

**FAILURE TO FILE THIS REPORT IS A MISDEMEANOR PUNISHABLE BY IMPRISONMENT FOR NOT MORE THAN ONE YEAR AND A CIVIL PENALTY OF \$10,000.**

Pursuant to Section 12-110 (b)(2) of the Administrative Code you are required by law to file a Financial Disclosure Report with the Conflicts of Interest Board if you are running as a candidate for City Council Member. The report asks for information concerning your financial interests and outside activities during the preceding calendar year (2008).

Your Financial Disclosure Report should be hand delivered or sent by **Certified Mail/Return Receipt Requested** to the New York City Conflicts of Interest Board, 2 Lafayette Street, Room 1010, New York, NY 10007. (Do not send your report to the Board of Elections.) **YOUR 2008 FINANCIAL DISCLOSURE REPORT MUST BE RECEIVED BY THE CONFLICTS OF INTEREST BOARD NO LATER THAN THE LAST DAY FOR FILING YOUR NOMINATING PETITIONS.**

Section 12-110 (g)(1) of the Administrative Code provides for the imposition of a minimum fine of \$250 for failure to timely file a Financial Disclosure Report.

If you have any questions about this form, please contact the Financial Disclosure Unit at (212) 442-1401.

NEW YORK CITY  
CONFLICTS OF INTEREST BOARD  
2 LAFAYETTE STREET, SUITE 1010  
NEW YORK, NEW YORK 10007

**INSTRUCTIONS FOR FILING YOUR  
FINANCIAL DISCLOSURE REPORT**

Section 12-110 of the New York City Administrative Code (the "Financial Disclosure Law"), as amended, requires certain persons to file an annual report with the Conflicts of Interest Board disclosing their financial interests. Any intentional violation of the provisions of the Financial Disclosure Law, including, but not limited to, failure to file, failure to include assets or liabilities, and misstatements of assets or liabilities is a misdemeanor punishable by imprisonment for not more than one year or by a fine not to exceed \$1,000, or by both, and shall constitute grounds for imposition of disciplinary penalties, including removal from office. In addition, any such intentional violation may subject the person reporting to assessment by the Conflicts of Interest Board of a civil penalty in an amount up to \$10,000.

**A PERSON REQUIRED TO FILE A FINANCIAL DISCLOSURE REPORT WHO HAS NOT SO FILED AT THE END OF ONE WEEK AFTER THE DATE REQUIRED FOR FILING IS BY LAW SUBJECT TO A MINIMUM FINE OF \$250 AND A MAXIMUM FINE OF \$10,000.** In addition, the Department of Investigation and the individual's agency will be informed of a person's failure to file if that person has not filed within two weeks after the date required for filing.

**I. WHO MUST FILE**

You must file a financial disclosure report if you are:

**(A) An Elected Official**

1. Mayor
2. Public Advocate
3. City Council Member
4. Borough President
5. Comptroller
6. District Attorney
7. Local Political Party Official<sup>1</sup>

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<sup>1</sup> "Local Political Party Official" is defined in Section 12-110(a)(6).

**(B) A Candidate for Elective or Public Office**

Each person (1) who has declared his or her intention to seek nomination, election, or re-election to an office listed in Section (A) above or (2) on whose behalf a declaration or nominating paper or petition has been made or filed which has not been declined. In addition, any write-in candidates and candidates filling vacancies in a designation or nomination for office are required to file.

**(C) A Public Servant Holding One of the Following Positions:**

1. Agency Head
2. Deputy Agency Head
3. Assistant Agency Head
4. Member of any Board or Commission, other than a member of a Board or Commission who is not entitled to compensation for such service
5. A City employee who is a member of the management pay plan in the level of M4 and above, or who holds a policy making position, as of May 1 of the filing year\*
6. A City employee whose duties involve the negotiation, authorization, or approval of contracts, leases, franchises, revocable consents, concessions, or applications for zoning changes, variances, or special permits, without regard to civil service status, membership in the management pay plan, or salary
7. A City employee in the City Council, District Attorney's Office, or Special Narcotics Prosecutor's Office, whose responsibilities involve the independent exercise of managerial or policy making functions.

\* Filing year is the year in which the report is filed (not the year to which it pertains).

**II. CONSOLIDATED FILING**

Anyone who is required to file an annual statement of financial disclosure with the New York State Ethics Commission may file a copy of that statement, with an original signature, with the Board, in lieu of the COIB report. Note, however, that under State law the spousal information on the state report is subject to public disclosure.

**III. WHEN TO FILE**

**Reports by Candidates.** Each candidate for public office must file his or her financial disclosure report with the Conflicts of Interest Board on or before the last date for filing designating petitions pursuant to the Election Law.

Any candidate who is a write-in candidate at the primary must file within 20 days after the primary. Any other candidate running to fill a vacancy in a designation or nomination for an office is required to file within 15 days after a certificate designating the person to fill the vacancy is filed with the Board of Elections or within 5 days before the election for which the certificate is filed, whichever is earlier.

#### **IV. WHERE AND HOW TO FILE**

You shall file your financial disclosure report by submitting it in person to the Conflicts of Interest Board or by sending it certified mail, return receipt requested to the Conflicts of Interest Board, 2 Lafayette Street, Room 1010, New York, New York 10007. THE BOARD WILL NOT ACCEPT ANY PROOF OF MAILING EXCEPT SIGNED CERTIFIED MAIL RECEIPTS (“GREEN CARDS”).

#### **V. PUBLIC INSPECTION OF FINANCIAL DISCLOSURE REPORTS**

The information in a financial disclosure report is, by law, required to be made available for public inspection, subject to any claims of privacy which have been upheld by the Conflicts of Interest Board, as discussed below, and subject to such procedures as the Board may make with respect to the time and manner of public inspection.

Information regarding the financial interests of the spouse or domestic partner or an unemancipated child of a person filing in which the filer has no financial interest is, by law, required to be withheld from public inspection as an unwarranted invasion of privacy, unless the Conflicts of Interest Board determines that such information involves an actual or potential conflict of interest on the part of the person filing.

Whenever a request is made by a member of the public to examine a financial disclosure report, the Conflicts of Interest Board will notify the person who filed the report that a request for inspection has been made, whether or not that person made a privacy request.

#### **VI. REQUEST TO WITHHOLD INFORMATION IN FINANCIAL DISCLOSURE REPORT FROM PUBLIC INSPECTION**

Any person required to file a financial disclosure report may, at the time of filing or at any time thereafter, except when a request for inspection is pending, submit a request to the Conflicts of Interest Board to withhold information in such report from public inspection on the ground that disclosure of this information would constitute an unwarranted invasion of privacy.

The Conflicts of Interest Board will determine whether to uphold a privacy claim when a member of the public has asked to inspect the filer's financial disclosure report.

**The reasons for requesting that information be withheld from public inspection must be set forth in writing in sufficient detail to enable the Conflicts of Interest Board to evaluate the privacy claim. A statement that your financial affairs are private will not, without more, sustain a claim of privacy. Safety and security concerns are grounds for withholding from public inspection information in a financial disclosure report. The Conflicts of Interest Board will approve only those privacy requests that meet the requirements of the law.**

The Financial Disclosure Law provides that, in determining whether a privacy claim may be upheld, the Conflicts of Interest Board must consider whether the information is of a highly personal nature, whether the information in any way relates to the filer's official duties, and whether the information involves an actual or potential conflict of interest.

## **VII. AMENDMENTS TO THE FINANCIAL DISCLOSURE REPORT**

All financial disclosure reports filed with the Board must be complete and accurate. However, if you have unintentionally omitted certain information in the report or included incorrect information, you must amend your financial disclosure report. Amendments must be made on a form available from the Board. One such form is contained at the end of the report. Only the person who filed the report may amend it.

## **VIII. CERTIFICATIONS FOR MATCHING FUNDS**

Before you can obtain any matching funds, you must now provide the Campaign Finance Board with an original receipt from the Conflicts of Interest Board showing that you have complied with the financial disclosure law. The receipt will certify that you have filed the report and paid any and all outstanding financial disclosure fines. You must be in compliance with the financial disclosure law for the current and all previous years.

## GENERAL INSTRUCTIONS

**You must complete both cover pages A and B of the report.**

**Cover page A is for Board purposes only and is not available to the public.**

Part I (Questions 1 through 19) concerns the person required to file a financial disclosure report. Part II (Questions 20 through 31) concerns the filing individual's spouse or domestic partner and/or unemancipated child (ren).

**To ensure that you complete this form fully and accurately, it is necessary that you carefully read all instructions. You are responsible for providing all information requested by each question and for complying with all instructions.**

You must answer every question completely. If there are parts of a question that you are unable to answer, either because you do not know the information or the information is not available to you, so state in your response to the question. If the question does not apply to you, please check the box marked "none" which follows each question.

When two or more questions seek the same or similar responses or information, you should provide the same responses for each. For example, if you are a City employee with an outside law practice, you should report this information in response to Part I, Questions 2 and 3.

If you need more space to answer any question, complete the answer on an extra sheet of paper, following the same format as the financial disclosure report and numbering the response. Attach any extra sheets to the back of the form before the signature page.

In all questions, "the reporting year" also means "the reporting period," which in the case of termination reports may be less than a year.

**Remember** to answer that part of each question concerning "categories of value or amount" by writing the relevant letter (A through G as indicated at the bottom of each question). **Do not report the actual value itself.**

## DEFINITIONS

A number of terms used frequently in this financial disclosure report are defined below. Additional terms are defined, where appropriate, in the instructions that accompany each question.

**"Relative"** means the spouse, domestic partner, parent, grandparent, child, stepchild, or stepparent of the person reporting or any person who is a direct descendant of the grandparents of the person reporting or of the spouse or domestic partner of the person reporting. See Part I, Questions 9, 10, 17, 19, and Part II, Questions 23, 29, and 31.

**"Spouse"** means the husband or wife of the reporting individual, unless separated pursuant to a judicial order, decree, or judgment or a legally binding separation agreement. See Part II, Questions 20-31.

**"Domestic Partner"** means persons who have a registered domestic partnership pursuant to New York City Administrative Code §33-241 or a domestic partnership registered in accordance with Executive Order No. 123, dated August 7, 1989, or Executive Order No. 48, dated January 7, 1993 and persons who are members of a marriage, domestic partnership, or civil union, lawfully entered into in another jurisdiction that is not recognized by the State of New York. See Part II, Questions 20-31.

**"Unemancipated child"** means any son, daughter, stepson, or stepdaughter who is under age 18 at any time during the reporting year, unmarried, and living in the household of the reporting individual. See Part II, Questions 20, 21, 23, and 24.

**"State agency"** means any New York State department or any division, board, commission, or bureau of any State department; any public benefit corporation, public authority, or commission at least one of whose members is appointed by the Governor; or the State University of New York or the City University of New York, including all their constituent units except community colleges and the independent institutions operating statutory or contract colleges on behalf of the State. See Part I, Questions 2, 4, 13, and Part II, Questions 20, 21, 24.

**"Local agency"** means any county, city, town, village, school district, or district corporation, or any agency, department, division, board, commission, council, or bureau thereof, and any public benefit corporation or public authority not included within the definition of a State agency. See Part I, Questions 2, 4, 13, and Part II, Questions 20, 21, 24.

**"Ministerial matter"** means an administrative act, including the issuance of a license, permit, or other permission, which is carried out in a prescribed manner and does not involve substantial personal discretion. See Part I, Question 2, and Part II, Question 20.

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## **INSTRUCTIONS FOR PART I, QUESTION 1**

Include any City employment or office held at any time during the reporting year, whether or not you were paid for it, including the title or position, the name and address of the City entity, and the category of amount of any income received of \$1,000 or more.

All income must be reported, including salary, per diem compensation, overtime payments, longevity payments, and any compensation received for performing additional duties, such as serving as a committee chair. The income received from the City for each position should be totaled but each type of compensation should be separately identified.

Example: You received \$60,000 in salary and \$10,000 in overtime payments. Under "Nature of Income" state "salary and overtime payments" and report the total amount as "D" under "Category of Amount".

## **INSTRUCTIONS FOR PART I, QUESTION 2, AND PART II, QUESTION 20**

Include any occupation, trade, business, profession, or employment you engaged in during the reporting year.

Do not include City employment or a position reported in Part I, Question 1.

Do not include salaries from non-City business or employment here. You will report such salaries under Part I, Question 6, and Part II, Question 22.

Under "State or Local Agency",<sup>2</sup> list the name of any State or local agency if:

1. A State or local agency licenses or regulates such activity; or
2. The entity you listed had non-ministerial<sup>3</sup> matters before a State or local agency.

Example: If you practice law, you must report that such activity is licensed by the Appellate Division of the State of New York.

If you do not know whether the entity was licensed or regulated by a State or local agency, or did business with or had non-ministerial matters before any such agency, you must state this in the appropriate column. Providing pro bono (free) services to a State or local agency does not constitute business dealings with the agency.

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<sup>2</sup> Defined in General Instructions

<sup>3</sup> Defined in General Instructions

**You will only answer this Question with respect to your spouse or domestic partner or unemancipated child(ren) if their occupation, trade, business, profession, or employment: (i) was licensed or regulated by any State or local agency; or (ii) had non-ministerial matters before a State or local agency.<sup>4</sup>**

Do not report any City or State employment held by your spouse or domestic partner or unemancipated child(ren).

### **INSTRUCTIONS FOR PART I, QUESTION 3**

Do not list the names of individual clients, customers, or patients.

If you are a licensed professional but you did not practice during the reporting year, indicate your field of practice and that you did not actually engage in such practice during the reporting year.

The professions licensed by the Department of Education include but are not limited to: Teaching, Medicine, Physician's Assistants and Specialist's Assistants, Chiropractic, Dentistry and Dental Hygiene, Veterinary Medicine and Animal Health Technology, Physical Therapy and Physical Therapist Assistants, Pharmacy, Nursing, Podiatry, Optometry, Ophthalmic Dispensing, Engineering and Land Surveying, Architecture, Landscape Architecture, Public Accountancy, Shorthand Reporting, Psychology, Social Work, Massage, Occupational Therapy, and Speech-Language Pathologists and Audiologists.

If you practice law, are a licensed real estate broker, or practice a profession licensed by the New York State Department of Education, report the position here even if you have reported the same information in Part I, Question 2.

### **INSTRUCTIONS FOR PART I, QUESTION 4, AND PART II, QUESTION 21**

Include all positions, whether compensated or not, including ex-officio positions, but do not include positions reported elsewhere in this form.

Include honorary positions.

Do not include positions with the State of New York or the offices of Notary Public or Commissioner of Deeds.

Do not include entities of which you or your spouse or domestic partner or

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<sup>4</sup> Defined in General Instructions

unemancipated child(ren) are only a member and not an officeholder.

"Trusteeship" means a member on a Board of Trustees. It does not mean a trustee of a trust.

If the entity is a partnership, indicate whether you or your spouse or domestic partner or unemancipated child(ren) were a general or limited partner.

If the entity is a corporation, whether for profit or non-profit, report if you or your spouse or domestic partner or unemancipated child(ren) were a director or officer of the corporation.

Under "State or Local Agency,"<sup>5</sup> list the name of any State or local agency if:

1. A State or local agency licenses or regulates such activity; or
2. The entity you listed had non-ministerial<sup>6</sup> matters before a State or local agency.

If you do not know whether the entity was licensed or regulated by, or did business with or had non-ministerial<sup>7</sup> matters before, any State or local agency, you must indicate that you do not know. Providing pro bono (free) services to a State or local agency does not constitute business dealings with the agency.

### **INSTRUCTIONS FOR PART I, QUESTION 5**

Include any positions you had during the reporting year as an officer of any political party or political organization, as a member of a political party committee, or as a political party district leader, e.g., president of a political club.

The term "party" shall have the same meaning as "party" in the Election Law.

The term "political organization" means any party or independent body as defined in the Election Law or any organization that is affiliated with or a subsidiary of a party or independent body.

### **INSTRUCTIONS FOR PART I, QUESTION 6, AND PART II, QUESTION 22**

"Income" includes, but is not limited to, income from:

salary (other than your City government salary reported in Part I, Question 1)

directorships and other fiduciary or advisory positions,

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<sup>5</sup> Defined in General Instructions

<sup>6</sup> Defined in General Instructions

<sup>7</sup> Defined in General Instructions

e.g., executor of an estate

contracts

teaching income

partnerships

lecture fees and honoraria

consultant fees

per diem payments

bank and bond interest, whether or not tax-exempt

dividends

trusts

royalties

annuities

distributions from a retirement account

real estate rents

life insurance proceeds from a non-relative

gambling winnings

recognized gains from the sale or exchange of real or other property or the sale or redemption of securities

social security benefits

unemployment benefits

payments you received pursuant to a court settlement or judgment for lost profits

Under "Nature" report what kind of income, e.g., bank interest.

If you or your spouse or domestic partner received income from real estate rents, you must disclose the building address unless the property rented was part of your primary or secondary residence. In that event, indicate that it is your primary or secondary residence under "Source." Do not list the names of individual tenants. The net aggregate income before taxes should be reported separately as to each building address.

If income was received from a business or profession, indicate the name of the entity and not the names of individual customers or clients. The net aggregate income before taxes derived from a single business or profession should be totaled, for example, the net profit reported in

Schedule C of your personal income tax return.

Dividends and bank and bond interest received from a single source should be totaled.

Example: You received bank interest as follows: \$400 from one account at bank X, \$800 from another account at bank X, and \$200 from an account at bank Y. Report the \$1,200 from bank X. Do not report the \$200 from bank Y because it is less than \$1,000.

Do not include maintenance received in connection with a matrimonial action, alimony, or child support payments.

Do not include scholarships, court settlements, worker's compensation, awards, income tax refunds, or life insurance proceeds from a relative.

### **INSTRUCTIONS FOR PART I, QUESTION 7**

"Deferred income" is income which was earned or derived during the reporting year or anytime before the reporting year but which was paid or will be paid after December 31 of the reporting year.

Deferred income derived from the practice of a profession should be totaled. List the name of the entity through which the income was earned or derived, but do not list the names of individual clients or customers.

Do not include an interest in a retirement plan, a deferred compensation plan, a pension plan, or any interest in a trust, estate, or beneficial interest. These items are reported in Part I, Question 14, and Part II, Question 26.

Do not include your City salary earned during the last week of December but paid in January.

Do not include any income to be derived in the future from accrued vacation leave.

### **INSTRUCTIONS FOR PART I, QUESTION 8, AND PART II, QUESTION 25**

Payments for travel-related expenses for activities related to your official duties for the City are reported in response to Question 8 regardless of whether the non-governmental source paid for the expenses directly or reimbursed you for the expenses. "Official duties" includes but is not limited to speaking engagements, conferences, or fact-finding events, but does not include a gift, which is defined in the instructions for Part I, Question 9, and Part II, Question 23.

If a non-governmental person or entity paid for your spouse's or domestic partner's travel-related expenses for activities related to your official duties (whether the payment was direct or by reimbursement to you or your spouse), you must report the reimbursement under Part II, Question 25, whether or not your spouse or domestic partner is a City employee.

If you or your spouse or domestic partner received a reimbursement from a non-governmental entity or person for travel-related expenses for activities not related to your official duties, report the reimbursement as a gift under Part I, Question 9, or Part II, Question 23.

Do not report reimbursements for campaign expenditures or any reimbursements by the City or any other governmental entity, whether foreign or domestic.

Total all your reimbursements from a single source.

Example: You received a reimbursement of \$600 from John Doe for travel-related expenses related to a speaking engagement. Several months later, John Doe reimbursed you \$500 for a similar trip. Because John Doe gave you total reimbursements of \$1,000 or more, both trips must be reported, but should be reported in the aggregate.

### **INSTRUCTIONS FOR PART I, QUESTION 9 AND PART II, QUESTION 23**

"Gift" means a voluntary transfer, made gratuitously, of any real or personal property, benefit, or gain. A gift may be in the form of money, service, loan, forgiveness of debt, discount, travel, entertainment, hospitality, thing, or promise or in any other form.

"Gift" includes gifts of securities or real estate as well as wedding gifts (except from a relative) received in the reporting year. If you received a gift of securities or real estate in a year prior to the reporting year, report those items in Part I, Questions 16 and 17, and Part II, Questions 28 and 29.

Include any inheritances from non-relatives. Report the total value of the inheritance here and the individual assets of the inheritance in response to the appropriate question if they are reportable. E.g., If you or your spouse inherits a stock worth \$1,000 or more, you must report that stock in response to Part I, Question 16, or Part II, Question 28.

Do not include gifts or inheritances from relatives,<sup>8</sup> but do include the assets of the inheritance in response to the appropriate question if they are reportable. E.g., If you or your spouse inherits stock worth \$1,000 or more, you must report that stock in response to Part I, Question 16 or Part II, Question 28.

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<sup>8</sup> Defined in General Instructions

Do not include engagement rings.

Do not include scholarships.

Do not include campaign contributions.

Do not include reimbursements that are reported in response to Part I, Question 8, or Part II, Question 25.

Do not include direct payments from a governmental entity for travel-related expenses but do include direct payments from a non-governmental entity or person for such expenses. Also include reimbursements from a non-governmental entity or person to you, your spouse, or your domestic partner for travel-related expenses that are not related to your official duties.

Total all your gifts from a single donor.

Example: You received a gift of \$500 from John Doe. The following month you received another gift from John Doe with a value of \$600. You must report both gifts because you received gifts in the amount of \$1,000 or more from a single donor.

You must report a gift even if it is returned or given to charity. If you have refused a gift, you do not have to report it.

### **INSTRUCTIONS FOR PART I, QUESTION 10**

An "assignment" is a type of transfer or giving of income or a right to such income to another.

Include any assignment of income of \$1,000 or more including an assignment of income to a relative.

Include any transfer of an interest of \$1,000 or more in a trust, estate, other beneficial interest, securities, or real estate when such transfer was made for less than the fair market value of the transferred item.

Do not include assignments or transfers if they have been reported elsewhere in this form.

Do not include transfers to a relative.<sup>9</sup>

Examples: You assign your right to income from a trust to your brother. You must report such a transfer.

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<sup>9</sup> Defined in General Instructions

You transfer ownership of your cabin in the woods to a friend for less than its fair market value. You must report such a transfer.

You transfer ownership of your cabin in the woods to your brother for less than fair market value. Do not report such a transfer because your brother is a relative.

### **INSTRUCTIONS FOR PART I, QUESTION 11**

Include all former employers, not merely your most recent employer.

"Benefits or payments" includes, but is not limited to, interests in or contributions to:  
pension funds  
profit-sharing plans  
life or health insurance plans  
buy-out agreements  
severance payments.

Do not include agreements made with the City of New York.

Do not include agreements under which the payments or benefits to you terminated in a year previous to the reporting year.

### **INSTRUCTIONS FOR PART I, QUESTION 12**

Do not include any arrangements for time spent during leaves of absence while employed by the City. If you have accepted a new position outside of City service, you must report it here.

### **INSTRUCTIONS FOR PART I, QUESTION 13, AND PART II, QUESTION 24**

Report any right, claim, or legal share, present or future, of \$1,000 or more, that you or your spouse or domestic partner or unemancipated child(ren) have in any contract with a State or local agency.<sup>10</sup>

Include rights, claims, or legal shares held by a partnership of which you or your spouse or domestic partner or unemancipated child(ren) are members or by a corporation in which you

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<sup>10</sup> Defined in General Instructions

or your spouse or domestic partner or unemancipated child(ren) hold or control 10% or more of the stock.

Include contracts if there has been an ongoing dispute during the reporting year with respect to guarantees or warranties.

Do not include contracts where final payment has been made and all obligations (except for guarantees and warranties) have been performed.

Do not include contracts made or executed by a State agency after public notice and pursuant to a process for competitive bidding or competitive requests for proposals. However, any such local agency contracts must be reported.

**INSTRUCTIONS FOR PART I, QUESTION 14, AND  
PART II, QUESTION 26**

Include the value of such interests only if reasonably ascertainable.

A "beneficial interest" includes, but is not limited to:

individual retirement accounts (IRAs)

Keogh retirement plans

annuities

deferred compensation plans

interests in a trust or estate

beneficiary of a bank account established by another person or entity

retirement plans

Include New York City or New York State deferred compensation plans but do not include membership in New York City or New York State retirement systems.

Do not include individual securities in a deferred compensation plan or IRA. If your or your spouse's or domestic partner's deferred compensation plan, trust, or IRA is split into individual investments, report only the total amount of money invested as of the end of the reporting year, not individual investments. Each individual security in a trust, estate, or other beneficial interest will be reported in Part I, Question 16, or Part II, Question 28.

Do not include any interest in a trust, estate, or other beneficial interest established by or for a relative or by or for the estate of a relative.<sup>11</sup> For example, do not include your interest as a beneficiary of your spouse's or domestic partner's life insurance policy or retirement plan or deferred compensation plan. Do not include the cash surrender value of your own life insurance policy.

List each interest separately.

Example: You own three IRAs, each with a value of \$1,000 or more. Each IRA must be listed separately even if they are with one bank.

**Under “Nature of Interest,” report whether you are the owner or beneficiary of the beneficial interest.**

If you or your spouse or domestic partner still held the interest on December 31 of the reporting year, report its value on that date. If you or your spouse or domestic partner received a partial distribution of \$1,000 or more during the reporting year, that distribution should be reported in Part I, Question 6, or Part II, Question 22, and the balance of the interest remaining as of December 31 of the reporting year should be reported in this question. If you or your spouse or domestic partner no longer held the interest on December 31 of the reporting year, report its value on the last day on which you or your spouse or domestic partner held the interest, unless the distribution appears in Part I, Question 6, and Part II, Question 22.

### **INSTRUCTIONS FOR PART I, QUESTION 15, AND PART II, QUESTION 27**

Include investments that you or your spouse or domestic partner held in any firm, partnership, corporation, or other business entity, whether or not made in the reporting year. If any business in which you have an investment is “doing business as” another company or has subsidiaries, also include the names of such companies.

Example: If your inventory, furniture, books, and other business assets cost you \$1,000 or more, you must report that investment.

Under “Nature of Business” indicate what kind of business.

Do not include income from a business here. You will report such income in response to Part I, Question 6, or Part II, Question 22.

If your investment in a business consists solely in the passive investment in the securities

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<sup>11</sup> Defined in General Instructions

of that business, do not report that information here. You will report such information in Part I, Questions 2 and 16 or Part II, Question 28.

If your investment in a business consists solely in the passive investment in the real estate of that business, do not report that information here. You will report such information in Part I, Question 17 or Part II, Question 29.

**INSTRUCTIONS FOR PART I, QUESTION 16, AND**  
**PART II, QUESTION 28**

"Securities" means stocks (any class), bonds (including savings bonds and tax exempt bonds), mutual funds, stock options, warrants, debentures, obligations, brokerage accounts, notes (not mortgage notes), mortgages (not on one's home), investment interests in limited partnerships, REITs, and such other evidences of indebtedness and certificates of interest or participation in any profit-sharing agreement as are usually referred to as securities.

Include savings bonds, mutual funds, and tax-exempt bond funds.

Include stock options.

Include securities owned for investment purposes by a corporation of which you or your spouse or domestic partner own or control more than 50% of the stock.

Include individual stocks in a managed account if you own the individual stocks in your own name.

Do not include savings accounts, NOW accounts, bank money market accounts, or securities issued by a professional corporation or securities held in a custodial account that has been reported in Part I, Question 14, or Part II, Question 26.

Do not include a mortgage held by another on your property. You will report such mortgages in response to Part I, Question 19, or Part II, Question 31.

Do not include securities of which you and/or your spouse or domestic partner is/are the owner of record but in which you or your spouse or domestic partner have no beneficial interest, e.g., stocks held for your child.

Do not include market value if the security is an interest in a general partnership that was listed in Part I, Question 2, or Part II, Question 20, or if the security is corporate stock, not publicly traded, in a trade or business of the person reporting.

If you own securities with your spouse or domestic partner, indicate 50% of the total market value in the last column.

Example: You own securities with your spouse or domestic partner. Indicate one-half of the securities' market value in response to Part I, Question 16, and indicate one-half of the securities' market value in Part II, Question 28. Also indicate in response to both questions that the securities are jointly owned.

If your or your spouse's or domestic partner's interest in securities exists through a beneficial interest in a trust, identify such securities here, indicating that they are held in trust. If you do not know what securities are held in trust because the trustee is under an obligation not to disclose the contents of the trust to you, you are not required to report the type of securities. You are still obligated to report the existence of the trust in Part I, Question 14, or Part II, Question 26, and to indicate in Question 16 that the securities are subject to a non-disclosure agreement or instruction.

Do not include individual securities held in a trust established by, or under the estate of, a relative.<sup>12</sup>

If you or your spouse or domestic partner hold(s) more than 5% of the stock of a corporation whose stock is publicly traded, or more than 10% of the stock of a corporation whose stock is not publicly traded, indicate the percentage of ownership in the appropriate column.

Under "Category of Value," indicate the market value of the securities listed as of the close of the reporting year. Report the value of securities only if it is reasonably ascertainable.

### **INSTRUCTIONS FOR PART I, QUESTION 17, AND PART II, QUESTION 29**

Do not include any real estate that is your or your spouse's or domestic partner's primary or secondary personal residence, except if it is co-owned with a non-relative.<sup>13</sup> Do not report the name of the co-owner.

Do not include your or your spouse's or domestic partner's primary or secondary personal residence even if you or your spouse or domestic partner rents out a portion of it, unless there is a co-owner who is a non-relative.

If you own real estate with your spouse or domestic partner, or anyone else, indicate your percentage of ownership under "Percentage of Ownership." Under "Category of Value," report the market value of the entire property, not just the value of your interest in the property.

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<sup>12</sup> Defined in General Instructions

<sup>13</sup> Defined in General Instructions

Include real estate owned outside of New York or the United States.

Include timeshares.

Include real estate owned for investment purposes by a corporation in which you or your spouse or domestic partner owns or controls more than 50% of the stock.

Include all other real estate in which you or your spouse or domestic partner has a vested interest, that is, which is owned by you and/or your spouse, owned by you or your spouse or domestic partner jointly with another person or entity, held in a trust under which you or your spouse or domestic partner is the beneficiary, or owned by a partnership of which you or your spouse or domestic partner is a partner or member.

Include real estate in which you or your spouse or domestic partner has a contingent interest, that is, in which your interest is dependent upon the occurrence of some future event. Do not include an expected inheritance from one who is still alive.

Example: Under a will, which is on file following the death of the person who executed it, you will receive real estate only if a certain individual dies before you do. You would report such an inheritance.

Under "General Nature" indicate whether the property is used for residential, commercial, or other purposes (specify); whether it is vacant unimproved land; or whether it is a cooperative or condominium.

Do not include cemetery plots.

### **INSTRUCTIONS FOR PART I, QUESTION 18, AND PART II, QUESTION 30**

Include all debts whether secured or unsecured. Include debts secured by a mortgage, loan agreement, promissory note, or any instrument or document signifying a debt to you or your spouse or domestic partner.

Include all debts of \$1,000 or more, which were owed to you or your spouse or domestic partner at any time during the reporting year, even if they were paid in full during the year.

Do not include debts owed to you or your spouse or domestic partner by a relative.<sup>14</sup>

Do not include deferred income from the practice of a profession, i.e., a client owes you

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<sup>14</sup> Defined in General Instructions

money. You will report such deferred income under Part I, Question 7.

**INSTRUCTIONS FOR PART I, QUESTION 19, AND**  
**PART II, QUESTION 31**

Include revolving charge accounts, e.g., Mastercard or VISA, but do not include the account number.

Include multiple accounts with an institution, which in the aggregate total \$5,000 or more.

Include real estate mortgages and other secured and unsecured loans but do not include first or second mortgages or loans obtained to finance the purchase of, or improvements to, your primary or secondary residence.

If any reportable liability has been guaranteed by a third person, list that person's name under "Name of Guarantor."

Do not include liabilities incurred by, or guarantees made by you or your spouse or domestic partner, or by any proprietorship, partnership, or corporation in which you or your spouse or domestic partner has an interest, when such liabilities were incurred or made in the ordinary course of your or your spouse's or domestic partner's trade, business, or professional practice.

Do not include any of the following types of liability:

a liability to a relative;<sup>15</sup>

an obligation to pay maintenance in connection with a matrimonial action, alimony, or child support payments;

an obligation to pay estimated quarterly taxes;

a campaign debt, which would be a liability to the filer's campaign committee and not to the filer personally;

a vehicle leasing;

a loan issued by a financial institution, in its ordinary course of business, to finance:

- (i) educational costs (for anyone), except upon default of a student loan;
- (ii) the purchase of a personally owned motor vehicle;
- (iii) the purchase of household furniture or appliances.

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<sup>15</sup> Defined in General Instructions