

**Instructions for Filing a  
Financial Disclosure Statement  
For Calendar Year 2016 For Unified Court  
System Employees Filing Pursuant to 22  
NYCRR Part 40**

**State of New York  
Ethics Commission  
for the Unified Court System**

25 Beaver Street, Room 875  
New York, NY 10004  
(212) 428-2899

Intranet: UCS Home Page under "Topics A to Z"  
Internet: [www.nycourts.gov/ip/ethics](http://www.nycourts.gov/ip/ethics)  
Email: [ethicscomm@nycourts.gov](mailto:ethicscomm@nycourts.gov)

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**COMMENCING THIS REPORTING YEAR, LIABILITIES IN EXCESS OF \$10,000 AS OF THE  
DATE OF FILING MUST BE REPORTED IN QUESTION 19. PREVIOUSLY, LIABILITIES IN  
EXCESS OF \$5,000 AS OF THE DATE OF FILING WERE REQUIRED TO BE REPORTED**

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**WHO MUST FILE PURSUANT TO 22 NYCRR PART 40**

You must file a financial disclosure statement for calendar year 2016 if you are employed by the Unified Court System in 2017, and:

● you are a state-paid judge or justice;

Or ● you hold a policymaking position for purposes of financial disclosure;

Or ● you hold a position for which you receive an annual salary at a rate equal to or in excess of \$91,821.00, and you have not been otherwise exempted from filing.

Your annual rate of compensation is determined:

a) as of January 1, 2017 if you were employed by the Unified Court System on that date; or

b) as of the date you **commence employment\*** if you were not employed by the Unified Court System on January 1, 2017;

c) as of the date you **commence employment\*** if you were employed by the Unified Court System on January 1, 2017 but your "Pay Rate" was less than \$91,821.00 on that date.

\*"Commence employment" includes a change to a new job title:

a) with a rate of annual compensation equal to or in excess of \$91,821.00; or

b) that is designated as a policymaking position for purposes of financial disclosure.

For purposes of financial disclosure, if the effective date of the change of job title is in a year prior to the current filing year, the effective date will be deemed to be the date the Ethics Commission becomes aware of the new job title.

If at any time in 2017 it is determined that you are required to file a financial disclosure statement, any subsequent change in your position, your rate of annual compensation or your work percentage status will not change that requirement.

Except as otherwise indicated, if you are on a paid or unpaid leave of absence you remain an employee of the Unified Court System, and you are therefore required to file if you meet any of the above mentioned conditions. If you were on leave for the entire reporting year, and will be on leave for the entire filing year, you are not required to file.

If you are a nonjudicial employee working part-time as of January 1, 2017, or as of the date of the commencement of employment if employed after January 1, 2017, and you have not been designated as a policymaker for purposes of financial disclosure, you do not have to file a statement of financial disclosure if you will earn less than \$91,821.00 in 2017.

If on either of the aforementioned dates you have been designated a part-time employee who is not required to file, a change in 2017 to full-time employment, in the same job title, without policymaker status, will not require you to file a financial disclosure statement for calendar year 2016.

If you are a judicial candidate who is not employed by the Unified Court System, and who must file an annual statement of financial disclosure pursuant to 22 NYCRR Section 100.5(A)(4)(g), you can obtain filing instructions from the Ethics Commission office, or from the Ethics Commission website, [www.nycourts.gov/ip/ethics](http://www.nycourts.gov/ip/ethics).

### HOW TO FILE

You may file your statement online or by paper. If you intend to file online, please refer to the instructions on the electronic filing page of our website. If you intend to file a paper statement, you can obtain a financial disclosure form, and instructions for completing the form, on the Ethics Commission Website, [www.nycourts.gov/ip/ethics](http://www.nycourts.gov/ip/ethics). In the left navigation column click on either "Financial Disclosure Form" - "For Judges, Justices & Officers & Employees of the UCS" or "View and/or Print all Forms". If you do not have access to a computer, you can obtain the form from the Ethics Commission office.

Paper statements must be mailed to the Ethics Commission office, 25 Beaver Street, Room 875, New York, NY 10004. We do not accept paper statements sent to us by fax or by e-mail.

### WHEN TO FILE

If you are employed by the Unified Court System from January 1, 2017 through April 15, 2017 and are required to file, you must file your 2016 financial disclosure statement **on or before May 15, 2017**.

If you commence employment with the Unified Court System from April 16, 2017 through December 31, 2017 and are required to file, you must file your 2016 financial disclosure statement **within thirty days** of the date you commence employment.

Your paper statement is filed when it is received at the Commission offices at the address indicated above.

Your e-statement is filed when the online system notifies you that it has been successfully filed.

Any deadline falling on a Saturday or Sunday is automatically extended to the following Monday.

### GENERAL INFORMATION

•You must respond to each and every part of every question. If you are filing a paper statement, all responses should be typed or printed in blue or black ink. If the answer to any question is "NONE", check the appropriate box. "Not applicable" is not an acceptable response except in the case of single persons, without unemancipated children, answering questions 4b and 5b. If you are filing a paper statement, you must sign and date the statement where indicated on the last page.

•The Ethics Commission does not accept qualifying language that could be interpreted to indicate that a question in the statement has not been completely and correctly answered. Examples of such language are, "I have answered the question to the best of my knowledge" and "as far as I know". If you write such language into your statement, you will be required to delete it.

•**DO NOT ATTACH TAX RETURNS OR 1099 FORMS** to your financial disclosure statement. The information contained in these such documents must be reported in the relevant response area(s) in your statement.

•**DO NOT ATTACH UNIFORM GIFT TO MINORS ACCOUNT OR UNIFORM TRANSFERS TO MINORS ACCOUNT STATEMENTS** to your financial disclosure statement. These accounts do not have to be reported.

**DO NOT ATTACH STATEMENTS REGARDING IRAs OR OTHER RETIREMENT ACCOUNTS; DO NOT ATTACH STATEMENTS REGARDING MONEY MARKET ACCOUNTS** to your financial disclosure statement. These accounts must be reported, but their contents do not have to be itemized.

•**YOU MAY ATTACH BROKERAGE STATEMENTS REGARDING ACCOUNTS OTHER THAN RETIREMENT AND MONEY MARKET ACCOUNTS**. If you do so, all information in these statements becomes part of your financial disclosure statement and all information will be made available for public inspection. We recommend that you delete from brokerage statements all information that is not required to be reported, including but not limited to home addresses, social security numbers, birth dates, account numbers, and names of brokers.

• If you need additional space to respond to any question in your paper statement, complete your response on extra sheets of paper following the format of the disclosure statement and attach them to your statement. You must write

your name and identify the number of the relevant question on such attachments. All attachments are available for public inspection.

- Dollar values or amounts should be indicated by Category only.

The Categories are:

- Category A - under **\$5,000.00**;
- Category B - **\$5,000** to under **\$20,000**;
- Category C - **\$20,000** to under **\$60,000**;
- Category D - **\$60,000** to under **\$100,000** ;
- Category E - **\$100,000** to under **\$250,000**;
- Category F - **\$250,000** to under **\$500,000**;
- Category G - **\$500,000** to under **\$1,000,000**;
- Category H - **\$1,000,000** to under **\$3,000,000**;
- Category I - **\$3,000,000** to under **\$5,000,000**;
- Category J - **\$5,000,000** and over.

### EXTENSIONS OF TIME TO FILE / FILING EXEMPTIONS / DELETIONS

Any deadline falling on a Saturday or Sunday is automatically extended to the following Monday.

All forms are available on the Ethics Commission Website: [www.nycourts.gov/ip/ethics](http://www.nycourts.gov/ip/ethics), under “View And Or Print All Forms”, in the left hand navigation column. If you do not have access to a computer, you can obtain forms from the Ethics Commission office.

Commission Procedures regarding extensions, exemptions and deletions, as well as all the other Commission Procedures, can be obtained from the Commission website and the Ethics Commission office.

- You may file a request for an **extension of time to file a statement**. The grounds for such a request are justifiable cause or undue hardship. Use the form, “Application To Request An Extension Of Time To File a Financial Disclosure Statement”. The application must be filed on or before the date that your financial disclosure statement must be filed.

Pursuant to 22 NYCRR Section 7400.2(d)(6), No extension of time to file a financial disclosure statement will be granted:

- beyond August 31, 2017, if the filing due date is in May, 2017;
- beyond October 31, 2017, if the filing due date is in June or July 2017;
- beyond November 30, 2017, if the filing due date is in August or September 2017;
- beyond December 31, 2017, if the filing due date is in October or November 2017;
- beyond February 28, 2018, if the filing due date is in December, 2017 or January, 2018.

- Internal Revenue Service automatic extension of time**. If you have an automatic extension of time to file your income tax return with the Internal Revenue Service, **you must file** a partial financial disclosure statement on or before the filing deadline, together with the form, “Notice of Automatic Extension of Time to File Tax Return”.

The partial financial disclosure statement which you file must:

- (1) contain all required information unaffected by the automatic Internal Revenue Service extension;
- (2) indicate the questions that you will not be able to answer in whole or in part until your tax return has been filed, and
- (3) include a copy of the Internal Revenue Service extension application. Make sure that the date your extension expires is clearly indicated in the application.

Your supplemental financial disclosure statement **must be filed** within seven days after your income tax extension expires. We will send you a supplemental form when we receive your partial financial disclosure statement with automatic extension form.

●You may file a request for an **exemption from filing a financial disclosure statement**, unless you have been designated a policymaker for the purpose of financial disclosure. An employee organization can request filing exemptions for all employees in a job title. The grounds for such a request are that the public interest does not require disclosure, and that you do not perform certain duties set forth in the Rules of the Chief Judge. You can go to our website to obtain a copy of the Chief Judge's Rule, a list of policymaker titles, and a list of the job titles that have been exempted from filing. For an individual filing exemption request, use the form, "Application To Request An Exemption From Filing A Financial Disclosure Statement". The application must be filed on or before the date that your financial disclosure statement is due. Filing an application for an exemption from filing a financial disclosure statement automatically extends your time to file your statement.

●You may file a request for an **exemption from reporting certain information pertaining to your spouse or unemancipated child(ren)**. The grounds for such a request are that your spouse or child objects to the disclosure of the information, and the information will have no material bearing on the official discharge of your duties. You must provide all the information requested in the exemption application, including the information you are seeking to have exempted. If the grounds for your request are that spousal information is not available to you, you must file an affidavit stating that your spouse refuses to provide the information, that you have no other source regarding this information, and that you have made a bona fide attempt to obtain the information. Use the "Application To Request An Exemption From Reporting One Or More Items Of Information Which Pertain to Your Spouse Or Unemancipated Children". The application must be filed on or before the date that your financial disclosure statement is due. Filing an application for an exemption from reporting certain information pertaining to your spouse or unemancipated child(ren) automatically extends your time to file your statement.

●You may file a request that **certain information reported on the financial disclosure statement be deleted from the public inspection** copy of your statement. The grounds for such a request are that the information will have no material bearing on the official discharge of your duties. A deletion request will not be considered unless a complete financial disclosure statement including the information you seek to have deleted has already been filed, or is filed with your deletion request. Use the form, "Application to Request The Deletion Of One Or More Items Of Information From The Copy Of The Financial Disclosure Statement Made Available to The Public".

**Information deleted from the public inspection copy of your statement may be released in compliance with a subpoena.**

**Judiciary Law §211(4) and 22 NYCRR Part 40 establish a strong public policy favoring disclosure. Thus applicants otherwise required to file, who have requested exemptions or deletions, must demonstrate that an exception to this policy is warranted.**

#### **PUBLIC INSPECTION**

The information reported in a financial disclosure statement pertaining to calendar year 2014, and all subsequent calendar years, is available for public inspection, except the names of unemancipated children, and any information deleted by the Commission pursuant to a filer's request. **Categories of value and amount and dollar values reported in these statements will be available for public inspection.**

The information reported in financial disclosure statements maintained by the Commission pertaining to calendar years prior to calendar year 2014 is available for public inspection, except all categories of value or amount, dollar values, the names of unemancipated children, and any information deleted by the Commission pursuant to a filer's request, which information shall remain confidential.

The Commission maintains statements pertaining to the current reporting year, and the six previous calendar years.

Some paper statements have a label affixed to the first page with the filer's home address and employee id. This label is not available for public inspection.

**An unredacted copy of a financial disclosure statement, filed at any time, may be released in compliance with a subpoena.**

#### **REVIEW OF STATEMENT AND PENALTIES**

The Commission reviews each statement for compliance with disclosure requirements. If your statement is deficient, you must revise it.

If you fail to timely file a financial disclosure statement, or if you file a deficient statement, you will be given a fifteen day period to cure your deficiency.

If you fail to cure the deficiency within the specified time period the Commission is required to send a notice of delinquency: (a) to you; and (b) in the case of a judge or justice, to the State Commission on Judicial Conduct, or in the case of a nonjudicial officer or employee, to the Chief Administrator of the Courts.

An individual who knowingly and willfully fails to file an annual statement of financial disclosure or who knowingly and willfully with intent to deceive makes a false statement or gives information which such individual knows to be false on such statement of financial disclosure shall be subject to disciplinary action as otherwise permitted by law, rule or collective bargaining agreement.

### Question by Question Instructions

A Quick Filing Guide is at the end of these instructions.

You must respond to each and every part of every question. If you are filing a paper statement, all responses should be typed or printed in blue or black ink. If the answer to any question is "NONE", check the appropriate box. "Not applicable" is not an acceptable response except in the case of single persons, without unemancipated children, answering questions 4b and 5b. If you are filing a paper statement, you must sign and date the statement where indicated on the last page.

The Ethics Commission does not accept qualifying language that could be interpreted to indicate that a question in the statement has not been completely and correctly answered. Examples of such language are, "I have answered the question to the best of my knowledge" and "as far as I know". If you write such language into your statement, you will be required to delete it.

#### Question 1 — Name

Report your complete name including middle name or initial.

#### Question 2 — UCS Position

**2(a)** Report your official job title as of January 1, 2017, or the date you commenced employment with the Unified Court System if you commenced employment after January 1, 2017.

**2(b)** Report your current work address including street address, city, state and zip code.

**2(c)** Report your complete office telephone number, including area code and extension.

#### Question 3 — Family

**3(a)** Report your marital status, *as of the date you file your statement*, as "married", "single", "separated", or "domestic partner".

For purposes of financial disclosure, you are separated from your spouse if you are living apart from your spouse, as of the date you file your statement, with the intention of terminating the marriage or remaining permanently separated. If you are separated from your spouse you do not have to report any spousal information.

If you report your status as "domestic partner", you do **not** have to report any information pertaining to your partner.

You must report your spouse's first and last name if you report that your marital status is "married".

**3(b)** "Unemancipated child" means a son, daughter, stepson, or stepdaughter who is under age 18 and unmarried *as of the date you file your statement*. Names of unemancipated children are not available for public inspection.

#### Question 4 — Positions

Report positions held during 2016. 4(a) refers to you and 4(b) refers to your spouse or unemancipated child.

#### Report

- Any paid or unpaid position, including trustee, partner, director, president, vice president, secretary, treasurer, member of a board, executive committee or other committee, in a firm, corporation (whether a for-profit or not-for-profit), association, general or limited partnership, family charitable foundation, or other organization or entity.
- Indicate whether such entity was licensed or regulated by a state or local agency, or had matters before or did business with a state or local agency. If you do not know whether the entity was licensed or regulated by, or did business with any state or local agency, you must indicate that you do not know.
- If you or your spouse is a trustee, report the name of the trust.
- In 4b, report your spouse's political party and political organization positions.

**Do not report**

- Membership in an organization when you or your spouse hold no office or position in the organization.
- Uncompensated honorary positions.
- Do not list a position as trustee of a trust for the benefit of family members.
- In 4a, do not report your positions with political parties or political organizations. Report these in Question 7.

**Question 5 — Employment**

Report employment during 2016. 5(a) refers to you, 5(b) refers to your spouse or unemancipated child.

**5(a)** Report and briefly describe any employment, occupation, trade, business or profession in which you engaged, other than the UCS employment reported in question 2(a). If such activity was licensed or regulated by a New York state or local agency or did significant business with a New York state or local agency, identify the agency.

**5(b)** Report any employment, occupation, trade, business or profession engaged in by your spouse or unemancipated child only if the activity, employment or business was licensed or regulated by a New York state or local agency or had matters before any New York state or local agency as a regular and significant part of the business or activity. Identify the agency. If applicable, you must report your spouse's employment by the Unified Court System.

**Question 6 — Contracts With State or Local Agencies**

Report any interest, in excess of \$1,000, in a contract with a state or local government agency in 2016. Indicate whether the interest was held by you, your spouse or your unemancipated child.

Report any ownership, right, claim or legal share in a contract with a state or local agency when the value or amount owned exceeded \$1,000 and the contract was owned or controlled by either:

- You, your spouse or your unemancipated child.
- A partnership of which you, your spouse, or your unemancipated child is a member (whether general or limited partner).
- A corporation in which you, your spouse or unemancipated child own or control ten (10%) percent or more of the stock.

**Do not report**

- A contract on which final payment was made during the reporting year and all obligations were fully performed.

**Question 7 — Political activities**

List any positions you held during 2016 as an officer, district leader or committee member of any political party or organization. You must identify the name of the political party or organization.

**Question 8 — Professional and Business Activities**

**8(a)** If, in 2016, you practiced law outside of your Unified Court System employment reported in question 2(a), were licensed as a real estate broker, or practiced a profession licensed by the Department of Education,\* give a general description of the principal area of practice but do not list individual clients, customers or patients.

\*The professions licensed by the Department of Education include: medicine, physician's assistants and specialist's assistants, chiropractic, dentistry, dental hygiene, veterinary medicine, animal health technology, physical therapy, physical therapy assistants, pharmacy, nursing, podiatry, optometry, ophthalmic dispensing, engineering, land survey, architecture, landscape architecture, public accountant, shorthand reporting, psychology, social work, massage, occupational therapy, speech-language pathology and audiology.

**8(b)** Report any business activities in which you or your spouse had an investment in excess of \$1,000 in 2016. List the business name and address and briefly describe the nature of the business.

If you were licensed as a real estate broker, or practiced a profession licensed by the Department of Education, so report even if you did not engage in any of the work for which you were licensed.

**Do not report**

- Interest in real property. Report that in Question 17.
- Investments in stocks or other securities. Report them in Question 16.
- Interest in a limited partnership. Report that in Question 16.

**Question 9 — Gifts to you and your family**

Report gifts to you, your spouse or your child, received in 2016, when the gift is valued in excess of \$1,000. In calculating the value of a gift, aggregate the value or amount of all gifts from a single donor to a single recipient during the calendar year. A gift is a voluntary transfer of something of value for less than fair consideration.

Indicate whether the gift was to you, your spouse or your child.

**Do not report**

- An inheritance.
- A gift from a relative. For purposes of financial disclosure, a relative is a spouse, parent, sibling, child, stepchild, stepparent, grandparent or any person who is a direct descendant of the grandparents of the filer or his or her spouse.
- A scholarship or fellowship awarded on the same terms and based on the same criteria applied to other applicants.

**Question 10 — Reimbursements**

Report reimbursements in excess of \$1,000 in the aggregate from each source, that you received in 2016. You must identify and briefly describe each source. "Reimbursement" means any travel-related expense provided by a non-governmental source for activities related to your official duties..

**Do not report**

- Gifts, campaign expenditures, or expenditures reimbursed by UCS.

**Question 11 — Retirement plans, trusts and estates**

Report a right, claim or legal share you held in 2016, with a value in excess of \$1,000, in a trust or estate, certain retirement plans, 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.

The bank or financial institution where your interest was held must be identified, as well as the nature of that interest, e.g., Citibank IRA.

If you report an interest in a trust, you must report the name of the trust.

**Report**

- Deferred compensation plans, **including** the NYS deferred compensation plan.
- Pensions or retirement plans other than NYS or NYC pensions or retirement plans.
- Individual retirement accounts (IRAs) including Keogh, retirement plans and annuities.

**Do not report**

- NYS or NYC retirement plans.
- An interest established by or for, or in the estate of, a relative. For purposes of financial disclosure, a relative is a spouse, parent, sibling, child, stepchild, stepparent, grandparent or any person who is a direct descendant of the grandparents of the filer or his or her spouse.
- Deferred income in the nature of delayed compensation. Report it in Question 14.
- The cash surrender value of a life insurance policy.
- Your spouse's interests in trusts, estates, certain retirement plans or other beneficial interests. Report these in Question 16.

**Question 12 — Employment agreements**

**12(a)** Report the parties and terms of any contract, promise or other agreement, in effect during 2016, for employment after you leave your UCS position.

**12(b)** Report the parties and terms of any agreements, in effect in 2016, established by a former employer other than NYS, for continuation of benefits or payments to you or on your behalf in excess of \$1,000. This includes contributions to a pension fund; interest in a profit-sharing plan; maintenance of life or health insurance; buy-out agreements or severance payments.

### **Question 13 — Income received by you or your spouse**

Report all income received by you or your spouse in 2016, in excess of \$1,000, from any source other than your UCS position reported in Question 2(a).

**YOU MUST REPORT YOUR SPOUSE'S INCOME FROM EMPLOYMENT in excess of \$1,000.**

You must report any income you earned in 2016 in excess of \$1,000, even if you were not an employee of the Unified Court System in 2016.

For purposes of financial disclosure, income means aggregate net income before taxes. Aggregate net income before taxes is gross receipts less all reasonable, ordinary and necessary business expenses as are deductible for federal income tax purposes.

Income includes payments received from a pension plan, annuity, deferred compensation plan, profit-sharing plan, and an IRA or KEOGH plan only if reportable for federal income tax purposes.

Income in excess of \$1,000 from the sale of property, including real property, must be reported if the income is reportable as capital gains for federal income tax purposes. You must report the complete address of the property.

Indicate whether the income was received by you or your spouse.

If your spouse was employed by the Unified Court System in 2016, and she or he earned income in excess of \$1,000, you must report that income whether or not your spouse is required to file a financial disclosure statement.

If your spouse is self-employed, report the name under which he or she does business, (if the name of the business is your spouse's name, so indicate) and report the type of work done by your spouse, e.g., carpentry.

If in addition to your UCS employment you are self-employed, you must report the same information as is required for spousal self-employment.

You must report income in excess of \$1,000 generated by assets reported in questions 16 and 17.

You must report interest income in excess of \$1,000 received by you and or your spouse, pursuant to a mortgage reported in question 16 or 18. **Do not report** payments that you and or your spouse made to a bank or other financial institution pursuant to a mortgage held by the bank or other financial institution on property that you own, for example your primary and secondary residence.

The bank or financial institution where an income producing account was held must be identified. If income is received from the sale of a security, the security must be identified.

If income in excess of \$1,000 is received from a trust, the name of the trust must be identified.

If income in excess of \$1,000 is received from the sale of real property, report the complete address of the property, (number, street, town and state), unless the property sold is your former primary or secondary residence. If it is your former primary or secondary residence, so indicate without reporting the address.

If income in excess of \$1,000 is received from the rental of real property, report the complete address of the property unless it is your primary or secondary residence. If it is your primary or secondary residence, so indicate without reporting the address.

If income in excess of \$1,000 is received as a result of a condemnation award, the complete address of the condemned property must be reported.

If you win a prize of personal property, you must report your good faith estimate of the fair market value of that prize as income, if the value is in excess of \$1,000.

Court Reporters must report income in excess of \$1,000 received from the sale of transcripts. This includes income from transcripts sold in the course of your UCS employment. Merely reporting that the income is from the "sale of transcripts" is not sufficient. You must specify the source of income, e.g., District Attorney, County Attorney, NYS, Legal Aid, Private Attorney.

**See the Quick Filing Guide at the end of these instructions for information regarding reporting requirements for specific sources of income.**



#### **Question 14 — Income due to you**

Report any income in excess of \$1,000 that you earned during 2016 but that will be paid to you subsequent to December 31, 2016.

#### **Do not report**

- Deferred Compensation or other retirement plans or pensions. Report your Deferred Compensation or other retirement accounts in Question 11, and your spouse's retirement accounts in Question 16.

#### **Question 15 — Assignment of income and gifts to others**

Report income in excess of \$1,000 that you assigned to someone else in 2016. An assignment is a transfer or giving of income or a right to such income to another.

Report each transfer by you to someone other than a relative during 2016 for less than fair consideration of an interest in a trust, estate or other beneficial interest, securities or real property, in excess of \$1,000. For purposes of financial disclosure, a relative is a spouse, parent, sibling, child, stepchild, stepparent, grandparent or any person who is a direct descendant of the grandparents of the filer or his or her spouse.

You must report the name of the person to whom, or entity to which, the income was assigned or the transfer made.

#### **Question 16 — Investments**

Report securities held by you and/or your spouse as of December 31, 2016, if the securities had a value in excess of \$1,000 at that time. Indicate whether the security was owned by you or your spouse.

#### **Report**

- Stocks.
- Stock Options (report the value of the options if reasonably ascertainable).
- Savings and other bonds, notes, warrants, certificates of deposit, treasury notes and zero coupon bonds.
- Cash management accounts.
- Limited partnership or general partnership not reported in question 8a.
- Mutual funds and other investment funds.
- Money market accounts.
- Mortgages in investment funds held by you or your spouse.
- Mortgages related to the purchase/sale of property held by your spouse.
- Obligations, investment interests in partnerships, and those debt instruments and certificates of interest which are usually referred to as securities.

Report percentage of ownership when you or your spouse hold over 5% of publicly traded stock or 10% of stock that is not publicly traded. If you held less than these percentages, you must report the security but are not required to report the percentage.

If the total value of the securities held in an **investment account** or a **Portfolio Management Program** is in excess of \$1,000 as of December 31, 2016, you must report the name of the financial institution where the account or Program is held, and the category of value of the account or Program. In addition, each security in the account or Program with a value in excess of \$1,000 as of December 31, 2016 must be itemized and specifically identified. You are not required to report a category of value for each individual security that you have identified. If there are no individual securities valued in excess of \$1,000 as of December 31, 2016 in the account or Portfolio, so indicate.

If the total value of the securities held in a cash management account is in excess of \$1,000 as of December 31, 2016, you must report the name of the financial institution where the account is held, and the category of value of the account. In addition, each security in the account with a value in excess of \$1,000 as of December 31, 2016 must be itemized and specifically identified. You are not required to report a category of value for each individual security that you have identified. If there are no individual securities valued in excess of \$1,000 as of December 31, 2016 in the account, so indicate in your response. If the cash management account contains only money as of December 31, 2016, it does not have to be reported.

If you own **bonds** that are held in a fund, identify the fund. If the bonds are owned individually, you must identify each bond valued in excess of \$1,000. If the bonds are issued by the federal government, or a state or local government, you must identify the departments/agencies that issued the bonds. If the bonds are general obligation, so indicate.

You must report the category of market value of a **money market account, retirement account, private equities account or restricted management account (RMA)** valued in excess of \$1,000, and the name of the financial institution where the account is held. You do not have to itemize individual securities held in the account.

If securities are held in a blind trust, you are not required to report the securities held in the trust but you must report the name of the trust and the trustee and indicate that the securities are subject to a non-disclosure agreement or instruction.

You must identify the names of **mutual funds** held by financial institutions that offer funds from other financial institutions. You must also identify the financial institution where the mutual funds are held.

**The names of mutual funds held by the financial institutions in the left-hand box must be identified. The mutual funds held by the financial institutions in the right-hand box do not have to be identified. THIS IS ONLY A PARTIAL LIST-CALL THE OFFICE IF YOU ARE NOT SURE IF YOU MUST REPORT THE NAMES OF THE MUTUAL FUNDS HELD BY A PARTICULAR FINANCIAL INSTITUTION:**

<p><u>Identify mutual funds:</u> Any bank Ameriprise Financial Ameritrade David Lerner Associates Edward Jones Etrade Raymond James LPL Financial Merrill Lynch Morgan Stanley Paine Weber Raymond James Charles Schwab Scottrade UBS Paine Webber</p>
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<p><u>Do not identify mutual funds:</u> Alliance Bernstein American Funds Blackrock Dreyfus Eaton Vance Fidelity Franklin Goldman Sachs Janus Magellen Oppenheimer Templeton T Rowe Price Vanguard Wells Fargo</p>
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If you have reported your retirement plans in Question 11, you do not have to repeat that information. However, you must report your spouse's retirement plans in this Question.

Do not report any information pertaining to a mortgage that is a debt, not an asset. For example, do not report the mortgage on your primary or secondary residence, pursuant to which you make payments to a bank or other financial institution.

Information pertaining to a **mortgage held by you** should be reported in Question 18. Information pertaining to a **mortgage held by your spouse or jointly by you and your spouse**, must be reported in this question, unless the mortgagor is a relative. You must report the name of the mortgagor and the complete address of the mortgaged property, including number, street, town and state.

For purposes of financial disclosure, a relative is a spouse, parent, sibling, child, stepchild, stepparent, grandparent or any person who is a direct descendant of the grandparents of the filer or his or her spouse.

**Do not report**

- Assets held under the Uniform Gift to Minors Act or Uniform Transfers to Minors Act.
- An interest in a general partnership that was reported in Question 8a.

SEE THE REPORTING EXAMPLES BELOW

**EXAMPLES — QUESTION 16**

Self/ Spouse	Issuing Entity	Type of Security	Percent Owned Or Controlled	Category Of Value
Spouse	AT&T	Common Stock		G
Self & Spouse	XYZ, Inc.	Preferred Stock		D
Spouse	Ginnie Mae	Notes		B
Spouse	1st National Bank	Certificates of Deposit		B
Self	Fidelity	Mutual Funds		H
Self & Spouse	Merrill Lynch	Mutual Funds		C
		Galaxy Fund; Vanguard Index Fund; Templeton Strong Fund		
Self & Spouse	Merrill Lynch	Mutual Funds		C
		No fund valued in excess of \$1,000		
Self	Merrill Lynch	Stock in Merrill Lynch		I
Spouse	Ameritrade	Brokerage Account		J
		AT&T; IBM; Microsoft; NYC General Obligation Bonds		
Spouse	Ameritrade	Brokerage Account -		B
		No stock valued in excess of \$1,000		
Spouse	Edward Jones	Cash Management Account		D
		Microsoft; Lucent; Galaxy Fund		
Spouse	City of New York, General Obligation	Bonds		A
Self	City of New York, Dormitory Authority	Bonds		F
Spouse	J Savings Bank	IRA		E
Spouse	NYS	Deferred Compensation Plan		E

**Question 17 — Real estate**

Report the complete address of each real property interest, with a market value in excess of \$1,000, held by you or your spouse at any time during 2016, excluding a primary or secondary residence, unless that residence is co-owned with someone who is not a relative. A complete address includes number, street or route, town and state. In the case of vacant land, if there is no number and street address, report the town or county and state where the property is located.

For purposes of financial disclosure, a relative is a spouse, parent, sibling, child, stepchild, stepparent, grandparent or any person who is a direct descendant of the grandparents of the filer or his or her spouse.

You are not required to obtain an appraisal to ascertain the market value of property. Your good faith estimate of the fair market value of the entire property, not just your interest in the property, is sufficient.

Property that must be reported includes, but is not limited to, vacant land, cooperatives, condominiums and investment property.

For purposes of financial disclosure, a primary residence is a principal place of abode. For purposes of financial disclosure, a secondary residence is a residence where you and or your spouse resided at least occasionally in the reporting year.

**Report the complete address of:**

- Investment property owned by a partnership if you, and/or your spouse, are a partner - other than a limited real estate partnership that is sponsored or sold through a stock brokerage or that is publicly traded.
- Investment property owned by a limited liability company if you, and/or your spouse, are a member.
- Investment property owned by a corporation in which you or your spouse own more than 50% of the stock.
- Your primary or secondary residence if you have a co-owner who is not a relative.

If you are required to **report property owned by a corporation**: in a paper statement report the complete name of the corporation in the "Self/Spouse/Corporation" column; in an electronic statement report the complete name of the corporation in the "Location" column.

If you are required to **report property owned by a partnership or limited liability company**:

\*In the "Self/Spouse/Corporation" column indicate, "self"- if you are the partner or the member of the limited liability company, or "spouse" if your spouse is the partner or member; and

\*In the "General Nature" column, report the name of the partnership or limited liability company, along with a general description of the property.

**Question 18 — Debts owed to you** (you are the creditor)

Report information pertaining to debts owed to you, outstanding as of December 31, 2016, in excess of \$1,000, **unless owed by a relative**. You must report the name of the debtor, including judgment debtors, and the category of amount of the balance of the debt owed to you.

For purposes of financial disclosure, a relative is a spouse, parent, sibling, child, stepchild, stepparent, grandparent or any person who is a direct descendant of the grandparents of the filer or his or her spouse.

Debts include, but are not limited to, accounts receivable, promissory notes, loan agreements and mortgages related to the purchase/sale of property.

If you hold a mortgage, you must report the name of the mortgagor (borrower) and the complete address of the mortgaged property, including number, street, town and state. **Do not report** information pertaining to a mortgage held by a bank or other financial institution on property you own, for example your primary or secondary residence; in this case you are the debtor, not the creditor.

**Question 19 — Debts owed by you and/or your spouse** (you and/or your spouse are the debtor)

**COMMENCING THIS REPORTING YEAR, LIABILITIES IN EXCESS OF \$10,000 AS OF THE DATE OF FILING MUST BE REPORTED. PREVIOUSLY, LIABILITIES IN EXCESS OF \$5,000 AS OF THE DATE OF FILING WERE REQUIRED TO BE REPORTED**

**Report**

- Liabilities in excess of \$10,000 as of the date of filing this statement unless the debt is to a relative. Total all debts to one creditor.
- The name of any individual guaranteeing a debt.
- The name of the mortgagee and the complete address of the mortgaged property, including number, street, town and state.

For purposes of financial disclosure, a relative is a spouse, parent, sibling, child, stepchild, stepparent, grandparent or any person who is a direct descendant of the grandparents of the filer or his or her spouse.

You must identify the financial institution that issued your Visa or MasterCard credit card.

**Do not report**

- Mortgages or improvement loans issued by a financial institution for a primary or secondary residence, unless you co-own the residence with someone who is not a relative.
- Loans issued in the ordinary course of business by a financial institution for education costs, the cost of home purchase or improvements for a primary or secondary residence, purchase of a personally owned motor vehicle, or household furniture or appliances. For purposes of financial disclosure, a boat is not a personally owned motor vehicle.
- Liabilities to a relative.
- Liabilities incurred in the ordinary course of your or your spouse's trade, business or professional practice.
- Maintenance paid in connection with a matrimonial action, alimony or child support.

# **S T O P**

**AFTER COMPLETING YOUR STATEMENT MAKE SURE YOU HAVE:**

- ✓ **ANSWERED EVERY QUESTION**
- ✓ **REPORTED YOUR SPOUSE'S FULL NAME IN QUESTION 3A**
- ✓ **REPORTED YOUR SPOUSE'S INCOME IN QUESTION 13 (INCLUDING INCOME FROM EMPLOYMENT)**
- ✓ **REPORTED IN QUESTION 16 THE VALUE OF THE SECURITIES THAT PRODUCED THE INCOME THAT YOU REPORTED IN QUESTION 13**
- ✓ **REPORTED THE COMPLETE ADDRESS (INCLUDING STREET ADDRESS, CITY AND STATE) OF THE PROPERTY YOU REPORTED IN QUESTION 17**
- ✓ **SIGNED AND DATED YOUR PAPER STATEMENT**

**IF YOUR PAPER STATEMENT APPEARS TO BE DEFICIENT, THE RELEVANT PAGE(S) WILL BE RETURNED TO YOU FOR REVISION**

**IF YOUR ELECTRONIC STATEMENT APPEARS TO BE DEFICIENT, IT WILL BE MADE AVAILABLE FOR REVISION**

## Quick Filing Guide

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.)

401K, 403(b) and 457 plans.....	11,16	Home — See Residence		Profit sharing.....	12(b)
Accounts receivable.....	18	Home purchase, improvement loans from financial institution.....	NR	Public Assistance.....	NR
Alimony/maintenance.....	NR	Honorary positions, not compensated.....	NR	Real estate.....	17
Annuities.....	11,16	Honoraria.....	13	Rental income.....	13
Assignments of income other than to a relative.....	15	Income, generally.....	13	Rental property.....	17
Automatically reinvested interest or dividends.....	13	Inheritances.....	NR	Residence, primary or secondary.....	NR
Bank and bond interest.....	13	Insurance death benefits.....	NR	Retirement plans other than State or City of New York.....	11,16
Bonds.....	16	Interest received from banks and bonds.....	13	Retirement plan payments, if reportable for federal income tax purposes.....	13
Business income.....	13	Investments other than securities or real property.....	8(b)	Salary, other than for UCS position reported in 2a.....	13
Buy out agreements.....	12(b),13	Investments, real property.....	17	Savings accounts.....	NR
Capital gains.....	13	Investments, securities.....	16	Savings bonds.....	16
Car loans from a financial institution.....	NR	IRAs.....	11,16	Securities.....	16
Certificates of deposit.....	16	Keogh plans.....	11,16	Severance agreement.....	12(b)
Child support.....	NR	Lecture fees.....	13	Severance payment.....	13
Children under 18, not married.....	3(b)	Liabilities in excess of \$10,000.00 that you owe (you are the debtor) including loans from your deferred compensation plan and excluding loans from the NYS pension plan.....	19	Social Security benefits.....	NR
Compensation for injury/sickness.....	NR	Life Insurance.....	NR	Spouse's income.....	13
Compensation owed from prior or current employment.....	14	Loans in excess of \$1,000.00 owed to you (you are the creditor).....	18	Spouse, name.....	3(a)
Condominiums, cooperatives.....	17	Marital status.....	3a	Stocks.....	16
Consulting fees.....	13	Money market acct.....	16	Stock Options.....	16
Contracts with government agencies.....	6	Mortgage, not on primary or secondary residence.....	19	Student Loans.....	NR
Credit card debt in excess of \$10,000.00.....	19	Mortgage on primary and secondary residence.....	NR	Teaching income.....	13
Debts owed to you.....	18	Mortgage you hold.....	18	Time share, rented.....	17
Debts you owe to others, in excess of \$10,000.00.....	19	Mortgage spouse holds.....	16	Time share, not rented.....	NR
Deferred compensation plans.....	11,16	Mortgage interest income paid to you or your spouse.....	13	Tort recoveries.....	NR
Directorships.....	4,13	Motor boat purchase loans.....	19	Travel reimbursement paid by source other than UCS.....	10
Dividends.....	13	Mutual funds.....	16	Treasury notes.....	16
Employment, after leaving UCS.....	12(a)	NYS College Savings.....	16	Trusts.....	11,16
Employment, other than listed in 2a.....	5(a)	Notes (investments).....	16	Trusts, family.....	NR
Employment, UCS.....	2	Partnerships, limited.....	4,16	Trust income.....	13
Estates.....	11	Partnerships, general.....	4,16	Trusteeships.....	4,13
Executor of Will		Pensions.....	11,16	Unemployment Insurance.....	NR
Uncompensated.....	NR	Political party committees and offices.....	7	Uniform Gift to Minors.....	NR
Compensated.....	13	Professional practice.....	8(a)	Uniform Transfers to Minors.....	NR
Gifts from relatives.....	NR	Private practice Income.....	13	Veteran's benefits.....	NR
Gifts not from relatives.....	9	Prize of Cash, Report Value.....	13	Warrants.....	16
Gov't disability benefits.....	NR			Workers compensation.....	NR
				Zero coupon bonds.....	16