**Generally**

* You must reply to any emails you receive from your ethics office about your report as soon as possible.
* You must file your OGE Form 450 directly on FDonline, the Department of Energy’s electronic confidential financial disclosure report filing system, as explained in the email notification sent to you through the FDonline system.

**Part I: Assets and Income**

* **DO NOT** report the names of any diversified mutual funds or exchange traded funds (ETFs). A mutual fund or ETF is diversified if it DOES NOT have a stated policy of concentrating its investments in any industry, business or single country other than the United States or bonds of a single state within the United States.
* **DO NOT** report anything that is a result of you or your spouse’s Federal employment (e.g., Federal salary or Thrift Savings Plan).
* **DO NOT report** cash accounts such as checking, savings, or cash-only Individual Retirement Accounts (IRAs).
* **DO NOT** report retirement accounts (e.g., IRAs, 401(k)s, etc.) if **all of the underlying assets** in the account are diversified mutual funds or diversified ETFs.
* You must report the names of any stocks, bonds, options, or sector mutual funds or sector ETFs (a fund is a sector fund if it has a stated policy of concentrating its investments in any industry, business or single country other than the United States or bonds of a single state within the United States) held in any accounts with a value of more than $1,000 at the end of the reporting period[[1]](#footnote-1) or if you received more than $1,000 in income from the asset during the reporting period, even if you no longer held the asset at the end of the reporting period. In that instance, please check the “no longer held” box.
* You must list your spouse’s non-Federal current or previous employer if he or she earned more than $1,000 from that entity in the reporting period.
* You must list the name of any non-Federal entity from which you received any form of compensation greater than $1,000 (e.g., salary, hourly wages, stipend, commission, etc.) in the reporting period.
* You must list the name of any non-Federal entity in which either you or your spouse have an ownership or equity interest (e.g., partner of a law firm, ownership of family business, etc.).
* You must list the names of any trusts in which you have a beneficial interest, and any reportable underlying assets in the trust (e.g., real estate, stocks, bonds, options, or sector mutual funds).
* You must report a retirement account if:
  + The account contains underlying assets that arestocks, bonds, options, or sector mutual funds or sector ETFs; **AND**
  + The value of each asset is more than $1,000 at the end of the reporting period OR the total income received from that asset was more than $1,000 during the reporting period, even if you no longer held the asset at the end of the reporting period. In that instance, please check the “no longer held” box. *See example below.*

|  |  |
| --- | --- |
| 1 | Tyler Informatics, 401(k) plan |
| 2 | * Tyler Informatics (TYIN) |
| 3 | * Harris NY Municipal Bond Fund (HNYCX) |

* You must report distributed income received from a retirement account (see example below).

|  |  |
| --- | --- |
| 1 | Tyler Informatics, 401(k) plan: distributions |

* You must report a college savings plan (e.g., 529 plan) if:
  + The account contains underlying assets **that are not** diversified mutual funds or diversified ETFs (age based portfolios are not diversified mutual funds); **AND**
  + The value of each asset is more than $1,000 at the end of the reporting period OR the total income received from that asset was more than $1,000 during the reporting period, even if you no longer hold the asset at the end of the reporting period. In such an instance, please check the “no longer held” box. *See example below.*

|  |  |
| --- | --- |
| 1 | CA (ScholarShare) College Savings Plan: Age 0-5 Portfolio |

* You must report a defined benefit plan for you or your spouse (see example below).

|  |  |
| --- | --- |
| 1 | Regional Electric, defined benefit plan |

**Part II: Liabilities**

* **DO NOT** list any mortgages, car loans, student loans, or other liabilities UNLESS you negotiated terms that were not available to the general public.

**Part III: Outside Positions**

* **DO NOT** list any position with a religious entity, social entity, fraternal entity, or political entity.
* You must list business entities with which you have an ownership of equity interest (also list in Part I if your interest is greater than $1000 at the end of the reporting period or if income received was greater than $1000 in the reporting period).
* You must list any entities from whom you have received any compensation in the reporting period, even if that compensation is less than $1,000 (also list in Part I if you earned more than $1,000 in the reporting period).

**Part IV: Agreements or Arrangements**

* You must list the name and terms of any **defined benefit pension plan** with a non-Federal entity.
* **DO NOT** list the name and term of any defined contribution or other account from a previous employer in this part *if the previous employer no longer contributes to the plan* (See Part I above for reporting requirements in Part I of the form).

**Part V: Gifts and Travel Reimbursements**

* You must write a thorough description of the gift or travel reimbursement (e.g., lodging, transportation, and food).
* **DO NOT** list any travel reimbursements from non-Federal source that was approved for acceptance in the performance of your official duties.

Please contact your local ethics office if you have any questions about how to complete your report.

1. The reporting period for the annual OGE Form 450 is the preceding calendar year. For example, the reporting period for reports due by February 15, 2019 is January 1, 2018 – December 31, 2018. [↑](#footnote-ref-1)