









Helpful Hints for OGE 278 Filers and Reviewers

ASSETS Tab (Schedule A)

-  Report each asset held within a retirement account, such as a 401(k) account, an Individual Retirement Account (IRA) or a Keogh plan if the asset meets either of the reporting thresholds -- a fair market value exceeding \$1,000 at the close of the reporting period or over \$200 of income during the reporting period.
-  Add ticker symbols for clarification, but do not use ticker symbols alone to label an asset.
-  Supply the name, location, and line of business or investment holdings of any partnership having a reportable value or income.
-  Provide the full name of each reported mutual fund, not just the fund's family name. For instance, Fidelity mutual fund is not specific enough; instead report Fidelity Magellan Fund, for example.
-  Report the value of each asset as of the close of the reporting period. If an asset was completely sold before the end of the reporting period, report the value as "none," but include any reportable income (dividends or capital gains, for example). If there was no reportable income, then no Schedule A entry is needed for an asset that was sold.
-  Report accrued income, even if the income is deferred or exempt for tax purposes. For example, a bank deposit account held in an IRA that accrues \$400 in interest during the covered period must be reported since the accrued income exceeds \$200 in amount.

OTHER INCOME Tab (Schedule A)

-  Report the actual amount of income when the "other" column is used to describe a type of income. This includes any earned income other than that derived from current U.S. Government employment. However, for a spouse's earned income, report the source, but not the amount (except for honoraria) of income.
-  To best protect your privacy, consider the following suggestions:
 - Do not attach brokerage statements; type each asset onto the form.
 - Omit assets that do not meet the \$1,000 reporting threshold.
 - Aggregate like assets, i.e., report filer's, spouse's and dependent child's investments in the same asset as a single entry.
 - Do not use J, S or DC to identify assets.
 - Only report the city and state of the location of rental property. Do not disclose the full street address.
 - Do not list names of spouse or dependent children.

TRANSACTIONS Tab (Schedule B)



Report each asset held within a retirement account, such as a 401(k) account, an Individual Retirement Account (IRA) or a Keogh plan if the asset meets either of the reporting thresholds -- a fair market value exceeding \$1,000 at the close of the reporting period or over \$200 of income during the reporting period.



If bank or brokerage statements are included as part of annual or termination reports, they must reflect transactions (and income for Schedule A) with the necessary details for the entire reporting period, not solely for the last month or quarter of the period. Assets held must also be shown as of the end of the appropriate reporting period for Schedule A. The required information must be clear and apparent from any brokerage statements, without the need for extensive calculations on the part of the reviewer.



When sales are recorded on Schedule B, make certain that Schedule A reflects any corresponding capital gains, dividends and interest realized (if over \$200).



Cash investments reported on schedule A, such as bank CDs or money market accounts, are not a reportable transaction on schedule B.

LIABILITIES Tab (Schedule C)



Generally, any reportable liabilities which exceed \$10,000 at any time during the reporting period must be reported with the category of value for the highest amount owed indicated. This section is not limited to those liabilities which exceed \$10,000 at the conclusion of the reporting period (except for revolving charge accounts).

POSITIONS Tab (Schedule D)



The outside positions reported must include positions held at any time during the reporting period, even those from which the individual may have resigned before the close of the reporting period.