



Demystifying Form 700

Feb. 24, 2014

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2013/2014
Statement of
Economic Interests



Form 700

A Public Document

Form 700 – The Basics

- Who files
- When to File
- Where to File

SCHEDULE A-1
Investments
 Stocks, Bonds, and Other Interests
 (Ownership Interest is Less Than 10%)
 Do not attach brokerage or financial statements.

CALIFORNIA FORM 700
 FAIR POLITICAL PRACTICES COMMISSION

Name _____

<p>NAME OF BUSINESS ENTITY</p> <p>GENERAL DESCRIPTION OF THIS BUSINESS _____</p> <p>FAIR MARKET VALUE <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> \$100,001 - \$1,000,000 <input type="checkbox"/> Over \$1,000,000</p> <p>NATURE OF INVESTMENT <input type="checkbox"/> Stock <input type="checkbox"/> Other _____ (Describe) <input type="checkbox"/> Partnership <input type="radio"/> Income Received of \$0 - \$499 <input type="radio"/> Income Received of \$500 or More (Report on Schedule C)</p> <p>IF APPLICABLE, LIST DATE: _____/_____/13 _____/_____/13 ACQUIRED DISPOSED</p>	<p>NAME OF BUSINESS ENTITY</p> <p>GENERAL DESCRIPTION OF THIS BUSINESS _____</p> <p>FAIR MARKET VALUE <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> \$100,001 - \$1,000,000 <input type="checkbox"/> Over \$1,000,000</p> <p>NATURE OF INVESTMENT <input type="checkbox"/> Stock <input type="checkbox"/> Other _____ (Describe) <input type="checkbox"/> Partnership <input type="radio"/> Income Received of \$0 - \$499 <input type="radio"/> Income Received of \$500 or More (Report on Schedule C)</p> <p>IF APPLICABLE, LIST DATE: _____/_____/13 _____/_____/13 ACQUIRED DISPOSED</p>
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Comments: _____

[Clear Page](#)

[Print Form](#)

NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS _____

FAIR MARKET VALUE

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

NATURE OF INVESTMENT

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

IF APPLICABLE, LIST DATE:

_____/_____/13 _____/_____/13
 ACQUIRED DISPOSED

- What it Covers: **Investments (generally)**
- **Investments** = financial interest in any business entity located in or doing business in your agency's jurisdiction in which “**you**” have an interest totaling \$2,000 or more in the reporting period
- “**You**” includes spouse, RDP and dependent children
- Examples include stocks, bonds, yours and spouse's business, investments in business entities, stocks held in an IRA or 401(k) account
- Does not include insurance policies, diversified mutual funds, government bonds, retirement accounts invested in non-reportable interests, government defined-benefit pension plans
- Tips/Tricks—Annual financial review of investment holdings by advisor will make this much easier!

Q: John Smith is a trustee of the Anywhere School District. He holds stock in Apple Computer worth more than \$2,000. Apple Computer is headquartered in an adjacent county but does business with public and private companies within Anywhere's boundaries and has bid on projects for Anywhere [but doesn't have a contract with Anywhere]. What, if anything, must John disclose on his Form 700?

A: On Schedule A-1, John must disclose his Apple stock holdings, and their value, as well as any Apple stocks held by his spouse, RDP and dependent children.

SCHEDULE A-2
Investments, Income, and Assets
of Business Entities/Trusts
(Ownership Interest is 10% or Greater)

CALIFORNIA FORM **700**
FAIR POLITICAL PRACTICES COMMISSION

Name _____

▶ 1. BUSINESS ENTITY OR TRUST

Name _____
Address (Business Address Acceptable) _____
Check one
 Trust, go to 2 Business Entity, complete the box, then go to 2

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:
 \$0 - \$1,999 _____/_____/13 _____/_____/13
 \$2,000 - \$10,000 ACQUIRED DISPOSED
 \$10,001 - \$100,000
 \$100,001 - \$1,000,000
 Over \$1,000,000

NATURE OF INVESTMENT
 Partnership Sole Proprietorship _____ Other

YOUR BUSINESS POSITION _____

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

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

▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Check & re-report each if necessary)

None

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

Check one box:
 INVESTMENT REAL PROPERTY

Name of Business Entity, if investment, or Assessor's Parcel Number or Street Address of Real Property _____

Description of Business Activity or City or Other Precise Location of Real Property _____

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:
 \$2,000 - \$10,000 _____/_____/13 _____/_____/13
 \$10,001 - \$100,000 ACQUIRED DISPOSED
 \$100,001 - \$1,000,000
 Over \$1,000,000

NATURE OF INTEREST
 Property Ownership/Deed of Trust Stock Partnership

Leasehold Yes, remaining Other _____

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

▶ 1. BUSINESS ENTITY OR TRUST

Name _____
Address (Business Address Acceptable) _____
Check one
 Trust, go to 2 Business Entity, complete the box, then go to 2

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:
 \$0 - \$1,999 _____/_____/13 _____/_____/13
 \$2,000 - \$10,000 ACQUIRED DISPOSED
 \$10,001 - \$100,000
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 Over \$1,000,000

NATURE OF INVESTMENT
 Partnership Sole Proprietorship _____ Other

YOUR BUSINESS POSITION _____

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

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

▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Check & re-report each if necessary)

None

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

Check one box:
 INVESTMENT REAL PROPERTY

Name of Business Entity, if investment, or Assessor's Parcel Number or Street Address of Real Property _____

Description of Business Activity or City or Other Precise Location of Real Property _____

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:
 \$2,000 - \$10,000 _____/_____/13 _____/_____/13
 \$10,001 - \$100,000 ACQUIRED DISPOSED
 \$100,001 - \$1,000,000
 Over \$1,000,000

NATURE OF INTEREST
 Property Ownership/Deed of Trust Stock Partnership

Leasehold Yes, remaining Other _____

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

▶ 1. BUSINESS ENTITY OR TRUST

Name _____

Address (Business Address Acceptable) _____

Check one

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

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:
 \$0 - \$1,999 _____/_____/13 _____/_____/13
 \$2,000 - \$10,000 ACQUIRED DISPOSED
 \$10,001 - \$100,000
 \$100,001 - \$1,000,000
 Over \$1,000,000

NATURE OF INVESTMENT
 Partnership Sole Proprietorship _____ Other

YOUR BUSINESS POSITION _____

- What it Covers: **Investments, Income and Assets of Business Entities/Trusts**
- Covers investments in for-profit business entities or trust in which “**you**” have a 10% or greater interest, totaling \$2,000 or more, located in and doing or planning to do business in your jurisdiction in the reporting period
- “**You**” includes spouse, RDP and dependent children
- Examples include business entities, sole proprietorships, assets held in trusts
- Does not include savings and checking accounts
- Tips/Tricks: A-2 is a multipart form. Part 1 discloses the business; Part 2 discloses the gross income from the business; Part 3 discloses names of each source of income to the business (i.e. clients/customers); Part 4 discloses any investments or interests in real property held or leased by the business

Q: Jane Williams is a school board trustee and is the sole proprietor of a webpage design company that grosses \$200,000 per year in income. It is Jane's sole source of income. Jane leases property in the district for \$2,000 a month to house her company. Where and how does Jane report this income/business interest?

A: Because Jane owns more than 10% of the business and her interest is \$2,000 or more, Jane must disclose on Schedule A-2 the name of the business entity (Part 1); the gross income from the business (Part 2), the names of clients who were a source of \$10,000 or more to the business (Part 3) and the value, term and location of her lease (Part 4). She need **not** also report this on the Income schedule (Schedule C).

CALIFORNIA FORM 700
FAIR POLITICAL PRACTICES COMMISSION

Name _____

SCHEDULE B Interests in Real Property (Including Rental Income)

▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS	▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS
CITY _____	CITY _____
<p>FAIR MARKET VALUE</p> <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> \$100,001 - \$1,000,000 <input type="checkbox"/> Over \$1,000,000	<p>IF APPLICABLE, LIST DATE:</p> <p>ACQUIRED _____ / _____ / 13 DISPOSED _____ / _____ / 13</p>
<p>NATURE OF INTEREST</p> <input type="checkbox"/> Ownership/Deed of Trust <input type="checkbox"/> Leasehold _____ <small>Yrs. remaining other</small>	<p>NATURE OF INTEREST</p> <input type="checkbox"/> Ownership/Deed of Trust <input type="checkbox"/> Leasehold _____ <small>Yrs. remaining other</small>
<p>IF RENTAL PROPERTY, GROSS INCOME RECEIVED</p> <input type="checkbox"/> \$0 - \$499 <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000	<p>IF RENTAL PROPERTY, GROSS INCOME RECEIVED</p> <input type="checkbox"/> \$0 - \$499 <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000
<p>SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.</p> <input type="checkbox"/> None _____ _____	<p>SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.</p> <input type="checkbox"/> None _____ _____

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

NAME OF LENDER*	NAME OF LENDER*
ADDRESS (Business Address Acceptable) _____	ADDRESS (Business Address Acceptable) _____
BUSINESS ACTIVITY, IF ANY, OF LENDER _____	BUSINESS ACTIVITY, IF ANY, OF LENDER _____
INTEREST RATE _____% TERM (Months/Years) _____ <input type="checkbox"/> None	INTEREST RATE _____% TERM (Months/Years) _____ <input type="checkbox"/> None
<p>HIGHEST BALANCE DURING REPORTING PERIOD</p> <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000	<p>HIGHEST BALANCE DURING REPORTING PERIOD</p> <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000
<input type="checkbox"/> Guarantor, if applicable	<input type="checkbox"/> Guarantor, if applicable

▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS _____

CITY _____

FAIR MARKET VALUE

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

IF APPLICABLE, LIST DATE:

ACQUIRED _____ / _____ / 13
DISPOSED _____ / _____ / 13

NATURE OF INTEREST

Ownership/Deed of Trust Easement

Leasehold _____
Yrs. remaining Other

IF RENTAL PROPERTY, GROSS INCOME RECEIVED

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

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

None

Comments: _____

[Clear Page](#)

[Print Form](#)

NAME OF LENDER*	
<hr/>	
ADDRESS (Business Address Acceptable)	
<hr/>	
BUSINESS ACTIVITY, IF ANY, OF LENDER	
<hr/>	
INTEREST RATE	TERM (Months/Years)
_____ % <input type="checkbox"/> None	_____
HIGHEST BALANCE DURING REPORTING PERIOD	
<input type="checkbox"/> \$500 - \$1,000	<input type="checkbox"/> \$1,001 - \$10,000
<input type="checkbox"/> \$10,001 - \$100,000	<input type="checkbox"/> OVER \$100,000
<input type="checkbox"/> Guarantor, if applicable	
<hr/>	

Report Interests in Real Property:

- Located in the jurisdiction
 - i.e., any part of the property is located in or within 2 miles of the district's geographical area
 - check conflict of interest code — may specify another jurisdiction such as entire county
- In which the filer or his/her immediate family has a direct, indirect, or beneficial interest worth \$2,000 or more in fair market value at anytime during the reporting period

Include:

- An *ownership* interest in real property located in the jurisdiction
- A residence for which a business deduction is claimed if the portion claimed as a tax deduction is valued at \$2,000 or more
- A spouse or RDP's separate property interests
- Trust deeds, easements or options to acquire an interest
- *Leasehold* interests valued at \$2,000 or more
- Interests held by a business entity in which the filer has a 10% or greater share

Do Not Include:

- A personal residence occupied by the filer or by a member of the filer's family
- A secondary residence used exclusively for personal purposes, such as a vacation home

Q: In 2010, Donna Gooddaughter, a trustee in the Open Air School District, purchases a home within the district for her mother to live in. After living in the home for two years, Donna's mother passes away. The house remains vacant and Donna pays the property tax on it through 2013. Is this reportable?

A: Yes. As long as Donna's mother used the house as a personal residence (without paying rent to Donna), the property was not reportable. Once the house became vacant it was no longer being used exclusively as a personal residence, and it became reportable.

SCHEDULE C
Income, Loans, & Business
Positions
(Other than Gifts and Travel Payments)

CALIFORNIA FORM 700
FAIR POLITICAL PRACTICES COMMISSION
Name _____

▶ 1. INCOME RECEIVED	▶ 1. INCOME RECEIVED
NAME OF SOURCE OF INCOME _____	NAME OF SOURCE OF INCOME _____
ADDRESS (Business Address Acceptable) _____	ADDRESS (Business Address Acceptable) _____
BUSINESS ACTIVITY, IF ANY, OF SOURCE _____	BUSINESS ACTIVITY, IF ANY, OF SOURCE _____
YOUR BUSINESS POSITION _____	YOUR BUSINESS POSITION _____
GROSS INCOME RECEIVED <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000	GROSS INCOME RECEIVED <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000
CONSIDERATION FOR WHICH INCOME WAS RECEIVED <input type="checkbox"/> Salary <input type="checkbox"/> Spouse's or registered domestic partner's income <input type="checkbox"/> Loan repayment <input type="checkbox"/> Partnership <input type="checkbox"/> Sale of _____ <small>(Real property, car, boat, etc.)</small> <input type="checkbox"/> Commission or <input type="checkbox"/> Rental Income, list each source of \$10,000 or more <input type="checkbox"/> Other _____ <small>(Describe)</small>	CONSIDERATION FOR WHICH INCOME WAS RECEIVED <input type="checkbox"/> Salary <input type="checkbox"/> Spouse's or registered domestic partner's income <input type="checkbox"/> Loan repayment <input type="checkbox"/> Partnership <input type="checkbox"/> Sale of _____ <small>(Real property, car, boat, etc.)</small> <input type="checkbox"/> Commission or <input type="checkbox"/> Rental Income, list each source of \$10,000 or more <input type="checkbox"/> Other _____ <small>(Describe)</small>

▶ 2. LOANS RECEIVED OR OUTSTANDING DURING THE REPORTING PERIOD

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

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

▶ 1. INCOME RECEIVED

NAME OF SOURCE OF INCOME _____

ADDRESS (Business Address Acceptable) _____

BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

YOUR BUSINESS POSITION _____

GROSS INCOME RECEIVED
 \$500 - \$1,000 \$1,001 - \$10,000
 \$10,001 - \$100,000 OVER \$100,000

CONSIDERATION FOR WHICH INCOME WAS RECEIVED
 Salary Spouse's or registered domestic partner's income
 Loan repayment Partnership
 Sale of _____
(Real property, car, boat, etc.)
 Commission or Rental Income, list each source of \$10,000 or more
 Other _____
(Describe)

<p>NAME OF LENDER*</p> <p>_____</p> <p>ADDRESS (Business Address Acceptable)</p> <p>_____</p> <p>BUSINESS ACTIVITY, IF ANY, OF LENDER</p> <p>_____</p> <p>HIGHEST BALANCE DURING REPORTING PERIOD</p> <p><input type="checkbox"/> \$500 - \$1,000</p> <p><input type="checkbox"/> \$1,001 - \$10,000</p> <p><input type="checkbox"/> \$10,001 - \$100,000</p> <p><input type="checkbox"/> OVER \$100,000</p>	<p>INTEREST RATE</p> <p>_____ % <input type="checkbox"/> None</p> <p>SECURITY FOR LOAN</p> <p><input type="checkbox"/> None <input type="checkbox"/> Personal residence</p> <p><input type="checkbox"/> Real Property _____</p> <p style="text-align: right; margin-right: 100px;"><i>Street address</i></p> <p style="text-align: right; margin-right: 100px;">_____</p> <p style="text-align: right; margin-right: 100px;"><i>City</i></p> <p><input type="checkbox"/> Guarantor _____</p> <p><input type="checkbox"/> Other _____</p> <p style="text-align: right; margin-right: 100px;"><i>(Describe)</i></p>	<p>TERM (Months/Years)</p> <p>_____</p>
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- Report income from sources located in, doing business in, or planning to do business in the district
- Include income received by spouse or registered domestic partner
- Income received from government agencies not reportable
- Loans from commercial lending institutions and most family members not reportable
- Business position requirement not tied to receipt of income

SCHEDULE D
Income - Gifts

CALIFORNIA FORM 700
FAIR POLITICAL PRACTICES COMMISSION

Name

<p>▶ NAME OF SOURCE (Not an Acronym)</p> <p>ADDRESS (Business Address Acceptable)</p> <p>BUSINESS ACTIVITY, IF ANY, OF SOURCE</p> <table border="1"> <thead> <tr> <th>DATE (mm/dd/yy)</th> <th>VALUE</th> <th>DESCRIPTION OF GIFT(S)</th> </tr> </thead> <tbody> <tr><td>___/___/___</td><td>\$ _____</td><td>_____</td></tr> <tr><td>___/___/___</td><td>\$ _____</td><td>_____</td></tr> <tr><td>___/___/___</td><td>\$ _____</td><td>_____</td></tr> </tbody> </table>	DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)	___/___/___	\$ _____	_____	___/___/___	\$ _____	_____	___/___/___	\$ _____	_____	<p>▶ NAME OF SOURCE (Not an Acronym)</p> <p>ADDRESS (Business Address Acceptable)</p> <p>BUSINESS ACTIVITY, IF ANY, OF SOURCE</p> <table border="1"> <thead> <tr> <th>DATE (mm/dd/yy)</th> <th>VALUE</th> <th>DESCRIPTION OF GIFT(S)</th> </tr> </thead> <tbody> <tr><td>___/___/___</td><td>\$ _____</td><td>_____</td></tr> <tr><td>___/___/___</td><td>\$ _____</td><td>_____</td></tr> <tr><td>___/___/___</td><td>\$ _____</td><td>_____</td></tr> </tbody> </table>	DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)	___/___/___	\$ _____	_____	___/___/___	\$ _____	_____	___/___/___	\$ _____	_____
DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)																							
___/___/___	\$ _____	_____																							
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___/___/___	\$ _____	_____																							
___/___/___	\$ _____	_____																							
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Comments: _____

[Clear Page](#) [Print Form](#)

▶ NAME OF SOURCE (Not an Acronym)

ADDRESS (Business Address Acceptable)

BUSINESS ACTIVITY, IF ANY, OF SOURCE

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

- Report gifts cumulating to \$50 or more from the same source during the year
- Gifts exchanged with friends on birthdays, holidays and the like are not reportable assuming they are similar in value
- Tickets to charitable or other nonprofit fundraisers are reportable gifts based on the non-deductible portion of the ticket price. Exception for two tickets provided by the benefitted charity or nonprofit
- Tickets to political fundraisers are reportable gifts based on the pro rata cost of food, beverages, etc. provided at the fundraiser. Exception for two tickets provided by the benefitted committee
- Gifts to family members are reportable gifts to the official unless the donor has a separate relationship with the family member and the donor does not have a contract with or otherwise attempt to influence the official's agency decisions

Q: Last year I received two tickets from the local Boys and Girls Club for their annual fundraising dinner. My wife and I attended. Reportable gift?

A: No, two tickets provided by the host/sponsor of a charitable fundraiser for a 501(c)(3) public charity are not reportable gifts.

Q: This year I was contacted by a local law firm and offered two tickets at the same annual fundraiser. Reportable gift?

A: Yes, the tickets provided by a third party are a reportable gift. The value of which is either the amount stated on the ticket which represents for tax purposes the nondeductible portion of the ticket price or, if that is not available, then the pro rata costs of the catering services, entertainment and any other items provided to attendees at the event.

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



- Mark either the gift or income box.
- Mark the "501(c)(3)" box for a travel payment received from a nonprofit 501(c)(3) organization or the "Speech" box if you made a speech or participated in a panel. These payments are not subject to the \$440 gift limit, but may result in a disqualifying conflict of interest.

<p>▶ NAME OF SOURCE (Not an Acronym)</p> <p>ADDRESS (Business Address Acceptable)</p> <p>CITY AND STATE</p> <p>BUSINESS ACTIVITY, IF ANY, OF SOURCE <input type="checkbox"/> 501 (c)(3)</p> <p>DATE(S): ____/____/____ - ____/____/____ AMT: \$____ <i>(if gift)</i></p> <p>TYPE OF PAYMENT: (must check one) <input type="checkbox"/> Gift <input type="checkbox"/> Income</p> <p><input type="checkbox"/> Made a Speech/Participated in a Panel</p> <p><input type="checkbox"/> Other - Provide Description _____</p>	<p>▶ NAME OF SOURCE (Not an Acronym)</p> <p>ADDRESS (Business Address Acceptable)</p> <p>CITY AND STATE</p> <p>BUSINESS ACTIVITY, IF ANY, OF SOURCE <input type="checkbox"/> 501 (c)(3)</p> <p>DATE(S): ____/____/____ - ____/____/____ AMT: \$____ <i>(if gift)</i></p> <p>TYPE OF PAYMENT: (must check one) <input type="checkbox"/> Gift <input type="checkbox"/> Income</p> <p><input type="checkbox"/> Made a Speech/Participated in a Panel</p> <p><input type="checkbox"/> Other - Provide Description _____</p>
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Comments: _____

▶ NAME OF SOURCE (Not an Acronym)

ADDRESS (Business Address Acceptable)

CITY AND STATE

BUSINESS ACTIVITY, IF ANY, OF SOURCE 501 (c)(3)

DATE(S): ____/____/____ - ____/____/____ AMT: \$____
(if gift)

TYPE OF PAYMENT: (must check one) Gift Income

Made a Speech/Participated in a Panel

Other - Provide Description _____

- Gifts of travel reportable at \$50 threshold – Gift limit unless an exception to the limit applies (e.g., limited travel provided in connection with a speech, service on a board of directors or travel provided by a governmental entity, public charity, or educational institution)
- Income reportable at \$500 threshold – No limits on income
- Travel payments received from a government agency to which you provided services are not reportable
- Describe services provided for any travel reported as income

Q: I attended an educational conference last year sponsored by a university in Arizona. The university provided food and lodging to all attendees, but I paid for my own plane transportation. Reportable gift?

A: Yes, the gift of the food and lodging is reportable. It is not subject to the gift limit since the donor is a bona fide educational institution. The informational materials provided during the conference are not reportable gifts.

Q: I attended a curriculum conference last year sponsored by a textbook company in Arizona. The company provided food and lodging to all attendees, but I paid for my own plane transportation. Reportable gift?

A: Yes, the gift of the food and lodging is reportable. It is subject to the gift limit since the donor is not a bona fide educational institution. The informational materials provided during the conference are not reportable gifts.

Questions and Answers



Keith J. Bray



Cathie Fields



Janet Mueller



Diane Fishburn

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