provide a description of the gift, the **date(s)** received, and the **travel destination**.

- **Travel payments are income** if you provided services that were equal to or greater in value than the

payments received. You must disclose income totaling \$500 or more from a single source during the period covered by the statement. You have the burden of proving the payments are income rather than gifts. When reporting travel payments as income, you must describe the services you provided in exchange for the payment. You are not required to disclose the date(s) for travel payments that are income.

### Example:

City council member MaryClaire Chandler is the chair of a 501(c)(6) trade association, and the association pays for her travel to attend its meetings. Because MaryClaire is deemed to be providing equal or greater consideration for the travel payment by virtue of serving on the board, this payment may be reported as income. Payments for MaryClaire to attend other events for which she is not providing services are likely considered gifts. Note that the same payment from a 501(c)3 would NOT be reportable.

<small>▶ NAME OF SOURCE (Not an Acronym)</small>	
Health Services Trade Association	
<small>ADDRESS (Business Address Acceptable)</small>	
1230 K Street, Suite 610	
<small>CITY AND STATE</small>	
Sacramento, CA	
<small>501 (c)3 or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE</small>	
Association of Healthcare Workers	
<small>DATE(S):</small> ___/___/___ <small>(if gift)</small> <small>AMT: \$</small> 550.00	
<small>▶ MUST CHECK ONE:</small> <input type="checkbox"/> Gift <small>-or-</small> <input checked="" type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description <u>Travel reimbursement for board meeting.</u>	
<small>▶ If Gift, Provide Travel Destination</small> _____	

### Example:

Mayor Kim travels to China on a trip organized by China Silicon Valley Business Development, a California nonprofit, 501(c)(6) organization. The Chengdu Municipal People's Government pays for Mayor Kim's airfare and travel costs, as well as his meals and lodging during the trip. The trip's agenda shows that the trip's purpose is to promote job creation and economic activity in China and in Silicon Valley, so the trip is reasonably related to a governmental purpose. Thus, Mayor Kim must report the gift of travel,

<small>▶ NAME OF SOURCE (Not an Acronym)</small>	
Chengdu Municipal People's Government	
<small>ADDRESS (Business Address Acceptable)</small>	
2 Caoshi St. CaoShiJie, Qingyang Qu, Chengdu Shi,	
<small>CITY AND STATE</small>	
Sichuan Sheng, China, 610000	
<small>501 (c)3 or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE</small>	
DATE(S): <u>09/04/XX</u> - <u>09/08/XX</u> <small>(if gift)</small> <small>AMT: \$</small> 3,874.38	
<small>▶ MUST CHECK ONE:</small> <input checked="" type="checkbox"/> Gift <small>-or-</small> <input type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description <u>Travel reimbursement for trip to China.</u>	
<small>▶ If Gift, Provide Travel Destination</small> <u>Sichuan Sheng, China</u>	

but the gift is exempt from the gift limit. In this case, the travel payments are not subject to the gift limit because the source is a foreign government and because the travel is reasonably related to a governmental purpose. (Section 89506(a)(2).) Note that Mayor Kim could be disqualified from participating in or making decisions about The Chengdu Municipal People's Government for 12 months. Also note that if China Silicon Valley Business Development (a 501(c)(6) organization) paid for the travel costs rather than the governmental organization, the payments would be subject to the gift limits. (See the FPPC fact sheet, Limitations and Restrictions on Gifts, Honoraria, Travel and Loans, at [www.fppc.ca.gov](http://www.fppc.ca.gov).)

## Restrictions and Prohibitions

The Political Reform Act (Gov. Code Sections 81000-91014) requires most state and local government officials and employees to publicly disclose their personal assets and income. They also must disqualify themselves from participating in decisions that may affect their personal economic interests. The Fair Political Practices Commission (FPPC) is the state agency responsible for issuing the attached Statement of Economic Interests, Form 700, and for interpreting the law's provisions.

### Gift Prohibition

Gifts received by most state and local officials, employees, and candidates are subject to a limit. In 2019-2020, the gift limit is \$500 from a single source during a calendar year.

Additionally, state officials, state candidates, and certain state employees are subject to a \$10 limit per calendar month on gifts from lobbyists and lobbying firms registered with the Secretary of State. See Reference Pamphlet, page 10.

State and local officials and employees should check with their agency to determine if other restrictions apply.

### Disqualification

Public officials are, under certain circumstances, required to disqualify themselves from making, participating in, or attempting to influence governmental decisions that will affect their economic interests. This may include interests they are not required to disclose. For example, a personal residence is often not reportable, but may be grounds for disqualification. Specific disqualification requirements apply to 87200 filers (e.g., city councilmembers, members of boards of supervisors, planning commissioners, etc.). These officials must publicly identify the economic interest that creates a conflict of interest and leave the room before a discussion or vote takes place at a public meeting. For more information, consult Government Code Section 87105, Regulation 18707, and the Guide to Recognizing Conflicts of Interest page at [www.fppc.ca.gov](http://www.fppc.ca.gov).

### Honorarium Ban

Most state and local officials, employees, and candidates are prohibited from accepting an honorarium for any speech given, article published, or attendance at a conference, convention, meeting, or like gathering. (See Reference Pamphlet, page 10.)

### Loan Restrictions

Certain state and local officials are subject to restrictions on loans. (See Reference Pamphlet, page 14.)

### Post-Governmental Employment

There are restrictions on representing clients or employers before former agencies. The provisions apply to elected state officials, most state employees, local elected officials, county chief administrative officers, city managers, including the chief administrator of a city, and general managers or chief administrators of local special districts and JPAs. The FPPC website has fact sheets explaining the provisions.

### Late Filing

The filing officer who retains originally-signed or electronically filed statements of economic interests may impose on an individual a fine for any statement that is filed late. The fine is \$10 per day up to a maximum of \$100. Late filing penalties may be reduced or waived under certain circumstances.

Persons who fail to timely file their Form 700 may be referred to the FPPC's Enforcement Division (and, in some cases, to the Attorney General or district attorney) for investigation and possible prosecution. In addition to the late filing penalties, a fine of up to \$5,000 per violation may be imposed.

**For assistance** concerning reporting, prohibitions, and restrictions under the Act:

- Email questions to [advice@fppc.ca.gov](mailto:advice@fppc.ca.gov).
- Call the FPPC toll-free at (866) 275-3772.

### Form 700 is a Public Document Public Access Must Be Provided

Statements of Economic Interests are public documents. The filing officer must permit any member of the public to inspect and receive a copy of any statement.

- Statements must be available as soon as possible during the agency's regular business hours, but in any event not later than the second business day after the statement is received. Access to the Form 700 is not subject to the Public Records Act procedures.
- No conditions may be placed on persons seeking access to the forms.
- No information or identification may be required from persons seeking access.
- Reproduction fees of no more than 10 cents per page may be charged.

## Questions and Answers

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### General

- Q. What is the reporting period for disclosing interests on an assuming office statement or a candidate statement?
- A. On an assuming office statement, disclose all reportable investments, interests in real property, and business positions held on the date you assumed office. In addition, you must disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you assumed office.
- On a candidate statement, disclose all reportable investments, interests in real property, and business positions held on the date you file your declaration of candidacy. You must also disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you file your declaration of candidacy.
- Q. I hold two other board positions in addition to my position with the county. Must I file three statements of economic interests?
- A. Yes, three are required. However, you may complete one statement listing the county and the two boards on the Cover Page or an attachment as the agencies for which you will be filing. Report your economic interests using the largest jurisdiction and highest disclosure requirements assigned to you by the three agencies. Make two copies of the entire statement before signing it, sign each copy with an original signature, and distribute one original to the county and to each of the two boards. Remember to complete separate statements for positions that you leave or assume during the year.
- Q. I am a department head who recently began acting as city manager. Should I file as the city manager?
- A. Yes. File an assuming office statement as city manager. Persons serving as “acting,” “interim,” or “alternate” must file as if they hold the position because they are or may be performing the duties of the position.
- Q. My spouse and I are currently separated and in the process of obtaining a divorce. Must I still report my spouse’s income, investments, and interests in real property?
- A. Yes. A public official must continue to report a spouse’s economic interests until such time as dissolution of marriage proceedings is final. However, if a separate property agreement has been reached prior to that time, your estranged spouse’s income may not have to be reported. Contact the FPPC for more information.

- Q. As a designated employee, I left one state agency to work for another state agency. Must I file a leaving office statement?
- A. Yes. You may also need to file an assuming office statement for the new agency.

### Investment Disclosure

- Q. I have an investment interest in shares of stock in a company that does not have an office in my jurisdiction. Must I still disclose my investment interest in this company?
- A. Probably. The definition of “doing business in the jurisdiction” is not limited to whether the business has an office or physical location in your jurisdiction. (See Reference Pamphlet, page 13.)
- Q. My spouse and I have a living trust. The trust holds rental property in my jurisdiction, our primary residence, and investments in diversified mutual funds. I have full disclosure. How is this trust disclosed?
- A. Disclose the name of the trust, the rental property and its income on Schedule A-2. Your primary residence and investments in diversified mutual funds registered with the SEC are not reportable.
- Q. I am required to report all investments. I have an IRA that contains stocks through an account managed by a brokerage firm. Must I disclose these stocks even though they are held in an IRA and I did not decide which stocks to purchase?
- A. Yes. Disclose on Schedule A-1 or A-2 any stock worth \$2,000 or more in a business entity located in or doing business in your jurisdiction.
- Q. The value of my stock changed during the reporting period. How do I report the value of the stock?
- A. You are required to report the highest value that the stock reached during the reporting period. You may use your monthly statements to determine the highest value. You may also use the entity’s website to determine the highest value. You are encouraged to keep a record of where you found the reported value. Note that for an assuming office statement, you must report the value of the stock on the date you assumed office.

## Questions and Answers Continued

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Q. I am the sole owner of my business, an S-Corporation. I believe that the nature of the business is such that it cannot be said to have any "fair market value" because it has no assets. I operate the corporation under an agreement with a large insurance company. My contract does not have resale value because of its nature as a personal services contract. Must I report the fair market value for my business on Schedule A-2 of the Form 700?

A. Yes. Even if there are no *tangible* assets, intangible assets, such as relationships with companies and clients are commonly sold to qualified professionals. The "fair market value" is often quantified for other purposes, such as marital dissolutions or estate planning. In addition, the IRS presumes that "personal services corporations" have a fair market value. A professional "book of business" and the associated goodwill that generates income are not without a determinable value. The Form 700 does not require a precise fair market value; it is only necessary to check a box indicating the broad range within which the value falls.

Q. I own stock in IBM and must report this investment on Schedule A-1. I initially purchased this stock in the early 1990s; however, I am constantly buying and selling shares. Must I note these dates in the "Acquired" and "Disposed" fields?

A. No. You must only report dates in the "Acquired" or "Disposed" fields when, during the reporting period, you initially purchase a reportable investment worth \$2,000 or more or when you dispose of the entire investment. You are not required to track the partial trading of an investment.

Q. On last year's filing I reported stock in Encoe valued at \$2,000 - \$10,000. Late last year the value of this stock fell below and remains at less than \$2,000. How should this be reported on this year's statement?

A. You are not required to report an investment if the value was less than \$2,000 during the **entire** reporting period. However, because a disposed date is not required for stocks that fall below \$2,000, you may want to report the stock and note in the "comments" section that the value fell below \$2,000. This would be for informational purposes only; it is not a requirement.

Q. We have a Section 529 account set up to save money for our son's college education. Is this reportable?

A. If the Section 529 account contains reportable interests (e.g., common stock valued at \$2,000 or more), those interests are reportable (not the actual Section 529 account). If the account contains solely mutual funds, then nothing is reported.

### Income Disclosure

Q. I reported a business entity on Schedule A-2. Clients of my business are located in several states. Must I report all clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2, Part 3?

A. No, only the clients located in or doing business on a regular basis in your jurisdiction must be disclosed.

Q. I believe I am not required to disclose the names of clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2 because of their right to privacy. Is there an exception for reporting clients' names?

A. Regulation 18740 provides a procedure for requesting an exemption to allow a client's name not to be disclosed if disclosure of the name would violate a legally recognized privilege under California or Federal law. This regulation may be obtained from our website at [www.fppc.ca.gov](http://www.fppc.ca.gov). (See Reference Pamphlet, page 14.)

Q. I am sole owner of a private law practice that is not reportable based on my limited disclosure category. However, some of the sources of income to my law practice are from reportable sources. Do I have to disclose this income?

A. Yes, even though the law practice is not reportable, reportable sources of income to the law practice of \$10,000 or more must be disclosed. This information would be disclosed on Schedule C with a note in the "comments" section indicating that the business entity is not a reportable investment. The note would be for informational purposes only; it is not a requirement.

## Questions and Answers Continued

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Q. I am the sole owner of my business. Where do I disclose my income - on Schedule A-2 or Schedule C?

A. Sources of income to a business in which you have an ownership interest of 10% or greater are disclosed on Schedule A-2. (See Reference Pamphlet, page 8.)

Q. My husband is a partner in a four-person firm where all of his business is based on his own billings and collections from various clients. How do I report my community property interest in this business and the income generated in this manner?

A. If your husband's investment in the firm is 10% or greater, disclose 100% of his share of the business on Schedule A-2, Part 1 and 50% of his income on Schedule A-2, Parts 2 and 3. For example, a client of your husband's must be a source of at least \$20,000 during the reporting period before the client's name is reported.

Q. How do I disclose my spouse's or registered domestic partner's salary?

A. Report the name of the employer as a source of income on Schedule C.

Q. I am a doctor. For purposes of reporting \$10,000 sources of income on Schedule A-2, Part 3, are the patients or their insurance carriers considered sources of income?

A. If your patients exercise sufficient control by selecting you instead of other doctors, then your patients, rather than their insurance carriers, are sources of income to you. (See Reference Pamphlet, page 14.)

Q. I received a loan from my grandfather to purchase my home. Is this loan reportable?

A. No. Loans received from family members are not reportable.

Q. Many years ago, I loaned my parents several thousand dollars, which they paid back this year. Do I need to report this loan repayment on my Form 700?

A. No. Payments received on a loan made to a family member are not reportable.

### Real Property Disclosure

Q. During this reporting period we switched our principal place of residence into a rental. I have full disclosure and the property is located in my agency's jurisdiction, so it is now reportable. Because I have not reported this property before, do I need to show an "acquired" date?

A. No, you are not required to show an "acquired" date because you previously owned the property. However, you may want to note in the "comments" section that the property was not previously reported because it was used exclusively as your residence. This would be for informational purposes only; it is not a requirement.

Q. I am a city manager, and I own a rental property located in an adjacent city, but one mile from the city limit. Do I need to report this property interest?

A. Yes. You are required to report this property because it is located within 2 miles of the boundaries of the city you manage.

Q. Must I report a home that I own as a personal residence for my daughter?

A. You are not required to disclose a home used as a personal residence for a family member unless you receive income from it, such as rental income.

Q. I am a co-signer on a loan for a rental property owned by a friend. Since I am listed on the deed of trust, do I need to report my friend's property as an interest in real property on my Form 700?

A. No. Simply being a co-signer on a loan for property does not create a reportable interest in real property for you.

### Gift Disclosure

Q. If I received a reportable gift of two tickets to a concert valued at \$100 each, but gave the tickets to a friend because I could not attend the concert, do I have any reporting obligations?

A. Yes. Since you accepted the gift and exercised discretion and control of the use of the tickets, you must disclose the gift on Schedule D.

## Questions and Answers Continued

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- Q. Julia and Jared Benson, a married couple, want to give a piece of artwork to a county supervisor. Is each spouse considered a separate source for purposes of the gift limit and disclosure?
- A. Yes, each spouse may make a gift valued at the gift limit during a calendar year. For example, during 2019 the gift limit was \$500, so the Bensons may have given the supervisor artwork valued at no more than \$1,000. The supervisor must identify Jared and Julia Benson as the sources of the gift.
- Q. I am a Form 700 filer with full disclosure. Our agency holds a holiday raffle to raise funds for a local charity. I bought \$10 worth of raffle tickets and won a gift basket valued at \$120. The gift basket was donated by Doug Brewer, a citizen in our city. At the same event, I bought raffle tickets for, and won a quilt valued at \$70. The quilt was donated by a coworker. Are these reportable gifts?
- A. Because the gift basket was donated by an outside source (not an agency employee), you have received a reportable gift valued at \$110 (the value of the basket less the consideration paid). The source of the gift is Doug Brewer and the agency is disclosed as the intermediary. Because the quilt was donated by an employee of your agency, it is not a reportable gift.
- Q. My agency is responsible for disbursing grants. An applicant (501(c)(3) organization) met with agency employees to present its application. At this meeting, the applicant provided food and beverages. Would the food and beverages be considered gifts to the employees? These employees are designated in our agency's conflict of interest code and the applicant is a reportable source of income under the code.
- A. Yes. If the value of the food and beverages consumed by any one filer, plus any other gifts received from the same source during the reporting period total \$50 or more, the food and beverages would be reported using the fair market value and would be subject to the gift limit.
- Q. I received free admission to an educational conference related to my official duties. Part of the conference fees included a round of golf. Is the value of the golf considered informational material?
- A. No. The value of personal benefits, such as golf, attendance at a concert, or sporting event, are gifts subject to reporting and limits.