

INFORMATION ON FINANCIAL DISCLOSURE STATEMENTS

This information sheet, prepared by the Board of Commissioners on Grievances and Discipline, answers some typical questions asked by judges and magistrates while completing their annual financial disclosure statements (FDS). The Board acknowledges its gratitude to the Ohio Ethics Commission for assisting with the preparation of this information sheet. The FDS, required by R.C. §102.02 and Jud. Cond. Rule 3.15, is a signed statement of your personal financial information. Page 1 of the FDS clearly states in which year it is to be filed, and for which year it is being filed.

On page 1 of the FDS, please complete all the information concerning addresses and employers. Elected and appointed judges need to include the term of office dates in Section II. Please remember the FDS is subject to public disclosure throughout the year. If a copy of your FDS is made through a public records request, the Board redacts only your home address and phone number.

Question #6(a) (**INVESTMENTS**) on page 7 and Question #6(b) (**OFFICES AND FIDUCIARY RELATIONSHIPS**) on page 8 require you, the filer, to list each investment in a corporation or business organization in which you had an investment in excess of \$1,000 during the year for which the FDS is being filed. Please note that such an interest in Ohio's Public Employee Retirement System and any deferred compensation investments are reportable investments under Question #6(a). You need to disclose the name of "every corporation, trust, business trust, partnership, or association, authorized to do business in Ohio, in which" there was an investment for your benefit. See Ohio Ethics Commission Advisory Opinion No 2011-01. Also note that non-monetary fiduciary interests, such as a board membership or office in a not-for-profit organization or corporation, are a reportable item under Question #6(b).

Question #10 (**FOOD OR BEVERAGES**) on page 9 and Question #11 (**TRAVEL EXPENSES**) on page 10 require you to disclose each payment of food, beverage, or travel

expenses received **from each source**, including those received from your employer or subdivision that are connected to your official duties. For Question #10, you are only required to disclose food or beverage payments in excess of \$100. Question #11 does not contain a threshold amount to trigger reporting, and each payment of travel expenses or reimbursements received in connection with your official duties must be listed separately.

Question #12 (**GIFTS**) on page 10 requires you to include each source of a gift or multiple gifts valued at **over \$75** and received during the year for which the FDS is being filed. The value of all gifts from one source are totaled together to determine if the threshold amount is reached. Please note the specific family members whose gifts to you are not subject to disclosure, located in the instructions to this Question.

Question #13 (**INCOME**) on page 11 requires you to list each source of income that you received in the year for which the FDS is being filed, including your employment and all interest and dividend payments. **All sources of income that are gross income for federal income tax purposes are reportable.** You are not required to disclose your spouse's income on your FDS, unless it is specifically designated for your use or benefit.

This provided information is general in nature and may not address specific questions that arise while completing your FDS. Judicial officers should contact the Board of Commissioners on Grievances and Discipline at (888)664-8345 or (614)387-9370 with specific questions. General information is also available under Frequently Asked Questions on the Ohio Ethics Commission's website (<http://ethics.ohio.gov/FDS.html>).