



Ohio Board of Professional Conduct

FINANCIAL DISCLOSURE STATEMENT INSTRUCTIONS

PURPOSE OF FINANCIAL DISCLOSURE AND REQUIREMENT FOR DISCLOSURE

Filing a financial disclosure statement is part of the responsibility of choosing to hold or run for public office or employment. The purpose of requiring public officials and employees to file financial disclosure statements is to increase confidence in government and openness by: (1) assisting public servants in identifying potential conflicts of interest; and (2) allowing citizens to become aware of the financial interests of the officials and employees who serve them.

Filing an annual financial disclosure statement is required by R.C. 102.02 and Jud. Cond. R. 3.15. Financial information must be completed for the entire preceding calendar year. A person who leaves a filing position must file for the last calendar year in which he or she held the position. No person is required to file more than one statement for any calendar year.

Electronic filing is required at
disclosure.ethics.ohio.gov

WHO IS REQUIRED TO FILE A FINANCIAL DISCLOSURE STATEMENT

The following persons must file a 2017 financial disclosure statement:

- Anyone who served in judicial office during 2017 by election or appointment;
- Any retired judge who was eligible for assignment by the Chief Justice in 2017, regardless of whether any assignment was made;
- Any magistrate or other judicial officer who is subject to the Ohio Code of Judicial Conduct;
- Any candidate for judicial office in 2018.

Judicial candidates should note that this financial disclosure statement is NOT the same as a campaign finance report that is filed with the Secretary of State's Office or county board of elections. A financial disclosure statement must be filed regardless of whether the judicial candidate raised or spent money for his or her campaign.

FILING DEADLINES

The disclosure statement must be received by the Board of Professional Conduct by the applicable deadline. The filing deadline for disclosure statements is **TUESDAY, MAY 15, 2018** unless you are filing for any of the following reasons:

Judicial Candidates: The disclosure statement is due for most judicial candidates 30 days before the first primary, general, or special election when their names will be on the ballot. For write-in candidates, the statement is due 20 days before the first primary, general, or special election when their names will be on the ballot. For example:

Candidate in the May 8, 2018 primary election	Monday, April 9, 2018
Write-in candidate in the May 8, 2018 primary election	Wednesday, April 18, 2018
Candidate in the November 6, 2018 general election (who has not already filed as an incumbent or primary candidate)	Tuesday, October 9, 2018
Write-in candidate in the November 6, 2018 general election (who has not already filed as an incumbent or primary candidate)	Wednesday, October 17, 2018

Person Appointed to Unexpired Term in Elected Office: within 15 days after being sworn in to office.

Person Appointed or Promoted to, or Employed in, a Nonelective Filing Position after February 15, 2018: within 90 days of appointment, promotion, or employment.

NO FILING FEE IS REQUIRED

Judges, magistrates, and candidates for judicial office are not required to pay a filing fee. A portion of your biennial attorney registration fee is used to administer the financial disclosure filing requirement.

FAILURE TO FILE A DISCLOSURE STATEMENT OR FILING A FALSE DISCLOSURE STATEMENT

Any person who fails to file a disclosure statement or who files a false statement may be subject to criminal prosecution. R.C. 102.02(C) makes it a fourth-degree misdemeanor to knowingly fail to file a disclosure statement that is required by law. R.C. 102.02(D) and 2921.13(A)(7) make it a first-degree misdemeanor to knowingly file a false disclosure statement. A judicial officer who fails to comply with financial disclosure requirements may be disciplined for a violation of the Ohio Code of Judicial Conduct and Ohio Rules of Professional Conduct.

PUBLIC RECORDS

Once filed, every disclosure statement is a public record. The statements and their attachments are available for public inspection. For security purposes, filers should NOT list or attach any of the following to their disclosure statements: (a) Social Security numbers; (b) account numbers for bank, credit card, or investment accounts; or (c) IRS documents or filings. The Board of Professional Conduct is not responsible for the inclusion of any nonredacted personal information included on or submitted with a disclosure statement.

For more information, check out the [Frequently Asked Questions](http://www.ethics.ohio.gov) at [ethics.ohio.gov](http://www.ethics.ohio.gov).

STEP-BY-STEP INSTRUCTIONS

Electronic filing is required at
disclosure.ethics.ohio.gov

SECTION A. PERSONAL CONTACT INFORMATION

Fill in your name, preferred mailing address, county, phone number, and e-mail address. Your e-mail address will be used to provide you with updates and notices about financial disclosure filings.

SECTION B. STATUS

Check all of the appropriate boxes indicating your status—the reason you are filing this statement. For example, if you are a judge who is running for election or reelection, you should check the box for “Judge” and the box for “Judicial Candidate.” If you were a magistrate for a portion of 2017 and then appointed to a judicial vacancy, you should check the box for both “Magistrate” and “Appointed to an unexpired term in elective office.”

Check “Other” if you are filing a disclosure statement because you are a judicial branch employee and identify the title of the position you held in 2017.

If you are a judicial candidate, please list the date of the first primary, special, or general election in 2018 when your name will appear on the ballot. If you are a write-in candidate, list the date of the first election at which voters can write in your name on the ballot.

SECTION C. PUBLIC POSITION, OFFICE, OR JOB

List your public position or title, such as judge, retired judge, or magistrate.

List the court that you serve in 2018, served in 2017, or will serve if elected. If you are a judge or magistrate in a specific division of a court, such as domestic relations, juvenile, or probate, select the appropriate court and the division from the drop-down menu.

If you are a judicial candidate seeking the position, check the “Seeking” box. If you are currently serving, check the “Hold” box. If you served in 2017 or 2018, and are no longer serving, check the “Held” box.

Check the box next to the applicable salary category for the position that you hold, held, or are seeking.

List the start date for the position you hold. If you are an elected judicial officer, list the start date for your current term. If you were appointed to an unexpired term in an elected judicial office, your start date is the date you were sworn into the office. List the end date for the position if there is an end date.

SECTION D. ADDITIONAL PUBLIC POSITION, OFFICE, OR JOB

If you are required to file a disclosure statement for more than one public position, provide information for the other public position here. If you are not required to file a disclosure statement for more than one public position, skip Section D.

QUESTION 1—SOURCES OF INCOME

For more information, see [Income](#)

“Income” includes:

1. “Gross income” as defined in the Internal Revenue Code (26 USC §61); and
2. Interest and dividends on all governmental securities, whether federal, state, or local.

Examples of “gross income” include compensation for services (such as salary), interest, rent, and pensions.

Most filers must list every source of income, regardless of amount, that: (a) they received in 2017; or (b) any other person received in 2017 for their use or benefit. Following each source of income, briefly describe the services you provided in return for the income.

Another person has received income for your “use or benefit” if the source’s purpose for giving compensation to that person is to provide it for your use or for your benefit. For example, if you are a beneficiary of a trust, the trust earns income for your use or benefit. You must list the trust as a source of income and all sources of income received by the trust. For more information about trust disclosure, see [Ethics Commission Advisory Opinion No. 2005-01](#).

If you are paid for your public service, include the public employer as a source of income.

You are **not required** to disclose:

- A. Your spouse’s income sources (although you may benefit from your spouse’s income, he or she usually does not receive income for the purpose of providing it to you; see [Ethics Commission Advisory Opinion No. 75-036](#)); or
- B. The names of clients, patients, or customers of your business or practice (simply disclose the business or practice).

Amount of Income: You must also disclose the amount of income you received from any source, IF:

- A. The source is doing or seeking to do business with the public agency you serve; or
- B. You earned the income because you provided goods or services to a legislative agent (lobbyist).
[See R.C. 101.70 or contact the Joint Legislative Ethics Committee for a list of registered legislative agents.]

EXAMPLES:

Source of Income	Service Provided	Amount
A. Your Public Employer	Your position	
B. Smith & Jones Co., L.P.A.	Private law practice	
C. ABC Pension Fund	Retirement	
D. XYZ Corporation	Stock dividends	
E. Friendly National Bank	Interest on savings account	\$45.00*

*Amount is required because the bank is a depository for the filer’s public agency.

QUESTION 2—SOURCES OF GIFTS

For more information, see [Gifts](#)

A Judicial branch filer must list every source of a single gift valued at over \$75 or multiple gifts from the same source with a total value of over \$75 that:

- A. You personally received in 2017; and
- B. Any other person received for your use or benefit in 2017.

Another person has received a gift for your “use or benefit” if the giver’s purpose for giving a gift to that person is to provide it for your use or for your benefit. For example, if your spouse has received a gift and the giver’s purpose is to provide the gift to you, your spouse received the gift for your use or benefit.

Sources of gifts can include individuals, corporations, or groups of individuals or corporations, such as co-workers, not-for-profit organizations, and trade associations.

You are **not required** to disclose:

- A. The nature of the gift;
- B. Campaign contributions;
- C. Gifts received by will or inheritance or by distribution from a trust established by a spouse or ancestor;

- D. Gifts received from any of these family members: spouse, parents, grandparents, children, grandchildren, siblings, nephews, nieces, uncles, aunts, brother- or sisters-in-law, sons- or daughters-in-law, or parents-in-law; or
- E. Gifts from any person to whom you stand in the place of a parent.

QUESTION 3—FAMILY MEMBERS

For more information, see Family Members

List the names of your spouse living in your household and any dependent children.

QUESTION 4—NAMES OF BUSINESSES

For more information, see Family Members

List all names under which you, or any of the immediate family members you listed in response to Question 3, do business. For example, list the name of any business that you or your immediate family members own or operate.

EXAMPLES:

- A. You are a partner in a law firm named Smith & Jones. You should list “Smith & Jones.”
- B. Your spouse who lives with you has an accounting firm called Ace Accounting. You should list “Ace Accounting.”
- C. Your dependent child mows lawns under a business called Carl’s Lawn Service. You should list “Carl’s Lawn Service.”

QUESTION 5—LAND (REAL ESTATE) IN OHIO

For more information, see Real Estate

List all of your leasehold and ownership interests in land and real estate located in Ohio.

NOTE: Because of an exception in the law, you are **not required** to disclose:

- A. Your personal residence; or
- B. Any property you hold primarily for personal recreation.

QUESTION 6—CREDITORS

For more information, see Creditors

List the name of any person or business residing or transacting business in Ohio to whom you owe or owed in 2017 more than \$1,000 in your own name or in the name of any other person.

For example, if you charged more than \$1,000 on a credit card during 2017, you must disclose the name of the credit card issuer even if you paid off the card during the grace period.

NOTE: Because of an exception in the law, you are **not required** to disclose a creditor if the debt:

- A. Is secured on your personal residence (such as a mortgage or home equity loan);
- B. Is secured on real estate used primarily for personal recreation (such as a home equity loan); or
- C. Results from the ordinary conduct of your business or profession.

QUESTION 7—DEBTORS

For more information, see Debtors

List the name of anyone residing or transacting business in Ohio who owed you, or any other person for your use or benefit, more than \$1,000 during 2017.

NOTE: Because of an exception in the law, you are **not required** to disclose as a debtor:

- A. A bank or other financial institution if the only money it owes to you is money you deposited with it;
- B. Any person who owes you money as a result of the ordinary conduct of your business or profession; or
- C. Clients or patients who owe you money if you are a lawyer, doctor, or psychologist.

QUESTION 8—INVESTMENTS

For more information, see Investments

List the name of each corporation that is incorporated in or holds a certificate of compliance to do business in Ohio, and every trust, business trust, partnership, or association that transacts business in Ohio, in which:

- A. You had an investment of over \$1,000 at any time during 2017; and
- B. Any other person had an investment of over \$1,000 for your use or benefit at any time during 2017. For example, investments made by the manager of a trust for which you are the trust beneficiary.

You should list any investment you held at any time in 2017, even if you sold or otherwise disposed of it during the year. Briefly describe the nature of each investment you disclose.

EXAMPLES:

Corporation, Trust, Business Trust, Partnership, or Association	Nature of Investment
A ABC Growth Fund	Mutual Fund
B XYZ Corporation	Common Stock
C Smith Family Trust	Beneficiary
D Planet Us Company	Stock in trust
E All American Fund	Deferred Compensation Mutual Fund
F Lifeplan 2030	Deferred Compensation Investment
G 123 Corporation	Stock in Investment Account
H Popular Company	Stock in IRA
I MegaGrowth Fund	Mutual Fund in 401(k) Account

QUICK INVESTMENT DISCLOSURE GUIDE
(Ethics Commission Advisory Opinion No. 2011-01)

If I have more than \$1,000 invested in a.....	Do I need to disclose this investment?	Do I need to list the individual holdings within this investment?
Mutual Fund	Yes	No
Stock	Yes	No
Bond	Yes	No
Brokerage Account	Yes	Yes
Managed Account	Yes	Yes
Trust (Beneficiary)	Yes	Yes
Investment Club Account	Yes	Yes
529 Plan	Yes	Yes
ESA	Yes	Yes

Public Retirement System Account (PERS, STRS, SERS, HPRS, or OPFPF)	No	No
Social Security	No	No

NOTE: You are **not required** to disclose:

- A. Saving and checking accounts, certificates of deposit, and other deposits with financial institutions; or
- B. Personal identifying information such as Social Security or investment account number.

QUESTION 9—OFFICES/FIDUCIARY RELATIONSHIPS For more information, see Fiduciary Interest

List the name of each corporation that is incorporated in or holds a certificate of compliance to do business in Ohio, and every trust, business trust, partnership, or association that transacts business in Ohio:

- A. In which you held an office in 2017; or
- B. With which you had a fiduciary relationship during 2017.

A person has a “**fiduciary relationship**” with an entity if he or she has the authority to make decisions in the entity’s interests.

EXAMPLES:

Corporation, Trust, Business Trust, Partnership, or Association	Office or Nature of Relationship
A Buckeye Friends Trust	Trustee
B Smith & Jones Co., L.P.A.	Partner
C Smith Cleaning Company	Member, Board of Directors

QUESTION 10—MEALS, FOOD, AND BEVERAGES For more information, see Meals

List **any source** of payment for meals, food, or beverages valued at over \$100 that was received in connection with your official duties by you or any other person for your use or benefit in 2017.

Include your public office or employer if it paid for more than \$100 of meals, food, or beverages for you.

NOTE: Because of an exception in the law, you are **not required** to disclose anyone who provided meals, food, or beverages to you:

- A. At a meeting where you participated in a panel, seminar, or speaking engagement; or
- B. At a meeting or convention of a national or state organization to which any state agency, legislative agency, state institution of higher education, political subdivision, or office or agency thereof, pays membership dues.

QUESTION 11—TRAVEL EXPENSES For more information, see Travel Expenses

List both the source **and** the amount of each individual payment of travel expenses, received in 2017, that was:

- A. Received by you in connection with your official duties; or
- B. Paid to any other person for your use or benefit in connection with your official duties.

Include your public employer if it paid for or reimbursed travel expenses for you.

You must list each payment or reimbursement separately. Travel expenses include parking fees, lodging, airline tickets, and mileage reimbursements.

NOTE: Because of an exception in the law, you are **not required** to disclose anyone who provided travel expenses to a meeting or convention of a national or state organization to which any state agency, legislative agency, state institution of higher education, political subdivision, or office or agency thereof, pays membership dues.

SKIP QUESTION 12 unless you are a:

- State elected official;
- State employee; or
- State board or commission member (except college or university trustee).

QUESTION 12 – NONDISPUTED INFORMATION

ALL state employees, state officials, and state board and commission members (except college and university trustees) are REQUIRED to answer Question 12.

If you received a statement from a legislative agent, executive agency or retirement system lobbyist or the employer of such that identifies you as the recipient of expenditures made by that lobbyist or employer, and you do not dispute the information contained in the statement, attach a copy of the statement or list the non-disputed information below. If you dispute a legislative lobbying expenditure made in your name please contact the Office of the Legislative Inspector General at 614-728-5100. To dispute an executive or retirement system expenditure made in your name, please contact the Ohio Ethics Commission at 614-466-7090.

QUESTION 13 – SIGNATURE

Please preview your statement for completeness and accuracy before submitting your form. When you are satisfied with the content of your statement, click "Next." Review the acknowledgements on this page, check the acknowledgement box, and select the box to electronically sign and file your statement. You will see a pop-up window to confirm your submission, followed by a screen indicating that your statement has been filed successfully. A confirmation will be sent via email to the address you provided during registration for on-line filing. You also will have the opportunity to print or save a time-stamped PDF copy of your statement. **DO NOT submit a duplicate copy of your statement via regular mail, email, or fax.**

*If you have any questions before filing your statement, please contact
the Ohio Board of Professional Conduct at (614) 387-9370
or visit the Financial Disclosure web page*