

**FILING INSTRUCTIONS
FOR JUDICIAL OFFICERS
AND EMPLOYEES
(AO-10)**

Committee on Financial Disclosure
Administrative Office of the U.S. Courts
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INTRODUCTION

Four separate types of Financial Disclosure Reports (AO-10) – nomination, initial, annual, and final – are required by the Ethics in Government Act of 1978, as amended, published in Title 5 of the United States Code, §§ 13101-13111.

These instructions govern the preparation and filing of Form AO-10, which is to be used by judicial officers and employees for all reports. The body of these instructions covers the requirements for annual reports, which in some cases also apply to nomination, initial, and final reports. Where requirements for nomination, initial, or final reports differ from the annual reporting requirements, specific information can be found in Appendices I and II of these instructions.

The statute requires the Committee on Financial Disclosure to review each report to ensure, on the basis of the information provided, that the reporting person (filer) is in compliance with applicable laws and regulations. 5 U.S.C. § 13108(b)(1). The Committee also reviews reports to highlight potential ethical problems and/or conflicts of interest. Financial disclosure reporting, however, is distinct from obligations under the Codes of Conduct. Each judge is required to conduct a personal review of cases for conflicts, develop a list identifying financial conflicts for use in conflict screening, review and update the list at regular intervals, and employ the list in automated conflict screening. The financial disclosure report is not a substitute for the list of financial conflicts. *See Guide to Judiciary Policy*, Vol. 2C, Ch. 4.

Questions concerning the reporting requirements should be addressed to:

Committee on Financial Disclosure,
Administrative Office of the United States Courts
Suite G-330,
One Columbus Circle, N.E.
Washington, D.C. 20544

WHO MUST FILE and WHEN?

JUDICIAL OFFICERS AND JUDICIAL EMPLOYEES are required to file an annual report by May 15 following each calendar year in which they performed their duties for more than sixty (60) days. 5 U.S.C. § 13103(d).

JUDICIAL OFFICERS are defined in the Act as the Chief Justice and Associate Justices of the Supreme Court, and the judges of United States courts of appeals, United States district courts, including the district courts in Guam, the Northern Mariana Islands, and the Virgin Islands, Court of Appeals for the Federal Circuit, Court of International Trade, Tax Court, Court of Federal Claims, Court of Appeals for Veterans Claims, United States Court of Appeals for the Armed Forces, and any court created by an Act of Congress, the judges of which are entitled to hold office during good behavior. 5 U.S.C. § 13101(10).

A JUDICIAL EMPLOYEE is any employee (excluding a JUDICIAL OFFICER, of the judicial branch of Government, of the United States Sentencing Commission, of the Tax Court, of the Court of

Federal Claims, of the Court of Veterans Appeals, or of the United States Court of Appeals for the Armed Forces) who:

- (a) is authorized to perform adjudicatory functions with respect to proceedings in the judicial branch, e.g., bankruptcy judges and magistrate judges; or
- (b) occupies a position for which the rate of basic pay is equal to or greater than 120 percent of the minimum rate of basic pay payable for GS-15 of the General Schedule. 5 U.S.C. § 13101(8).

Persons whose obligation to file reports may vary from year to year, e.g., a senior judge, or recalled bankruptcy judge or magistrate judge who may perform more than 60 days of service in one year but not in another, should certify their exempt status to the Committee on Financial Disclosure by May 15th, if they are exempt from filing for the prior year. This will avoid an inquiry from the Committee concerning the failure to file. When they file their next report, they should explain any apparent inconsistencies resulting from the “gap” between the two reporting periods.

Information on who must file nomination, initial, and final reports, and when they must be filed can be found in Appendices I and II.

Commentary

The General Counsel of the Administrative Office of the U.S. Courts has determined that the term “basic pay” within the definition of a judicial employee does not include locality pay or geographic cost-of-living allowance (COLA) received by some employees in Alaska, Guam, Hawaii, Puerto Rico, and the Virgin Islands. Geographic COLAs are considered additional allowances for the cost of living rather than part of the basic rate of pay. Similarly, there is no express statutory authority permitting court employees to receive locality pay. Payment is based upon the Director of the Administrative Office’s authority to set compensation and is treated in the same manner that locality pay is treated in the Executive Branch, which does not consider locality pay as a part of basic pay.

Part-time employees without adjudicatory functions are deemed to satisfy the filing threshold if the basic rate of pay fixed for the position held meets the statutory minimum. Thus, the “rate of basic pay” rather than actual pay received, is used to determine the need to file a report. In addition, the Committee has held that the “rate of basic pay” to be used to determine whether a reemployed annuitant who is not authorized to perform adjudicatory functions must file a report does not include the annuity.

Extensions of Time to File

The Committee may grant reasonable extensions of time for filing nomination, initial, annual, and final reports. Requests for extension should be submitted to the Committee electronically via FiDO under “Request for Extension.” Extensions of time for filing a report may be granted for up to 90 days from the original due date. In the request, state the number of days being sought and explain why the extension is necessary. Extensions beyond 90 days are not permissible. 5 U.S.C. § 13103(g).

Late Filing Fee

A report filed more than thirty (30) days after the date the report is due may be assessed a late filing fee of \$200. 5 U.S.C. § 13106(d)(1).

The Committee may waive the late filing fee. The standard for granting a waiver is that extraordinary circumstances prevented a timely filing of the report. Requests for waivers should be submitted electronically to the Committee via FiDO, under “Request for Waiver of Late Fee,” and must include the reason(s) the report was not filed on time. 5 U.S.C. § 13106(d)(2).

The \$200 late filing fee, made payable to the Treasurer of the United States, should be mailed to:

Committee on Financial Disclosure
Administrative Office of the United States Courts
Suite G-330
One Columbus, Circle, N.E.
Washington, DC 20544

How and Where to File

All reports (including amended reports filed in response to letters of inquiry) must be created using the FDR Form Editor Software, which provides the acceptable AO-10 format in PDF form. These software-generated PDFs must be uploaded onto the Financial Disclosure website (FiDO).

If a prior year’s report, in xml format, is stored or saved on the computer being used to complete the current report, once you open the FDR software:

- data from the last report you worked on may pre-populate the form,
- a blank form will appear, or
- you may be prompted to import the data.

After the reporting period, Block 6, is changed to 01/01/2023-12/31/2023, the software automatically updates the report year indicated at the top of page one of the report. If you are unable to locate your prior report in .xml format, contact your local IT office for assistance in locating the file.

Amended Reports

Amend reports using the FDR Form Editor software. Check box 5b “Amended” and Block 3 should reflect a current date (found on the Personal Information tab), in addition to making any changes to specific parts of the report. Then electronically file the pdf version of that amended report in FiDO. If appropriate, explain the changes in Part VIII. Amendments in the form of letters are not permitted.

There are two types of amended reports:

- 1) A **response to a letter of inquiry** received from the Committee. A letter of inquiry from the Committee requires clarification on report content. The FDR Form Editor software must be used to prepare the amended report – once a pdf is created, it should be filed in FiDO as a Response to Letter of Inquiry.
- 2) A **self-initiated amendment** to change information or data provided on a previously filed report. Again, the FDR Form Editor software must be used to prepare the amended report. Once a pdf is created, it should be filed in FiDO under Report as a Self-Initiated Amendment.

The Committee requires initial, annual, final, and periodic transaction reports of all judges, including bankruptcy judges, magistrate judges, and special trial judges filed in calendar year 2022 and future years be published to the online database of the Administrative Office of the United States Courts (AO). The Committee also requires amended reports filed in calendar year 2022 and future years be published to the AO's online database, irrespective of which year's report the filer seeks to amend. Accordingly, all such reports will be publicly accessible on the AO's online database. The corresponding report being amended, if already published to the AO's online database, will remain publicly accessible in the online database until the record retention policy requires it to be destroyed.

Waivers

The Committee may grant a request for a waiver of any reporting requirement for one who is expected to perform the duties of the office or position less than one hundred and thirty (130) days in a calendar year, but only if the Committee determines that:

- (1) the person is not a full-time employee of the federal government;
- (2) the person is able to provide services specially needed by the federal government;
- (3) it is unlikely that the person's outside employment or financial interests will create a conflict of interest; and
- (4) public financial disclosure by the person is not necessary under the circumstances.

Waiver requests should be submitted to the Committee electronically and must contain a detailed explanation of the facts upon which the Committee can make the determinations required under the Act. All such requests are available to the public. 5 U.S.C. § 13103(i).

FILING GUIDELINES

“NONE” Box

The FDR software will automatically check the “NONE” box when no entries are made. If you do not have entries for a particular Part, make sure the “NONE” box is checked.

Disclosure Concerning Family Members

A reporting person is required to disclose financial information concerning a spouse and dependent children. 5 U.S.C. § 13104(e)(1).

The Act does not require disclosure of the financial interests of a spouse who is living separate and apart with the intention of terminating the marriage or permanently separating. 5 U.S.C. § 13104(e)(2).

The Act defines a dependent child as a son, daughter, stepson, or stepdaughter . . . who –

(A) is unmarried and under age 21 and is living in the household of the reporting person;

or

(B) is a dependent of the reporting person within the meaning of Section 152 of the Internal Revenue Code of 1986. (26 U.S.C. § 152) 5 U.S.C. § 13101(2).

Extra Pages/Additional Space

To add lines or pages in the FDR Form Editor software, right-click the line where more space is needed and follow the menu prompts. The option to delete extraneous lines or pages is in that same menu.

Alternative Format for Reporting Investments and Assets

The FDR Form Editor software provides the only acceptable AO-10 format for the financial disclosure report. Use of the software to prepare the report ensures reporting of all required information in the correct and consistent format. It also allows the import of information into subsequent reports, negating the need to retype entries.

In exceptional circumstances, it is permissible to provide the required information in an alternative format, but only upon a specific written determination by the Committee. If you wish to use an alternative format, seek permission by electronically filing a letter to the Committee via FiDO, under “Requests/Letters to the Committee – Miscellaneous.” The request should include: the format sought, why the request is being made, and whether it is only for the current report or all future reports. All information submitted in the alternative format must be able to be easily reconciled with prior reports. 5 U.S.C. § 13104(b)(2)(A).

Reconciliation with Prior Reports

Although you should compare information in your current report with that in the prior report, each report must be complete in and of itself. Each asset listed in your prior report, as owned on the last day of the reporting period, should be listed in your current report.

Report transactions (e.g., sales or purchases) that explain new or missing assets, listing each one on a separate line in Part VII, Column D. If there are none, use Part VIII to explain why an asset has been added or removed, or use of the “(X)” and “(Y)” notations as described later in the filing instructions.

If a supporting document approving a specific position (Part I), agreement (Part II), or transaction (Part VII) has been received and is relevant to your report, or if the Committee on Codes of Conduct has approved particular conduct or actions relevant to your report, a copy of that document should be filed in FiDO under “Requests/Letters to the Committee – Miscellaneous.”

To assist the Committee during the review process, list items in each part of the report in the same order as shown in the prior report.

INSTRUCTIONS FOR COMPLETING EACH PART

Personal Information

Blocks 1 through 7 must be completed to report identifying information.

<div style="border: 1px solid black; padding: 5px; background-color: #f0f0f0;"> <p style="text-align: center; margin: 0;">AO 10 Rev. 3/2023</p> </div>	<p>FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2023</p>	<p style="font-size: small; text-align: right;"><i>Report Required by the Ethics in Government Act of 1978 (5 U.S.C. §§ 13101-13111)</i></p>
<p>1. Person Reporting (last name, first, middle initial)</p> <p>Smith, Jane B.</p>	<p>2. Court or Organization</p> <p>U.S. District Court, North Dakota</p>	<p>3. Date of Report</p> <p style="text-align: center;">04/17/2024</p>
<p>4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time)</p> <p>U.S. District Judge - Senior Status</p>	<p>5a. Report Type (check appropriate type)</p> <p><input type="checkbox"/> Nomination <input type="checkbox"/> Date</p> <p><input type="checkbox"/> Initial <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Final</p> <p>5b. <input type="checkbox"/> Amended Report</p>	<p>6. Reporting Period</p> <p style="text-align: center;">01/01/2023 to 12/31/2023</p>
<p>7. Chambers or Office Address</p> <p>U.S. Courthouse 44 West 32nd Street Fargo, North Dakota 58107</p>		
<p>IMPORTANT NOTES: <i>The instructions accompanying this form must be followed. Complete all parts, checking the NONE box for each part where you have no reportable information.</i></p>		

Note:

In Block 1, format name as “[last name] [first name] [middle initial]” in order to ensure the signature block at the end of the report will be correct

List the current date in Block 3

List your position and status in Block 4

Indicate the type of report in Block 5a

Check Block 5b. if filing an amended report (e.g., when responding to letter(s) from the Committee, or if filing a self-initiated amendment). When filing an amended report, the date in block 3 should be updated

Confirm that Block 6 covers the correct reporting period; for annual reports this is January 1, 2023 – December 31, 2023

Part I. Positions

Unlike other Parts, Positions held by the filer must cover from January 1 of the reporting period **through the date the report is filed**. 5 U.S.C. § 13104(a)(6)(A). For nomination, initial, and final reports, refer to Appendices I and II of these instructions.

A complete listing is required of all positions held by the filer as an officer, director, trustee, partner, proprietor, representative, employee, or consultant of any corporation, company, firm, partnership, or other business enterprise, any nonprofit organization, any labor organization, or any educational or other institution other than the United States. Disclose your position even if you are not compensated and even if neither you nor a member of your family has any financial interest in the entities listed. **You are not required to report positions held in any religious, social, fraternal, or political entity, or positions solely of an honorary nature.** 5 U.S.C. § 13104(a)(6)(A).

Please note that positions held are listed in this part, while associated assets owned or held are reported in Part VII (Investments and Trusts).

For Article III judges, bankruptcy judges, and magistrate judges, the Code of Conduct for United States Judges specifies additional constraints on the positions that may be held. See especially Canons 4 and 5. Part-time magistrate judges are governed by special rules as provided in 28 U.S.C. § 632(b) and the Code of Conduct for United States Judges, Compliance with the Code of Conduct. The Code of Conduct appears in the *Guide to Judiciary Policy*, Vol. 2, Part A, Ch. 2.

Additional information—e.g., an opinion from the Committee on Codes of Conduct, or approval from a Judicial Council—that bears on the question whether a position presents a potential conflict of interest or issue under the Code of Conduct for United States Judges should be provided in Part I or Part VIII.

I. POSITIONS. (Reporting individuals only; see *Guide to Judiciary Policy*, Volume 2D, § 345 Trustees, Executors, Administrators, and Custodians; § 350 Power of Attorney; § 355 Outside Positions.)

NONE (No Reportable positions.)

<u>POSITION</u>	<u>NAME OF ORGANIZATION/ENTITY</u>
1. Director	Girls and Boys Club of America
2. Trustee	Family Trust #1
3. Trustee	Trust #2 (no reportable assets)
4. Member	ABC LLC
5. Professor	Marvel University Law School

Note:

Provide the full name of the position and the organization.

Consider whether the position appears to present a conflict of interest.

Provide a listing of corresponding assets in Part VII if the position so requires.

Commentary

A power of attorney need not be reported in Part I if it has not been exercised –for example, if it is conditioned upon an event that has not yet occurred, such as the disability of the grantor. Similarly, a filer is not required to report a “successor trustee” position or any similar fiduciary position that is contingent upon an event that has not yet occurred. Once a power of attorney has been exercised, it should be reported in Part I. Beginning in calendar year 2013, the Committee does not require filers to report in Part VII investment assets subject to a power of attorney, whether or not the power has been exercised.

The positions a filer may hold normally are determined by the filer’s status. Each category is affected by the Canons and statutes governing the creation and duties of the position held. Examples are as follows:

Judges

A judge should not serve as the executor, administrator, trustee, guardian, or other fiduciary, except for the estate, trust, or person of a member of the judge’s family, and then only if such service will not interfere with the proper performance of judicial duties. “Member of the judge’s family means any relative of a judge by blood, adoption, or marriage or any other person treated by a judge as a member of the judge’s family.” (Canon 4E.)

The duties of a co-trustee are, while nominal, fiduciary in nature. Canon 4E would seem to rule out service as fiduciary for a trust other than the trust of a family member. Service as a fiduciary for other than a member of the family is permitted to continue in limited circumstances, as provided in the Code’s “Applicable Date of Compliance” section, but this section seems to contemplate a relationship with an individual rather than with a pension plan. In any event, even such a non-family fiduciary relationship is to be terminated as stated in the Compliance section. (Advisory Opinion No. 33.)

Persons to whom this Code applies should arrange their financial and fiduciary affairs as soon as reasonably possible to comply with it and should do so in any event within one year after appointment. If, however, the demands on the person’s time and the possibility of conflicts of interest are not substantial, such a person may continue to act, without compensation, as an executor, administrator, trustee, or other fiduciary for the estate or person of one who is not a member of the person’s family if terminating the relationship would unnecessarily jeopardize any substantial interest of the estate or person and if the judicial council of the circuit approves. (Code of Conduct for United States Judges, Applicable Date of Compliance)

A judge may serve as a part-time special lecturer in law or as a faculty member at a law school. It is necessary for the judge to obtain advance approval from the chief judge of the circuit, or in the case of the chief judge from the judicial council, before engaging in teaching activity. The normal restrictions on extra judicial compensation apply; the compensation must be reasonable in amount, no greater than a similarly situated non-judge would receive for the same service; the 15% cap on outside earned income is applicable; and the payments must be included in Part III of the report.

Senior judges designated in 5 U.S.C. § 13144(b), (justices and senior judges) are excluded from the 15% cap on compensation received from approved teaching. Even if the Ethics Reform Act is satisfied, provisions of the Code of Conduct for United States Judges also must be satisfied.

Canon 4F exempts from its scope institutions “concerning the law, the legal system, or the administration of justice.” The Commentary to Canon 4A indicates that law schools fall within this exemption, stating expressly that “[t]eaching and serving on the board of a law school are permissible, but in the case of a for-profit law school, board service is limited to a nongoverning advisory board.” Thus, a judge generally may serve on a law school’s board of visitors (an advisory group assisting the law school dean), whether the law school is public or private, and may also serve on a law school’s board of trustees. (Ethics Deskbook for United States Judges, § 8.03)

Judges generally may serve on boards of directors or trustees of private colleges and universities, subject to the balance of the Code. Service on the governing board of a public college or university, however, implicates Canon 4F’s limitation on governmental appointments. Advisory Opinion 44 holds that service on a state board vested with authority to operate a public college or university violates Canon 4F. Service on the governing board of a state-related college or university is also prohibited. Service on nongoverning advisory boards may be permitted depending on the nature and scope of the board’s authority and function. (Ethics Deskbook for United States Judges, § 8.03)

A judge may hold and manage investments, including real estate, and engage in other remunerative activity, but should refrain from financial and business dealings that exploit the judicial position or involve the judge in frequent transactions or continuing business relationships with lawyers or other persons likely to come before the court on which the judge serves. (Code of Conduct for United States Judges, Canon 4, D(1))

A judge may serve as an officer, director, active partner, manager, advisor, or employee of a business only if the business is closely held and controlled by members of the judge’s family. For this purpose, “members of the judge’s family” means persons related to the judge or the judge’s spouse within the third degree of relationship as defined in Canon 3C(3)(a), any other relative with whom the judge or the judge’s spouse maintains a close familial relationship, and the spouse of any of the foregoing. (Code of Conduct for United States Judges, Canon 4, D(2))

Judges who wish to participate in their communities through service on nonprofit boards are at liberty to do so, subject to certain restrictions discussed in Canon 4 of the Code of Conduct for United States Judges. In deciding whether to serve on a particular nonprofit board, judges should bear in mind the Code’s basic imperative that “[a] judge should avoid impropriety and the appearance of impropriety in all activities.” Canon 2. (Advisory Opinion No. 2.)

The listing of a position as partner in a business in Part I ordinarily will require a listing of the income and value of the business in Part VII. If the partnership owns or trades in securities and the filer can influence the selection of assets for purchase or sale, the individual securities and transactions should be reported in Part VII.

Part-time Magistrate Judges

Part-time United States magistrate judges render such service as judicial officers as is required by law. While so serving they may engage in the practice of law, but may not serve as counsel in any criminal action in any court of the United States, or act in any capacity that is inconsistent with the proper discharge of their office. Within such restrictions, they may engage in any other business, occupation, or employment which is not inconsistent with the expeditious, proper, and impartial performance of their duties as judicial officers. (28 U.S.C. § 632(b).)

Judicial Employees

a. No covered senior employee, as defined in the Judicial Conference Regulations on Outside Earned Income, Honoraria, and Outside Employment, Guide to Judiciary Policy, Vol. 2, Part C, Ch. 10, § 1020.35, shall:

- (1) affiliate with or be employed by a firm, partnership, association, corporation, or other entity to provide professional services which involve a fiduciary relationship for compensation;*
- (2) permit the use of his or her name by any such firm, partnership, association, corporation, or other entity;*
- (3) practice a profession which involves a fiduciary relationship for compensation;*
- (4) serve for compensation as an officer or member of the board of any association, corporation, or other entity; or*
- (5) receive compensation for teaching, without the prior notification and approval as herein provided.*

Note: Covered senior employees of the Court of International Trade or the Court of Federal Claims must obtain approval from the chief judges of those courts. Covered senior employees of the Tax Court must obtain approval from the chief judge of the Tax Court. Commissioners and covered senior employees of the Sentencing Commission shall obtain approval from the Chairman of the Sentencing Commission. Covered senior employees of the Administrative Office of the United States Courts must obtain approval from the Director of the Administrative Office.

“Covered senior employees” means personnel who: (1) are listed in Sec. 1020.20(b)(1)-(12) and (2) “whose rate of basic pay is equal to or greater than 120 percent of the minimum rate of basic pay payable for GS-15 of the General Schedule.” Guide to Judiciary Policy.

b. Judicial Employees. A judicial employee may engage in such activities as civic, charitable, religious, professional, educational, cultural, avocational, social, fraternal, and recreational activities, and may speak, write, lecture, and teach. If such outside activities concern the law, the legal system, or the administration of justice, the judicial employee should first consult with the appointing authority. (Code of Conduct for Judicial Employees, Canon 4A.)

c. Federal Public Defenders. A defender employee should not engage in the private practice of law. Notwithstanding this prohibition, a defender employee may act pro se and may, without compensation, give legal advice to and draft or review documents for a member of the defender employee's family, so long as such work does not present an appearance of impropriety and does not interfere with the defender employee's primary responsibility to the defender office. (Code of Conduct for Federal Public Defender Employees, Canon 5D.)

Part II. Agreements

List any agreement entered into by the filer with respect to:

- (a) future employment;
- (b) a leave of absence during government service;
- (c) continuation of payments by a former employer other than the United States; and
- (d) continuing participation in an employee welfare or benefit plan (defined benefit pension plan) maintained by a former employer.

Report the date, parties, and terms of the agreement for all agreements in existence at any time during the reporting period. 5 U.S.C. § 13104(a)(7).

Any additional information – e.g., an opinion from the Committee on Codes of Conduct, or approval from a Judicial Council – that bears upon the question whether an agreement presents a potential conflict of interest problem or issue under the Code of Conduct for United States Judges should be provided in Part II or Part VIII with reference to any supporting documentation filed in FiDO under “Requests/Letters to the Committee - Miscellaneous.”

II. AGREEMENTS. <i>(Reporting individuals only; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 340 Agreements and Arrangements)</i>	
<input type="checkbox"/> NONE (No Reportable agreements.)	
<u>DATE</u>	<u>PARTIES AND TERMS</u>
1. 2008	Jones & Smith Retirement Plan with former law firm, firm-managed asset selection
2. 2001	State of Texas: Judicial Pension
3.	

Note:

Provide the date(s), parties, and terms

The agreement should be permissible

Commentary

Continuation of payments by a former employer other than the United States

Advisory Opinion 24 explains that a judge may negotiate an agreement with his or her former law firm to buy out the judge’s financial interest in the firm or to compensate for services rendered by the judge while with the firm, including any interest in contingent fee matters. But a judge may not continue to share in profits of the prior employer after departure. Nor may payments to the judge be

conditioned on, or measured in any way by, the prior employer's post-departure earnings. For example, in contingent fee matters, the judge may be compensated for the judge's own efforts, but not for the firm's efforts to bring the matter to resolution after the judge takes the bench. (Ethics Deskbook for United States Judges, § 2.01 (a))

The ideal separation agreement will provide the judge a lump-sum payment before or shortly after the judge takes the bench. It is appropriate, however, for a judge to accept periodic payments from a former law firm while on the bench. In this event, the judge must recuse from all cases in which the former firm appears for as long as the payments continue and for a reasonable time after the payments cease. (Ethics Deskbook for United States Judges, § 2.01 (a))

Continuing participation in an employee welfare or benefit plan maintained by a former employer

Other relationships with a judge's former law firm may raise recusal considerations. For example, if the firm continues to manage the judge's pension or retirement accounts, the judge should recuse, subject to remittal, from cases in which the firm appears. This recusal obligation exists even when a judge's retirement payments are fixed and thus not contingent on the firm's income or the performance of the firm's investment assets. If the former firm has purchased an annuity to fund the judge's retirement benefits but the firm remains contingently liable, the judge should recuse from matters in which the firm appears. If, however, the judge and not the firm owns the annuity and the firm has no continuing liability, the judge need only recuse in cases pending before purchase of the annuity. (Ethics Deskbook for United States Judges, § 2.01 (a))

Other Employment

Part-time United States magistrate judges render such service as judicial officers as is required by law. While so serving, they may engage in the practice of law and, within certain restrictions, engage in any other employment which is not inconsistent with the expeditious, proper, and impartial performance of their duties as judicial officers. (28 U.S.C. § 632.)

A part-time judge is a judge who serves on a continuing or periodic basis, but is permitted by law to devote time to some other profession or occupation and whose compensation for that reason is less than that of a full-time judge. A part-time judge: (1) is not required to comply with Canons 4A(4), 4A(5), 4D(2), 4E, and 4F; (2) except as provided in the Conflict-of-Interest Rules for Part-time Magistrate Judges, should not practice law in the court on which the judge serves or in any court subject to the appellate jurisdiction of the court on which the judge serves, or act as a lawyer in a proceeding in which the judge has served as a judge or in any other proceeding related thereto.

The judge should take reasonable steps to require that law clerks keep the judge informed of their future employment plans and prospects. Participation by the law clerk in a pending case involving the prospective employer may reasonably create an appearance of impropriety and a cause for concern on the part of opposing counsel. A former law clerk should be disqualified from work in the United States attorney's office on any cases that were pending in the court during the law clerk's employment with the court. (Advisory Opinion Nos. 74 and 81 (summary).)

Part III. Non-Investment Income

Each filer must report outside earned income in Part III A. Filer's spouse's reportable outside earned income is required in Part III B.

Part III A - Filer

Report the date(s), source, type, and amount of income. Report gross non-investment income aggregating \$200 or more from whatever source (except federal government employment), including but not limited to: compensation for services, including fees, commissions, etc.; income derived from business; royalties from intellectual property such as copyrights; and benefits from vested pension plans. Income derived from a business can be listed as net or gross and indicated as such. 5 U.S.C. § 13101(7). Honoraria are treated differently. 5 U.S.C. § 13104(a)(1)(A). See Outside Employment and Honoraria, below.

Part III B – Filer's Spouse

Report only the date(s) and source of earned income from any source that exceeds \$1,000, (other than from federal government employment).

If a spouse is self-employed in business or a profession, only the nature of such business or profession and the words "self-employed" should be reported (e.g., self-employed attorney or self-employed financial consultant). A spouse is "self-employed" with regard to the net earnings that exceed \$1,000 derived from a profession or business carried on by the spouse as a sole proprietor or a partnership of which the spouse is a member. See Treas. Reg. 26 C.F.R. § 1.1401-1(c).

Report the date(s) on which the service(s) were provided, source, and actual dollar amount or value of any honoraria received by or accrued to the spouse (or payments made or to be made to charity on the spouse's behalf in lieu of honoraria).

Honoraria and Outside Employment

Special attention should be given to the Judicial Conference Regulations on Outside Earned Income, Honoraria, and Outside Employment in the *Guide to Judiciary Policy*, Vol. 2, Part C, Ch. 10.

Please note that all "judicial officers and employees" are subject to the regulations on honoraria while only "covered senior employees" are subject to the regulations on outside earned income and outside employment.

Definition of Judicial Officer or Employee

With very minor exceptions, all judiciary personnel are "judicial officers or employees." The definition of "judicial officer or employee" can be found at *Guide to Judiciary Policy*, Vol. 2, Pt. C, Ch. 10, § 1020.20(a)(1)-(10). (The exceptions include Justices, officers and employees of the Supreme Court, part-time magistrate judges, and officers and employees of the Federal Judicial Center. See *Guide to Judiciary Policy*, Vol. 2, Pt. C, Ch. 10, §1020(a)(10).)

Definition of Covered Senior Employees

“Covered senior employees” means personnel who: (1) are listed in Sec. 1020.20(b)(1)-(12) and (2) “whose rate of basic pay is equal to or greater than 120 percent of the minimum rate of basic pay payable for GS-15 of the General Schedule. Before reviewing the regulations on outside income and employment, it may be helpful to carefully review section 1020.20(b) in the *Guide to Judiciary Policy*.

Honoraria

In accordance with the Ethics Reform Act of 1989, and the Judicial Conference regulations implementing this Act, all judicial officers and employees as defined in section 1020.20(a)(1)-(10) are prohibited from accepting honoraria for any “appearance, speech, or article.” Actual and necessary travel expenses incurred by the person and one relative are not deemed to constitute honoraria. 5 U.S.C. § 13143(b).

- No judicial officer or employee may accept honoraria, but a payment may be made on behalf of such officer or employee to a charitable organization in lieu of the honorarium, so long as the payment does not exceed \$2,000 and is not made to a charitable organization from which the filer or the filer’s parent, sibling, spouse, child, or dependent relative derives any financial benefit. 5 U.S.C. § 13143(b) and (c). 5 U.S.C. § 13104(a)(1)(A).

Report donations made on behalf of the filer in Part III A.

Additionally, a confidential corresponding list of recipients is required. List all such payments, including the source, recipient, date, and amount of payments made to charitable organizations in lieu of honoraria on behalf of the filer via FiDO under Confidential List of Charitable Donations in Lieu of Honoraria.

Any filer listing honoraria without the corresponding Confidential List of Charitable Donations will be questioned for clarification and may be referred to the Committee on Codes of Conduct for an advisory opinion.

Commentary

Judges may be compensated and reimbursed for teaching and training activities. Any compensation received by a judge must be reasonable and no greater than that received by a similarly situated nonjudge teacher. Compensation is also subject to the statutory cap on outside earned income under 5 U.S.C. §13143(a)(1) and 13144(b), explored in Section 9.02. Any outside income from teaching must receive prior approval from the chief judge of the circuit or, in the case of the chief judge, from the Judicial Council. Expense reimbursement is limited to reasonable actual costs of travel, food, and lodging incurred by the judge and, as appropriate, the judge’s spouse or relative. All payments related to teaching and training activities must be included in the judge’s annual financial disclosure report. (Ethics Deskbook for United States Judges, § 7.03 (d))

Although compensation from teaching and honoraria for speaking may appear similar, Advisory Opinion 86 provides that a judge may not treat a lecture stipend as an honorarium rather than teaching compensation. Similarly, although otherwise-prohibited honoraria may be diverted to charity under 5 U.S.C. § 13143(c), judges may not do the same with lecturing stipends. Advisory Opinion 86 takes as

an example a judge who has already reached the outside earned income cap for a calendar year and plans to deliver a lecture in the same year for which the law school ordinarily would pay a stipend. The opinion states that it would be inadvisable to exclude a lecturing stipend from “outside earned income” if the stipend is paid directly to charity by the judge, unless the judge is confident that such funds would not be included in the judge’s gross income calculation for tax purposes. (Ethics Deskbook for United States Judges, §9.02 (d))

Outside Employment

In accordance with the Ethics Reform Act of 1989, and the Judicial Conference regulations implementing this Act, covered senior employees, are prohibited from:

- Receiving more than 15% of the pay rate for Executive Level II in earned income from outside employment if the officer or employee occupies a position classified above GS-15 of the General Schedule or, in the case of positions not under the General Schedule, for which the rate of basic pay is equal to or greater than 120 percent of the minimum rate of basic pay payable for GS-15 of the General Schedule and is not a career civil servant (see 5 U.S.C., § 5313 for the pay rate for Executive Level II). 5 U.S.C. § 13143(a)(1). Those covered by the provisions of this Act for only a portion of a year must pro-rate the 15% on the basis of the number of days the person will actually work in that calendar year. 5 U.S.C. § 13143(a)(2).
- Being affiliated with or being employed by a firm, partnership, association, corporation, or other entity to provide professional services which involve a fiduciary relationship for compensation, serving for compensation as an officer or member of the board of any association, corporation, or other entity. 5 U.S.C. § 13144.
- Receiving compensation for teaching without prior notification and approval from the appropriate official, if the officer or employee occupies a position classified above GS-15 of the General Schedule or, in the case of positions not under the General Schedule, for which the rate of basic pay is equal to or greater than 120 percent of the minimum rate of basic pay payable for GS-15 of the General Schedule and is not a career civil servant. 5 U.S.C. § 13144. Procedures for requesting approval appear in § 1020.35 of the Judicial Conference Regulations on Outside Earned Income, Honoraria, and Outside Employment, referenced in Appendix III.

For 2023, the value of the limitation of 15 percent of the pay rate for Executive Level II in earned income from outside employment is \$31,815.

Difficulty may arise concerning what constitutes outside earned income (that is attributed solely to the filer and not to the spouse). The following lists common examples of compensated activities that are subject to the calendar year income limitation, less the ordinary and necessary expenses paid or incurred in producing the income:

- (1) teaching
- (2) serving as trustee of a family trust or executor of a family estate, and
- (3) writing (e.g., fees for writing a book chapter, but see below as to book royalties).

In addition, the following common examples do not constitute outside earned income and have no limitations imposed on the filer:

- (1) pensions, annuities, and deferred compensation for services rendered prior to becoming a judicial officer or senior employee,
- (2) investment funds,
- (3) funds received from a family-owned business,
- (4) publication royalties, fees, and their functional equivalent, and
- (5) compensation received by a senior judge for teaching.

Commentary

Please see Guide to Judiciary Policy, Vol. 2, Part C, Ch. 10, Outside Earned Income, Honoraria and Employment *and* Advisory Opinion No. 86, “Honoraria, Teaching, and Outside Earned Income Limitation,” for further-detailed interpretations on these issues that may serve as a helpful guideline.

The full scope of a judge’s ability to serve as a fiduciary of an estate or trust is set forth in Canon 4E and Advisory Opinion 96. As relevant here, a judge who serves as a trustee for a family member may accept compensation for doing so, provided that the compensation is reasonable and not more than what a person who is not a judge would receive for the same work. The compensation must also accord with the balance of the Code—namely, it must be consistent with outside earned income restrictions and must not introduce an appearance of impropriety or give the appearance of influencing the judge. (Ethics Deskbook for United States Judges, §9.02 (d))

In Part III, you are not required to report the following:

- compensation earned by you or your spouse for employment by the United States Federal Government. 5 U.S.C. § 13104(a)(1)(A).
- filer’s income that from a single source did not aggregate \$200 or more during the reporting period. 5 U.S.C. § 13104(a)(1)(A).
- spouse’s earned income from a single source, if it did not aggregate more than \$1,000 during the reporting period. 5 U.S.C. § 13104(e)(1)(A).
- any information about dependent child’s non-investment income. 5 U.S.C. § 13104(e)(1)(A).
- proceeds from life insurance policies.
- annuity income from a contract purchased or owned by the filer or spouse, as this is required in Part VII.
- a “royalty” or any other payment from ownership or investment in oil, gas, or other mineral interests or enterprises, as this is required in Part VII.
- information with respect to a spouse living separate and apart with the intention of terminating the marriage or providing for permanent separation or with respect to any income

or obligations arising from the dissolution or permanent separation. 5 U.S.C. § 13104(e)(2). In this instance, mark the “NONE” box in Part III B.

- any political campaign funds, including campaign receipts. 5 U.S.C. § 13104(g).
- income derived from any retirement system under title 5, United States Code (including the Thrift Savings Plan under Subchapter III of Chapter 84 of such title) or any other retirement system maintained by the United States for officers or employees of the United States. 5 U.S.C. § 13104(i)(1).
- benefits received from Social Security. 5 U.S.C. § 13104(i)(2).
- death benefits under insurance policies, gifts, inheritances, tort recoveries and other compensation for injuries and sickness, disability compensation, income tax refunds, and veteran’s benefits.

III. NON-INVESTMENT INCOME. *(Reporting individual and spouse; see Guide to Judiciary Policy, Volume 2D, § 320 Income; § 360 Spouses and Dependent Children.)*

A. Filer's Non-Investment Income -

NONE *(No reportable non-investment income.)*

<u>DATE</u>	<u>SOURCE AND TYPE</u>	<u>GROSS AMOUNT</u>
1. 2023	East Publishing Company, book royalties	\$6,500.00
2. 2023	WV Law School, teaching income	\$4,500.00
3. 2023	Management fees as Trustee for Family Trust #1	\$5,000.00

B. Spouse's Non-Investment Income - *If you were married during any portion of the reporting year, complete this section*

(dollar amount not required except for honoraria)

NONE *(No reportable non-investment income.)*

<u>DATE</u>	<u>SOURCE</u>
1. 2023	Nelson and Murdock Law Office
2. 2023	self-employed writer
3. 2023	Rand Enterprises, Honoraria: \$180
4. 2023	Teachers Retirement System of Texas Annuity

Note:

Confirm whether the filer's income is subject to the 15% limitation (\$31,815 for 2023)

If applicable, review the special rules for accepting and reporting honoraria (page 18)

Commentary

No income should be disclosed in this part if it is derived from an investment asset that should be reported in Part VII. Thus, a "royalty" received from the use or sale of copyright, patent, or other legally recognized intellectual property rights should be reported in Part III, but a "royalty" or other payment from ownership or investment in oil, gas, or other mineral interests or enterprises should be disclosed in Part VII.

Annuity Income: Income received from an annuity purchased by the filer (or transferred to the filer) should be reported in Part VII rather than in Part III as it represents a return on the filer's

investment. Similarly, where a filer has converted an IRA or other account to an annuity, the value of the annuity and income paid pursuant to the annuity should be reported in Part VII as an investment asset. Income received from an annuity that was purchased and is owned by an employer, and in which the filer does not have ownership of the contract or the underlying assets, should be reported in Part III as a form of deferred compensation.

Part IV. Reimbursements

Report information about reimbursements received by the filer, spouse, and dependent children. However, reimbursements received totally independent of the relationship to the filer by spouse and/or dependent child are not required to be reported. 5 U.S.C. §§ 13104(a)(2)(A) and (C); and 13104(e)(1)(C) and (D).

A reimbursement means any payment or other thing of value to cover travel related expenses, other than gifts, whether those expenses were paid directly by a third party or the filer was paid after submitting a travel voucher. Examples of reportable reimbursements include seminars, moot court competitions, judges' association meetings, and other similar activities where your expenses (travel, food, lodging, seminar fees, and other miscellaneous fees) are paid by a non-governmental organization or a private party. 5 U.S.C. § 13101(15).

Identify the source of funding, the dates of travel, the location of the trip, the purpose for the trip, and nature of expenses provided, for reimbursements received from any single source aggregating more than \$480 in value. It is not necessary to include the dollar value of a travel reimbursement. 5 U.S.C. § 13104(a)(2)(B).

Travel-related gifts and reimbursements. For 2023 and future reports, transportation, as well as food, lodging, and entertainment not otherwise exempt under the personal hospitality gift reporting exception, should be reported as a gift of travel in certain circumstances, rather than as a reimbursement. For in-kind transportation, food, and lodging and for payment of necessary travel expenses for professional activities such as seminars, moot court competitions, judges' association meetings, and speaking engagements, it will usually be appropriate to report such in-kind travel or payment of necessary travel expenses as reimbursements. However, in-kind travel and payment for other than professional activities, such as travel for recreation, relaxation, or enjoyment, usually should be reported as gifts. This includes reporting the value of such gifts.

In Part IV, you are not required to report the following:

- reimbursements received by your spouse and dependent children, independently of their relationship to you. 5 U.S.C. § 13104(e)(1)(C) and (D).
- reimbursements received in a period when you were not an officer or employee of the federal government. 5 U.S.C. § 13104(h).
- reimbursements provided by a foreign government within a foreign country or by the United States, the District of Columbia, or a state or local government or political subdivision thereof; required to be reported under 5 U.S.C. § 7342; or required to be reported under 52 U.S.C. § 30104. 5 U.S.C. § 13101(15).

Officers and employees are prohibited from soliciting or accepting anything of value from a person seeking official action from, doing business with, or whose interests would be substantially affected by, the performance or nonperformance of official duties. 5 U.S.C. § 7353. This prohibition applies to all reimbursements and gifts covered in Parts IV and V of the Financial Disclosure Report.

IV. REIMBURSEMENTS

(Includes those to spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 330 Gifts and Reimbursements; § 360 Spouses and Dependent Children.)

NONE *(No reportable reimbursements.)*

<u>SOURCE</u>	<u>DATES</u>	<u>LOCATION</u>	<u>PURPOSE</u>	<u>ITEMS PAID/PROVIDED</u>
1. ABC Foundation	June 9, 2023	Haymarket, VA	Board of Directors Meeting	Transportation, meals, hotel
2. ABA -National	August 7-11, 2023	Butte, MT	Social Media Surveillance Seminar	Transportation, meals, lodging, tuition
3. VA CLE	Nov 7-8, 2023	Williamsburg, VA	TAX CLE (teaching)	Transportation, food, hotel
4.				

Note:

Consider whether the reimbursement may properly be accepted by you, your spouse, or dependent child

Commentary

The following guidance from the Committee on Codes of Conduct relates to issues associated with this part.

Section 5(b)(3) [now § 620.35(b)(3)] of the Gift Regulations specifically authorizes acceptance of an invitation and travel expenses for the judge and a family member to attend bar-related functions. We see no impropriety if a judge and spouse are reimbursed for hotel and travel expenses reasonably required for their attendance at dinners and similar social events sponsored by lawyer organizations such as bar associations. An appearance of impropriety might arise, however, if the hospitality was extended by lawyer organizations identified with a particular viewpoint regularly advanced in litigation. (Advisory Opinion No. 17)

A judge participating as a faculty member in a two-week seminar of general interest organized on a nonprofit basis and financed by tuition and subsistence payments by non-faculty attendees may accept reimbursement for the judge's and the judge's spouse's travel and subsistence expenses. (Advisory Opinion No. 3.)

A judicial employee may receive compensation and reimbursement of expenses for outside activities provided that receipt of such compensation and reimbursement is not prohibited or restricted by this Code, the Ethics Reform Act, and other applicable law, and provided that the source or amount of such payments does not influence or give the appearance of influencing the judicial employee in the

performance of official duties or otherwise give the appearance of impropriety. Expense reimbursement should be limited to the actual cost of travel, food and lodging reasonably incurred by a judicial employee and, where appropriate to the occasion, by the judicial employee's spouse or relative. Any payment in excess of such an amount is compensation. (Code of Conduct for Judicial Employees, Canon 4E.)

Please see Guide to Judiciary Policy, Vol. 2, Part C, Ch. 10, Outside Earned Income, Honoraria and Employment for further information.

Part V. Gifts

Report information on gifts aggregating more than \$480 in value received by the filer, spouse, and dependent child from any source other than a relative during the reporting period. Any gift with a fair market value of \$192 or less need not be aggregated to determine if the \$480 reporting threshold has been met. 5 U.S.C. § 13104(a)(2)(A).

A gift is a payment, advance, forbearance, rendering, or deposit of money, or anything of value, unless consideration of equal or greater value is received by the donor. 5 U.S.C. § 13101(5).

Food, lodging, or entertainment received as personal hospitality need not be reported. Personal hospitality of any individual means hospitality extended for a nonbusiness purpose by an individual, not a corporation or organization, at the personal residence of that individual or his or her family or on property or facilities owned by that individual or his or her family. 5 U.S.C. § 13101(14).

The personal hospitality gift reporting exemption applies only to food, lodging, or entertainment and is intended to cover such gifts of a personal, non-business nature. Therefore, the reporting exemption does not include:

- gifts other than food, lodging or entertainment, such as transportation that substitutes for commercial transportation;
- gifts extended for a business purpose;
- gifts extended at property or facilities owned by an entity, rather than by an individual or an individual's family, even if the entity is owned wholly or in part by an individual or an individual's family;
- gifts paid for by any individual or entity other than the individual providing the hospitality, or for which the individual providing the hospitality receives reimbursement or a tax deduction related to furnishing the hospitality; or
- gifts extended at a commercial property, e.g., a resort or restaurant, or at a property that is regularly rented out to others for a business purpose.

A judicial officer or employee is not permitted to solicit or accept anything of value from a person seeking official action from or doing business with the court or other entity served by the judicial officer or employee, or from any other person whose interests may be substantially affected by the performance or nonperformance of the judge's official duties, but a judicial officer or employee may accept a gift authorized by the Judicial Conference's regulations. *See* 5 U.S.C. § 7353; *Guide to Judiciary Policy*, Vol. 2C, Ch.6.

If you have been extended an honorary membership in an organization and you avail yourself of the privileges, rights, etc., to a substantial degree, and the dues are in excess of \$480 per year, you must report the honorary membership in this part. Judges are prohibited by Pub. L. No. 110-402 from accepting honorary club memberships with a value greater than \$50.

In Part V, you are not required to report the following:

- gifts received from a relative. 5 U.S.C. § 13104(a)(2)(A).
 Relative means one who is related to the reporting person, as father, mother, son, daughter, brother, sister, uncle, aunt, great uncle, great aunt, first cousin, nephew, niece, husband, wife, grandfather, grandmother, grandson, granddaughter, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half-brother, half-sister, or who is the grandfather or grandmother of the spouse of the reporting person, and shall be deemed to include the fiancé or fiancée of the reporting person. 5 U.S.C. § 13101(16).
- gifts received by a spouse and dependent children, totally independent of their relationship to you. 5 U.S.C. § 13104(e)(1)(C).
- gifts received in a period when you were not an officer or employee of the federal government. 5 U.S.C. § 13104(h).
- gifts that are bequests and other forms of inheritance. 5 U.S.C. § 13101(5)(A).
- communications to the offices of a filer, including subscriptions to newspapers and periodicals. 5 U.S.C. § 13101(5)(E).
- suitable mementos of a function honoring the filer. 5 U.S.C. § 13101(5)(B).
- gifts for which the filer has been granted a waiver from disclosure by the Committee under 5 U.S.C. § 13104(a)(2)(C) and *Guide to Judiciary Policy*, Vol. 2D, Ch. 3, § 330.60 Waiver Rule in the Case of Certain Gifts. Waivers of financial disclosure shall be made public as a note in Part VIII. Additional Information or Explanations that includes the date of the request and the date of the grant of the waiver.

V. GIFTS. *(Includes those to spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, § 330 Gifts and Reimbursements; § 360 Spouses and Dependent Children.)*

NONE *(No reportable gifts.)*

<u>SOURCE</u>	<u>DESCRIPTION</u>	<u>VALUE</u>
1. Kurt Sloane	Tickets to World Kickboxing Championship	\$1500.00
2. The Inns of Court	Honorary Membership (dues, like privileges)	\$1200.00
3.		

Note:

*Identify the source by name, description of the gift, and actual dollar value.
 Consider whether the gift may properly be accepted by you, your spouse, or dependent child.*

Commentary

If a stock is listed as a gift, the stock should also be reported in Part VII, Investments and Trusts, and “(X)” should be added to the description in Column A to explain the appearance of the new asset in Part VII.

The value of a gift is shown by a dollar amount, not by a value code.

If the gift is from an individual, the individual must be specifically named. It is not acceptable to identify the source of the gift as “boyfriend,” “girlfriend,” “friend,” or “significant other.”

Investitures and Similar Ceremonies

Under the Gifts Regulations, permissible investiture-related gift-givers include friends, Advisory Opinion 98 lists several examples of investiture related gifts that the Committee [on Codes of Conduct] has found to be appropriate:

- *a judicial robe from former law partners;*
- *a clock from a bar association;*
- *a chair from former state judicial colleagues; and*
- *a gavel and a \$500 monetary gift from a former client.*

In most cases, acceptance of an investiture-related gift will require the judge’s recusal in all matters involving the donor. Where the gift is given by a group and the cost is proportionately shared, recusal may not be necessary if the amount contributed per donor is “relatively small.” In determining whether to recuse, and for what period of time, the judge should be guided by Canon 3C(1).

Advisory Opinion 98 also cautions that judges should not accept investiture-related gifts from an entity with which the judge could not permissibly affiliate under the Code. A judge should not accept investiture-related gifts from an entity which:

- *identifies publicly with a controversial legal, social, or political position;*
- *regularly engages in adversarial proceedings in federal court; or*
- *is a political organization or publicly engages in political activity.*

In no event may a judge solicit gifts. Even when gifts are permissible under the Code and the Gift Regulations, judges must remain cognizant of financial-reporting obligations, which may require disclosure of certain gifts. (Ethics Deskbook for United States Judges, § 2.02 (a))

May a judge accept a gavel and a gift valued at \$500 from a former client in honor of the judge’s investiture? What about from the local bar association? What about from an attorney acquaintance? Yes, yes, and probably no. An investiture gift from a former client or bar association is a gift incident to a public testimonial and is permitted under the Gift Regulations. A gift from an attorney acquaintance who is likely to appear before the court and who is not a close personal friend of the judge is prohibited

by the Gift Regulations. (*Ethics Deskbook for United States Judges*, § 2, *Examples: Investiture-Related Gifts and Receptions*)

A judge must be cautious if an award is presented in conjunction with a fund-raising dinner or event. The Commentary to Canon 4C states that "[a] judge may attend fund-raising activities of law-related and other organizations although the judge may not be a speaker, a guest of honor, or featured on the program of such an event." When a judge is chosen to receive an award, it would appear likely that the judge would be either a "guest of honor" or a "speaker" at such an event. Additionally, the judge should consider whether the judge's presence is being employed as a device to promote publicity and the sale of tickets. (Advisory Opinion No. 46).

Gifts on Special Occasions

*A circuit judge's assistant has coordinated a dinner to be attended by the judge's former clerks to celebrate the judge's 20th year on the bench. The attendees would like to gift the judge and his wife a cruise vacation valued at \$1,500. May they do so? Yes. The gift satisfies the Gift Regulations' "special occasion" exception. It is fairly commensurate with the occasion and the relationship between the judge and former clerks. The best course for the sponsor in this situation (to avoid abuse of the special occasion rule) is to first select a gift and then seek contributions rather than raising as much money as possible and then selecting a gift. (*Ethics Deskbook for United States Judges*, § 9, *Examples: Compensation and Reimbursement*)*

A covered senior employee may, under § 1020.25(b)(6), determine outside earned income in a manner consistent with his or her income tax return, or may allocate any amount received in a calendar year over two or more years pursuant to a good faith allocation reflecting the work done.

Certain persons and entities have historically fallen within the "safe zone" for hosting investiture-related receptions. For example, a judge may accept an investiture-related reception hosted by a bar association, which generally will not create an appearance of impropriety. A judge also may accept an offer to sponsor or contribute to a reception from a former law firm, corporate employer, business client, or group of colleagues. Under the Gift Regulations, such an offer may be properly considered either (1) a gift from a friend, assuming the gift is commensurate with the occasion and relationship, or (2) a gift incident to a public testimonial. The judge will likely already be planning to recuse from cases in which such persons or entities appear for a specified period of time, eliminating any appearance-of-impropriety concerns.

*A more difficult issue arises with persons and entities not closely connected to the judge. For example, ethical concerns may arise when a reception is sponsored or financially supported by a for-profit corporation. Such circumstances raise appearance-of-impropriety concerns under Canon 2 and suggest that the corporation may be in a special position to influence the judge in contravention of Canon 2B. Relatedly, judges should not accept an offer to host or sponsor an investiture reception from a political organization or from persons or entities that take positions on controversial legal, social, or political issues that regularly litigate in federal court. (*Ethics Deskbook for United States Judges*, § 2.02 (b))*

May a judge permit a local for-profit organization to host a reception to honor the judge's investiture when the judge has no preexisting relationship with the organization and would not otherwise be required to recuse from matters involving the organization? No. This would convey the impression that the organization was in a unique position to influence the judge in violation of the Code and the Gift Regulations. (Ethics Deskbook for United States Judges, § 2, Examples: Investiture-Related Gifts and Receptions)

Commentary

It is permissible for a judge to attend and accept hospitality at bar association events and meetings of other organizations devoted to improvement of the law, legal system, or the administration of justice. With respect to attendance at cocktail parties hosted by law firms in connection with bar meetings, judicial conferences, and the like, there is no impropriety in a judge accepting such invitations in the absence of reason to believe that such attendance will reasonably reflect unfavorably on the judge's impartiality or is likely to be exploited by the law firm. (Advisory Opinion No. 17.)

The Gift Regulations include a number of exceptions to the prohibition against accepting gifts. Note that there are no exceptions to the prohibition against soliciting gifts. Under Section 620.35 of the Gift Regulations, a judicial officer or employee may accept (but not solicit) a gift in the following circumstances:

- **Public Testimonials.** *A gift made incident to a public testimonial and fairly commensurate with the occasion.*
- **Complimentary Resources.** *A gift consisting of complimentary books, calendars, tapes, or other resource materials supplied for official use.*
- **Reimbursement for Law-Related Travel.** *A gift consisting of an invitation and travel expenses—including transportation, food, and lodging for the judge or employee and a family member traveling with the judge or employee—to attend bar-related functions, educational activities, or other activities devoted to improvement of the law, legal system, or administration of justice.*
- **Close Relatives and Friends.** *A gift made by a relative or friend of the judicial officer or employee, if that person's appearance or interest in a matter otherwise would disqualify the judicial officer or employee from participating with respect to the matter, or if the gift is made in connection with a special occasion (for example, a wedding, anniversary, or birthday) and is fairly commensurate with the occasion and the relationship. (Ethics Deskbook for United States Judges, § 9.03)*

A judge should comply with the restrictions on acceptance of gifts and the prohibition on solicitation of gifts set forth in the Judicial Conference Gift Regulations. A judge should endeavor to prevent any member of the judge's family residing in the household from soliciting or accepting a gift except to the extent that a judge would be permitted to do so by the Judicial Conference Gift Regulations. A "member of the judge's family" means any relative of a judge by blood, adoption, or marriage, or any person treated by a judge as a member of the judge's family. (Canon 4, D(4))

Honorary/Reduced-Rate Memberships

It is permissible for a judge to accept a free or reduced fee membership in a professional group or service organization, including a waiver or reduction in the initiation fee in such organization if it is customary in that community, similar privileges are extended to other public officials, the interests of the organizations have not and are not likely to come before the judge, and the judge is satisfied that the membership is not being used by the organization to promote its endeavors. Notwithstanding these provisions, judges are prohibited by Pub. L. No. 110-402 from accepting free or reduced fee memberships in social clubs if such memberships are valued more than \$50. (Advisory Opinion No. 47.)

Judges are regularly offered complimentary or discounted membership in recreational and social clubs, as well as in professional associations. In 2008, Congress amended 5 U.S.C. § 7353 to include a statutory note concerning acceptance of honorary club memberships by federal judges. That section provides: "A judicial officer may not accept a gift of an honorary club membership with a value of more than \$50 in any calendar year." Guidance issued by the Director of the Administrative Office of the United States Courts in the immediate wake of the statute's enactment concludes that the statute applies to Article III judges as well as bankruptcy and magistrate judges. The Director's memorandum also addresses the scope of the prohibition, advising that it extends to recreational and social clubs (such as country clubs, athletic clubs, or dining clubs) but does not apply to memberships in professional associations (such as bar associations). (Ethics Deskbook for United States Judges, §8.05)

Part VI. Liabilities

List all the filer's, spouse's, and dependent children's liabilities to any creditor other than a spouse, parent, brother, sister, or child, that exceeded \$10,000 at any time during the reporting period. However, you are not required to report any revolving charge account whose balance did not exceed \$10,000 as of the last day of the reporting period. 5 U.S.C. §§ 13104(a)(4) and 13104(e)(1)(E).

In this part, list the identity and category of value of each liability. The identity includes the name of the creditor and a description of the liability. 5 U.S.C. § 13104(a)(4).

The value codes for the amount owed as of the end of the reporting period governed by 5 U.S.C. § 13104(d)(1) of the Act and are shown on the report as follows:

J - \$15,000 or less	O - \$500,001 to \$1,000,000
K - \$15,001 to \$50,000	P1 - \$1,000,001 to \$5,000,000
L - \$50,001 to \$100,000	P2 - \$5,000,001 to \$25,000,000
M - \$100,001 to \$250,000	P3 - \$25,000,001 to \$50,000,000
N - \$250,001 to \$500,000	P4 - more than \$50,000,000

For ongoing obligations such as tuition agreements, reportability turns on the terms of the obligation itself. For tuition agreements, the obligation is reportable as a liability if the filer, spouse, or child is obligated to make payments that total more than \$10,000 during the reporting period, regardless of whether the student continues in the school.

The reporting requirement relates to obligations that at any time during the reporting period exceeded \$10,000, but the amount to be shown in the Value Code column is the amount owed as of the end of the reporting period. If the debt was entirely repaid before the end of the reporting period, enter "None" in the Value Code column.

In Part VI, you are not required to report the following:

- any liability owed to a spouse, parent, brother, sister, or child. 5 U.S.C. § 13104(a)(4).
- any mortgage, home equity loan, or line of credit secured by real property that is a personal residence of you or your spouse. 5 U.S.C. § 13104(a)(4)(A).
- any loan secured by a personal motor vehicle, household furniture, or appliances that does not exceed the purchase price of the item securing the liability. 5 U.S.C. § 13104(a)(4)(B).
- any information with respect to a spouse living separate and apart from you with the intention of terminating the marriage or providing for permanent separation or with respect to any income or obligations arising from the dissolution of the marriage or permanent separation. 5 U.S.C. § 13104(e)(2).
- any revolving charge account (credit cards) whose balance did not exceed \$10,000 as of the close of the reporting period.

- political campaign funds, including campaign receipts and expenditures. 5 U.S.C. § 13104(g).
- any liability that is the sole liability or responsibility of the spouse or child; that is not derived from the assets, income, or activities of the reporting person; from which the reporting person does not derive or expect to derive a benefit; and of which the reporting person has no knowledge. 5 U.S.C. § 13104(e)(1)(E). Omission of such data indicates a certification of these statutory conditions. This rule also applies to the reporting of investments and trusts, see the Instructions for Part VII

VI. LIABILITIES. *(Includes those of spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, § 335 Liabilities; § 360 Spouses and Dependent Children.)*

NONE *(No reportable liabilities.)*

<u>CREDITOR</u>	<u>DESCRIPTION</u>	<u>VALUE CODE</u>
1. Bank of America	Credit Card	L
2. Fargo Federal Credit Union	Mortgage on Rental Property #1, Washington, DC (Part VII, line 2)	N
3. Scrooge McDuck University	Tuition Agreements	None

Note:

Identify the creditor and provide a description of the liability and a value code, if applicable, for the amount

Provide a listing of corresponding assets in Part VII (e.g., Rental Property #1, Washington, DC), if an investment property mortgage is included in this Part

Part VII. Investments and Trusts

A complete listing is required of reportable assets owned by the reporting person, spouse, and dependent children. **Reportable assets include stocks, bonds, mutual funds, cash equivalent/bank accounts, and notes or accounts receivable**, that have a fair market value in excess of \$1,000 or from which you received income in excess of \$200 during the reporting period. 5 U.S.C. §§ 13104(a)(3) and 13104(a)(1)(B). **Assets must be listed individually regardless of whether they are held independently or as part of an account. Types of accounts include, but are not limited to: brokerage accounts, 401Ks (any type of retirement accounts), educational savings (529) plans, variable annuity products, and/or variable life insurance policies.**

Cash accounts in a bank, savings and loan association, credit union, or similar financial institution which have an aggregate value at the end of the reporting period of more than \$5,000, or from which you earned interest income in excess of \$200 during the reporting period, must be listed. If either condition is met, the name of the financial institution, the amount of income, and the value of the accounts must be listed. 5 U.S.C. §§ 13104 (a)(1)(B) and 5 U.S.C. §§ 13104 (a)(3).

Report assets that were held in a trade or business that were held for investment or the production of income, or if they were passive assets (not actively used in the trade or business), if any of the assets had: a fair market value in excess of \$1,000 **or** from which you received income in excess of \$200 during the reporting period.

Information pertaining to a personal residence is exempted from reporting, unless the property generates rental income.

Compare the list of assets in Part VII from the prior report to those in the current report and ensure that an explanation is provided for every asset that does not appear on both reports. For example, an asset that was reported as “Sold” in the prior report should not be listed in the current report unless it was purchased anew during the current reporting period (reflected as such on the report with acquisition details in Column D or “(X)” on Column A).

Include an “(X)” at the end of the asset description in Column A to explain the appearance of an asset for which there is not a corresponding reportable transaction in Column D. Some examples include:

- assets that increased in value to over \$1,000 (or the income earned is over \$200)
- assets inherited
- assets now reportable due to marriage

Include a “(Y)” at the end of the asset description in Column A to explain the omission of a previously reportable asset for which there is not a corresponding reportable transaction in Column D. Some examples include:

- assets that drop below the \$1,000 reporting thresholds (and the income earned is less than \$200)
- assets owned by a former spouse
- assets held by a child that is no longer a dependent

Investment income is to be contrasted with earned income. If the filer's services are a material factor in the production of income, it is earned income and should be reported in Part III. However, limited partners usually receive investment income from the partnership, since they normally do not perform services for the partnership.

Investment income includes returns on investments rather than compensation for personal services. It includes income derived from all forms of property, such as securities, funds, accounts, real estate, partnerships, joint ventures, businesses, and interests in trusts and estates.

Excepted Investment Funds

A fund is an excepted investment fund if:

- 1) it is widely held;
- 2) it is publicly traded or the assets of the fund are widely diversified; and
- 3) the reporting individual neither owns, exercises control over, nor has the ability to exercise control over the financial interests held by the fund. 5 U.S.C. § 13104(f)(8).

Publicly traded mutual funds and exchange-traded funds (ETFs) registered with the Securities and Exchange Commission qualify as excepted investment funds.

Mutual funds and ETFs that qualify as an "excepted investment fund" for financial disclosure reporting also likely qualify as a "safe harbor" from a financial conflict of interest under the Code of Conduct for United States Judges with respect to assets held by the fund, but judges should evaluate all of their financial holdings for potential conflicts that may require disqualification. See Canon 3C(1)(c), (3); Advisory Opinion No. 106 ("[I]nvestment in a mutual fund does not convey an ownership interest in the companies whose stock the fund holds.")

In a managed asset account (i.e., separately managed account), the individual investor owns (or has an ownership interest in) the assets within the account, but all or most investment and transaction decisions related to the account are within the discretion and control of an account manager. Such an account is not an excepted investment fund. Similarly, in a defined contribution plan (e.g., 401(k), IRA, 457(b), 403(b)), the contributor has an equity interest in the amounts deposited into his account, therefore such a plan is not an excepted investment fund.

Trusts

The reporting of a position in Part I as trustee or similar position requires a listing in Part VII of the assets involved if you, your spouse, or any of your dependent children (1) receives income from the trust or estate, or (2) has a beneficial interest in principal or income from the trust or estate. A reporting person who is required to report any trust, etc., must report the separate assets of the trust or estate.

However, the reporting person need not report the separate assets of a trust:

- (1) that was not created directly by the reporting person, his spouse, or any dependent child; and
- (2) if the filer, his spouse, or any dependent child has no knowledge of the holdings or sources of income. 5 U.S.C. § 13104(f)(2).

Revocable Living Trust

Nothing in this section requires the reporting of the holdings or income of a revocable inter vivos trust (also known as a “living trust”) with respect to which the filer, the filer’s spouse, or dependent child has only a remainder interest, vested or not, provided that the grantor of the trust is neither the filer, the filer’s spouse, nor the filer’s dependent child.

Furthermore, nothing in this section requires the reporting of the holdings or income from the holdings of a revocable inter vivos trust from which the filer, the filer’s spouse, or dependent child receives any discretionary distribution, provided that the grantor of the trust is neither the filer, nor the filer’s spouse, nor the filer’s dependent child. Distributions from the trust received by the filer, the filer’s spouse, or the filer’s dependent child are reportable as income from the trust.

An unfunded trust need not be listed in Part VII although the position of Trustee may need to be listed in Part I. If a trust: 1) has been established to receive proceeds of a life insurance policy, 2) the insured person is still living, and 3) the trust has no asset valued at more than \$1,000, the filer should either, include “unfunded trust” in Part I or include a note in Part VIII that this is an “unfunded trust.”

Similarly, a trust whose sole asset is a term life insurance policy need not be listed in Part VII, as term insurance is not regarded as an investment asset, but if the trust was disclosed in Part I, the filer should include a note in Parts I or VIII explaining that it is an “unfunded trust.”

Qualified Blind Trust (Employees Other Than Judges)

A qualified blind trust is subject to special rules. 5 U.S.C. § 13104(f).

The reporting person, other than a judge, is not required to report in Column A the individual assets of a “qualified blind trust.” 5 U.S.C. § 13104(f)(1). Blind trusts are inconsistent with the judge’s recusal obligations under the Code of Conduct for United States Judges (Canon 3C(2)). Other judicial employees may own beneficial interests in qualified blind trusts, as defined and conditioned in the pertinent statutes. Judicial employees considering the establishment of a qualified blind trust are directed specifically to 5 U.S.C. § 13104(f)(3)(D), which requires approval by the Committee on Financial Disclosure.

In Part VII, you are not required to report the following:

- Investments in the Thrift Savings Plan. 5 U.S.C. § 13104(i)(1)(A).
- Any property, real or personal, not held in a trade or business, or for investment or the production of income. As examples, you need not report a private residence or personal automobiles. 5 U.S.C. § 13104(a)(3).
- Any personal liability owed to you, your spouse, or dependent children by a spouse, or by a parent, brother, sister, or child of you or your spouse. 5 U.S.C. §§ 13104(a)(3) and 102(e)(1).
- Accounts in a bank, savings and loan association, credit union, or similar financial institution, unless the aggregate amount of income for all accounts at the institution is in

excess of \$200, or the aggregate value at the end of the reporting period is more than \$5,000. If either condition is met, the name of the financial institution, the amount of income, and the value of the accounts must be disclosed. 5 U.S.C. §§ 13104(a)(1)(B) and 13104(a)(3).

- Asset information with respect to a spouse living separate and apart with the intention of terminating the marriage or providing for permanent separation. 5 U.S.C. § 13104(e)(2).
- Political campaign funds, including campaign receipts and expenditures. 5 U.S.C. § 13104(g).
- In Part VII, information associated with property that is the sole financial interest or responsibility of the spouse or child; that is not derived from the assets, income or activities of the reporting person; from which the reporting person does not derive or expect to derive a benefit; and of which the reporting person has no knowledge. 5 U.S.C. § 13104(e)(1)(E). Omission of such data indicates a certification of these statutory conditions. This rule also applies to the reporting of liabilities; see the Instructions for Part VI.

Commentary

It should be understood that a reporting exemption for failure to meet a threshold amount, or for any other reason, does not affect any inquiry or recusal obligation under the Code of Conduct for United States Judges.

Example

VII. INVESTMENTS AND TRUSTS— income, value, transactions (Includes those of spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 310 Reporting Thresholds for Assets; § 312 Types of Reportable Property; § 315 Interests in Property; § 320 Income; § 325 Purchases, Sales, and Exchanges; § 360 Spouses and Dependent Children; § 365 Trusts, Estates, and Investment Funds.)									
A. Description of Assets	B. Income		C. Gross value		D. Transactions during reporting period				
	(1) Amt.	(2) Type	(1) Value	(2) Value Method	(1) Type	(2) Date mm/dd/yy	(3) Value	(4) Gain	
1. Estate #1 (H)									
2. - ABC-House (June 2020) (X)		None	K	Q					
3. - Rental Property, Cherokee County, AL (\$1,200,000)	B	Rent	P1	S					
4. Trust #1 (H)									
5. - Cities Tale preferred stock	A	Dividend	J	T					
6. - Wayne Enterprises Note	B	Interest	L	T					
7. - Central City Water Bond	A	Interest			Redeemed	01/02/23	J		
8. Investment Account #1 (H)									
9. - Ameriprise Money Market Acct.	A	Interest	J	T					
10. - Columbia Intermediate Bond Fund	A	Dividend	M	T	Buy	03/11/23	L		
11.					Buy (addl)	06/12/23	L		
12. - Apple common stock	B	Dividend	L	T	Sold (part)	03/11/23	J	A	
13. Mass Mutual Variable Life (H)									
14. - Fidelity Blue Chip Growth Fund	A	Dividend	J	T					
15. - Vanguard S&P 500 Index Fund	A	Dividend	M	T					
16. Rental Property, Washington, DC (1994, \$500,000)	E	Rent	O	R					
17. Gringotts Bank cash accounts	B	Interest	L	T	Open	01/01/23	L		
18. Schwab Government Money Market Fund (SNVXX)	A	Int./Div	L	T	Buy (addl)	01/21/23			
19. Note – Jane Doe loan	B	Interest	K	T					

Column A: Description of Assets

Each asset held, whether individually or in a brokerage account, 401K (or any type of retirement account), 529 or other educational savings account, variable annuity account, variable life insurance policy, and passive asset held in a business must be individually listed. This includes individual stocks, mutual funds, money market funds, bonds, and cash-equivalent accounts. Each asset reported should be described in sufficient detail so as to be readily identifiable. Assets should be listed in the same order as in the previous report.

VII. INVESTMENTS AND TRUSTS – <i>income, value, transactions (Includes those of spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 310 Reporting Thresholds for Assets; § 312 Types of Reportable Property; § 315 Interests in Property; § 320 Income; § 325 Purchases, Sales, and Exchanges; § 360 Spouses and Dependent Children; § 365 Trusts, Estates, and Investments Fuds.)</i>									
A. Description of Assets	B. Income		C. Gross value		D. Transactions during reporting period				
	(1) Amt	(2) Type	(1) Value	(2) Value Method	(1) Type	(2) Date mm/dd/yy	(3) Value	(4) Gain	
1. Investment Account (H)									
2. - Ameriprise Cash Reserve Account	A	Interest	J	T					
3. - Columbia Intermediate Bond Fund	A	Dividend	M	T	Buy	03/11/23	L		
4.					Buy (addl)	06/12/23	K		
5. - Apple common stock	B	Dividend	L	T	Sold (part)	03/11/23	J	A	

- For assets held individually, list the name of the stocks, bonds, and other securities, and indicate the type of the holding, “common stock. Commonly understood abbreviations are permitted such as stock ticker symbols (e.g., “JNJ” for “Johnson & Johnson”) or trademarked names (e.g., “GE Cap 8.5% Bond” for General Electric Capital 8.5% Bond or “GM” for “General Motors”).
- List cash equivalent account(s) (savings, interest checking, money market accounts, CDs) within a bank, credit union, savings and loan, or similar financial institution valued at or aggregating over \$5,000 or producing aggregate annual income over \$200. List the name of the institution followed by “Cash Account” (or “Cash Accounts,” if there is more than one account), e.g., Bank of America Cash Account or Federal Courts Savings and Loan Cash Accounts. Do not list account numbers or addresses for a financial institution or its branches. You need not indicate the precise type of cash equivalent account, e.g., “checking,” or “savings.” Information for all cash equivalent accounts at each institution may be aggregated.

*Money market **accounts** typically are interest-bearing accounts similar to a savings or checking account. Money market **funds** typically hold short-term securities and monetary instruments, which earn dividends and/or interest. In reports, clarify whether money market assets listed are accounts or funds, being sure to report any transactions over \$1,000 for any money market fund.*

- List both the specific fund and the fund family when listing a mutual fund (or pooled or common trust fund administered by an independent financial or brokerage institution). Example: American Funds: The Growth Fund of America Mutual Fund

There is no requirement to list the individual assets held by a mutual fund.

- For brokerage accounts, 401Ks (or other type of retirement accounts), 529 accounts, variable annuity products, and/or variable life insurance policies:

List the names of the individual stocks, mutual funds, money market funds, bonds, and cash equivalent accounts held.

Include the name of the financial institution or brokerage account when it is part of the name of the asset (e.g., Capital One Money Market Account, Vanguard Cash Holding Account).

Account headers may be identified by adding an “(H)” to the description in Column A, e.g., Trust (H). When listing multiple accounts with the same description, number the description in Column A; e.g., IRA #1 (H). Do not include addresses, account numbers, or reference a family member (e.g., Brokerage Account ...3859). In headers, leave Columns B and C blank – those should only be completed for the underlying assets of those accounts. Additionally, include a dash (“-”) before the name of each underlying asset held within the account in Column A.

Note: The addition of “(H)” will prevent the header entry from returning an error message when running a self-audit. The use of the dash will facilitate the Committee’s review of your report and simplify the import of the information into subsequent reports.

- List notes or accounts receivable indicating the nature of the receivable and the name of the debtor(s). You are not required to report any personal liability owed to you, your spouse, or child by a spouse, or by a parent, brother, sister, or child of you or your spouse. 5 U.S.C. §§ 13104(a)(3) and 13104(e)(1).
- Indicate the general geographic location, such as city or county, and state for each real estate interest. If more than one parcel of real estate is owned in the same geographic area, you may identify each parcel by number, i.e., Parcel #1, #2, #3, etc., rather than identifying each parcel by street address, lot, or block number.
- If you, your spouse, or any of your dependent children (1) receives income from the trust or estate, or (2) has a beneficial interest in principal or income from the trust or estate. A reporting person who is required to report any trust, etc., must report the separate assets of the trust or estate.

However, the reporting person need not report the separate assets of a trust:

(1) that was not created directly by the reporting person, his spouse, or any dependent child; and

(2) if the filer, his spouse, or any dependent child has no knowledge of the holdings or sources of income. 5 U.S.C. § 13104(f)(2).

Note: If a family member's name is in the title of the trust, you may report the trust with a number. Example; Trust #1 – income beneficiary

- For an investment club, each asset in the investment club's portfolio is attributable to the entire membership. If an asset meets the reporting threshold, meaning that it has a value which exceeds \$1,000 or has earned more than \$200 in income, then it must be reported. However, a filer (filer's spouse and dependent child) need only report his proportionate share of these assets. Thus, a filer must list each of the investment club's holdings as separate line items, as if he held them directly, and report the income and value that reflect their percentage share of the holdings. The date and value of any purchase or sale of each asset must be disclosed in Column D. An example is listed below.

VII. INVESTMENTS AND TRUSTS– income, value, transactions (Includes those of spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 310 Reporting Thresholds for Assets; § 312 Types of Reportable Property; § 315 Interests in Property; § 320 Income; § 325 Purchases, Sales, and Exchanges; § 360 Spouses and Dependent Children; § 365 Trusts, Estates, and Investment Funds.)									
A. Description of Assets	B. Income		C. Gross value		D. Transactions during reporting period				
	(1) Amt.	(2) Type	(1) Value	(2) Value Method	(1) Type	(2) Date mm/dd/yy	(3) Value	(4) Gain	
1. ABC Investment Club (H)									
2. - Alphabet (formerly Google) preferred stock	A	Dividend	L	T	Buy (add'l)	04/02/23	J		
3. – LVMH Moet Hennessy Louis Vuitton SE stock	C	Dividend	P1	T					
4. – American Tower Corp stock	A	Dividend	J	T	Sold (part)	07/20/23	J	A	
5. – Stark Industries Bond	A	Interest			Matured	01/01/23	J		

- List ownership interest in an annuity product.

A fixed annuity listing requires the company name (or issuer) and a note that the annuity contract is fixed.

An indexed or variable annuity listing requires the company name (or issuer) and a note of the type of annuity product (indexed or variable) and a listing of each of the specific investments chosen from the options offered by the insurer, e.g., Nationwide Variable Annuity - The Best of America IV - Aggressive Growth Allocation.

- List the name and ownership interest in a trade, business, partnership, or other business enterprise (e.g., LLC or sole proprietorship), and provide a description of the nature of the trade or business.

The source, type, and the actual amount or value of gross income from such a partnership or business must be reported.

Assets actively used in the operation of a trade or business are active assets, which do not need to be individually listed.

Assets that are passively held in the trade or business and are not related to the nature of the trade or business are passive assets. A filer must list each individual passive asset that is:

- (1) Valued at more than \$1,000, or
- (2) Earning more than \$200 in income.

- List interests in cash value life insurance policies.

Term insurance pays a benefit if the insured person dies during the term of the policy and when the policy expires, no value remains. As the insured person does not have an ownership interest in the value of the policy, term insurance is not reportable in Part VII.

Cash value insurance is part insurance and part investment. A portion of the premium will be invested in a separate account controlled by either the insurer or policy holder in order to grow cash value. Whatever gains are earned can be used for: increased death benefits, borrowing against the policy, or paying monthly premiums to keep the policy in effect. An insured person has an ownership interest in the investment portion of the policy which must be listed in Part VII. The filer must list in Column A the name of the insurance company and the policy type (whole or variable). For variable insurance policies, the underlying investment options should be listed individually. For example, “AIG Secured Survivor GUL (Guaranteed Universal Life) II” or “Nationwide Marathon Performance; Fidelity VIP Overseas Portfolio.” See the example below:

VII. INVESTMENTS AND TRUSTS – income, value, transactions (Includes those of spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 310 Reporting Thresholds for Assets; § 312 Types of Reportable Property; § 315 Interests in Property; § 320 Income; § 325 Purchases, Sales, and Exchanges; § 360 Spouses and Dependent Children; § 365 Trusts, Estates, and Investments Fuds.)									
A. Description of Assets	B. Income		C. Gross value		D. Transactions during reporting period				
	(1) Amt.	(2) Type	(1) Value	(2) Value Method	(1) Type	(2) Date mm/dd/yy	(3) Value	(4) Gain	
1. Mass Mutual Variable Life Insurance (H)									
2. – Fidelity Blue Chip Growth Fund	A	Dividend	J	T					
3. – Fidelity MML Small Cap Equity Fund	A	Dividend	K	T					
4. – Vanguard S&P 500 Index Fund	A	Dividend			Redeemed	01/02/23	J		

- List all educational savings plans (529 accounts) for which you or your spouse’s dependent child is the beneficiary, regardless of who opened or owns the plan. If the plan allows for the selection of assets or portfolio(s), list every asset or the name of the portfolio(s) (age or risk-based strategy). Examples are “529 U.Fund; Fidelity Blue Chip Growth Fund” or “Nevada Vanguard Agg Track 0-5 Agg Gr Portfolio” or Florida Prepaid Educational Savings Plan (Cash Equivalent) or Florida 529 Savings Plan Multi-Manager Blended Portfolio.
- When reporting an investment or retirement account controlled by a third party, please consider the following:

If the filer can select the assets that will be purchased or sold (beyond merely selecting a risk category, e.g., aggressive growth, moderate risk, low risk, or low), the plan is considered “self-directed,” and every asset in excess of \$1,000 in value or that pays more than \$200 in income must be reported. Note: If the filer owns the assets contained within this investment vehicle, or if the filer otherwise has the power to choose the investment assets (even if he or she defers to the decisions of an investment manager), each individual asset and each transaction greater than \$1,000 must be listed.

If the filer does not own the underlying assets AND cannot control the selection of assets (or can only choose a general category of risk, e.g., low, medium, or high), the filer reports in Column A only the specific name of the plan and not the underlying assets. As described in later sections, the information required in Columns B, C, and D will relate to the fund as a whole, and not the individual assets held by that plan. Example: MetLife Growth and Income Fixed Annuity.

Assets held in tax-deferred retirement or pension plans maintained, controlled, and owned by a former employer, e.g., a former law firm, state and county governments, and other similar entities, are not considered self-directed by the individual. However, filers must disclose that their former employer(s) maintains, controls, and owns those plans (reported in Part II).

- For each royalty or other mineral interest (including oil and gas):
 - (a) Royalty interest in minerals - an interest in minerals in a particular parcel of real property (whether or not the filer owns the surface rights), and regardless of whether minerals are currently being produced, should be reported as a real property interest - the description in Part VII, Column A, should list “Mineral Interest” or “Royalty Interest” and list the city or county and state in which the property is located. For example: “Royalty Interest, Clay County, Kansas.”
 - (b) Investor interest in mineral production enterprise - an investment in a mineral production enterprise for a percentage interest in the profits should be described in Part VII, Column A, by listing the name of the enterprise and the location of the business, but not the locations of wells. For example: “ABC Joint Venture - Oklahoma City, OK.” The income description in Column B(2) may be “Royalty” (if the filer receives a fixed payment for each barrel, ton, or other unit of production) or “distribution” (if the filer receives a share of the profits).

(c) Working interest in minerals - a participation in the drilling enterprise in minerals owned by the filer (where the filer has elected to take a share of production profits rather than a royalty payment) should be listed in Part VII, Column A, as “working interest” with the name of the well or mine, and the city or county and state in which it is located. For example: “Working Interest - Clay #1, Sand County, MO.” The income description in Column B(2) should be “royalty.”

- For each business, list all passive assets individually. Passive assets are assets used for investment purposes rather than the operation of the business (active assets include desks and supplies, land, and heavy equipment for farming, etc.).

VII. INVESTMENTS AND TRUSTS— income, value, transactions (Includes those of spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 310 Reporting Thresholds for Assets; § 312 Types of Reportable Property; § 315 Interests in Property; § 320 Income; § 325 Purchases, Sales, and Exchanges; § 360 Spouses and Dependent Children; § 365 Trusts, Estates, and Investments Fuds.)									
A. Description of Assets	B. Income		C. Gross value		D. Transactions during reporting period				
	(1) Amt.	(2) Type	(1) Value	(2) Value Method	(1) Type	(2) Date mm/dd/yy	(3) Value	(4) Gain	
1. ABC LLC (H)									
2. – Apple common stock	A	Dividend	J	T	Buy (add'l)	01/02/23	J		
3. – Vanguard Strategic Small Cap Equity Fund	A	Dividend	K	T					
4. – BlackRock Allocation Target Shares Series C Portfolio	A	Dividend	J	T	Sold (part)	08/20/23	J	A	

Note:

List each reportable asset in Column A in sufficient detail to clearly identify the property or holding

Include the city (or county) and state for a real estate interest

Name the financial institution where cash accounts are held

Name the debtor and describe the nature of the debt for a note or account receivable

Include the city or county and state and the name of the energy company or other payer of royalties, working interests, or rentals for a gas, oil, or mineral interest

Clearly identify stocks, bonds, mutual funds and the underlying assets of IRAs, brokerage accounts, and other retirement accounts and investment vehicles.

Do not list assets subject to a power of attorney, whether or not the power has been exercised. This does not relieve filers of the obligations to avoid conflicts of interest. Please see the Code of Conduct for United States Judges, Canon 3(C) for information on disqualification.

Column B: Income

In Column B of Part VII, the income from listed assets must be shown. The disclosure of the gross amount and the type of income – dividends, rent, interest, or income from discharge of indebtedness – is required. 5 U.S.C. §§ 13104(a)(1)(B).

Note that “reportable income” differs from “taxable income.” Per the statute, all interest, dividends, and other income generated by or attributable to an asset during the reporting period must be listed, regardless of whether that income is paid out to the filer (or their spouse or dependent child), taxable, tax deferred, or tax exempt.

Further, while dividend reinvestment is not reportable as a transaction, the amount of the reinvested dividends should be listed as income in Column B. Mutual fund holdings income should also include short-term and long-term capital gains along with dividends that are reinvested.

If no income is attributable to an asset during the reporting period, Column B(1) under Amount should be left blank and the word “None” should appear in Column B(2) under Type. If income is generated by an asset whether or not it is paid out, the appropriate code, reflecting the amount, should be used. The statutory value ranges and the coded amounts for income are listed on the reporting form as follows:

- A - \$1,000 or less
- B - \$1,001 to \$2,500
- C - \$2,501 to \$5,000
- D - \$5,001 to \$15,000
- E - \$15,001 to \$50,000
- F - \$50,001 to \$100,000
- G - \$100,001 to \$1,000,000
- H1 - \$1,000,001 to \$5,000,000
- H2 - More than \$5,000,000

5 U.S.C. § 13104(a)(1)(B).

The same ranges and codes are used to report capital gains associated with transactions in Column D of Part VII. However, capital gains associated with “distributions” should be treated and reported as dividends in Column B.

Regular, periodic payments of an annuity are treated as a return of the filer’s investment and are, therefore, not reported as income. A filer need not report in Column B income received by the investments underlying an annuity that pays a fixed amount, and the filer should enter “None” in Column B(2) for such annuities. However, if the amount payable is variable according to returns on investment, the filer should report in Column B the amount credited to his or her annuity contract.

Dividends or interest received in the investment component of a cash value life insurance policy (whole life, universal life, variable life, or variable universal life), whether used to reduce premiums paid or to increase the amount of coverage, should be reported in Column B.

Notes:

Be sure to disclose in Column B the amount and type of GROSS income, keeping in mind that reportable income and taxable income can differ

If you indicate “None” in Column B(2), you should leave Column B(1) blank

For rental income, report gross rental income, not including mortgage payments, HOA fees, property taxes, and other such expenses.

Column B(1), the income amount code, and Column B(2), the type of income, should both be completed if you have income. If no income was received, Column B(1) should be left blank and the word “None” should appear in Column B(2).

Some filers question whether to report income from IRAs (Individual Retirement Accounts) or other retirement or pension plans or 529/college savings plans. All income should be reported, whether taxable, tax deferred, or tax exempt. For any mutual fund, IRA, pension fund, or other pooled investment plan, filers should report in Column B any dividend, interest, or capital gain income that is earned by the fund and credited to the filer’s account. If multiple types of income are earned, add all income together and report as “Dividend” income.

Certain retirement and investment funds do not credit income to the individual accounts but instead report a “unit value” to participants. If no income is reported as having been credited to the filer’s account, leave Column B(1) blank and enter “None” in Column B(2). Please note in Part VIII the lack of income information provided by the insurer/account holder/fiduciary. Filers should not disclose as income any increase or decrease in the value of their account resulting solely from the change in market value of assets, even though these values are commonly highlighted in reports to investors. The market value of assets is reflected in the entries in Column C.

Column C: Value

In Column C, the gross value of the asset at the end of the reporting period is reported. 5 U.S.C. § 13104(a)(3). If an asset is entirely sold before the end of the reporting period, Column C should be left blank. The statutory value ranges and a value code for each range are listed on the bottom of the form. These same values are used for the value of reported assets in Column C and for the value of assets reported in the transaction part of Part VII, Column D. They are as follows:

J - \$15,000 or less	O - \$500,001 to \$1,000,000
K - \$15,001 to \$50,000	P1 - \$1,000,001 to \$ 5,000,000
L - \$50,001 to \$100,000	P2 - \$5,000,001 to \$25,000,000
M - \$100,001 to \$250,000	P3 - \$25,000,001 to \$50,000,000
N - \$250,001 to \$500,000	P4 - More than \$50,000,000

5 U.S.C. § 13104(d)(1).

In addition, the method used for valuation should be reported in Column C. These are coded as follows:

Q – Appraisal. Indicate in Part VII-A or Part VIII the date of the appraisal.

R – Cost. This method may be used only for real property or an interest in a real estate partnership. If used, show in Part VII, Column A or Part VIII the date of purchase and the amount, not just the category code, of the purchase price.

S – Assessment. Assessed value for tax purposes. If this method is used in Part VII, Column A or Part VIII, show the amount, not just the category code, of the assessed value and, if the property is assessed at less than 100% of its value, adjust the assessed value to reflect the current value and explain your adjustment.

T – Cash/Market. The quoted market price of publicly traded stocks and other securities; the face value of interest bearing corporate or municipal bonds or comparable securities; the balance or surrender value of certificates of deposit, savings and checking accounts, money market accounts or funds, etc.

U – Book. The net worth of a proprietorship, partnership interest, or corporate stock according to the books of such entity. This method may be used only for property interests not publicly traded.

V – Other. Any other recognized indication of value, such as current selling price of a comparable interest. (If this code is used, you must describe in Part VII, Column A, or Part VIII the method used).

W – Estimated. Your good faith estimate of the value of property if its exact value is not known and a more accurate determination of its value cannot be easily obtained by another method.

The gross value of the property should be indicated without reductions for mortgages, etc. References may be made in Part VII to mortgages included in Part VI (Liabilities).

The value of the investment component of a cash value life insurance policy should be reported in Column C. Do not report the “face value” or value of the death benefit under the policy.

Note:

List in Column C(1) the gross value code (J-P) at the end of the reporting period.

List in Column C(2) the correct value method code (Q-W) reflecting how the value of the asset was determined.

If you used value method codes “Q,” “R,” “S,” or “V,” be sure to include the appropriate information in Column A or Part VIII.

If an asset is entirely sold during the reporting period, then Column C should be left blank. However, if an asset is partially sold (such as a portion of the total shares of stock owned), Column C should be completed.

Column D: Transactions

Information on transactions should be entered in Column D. Transactions to be reported involve any single purchase, sale or exchange during the reporting period that exceeds \$1,000. 5 U.S.C. § 13104(a)(5).

For each acquisition or disposition, you should disclose:

- (a) the type of transaction, e.g., buy, sell, redeem, etc.;
- (b) the date of the transaction;
- (c) the value category code indicating the value of the consideration paid or received (codes J-P);
- (d) the capital gain realized on disposition (if any), using the appropriate income category code (codes A-H);
- (e) the closure of a cash account that may have been reported on a prior report.

If an asset has been bought and sold during the same reporting period, provide the required information about both transactions on successive lines, leaving Columns A through C blank on the successive lines. Additional lines may be added by right clicking and following the menu prompts.

In most corporate mergers and reorganizations, shareholders play a passive role and realize no taxable capital gains. Accordingly, where a non-taxable corporate reorganization results in the listing of a new asset or the omission of an asset disclosed on the previous report with no purchase or sale by the filer, the change of name should be explained with a note in Column A or in Part VIII, as appropriate. For example, if the filer listed the “ABC Company” on a previous report and it has since been merged into the “XYZ Company,” the filer should list “XYZ Co. (formerly ABC Co.)” in Column A. Only if the filer is required to report a capital gain for income tax purposes would a merger be treated as a transaction. Also, if the filer sells the shares of the new corporation after the merger, that transaction must be reported.

Required minimum distributions required by the IRS on retirement funds typically involve the liquidation or selling of asset(s) held within the retirement account. As such, any transactions greater than \$1,000 must be reported.

Income received pursuant to an annuity contract owned by the filer (or filer’s spouse) need not be reported as a transaction in Column D. Similarly, the withdrawal of a portion of the investment component of a life insurance policy need not be reported as a transaction in Column D, but a cancellation or withdrawal of the entire balance so as to end the policy should be reported as “closed.”

Income category codes, codes A–H, for reporting capital gains are listed under INCOME. They are also listed at the bottom of the report in Part VII and are displayed through drop down menus within the software. If there is a loss, or no gain or loss, Column D4 under GAIN should be left blank.

Value category codes, codes J–P are listed under VALUE. They are also listed at the bottom of the report in Part VII and in drop down menus within the software.

VII. INVESTMENTS AND TRUSTS— income, value, transactions (Includes those of spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 310 Reporting Thresholds for Assets; § 312 Types of Reportable Property; § 315 Interests in Property; § 320 Income; § 325 Purchases, Sales, and Exchanges; § 360 Spouses and Dependent Children; § 365 Trusts, Estates, and Investments Fuds.)

A. Description of Assets	B. Income		C. Gross value		D. Transactions during reporting period				
	(1) Amt.	(2) Type	(1) Value	(2) Value Method	(1) Type	(2) Date mm/dd/yy	(3) Value	(4) Gain	
1. Microsoft stock		None			Buy	01/18/23	J		
2.					Sold	11/01/23	K	B	
3. Apple stock	A	Dividend	J	T	Sold (part)	03/11/23	J	A	

In Part VII (D)(1)-(4), you are not required to report the following:

- transactions solely between yourself, your spouse, and your dependent children; 5 U.S.C. § 13104(a)(5);
- transactions in which the then fair market value of consideration paid or received did not exceed \$1,000; 5 U.S.C. § 13104(a)(5);
- transactions involving property used solely as the personal residence of you or your spouse; 5 U.S.C. § 13104(a)(5)(A);
- transactions involving a mere change of form of assets, e.g., a stock split;
- transactions involving deposits or withdrawals from bank accounts, money market accounts, and certificates of deposit within any given financial institution, other than the opening or closing of all accounts at such institution;
- transactions involving U.S. Treasury securities (i.e., Treasury bills, notes, and bonds, including U.S. savings bonds);
- transactions involving the reinvestment of dividends, interest, and capital gain distributions - this is income to be reported in Column B;
- cash inheritances received by the filer or the filer’s spouse or dependent children; or
- gifts made to a charity or to a non-dependent relative by the filer or the filer’s spouse or dependent children.

If these exceptions would result in an asset being added to or removed from the list of assets in Part VII:

- (a) for the opening or closing of a bank account with a transaction involving less than \$1,000, insert “Open” or “Closed” in Column D(1) and leave Columns D(2) through D(4) blank;

- (b) for an asset acquired through an exempt transaction (such as an inheritance or exempt gift), or for an asset that became reportable by virtue of the filer’s marriage, because its value or income increased to a level above the reporting threshold, or upon any event that does not otherwise constitute a reportable transaction, insert “(X)” after the asset description in Column A;
- (c) for an asset disposed of through a charitable donation, insert “donated” in Column D(1) and leave Columns D(2) through D(4) blank;
- (d) except as noted above, for a previously reported asset that becomes unreportable without a corresponding reportable transaction (i.e., when an asset’s value and income fall below reporting thresholds, or upon emancipation of a dependent child, dissolution of marriage, reversion of rental property to personal residence), insert “(Y)” after the asset description in Column A and leave Columns B–D blank, or include an explanatory note in Part VIII. In subsequent years, this asset should be deleted from Part VII.

Please ensure that the entries in Columns C and D are consistent:

- If property is entirely disposed of during the reporting year, Column C should be left blank;
- If property is partially disposed of during the reporting year, Column C should be completed and Column D(1) should include “part” (e.g., “Sold (part)” or “Redeemed (part)”).

Notes:

*EACH transaction over \$1,000 must be listed separately – this includes transactions for money market **funds**, but not money market **accounts**.*

When reporting multiple transactions for an asset: identify the asset in Column A, list the cumulative income and value attributable to this asset on the same line in Columns B and C, respectively, and list the earliest transaction on the same line in Column D. Additional transactions should be reflected on immediately successive lines, leaving Columns A, B, and C blank, but separately detailing each transaction in chronological order in Column D.

List in Column D(3) the value code (J–P2) indicating the value of the consideration paid or received for the asset.

Be sure to list in Column D(4) capital gain (income codes A–H1) realized on the disposition of the asset, or leave this column blank if there was no gain or a loss.

If reporting the first purchase of an asset that was not listed on your prior report, you should list the transaction as “Buy.” If you are reporting a subsequent purchase of an asset you already own and report, you should list the transaction as “Buy (add’l).”

If an asset is partially disposed of or sold, be sure to indicate “Sold (part)” in Column D(1).

If an asset was completely disposed of or sold, leave Column C blank and complete Columns D(1)-(4) as appropriate.

Part VIII. Explanatory Comments

Use this part to add information clarifying other portions of the report. Of particular importance is any information (such as a reference to opinions of the Committee on Codes of Conduct and actions of the Judicial Conference) that bears on possible conflicts of interest or issues under the Code of Conduct for United States Judges. Also use this part to explain any apparent inconsistencies between the current report and past reports. Examples may include:

- previously reported assets subject to a power of attorney or certain trusts should be omitted from the current report, with a note in Part VIII
- explanations for asset name changes
- information no longer required.

The FDR software can create additional pages if more space is needed.

VIII. ADDITIONAL INFORMATION OR EXPLANATIONS. *(Indicate part of report.)*

Although I am a trustee of Trust #2, there are no reportable assets in the trust.

Although I am a trustee of Trust #4, I receive no income nor do I have beneficial interest in the principal or income from the trust or estate. Therefore, there are no reportable assets in the Trust.

The IRA account formerly listed on lines 20-54 of my prior report have been removed, as it no longer meets the requirements for reporting.

IX. Certification and Signature

The certifications provided on the form cover (1) that the report is accurate, true, and complete as to all information required by the Act to be reported; and (2) that earned income from outside employment and honoraria and the acceptance of gifts that have been reported are in compliance with the provisions of applicable laws and regulations.

All reports, amended reports, and responses to letters of inquiry must include an original signature. An electronically filed document is deemed to include an original signature when it includes “s/ typed name” on the signature line and is submitted through the FiDO system under the filer's log-in and password.

Promptly upon discovery that an error has been made in a report, amend the report.

COMPLIANCE AND SANCTIONS

Compliance with filing and reporting requirements is monitored pursuant to 5 U.S.C. § 13108.

One who knowingly and willfully falsifies or fails to file or report any information required under the Act is subject to civil and criminal sanctions. 5 U.S.C. § 13106(a).

ETHICAL STANDARDS

The disclosure requirements and exemptions from disclosure contained in the Act neither define nor limit the standards imposed by the Code of Conduct for United States Judges, Code of Conduct for Judicial Employees, and other rules of the Judicial Conference of the United States, or the statutory provisions for disqualification or recusal.

For example, disclosure of financial interests under the Act is required only for interests exceeding a stated minimum value and only with respect to certain members of a person's family, whereas 28 U.S.C. § 455(b)(4) applies to financial interests without regard to value, and 28 U.S.C. § 455(b)(5) applies to participation in litigation by a person within the third degree of relationship to the judge. Similarly, the Act exempts from disclosure matters relating to campaign receipts and campaign disbursements, most of which would be prohibited under the Code of Conduct for United States Judges, which also precludes qualified blind trusts for judges.

PUBLIC ACCESS

Financial Disclosure Reports are public documents. Reports are made available to the public in accordance with the Regulations of the Judicial Conference on Access to Financial Disclosure Reports, set forth in the *Guide to Judiciary Policy*, Vol. 2, Part D, Ch. 5. However, the Ethics in Government Act of 1978 (the Act), as amended, does not require the immediate and unconditional availability of reports filed if a finding is made by the Committee on Financial Disclosure, in consultation with the United States Marshals Service when necessary, that revealing personal and sensitive information contained on the report could endanger filers or family members.

To request redaction, filers should use the "Request for Redaction" option in the File/View menu of the Financial Disclosure Online system (FiDO). Redaction requests should specify the material sought to be redacted and state in detail the reasons justifying redaction. Each request for redaction will be reviewed by the Committee in accordance with 5 U.S.C. § 13107 of the Act and the regulations of the Judicial Conference. Filers will receive the Committee's decision via email notice, with a link to their FiDO account. If the redaction request is granted, the redaction will be made by the Committee staff prior to the release of the report. Please note that subsequent reports must include the previously redacted information; only Committee staff, following the direction of the Committee, may remove statutorily required entries from financial disclosure reports.

The grant of redaction will be valid for the remainder of that calendar year; it will expire on December 31. If filers wish to seek redaction of subsequent reports, their redaction requests and justification should be renewed. Filers may request redaction at any time, including at the beginning of the calendar year, when their next report is filed, when notice is received that a member of the public has requested their report, or when circumstances have changed prompting the need for redaction.

If there are any concerns or questions about the release of a report, call the staff of the Committee at (202) 502-1850 or discuss the matter with local United States Marshals.

Concerning public requests for reports, a report will be made available only to a person who completes Form AO-10A, Request for Examination of Report Filed by a Judicial Officer or Employee. The form requires the requester to attest to the following:

It shall be unlawful for any person to obtain or use a report

- (1) for any unlawful purpose;
- (2) for any commercial purpose other than by news and communications media for dissemination to the general public;
- (3) for determining or establishing the credit rating of any person; or
- (4) for use directly or indirectly, in the solicitation of money for any political, charitable, or other purpose. 5 U.S.C. § 13107.

The Attorney General may bring a civil action against any person who obtains or uses a report for any prohibited purpose described above. The court in which such action is brought may assess against such person a penalty in any amount not to exceed \$11,000. Such remedy shall be in addition to any other remedy available under statutory or common law. 5 U.S.C. § 13107.

APPENDIX I

NOMINATION REPORTS AND INITIAL REPORTS

WHO MUST FILE AND WHEN

Persons nominated to be JUDICIAL OFFICERS must file a nomination report within 5 days of the transmittal of their nomination by the President to the Senate. 5 U.S.C. § 13103(b)(1).

Newly appointed JUDICIAL EMPLOYEES must file an initial report within 30 days of assuming their positions. 5 U.S.C. § 13103(a).

Judicial employees who receive a promotion or change in the rate of pay that results in pay equal to or greater than 120 percent of the minimum rate of basic pay for GS-15 of the General Schedule must file an initial report within 30 days of the promotion or pay adjustment.

A JUDICIAL EMPLOYEE who is not expected to perform the duties of the office or position for more than 60 days in a calendar year is not required to file an annual report. However, if the person actually performs duties for more than 60 days, an initial report must be filed within 15 days of the sixtieth day. 5 U.S.C. § 13103(h).

INSTRUCTIONS FOR COMPLETING EACH PART

Below are specific instructions that differ from those provided for annual reports.

Identifying Information

BLOCK 3. Date of Report. For a JUDICIAL EMPLOYEE, a date that is no more than 30 days after your entry in the position, or 30 days after notification of your obligation to file a financial disclosure report. For a person nominated to be a JUDICIAL OFFICER, the date should be no more than 5 days after submission of your nomination to the Senate.

BLOCK 5. Report Type. Check the appropriate report form and, in the case of a nomination report, show the date your nomination was transmitted to the Senate.

BLOCK 6. Reporting Period. The beginning date (January 1 of the year preceding the year you assumed your office or were nominated) and the ending date (a date you choose that precedes the “Date of Report” by no more than 30 days).

Part I. Positions

The reporting period is the two calendar years preceding the date of the report through the filing date in the current calendar year. 5 U.S.C. § 13104(a)(6)(A).

Part III. Non-investment Income

The reporting period is the calendar year preceding the date of the report and the year of filing. 5 U.S.C. § 13104(b)(1)(A).

In addition, you must report the identity of each source of compensation, other than from the United States Government, received by the filer but not the spouse in excess of \$5,000 in any of the two calendar years prior to the calendar year during which you file your first report, as well as a brief description of the nature of the duties performed or services rendered for each source. 5 U.S.C. § 13104(a)(6)(B).

You are not required to report any information which is considered confidential as a result of a privileged relationship, established by law, between the reporting person and any person, nor are you required to report any information with respect to any person for whom services were provided by any firm or association of which the reporting person was a member, partner, or employee, unless the reporting person was directly involved in the provision of such services. 5 U.S.C. § 13104(a)(6)(B).

Parts IV. and V. Reimbursements and Gifts

You are not required to complete these parts of the report. 5 U.S.C. § 13104(b)(1). Note “exempt” in these two parts.

Part VI. Liabilities

The reporting period is the calendar year preceding the date of the report through a date which is no more than 30 days before the filing date. 5 U.S.C. § 13104(b)(1)(B).

Part VII. Investments and Trusts

The reporting period for providing income information for assets is the calendar year preceding the date of the report and the year of filing. 5 U.S.C. § 13104(b)(1)(A). The reporting period for providing value information for assets is the calendar year preceding the date of the report through a date which is no more than 30 days before the filing date. 5 U.S.C. § 13104(b)(1)(B). **You are not required to complete Subpart D “Transactions.”** 5 U.S.C. § 13104(b)(1). Note “exempt” in Column D(1).

APPENDIX II

FINAL REPORTS

WHO MUST FILE AND WHEN

JUDICIAL OFFICERS and other JUDGES, including BANKRUPTCY JUDGES, MAGISTRATE JUDGES, and SPECIAL TRIAL JUDGES who work more than 60 days in a calendar year are required to file a final report within thirty days after resigning or otherwise ceasing to continue in such position. Judges who work 60 days or less may certify that they did not perform the duties of the office for more than 60 days in lieu of filing a final report. To assist in determining whether to file a final report or certify in lieu of filing a final report, judges may consider that a senior or recalled judge who is no longer authorized the employment of staff by the relevant judicial council or court is generally not reasonably expected to perform the duties of the office for more than 60 days in a calendar year.

A JUDICIAL EMPLOYEE who works more than 60 days in a calendar year is required to file a final report within thirty days of termination of employment. 5 U.S.C. § 13103(e).

A JUDICIAL OFFICER OR JUDICIAL EMPLOYEE accepting another position in the federal government that is subject to financial disclosure reporting is not required to file a final report when changing positions. 5 U.S.C. § 13103(e).

INSTRUCTIONS FOR COMPLETING EACH PART

Below are specific instructions that differ from those provided for annual reports.

Identifying Information

BLOCK 3. Date of Report. The date the report is completed, not more than 15 days prior to and not more than 30 days after the date of official termination of employment. If the report is completed prior to the termination of employment, and there are any changes between the date the report is completed and the termination date, the report must be updated. The filer should acknowledge this obligation to update the report in an explanation on the financial disclosure form.

BLOCK 5. Report Type. Check final report.

BLOCK 6. Reporting Period. Show both the beginning and ending date of the reporting period. The beginning date will be January 1 of the current year if an annual report already has been filed covering the preceding calendar year; otherwise, it will be January 1 of the preceding calendar year. The ending date is the date of the official termination of employment.

Parts I–VII

The reporting period is the calendar year preceding the date of the report through the filing date in the current calendar year. 5 U.S.C. § 13104(c). If an annual report already was filed covering the preceding calendar year, then the reporting period is the current calendar year through the filing date.

APPENDIX III

ADDITIONAL REFERENCES

The Code of Conduct for United States Judges appears in the *Guide to Judiciary Policy*, Vol. 2, Part A, Ch. 2. The Code of Conduct for Judicial Employees appears in the *Guide to Judiciary Policy*, Vol. 2, Part A, Ch. 3. The Code of Conduct for Federal Public Defender Employees appears in the *Guide to Judiciary Policy*, Vol. 2, Part A, Ch. 4. The Code of Conduct for Administrative Office Employees appears in the AO Manual, Vol. 4, Ch. 2.

Judicial Conference Regulations on Gifts are set forth in the *Guide to Judiciary Policy*, Vol. 2, Part C, Ch. 6. Judicial Conference Regulations on Outside Earned Income, Honoraria, and Outside Employment are set forth in the *Guide to Judiciary Policy*, Vol. 2, Part C, Ch. 10.

Judicial Conference Report Redaction and Release Regulations are set forth in the *Guide to Judiciary Policy*, Vol. 2, Part D, Ch. 5.