

**Instructions for Filing a
Financial Disclosure Statement
For Calendar Year 2020 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

Email: ethicscomm@nycourts.gov

WHO MUST FILE PURSUANT TO 22 NYCRR PART 40

You must file a financial disclosure statement for calendar year 2020 if you are employed by the Unified Court System in 2021, 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 \$101,379.00, and you have not been otherwise exempted from filing.

Your annual rate of compensation is determined:

a) as of January 1, 2021 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, 2021;

c) as of the date you **commence employment*** if you were employed by the Unified Court System on January 1, 2021 but your "Pay Rate" was less than \$101,379.00 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 \$101,379.00; 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 you get a step increase that raises your annual rate of compensation to, or in excess of, \$101,379.00, you are not required to file in the current filing year if you remain in the same job title that you had before the step increase.

If at any time in 2021 it is determined that you are required to file a financial disclosure statement, any subsequent change:

in your position - other than retirement, resignation or termination,

in your rate of annual compensation, or

in your work percentage status,

will not change that requirement.

If you are not an employee of the Unified Court System as of your filing due date, you are not required to file a financial disclosure statement.

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 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, 2021, or as of the date of the commencement of employment if employed after January 1, 2021, 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 \$101,379.00 in 2021.

If on either of the aforementioned dates you have been designated a part-time employee who is not required to file, a change in 2021 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 2020.

If you are a candidate for state-paid elective judicial office, other than town and village positions, and you are not employed by the Unified Court System, you are required to file a financial disclosure statement pursuant to 22 NYCRR Section 100.5(A0(4)(g)). Judicial candidates can obtain a financial disclosure form and filing instructions from the Ethics Commission office, or from the Ethics Commission website, www.nycourts.gov/ip/ethics. If you are a judicial candidate who is employed by the Unified Court System, and must file an annual statement of financial disclosure pursuant to these instructions, you are not required to file another statement as a judicial candidate.

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 **Online Filing** page of the Ethics Commission's 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. In the left navigation column on the home page, 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 may request a form from the Ethics Commission by calling 212 428-2899.

Paper statements must be mailed (in-person filing has been temporarily suspended) to the Ethics Commission office, 25 Beaver Street, Room 875, New York, NY 10004. The Ethics Commission does not accept statements by fax or by e-mail.

WHEN TO FILE

If you are employed by the Unified Court System from January 1, 2021 through April 15, 2021 and are required to file, you must file your 2020 financial disclosure statement **on or before May 15, 2021**.

If you commence employment with the Unified Court System from April 15, 2021 through December 31, 2021 and are required to file, you must file your 2021 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 filers, 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.

•Responses to questions 2, 3 and 19 in your statement must be correct as of the date of filing. All other questions pertain to calendar year 2020.

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

No extension of time to file a financial disclosure statement shall be granted beyond sixty days of the original due date, unless:

1. the filer is currently on leave and will not return to his or her office within that sixty days. If so, the time to file may be extended for no more than four weeks from the date that the filer returns to his or her office; or
2. the filer has asked for a filing extension in response to a notice to cure. If so, the time to file may be extended for no more than four weeks from the date that the filer requests the extension; or
3. the filer has made a filing exception request. If so, the time to file may be extended for no more than four weeks from the date of the Commission decision pertaining to the request.

● **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 upon receipt of 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 the Ethics Commission 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

All of the statements maintained by the Commission are available for public inspection. The Commission maintains statements pertaining to the current reporting year, and the six previous calendar years.

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, which shall remain confidential and unavailable 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 shall remain confidential and unavailable 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.

If you are filing by paper, first verify that the form you are using pertains to reporting year 2020, and that it is the form issued by the Ethics Commission for the Unified Court System.

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 the date you file your statement.

2(b) Report your work address, as of the date you file your statement, including street address, city, state and zip code.

2(c) Report your complete office telephone number, as of the date you file your statement, including area code and extension.

Question 3 — Family

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

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

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.

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 2020. Question 4(a) refers to you and Question 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 2020. Question 5(a) refers to you, Question 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 that you entered into in 2020. 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 2020 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 2020, 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 2020. List the business name and address and briefly describe the nature of the business.

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 2020, 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 2021. 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 2020, 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 Keoghs 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 2020, for employment after you leave your UCS position.

12(b) Report the parties and terms of any agreements, in effect in 2020, 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 2020, 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 2020 in excess of \$1,000, even if you were not an employee of the Unified Court System in 2020.

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 securities and 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 2020, 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 or 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 2020 but that will be paid to you subsequent to December 31, 2020.

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 2020. 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 2020 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, 2020, 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.
- Promissory Notes.

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 a **brokerage/investment account**, including a **cash management account** and a **portfolio management program**, but **excluding a money market account, retirement account, private equities account and restricted management account** is in excess of \$1,000 as of December 31, 2020, you must report the name of the financial institution where the account is held.

- if the account is a retirement account so indicate. No further information is necessary.
- If the account is not a retirement account, each security therein with a value in excess of \$1,000 as of December 31, 2020 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, 2020 in the account, so indicate.

If the securities include bonds, report the name of each individually held bond, or the name of the bond fund. You do not have to itemize each bond held in a bond fund. If the individually held bonds are issued by a state or local government, you must identify the departments/agencies that issued the bonds. If the bonds are general obligation, so indicate.

If the securities include mutual funds, you do not have to itemize the contents of the funds. You must report the names of the funds, if readily ascertainable, EXCEPT THAT if all or some of the funds were created by the financial institution holding the investment/brokerage account, so indicate without naming the funds. If the names of the funds are not readily ascertainable, so indicate. If the funds are not named, and you do not indicate that the names are not readily ascertainable, it will be assumed that the funds were created by the financial institution holding the investment/brokerage account.

You must report the category of market value of a **money market account, retirement account, private equities account or restricted management account** 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 you or your spouse own **bonds** not held in a brokerage/investment account or a portfolio management program, you must identify each bond valued in excess of \$1,000. You must report the entity that issued that bond, and the type of bond. 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.

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

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 Market 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	Vanguard	Mutual funds all created by Vanguard OR Mutual funds- the names are not readily ascertainable		E
Self	Vanguard	Vanguard Index 500 Fund, Vanguard Public Interest Fund, Oakmark Equity Fund OR Mutual funds created by Vanguard, and Oakmark Equity Fund, Fidelity Magellan Basic Value Fund OR Mutual funds- the names are not readily ascertainable		H
Self	Vanguard	Merrill Lynch Large Cap Growth Fund, Primerica Index Fund, Franklin Templeton No Load Fund		C
Self & Spouse	Merrill Lynch	Mutual Funds - No fund valued in excess of \$1,000		C
Self	Merrill Lynch	Stock in Merrill Lynch		I
Spouse	Ameritrade Brokerage Account	AT&T; IBM; Microsoft; NYC General Obligation Bonds; New York State Bond Fund; Vanguard Balanced Index Fund		J
Spouse	Ameritrade Brokerage Account	No security valued in excess of \$1,000		B
Spouse	Edward Jones Cash Management Account	Microsoft; Lucent; Galaxy Fund, Templeton Strong Fund		D
Spouse	City of New York	General Obligation Bonds		A
Self	City of New York	Dormitory Authority Bonds		F
Spouse	J Savings Bank	IRA		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 2020, 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 corporation in which you and/or your spouse own more than 50% of the stock.
- 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 the is publicly traded.
- Investment property owned by a limited liability company if you and/or your spouse are a member.
- 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, 2020, 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)

Report

- Liabilities in excess of \$10,000 as of the date of you file the 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 EXCESS OF \$1,000, IN QUESTION 13 (INCLUDING INCOME FROM EMPLOYMENT)**
- ✓ **REPORTED YOUR INCOME, IN EXCESS OF \$1,000, FROM AN EMPLOYER OTHER THAN THE UNIFIED COURT SYSTEM IN QUESTION 13**
- ✓ **ITEMIZED INDIVIDUAL SECURITIES HELD IN A BROKERAGE ACCOUNT REPORTED IN QUESTION 16, AS INDICATED IN THE INSTRUCTIONS FOR QUESTION 16**
- ✓ **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..... Self-11, Spouse-16	Gov't disability benefits.....NR	Professional practice..... 8(a)
Accounts receivable..... 18	Home — See Residence	Promissory Notes..... 16
Alimony/maintenance..... NR	Home purchase, improvement loans from financial institution NR	Private practice Income..... 13
Annuities Self-11, Spouse-16	Honorary positions, not compensated..... NR	Prize of Cash, Report Value.... 13
Assignments of income other than to a relative 15	Honoraria 13	Profit sharing 12(b)
Automatically reinvested interest or dividends..... 13	Income, generally..... 13	Public Assistance NR
Bank and bond interest..... 13	Inheritances..... NR	Real estate 17
Bonds 16	Insurance death benefits NR	Rental income 13
Business income..... 13	Interest received from banks and bonds..... 13	Rental property..... 17
Buy out agreements 12(b), 13	Investments other than securities or real property 8(b)	Residence, primary or secondary..... NR
Capital gains 13	Investments, real property 17	Retirement plans other than State or City of New York..... Self-11, Spouse-16
Car loans from a financial institution NR	Investments, securities 16	Retirement plan payments, if reportable for federal income tax purposes 13
Certificates of deposit..... 16	IRAs..... Self-11, Spouse-16	Salary, other than for UCS position reported in 2a 13
Child support..... NR	Keogh plans . Self-11, Spouse-16	Savings accounts..... NR
Children under 18, not married 3(b)	Lecture fees 13	Savings bonds..... 16
Compensation for injury/sickness..... NR	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	Securities 16
Compensation owed from prior or current employment.... 14	Life Insurance..... NR	Severance agreement..... 12(b)
Condominiums, cooperatives 17	Loans in excess of \$1,000.00 owed to you (you are the creditor) 18	Severance payment..... 13
Consulting fees 13	Marital status 3a	Social Security benefits..... NR
Contracts with government agencies 6	Money market acct..... 16	Spouse's income..... 13
Credit card debt in excess of \$10,000.00 19	Mortgage, not on primary or secondary residence..... 19	Spouse's name 3(a)
Debts owed to you 18	Mortgage on primary or secondary residence NR	Stocks..... 16
Debts you owe to others, in excess of \$10,000.00 19	Mortgage you hold 18	Stock Options..... 16
Deferred compensation plans..... Self -11, Spouse-16	Mortgage spouse holds..... 16	Student Loans..... NR
Directorships 4, 13	Mortgage interest income paid to you or your spouse..... 13	Teaching income..... 13
Dividends 13	Motor boat purchase loans..... 19	Time share, rented..... 17
Employment, after leaving UCS 12(a)	Mutual funds..... 16	Time share, not rented..... NR
Employment, other than listed in 2a 5(a)	NYS College Savings..... 16	Tort recoveries NR
Employment, UCS..... 2	Notes (investments) 16	Travel reimbursement paid by source other than UCS..... 10
Estates 11	Partnerships, limited 4, 16	Treasury notes 16
Executor of Will:	Partnerships, general..... 4, 16	Trusts Self-11, Spouse-16
Uncompensated..... NR	Pensions Self-11, Spouse-16	Trusts, family..... NR
Compensated..... 13	Political party committees and offices 7	Trust income 13
Gifts from relatives NR		Trusteeships..... 4, 13
Gifts not from relatives 9		Unemployment Insurance NR
		Uniform Gift to Minors..... NR
		Uniform Transfers to Minors.... NR
		Veteran's benefits NR
		Warrants..... 16
		Workers compensation NR
		Zero coupon bonds 16