**Tips for Filling out Office of Government Ethics (OGE) Form 450,**
**Confidential Financial Disclosure Report**
**(For Special Government Employees)**

The following is a list of tips to help avoid common mistakes in filling out OGE Form 450s.

The form itself contains instructions and examples.

If you have questions at any time, please consult an ethics attorney on the Headquarters Ethics Team in the NASA Office of General Counsel. You may call (202) 358-2465 or email ethicsteam@hq.nasa.gov.

## Questions on Filer Information at Top of First Page

In addition to your name, please fill in your email address and work phone.

For the "Position/Title" block, fill in "Member of [name of your advisory committee]."

For the "Grade" block, fill in "SGE."

For the "Agency" block, fill in "NASA".

For the "Branch/Unit and Address" block, fill in " NASA Headquarters, 300 E St. SW, Washington, D.C. 20546."

For "Reporting Status," check the "Annual" box if you are filing your annual form or "New Entrant" if you are a new SGE.

Check the box to indicate that you are an "SGE."

Fill in your mailing address in the block for SGEs

## Questions in Middle of First Page:

There are questions on the first page. Read the instructions carefully for Parts I through IV on the following pages of the form.

Then check "yes" on page 1 if you have information to complete in that Part. Check "no" if you have nothing to list in a particular Part.

**Note that SGEs do not have to complete Part V so you can leave the blocks in Part V blank.**

Then complete the information in the corresponding sections.

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## PART I: ASSETS AND INCOME

### *In General:*

On Part I, you are filling out information for yourself, your spouse and dependent children. *(You may distinguish any entry for a family member by preceding it with (S) for spouse, (DC) for Dependent Child, (J) for jointly held.)*

*Ex: (S) Lockheed Martin*

The threshold for filling out PART I is if the asset:

- has a value greater than $1,000 at the end of the reporting period OR
- the asset produced more than $200 in income during the reporting period

### *Employment:*

If you are an SGE, list the non-Federal employer who pays your salary. (Do not list NASA or the Advisory Committee.)

List your spouse's employer *(if you spouse made over $1,000)*

List any entities outside of NASA with which you hold part-time jobs or paid board memberships.

*Note that you will also have to list your employment and outside positions again in Part III.*

### *Mutual Funds:*

**Do not list Diversified Mutual Funds.**

*Ex: Vanguard Total Stock Market Fund (You do not need to list this because it is a diversified mutual fund.)*

**List only Sector Funds.** A Sector Fund is a mutual fund that concentrates its investments in an industry, business, single country other than the United States, or bonds of a single state within the United States.

*Ex: Vanguard Health Care Fund (List on form because all of the investments concentrate in a sector -- i.e., healthcare.)*

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### *Retirement Accounts*

Do not list a Thrift Savings Plan. *(Federal retirement benefits do not have to be listed.)*

**Defined Contribution Pension Plan.** *A Defined Contribution Plan is a retirement plan that allows you to pick the investments (such as an IRA, 401k, 403b).* If this retirement account contains only diversified mutual funds, list the name of the account and put in parenthesis "(contains all diversified mutual funds)." However, if your retirement account contains stocks, bonds, or sector mutual funds, you must list the retirement account and all the assets it contains except diversified mutual funds.

**Defined Benefit Pension Plan.** *A Defined Benefit Plan is the older type of plan before 401k's where the former employer guarantees payments in a certain amount to the employee when he or she retires.* If you have a Defined Benefit Pension Plan, you must identify the plan but do not need to list any of its contents.

**TIAA-CREF** - Identify who holds the account and list the funds.

*Ex: (S) TIAA-CREF Account (University of Maryland, College Park)*
*- TIAA Traditional Annuity*
*- CREF Real Estate Annuities Fund*

### *Annuities*

Give the full name of the annuity and state whether it is fixed or variable. If variable, list the underlying holdings (stocks, bonds, sector mutual funds). If the holdings in a variable annuity are all diversified mutual funds, just list the name of the annuity and that it "(contains all diversified mutual funds.")

### *Life Insurance*

Give the full name of the company and type of insurance (whole, term, universal, or variable). If variable, list all the holdings (except diversified mutual funds.) If all the holdings are diversified mutual funds, just list the company name and type of insurance and that it "(contains all diversified mutual funds.)"

### *Brokerage or other Investment Accounts*

Report each underlying asset (stocks, bonds, sector mutual funds, other investments) of a brokerage account that individually was worth more than $1,000 at the end of the reporting period or that individually produced more than $200 in income during the reporting period. You do not need to list diversified mutual funds.

### *Other Types of Assets*

Please contact the NASA Headquarters Ethics Team to discuss how to report other types of assets, such as trusts or private limited partnerships that are not listed here.

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## PART II: LIABILITIES

The threshold for listing a liability is: over $10,000 owed at any time during the reporting period, other than a loan from a financial institution or business entity granted on terms made available to the general public

**Do not list:**

Your mortgage, student loan or credit card *(if from a financial institution or business entity granted on terms made available to the general public)*

Loans secured by automobiles, household furniture, or appliances *(unless the loan exceeds the purchase price of the item it secures.)*

Personal loans you owe to family members *(such as spouse, parent, sibling, or child of you, your spouse, or your dependent child).*

## PART III: OUTSIDE POSITIONS

Only list your own *(and not anyone else's)* outside positions. *(These are personal positions you hold outside your official position at NASA. Do not list any position you hold as part of your official NASA duties.)*

You must list positions with business entities, non-profit or volunteer organizations, and educational institutions *(whether or not you are paid)* if you hold one of the following positions:

- employee
- consultant
- officer
- director
- trustee
- general partner
- proprietor
- representative
- executor

In this Part, you should list your position and employment with your employer (which you also listed in Part I). Plus, you should list any other board memberships, or positions, you hold as outside activities.

Do not list positions with religious, social, fraternal, or political entities.

## PART IV: AGREEMENTS OR ARRANGEMENTS:

If you (*this section is not for your spouse's information*) have a retirement plan through a former employer, then you must report the plan in Part IV because it is an agreement or arrangement with your former employer.

> *Ex: Entity with which you have an agreement or arrangement(include city and state where entity is located) : "The Boeing Company, Orlando, Florida"*
>
> *Terms of Agreement or Arrangement: "Will receive pension benefits (defined benefit plan)*

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List severance payments here if your former employer is continuing payments.

List any agreements or arrangements for future employment, including the date you accepted the employment offer.

*Ex:*
*Entity with which you have an agreement or arrangement:*
*"Hartford & Brown (San Diego, CA)*
*Terms of Agreement or Arrangement:*
*"Employment agreement. Starting work as an attorney in July 2009. Entered into agreement in October 2008.*

## PART V: GIFTS AND TRAVEL REIMBURSEMENTS

SGEs do not have to complete this section. Please leave it blank.

**WHEN YOU FINISH, GO BACK TO THE FIRST PAGE AND MAKE SURE YOU CORRECTLY MARKED "YES" (FOR EACH PART YOU COMPLETED) AND "NO" (FOR EACH PART YOU LEFT BLANK.)**

***If you have any questions on how to complete the form, please consult an attorney on the Headquarters Ethics Team in the NASA Office of General Counsel. The email is ethicsteam@hq.nasa.gov and the phone is (202) 358-2465.***

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