

Tips for Filling out the OGE 278, Public Financial Disclosure Report

IN GENERAL

The following is a list of tips to help avoid common mistakes in filling out OGE 278s:

- The annual form is due by May 15th.
- A Periodic Transaction Report, OGE 278-T, is due within 30 days of the notification of a transaction, but no later than 45 day of the transaction.
- The form itself contains more detailed instructions and examples.
 - Include information about the financial interests of yourself, your spouse, and your dependent children.
 - If you have questions at any time, please consult an ethics official at your local NASA Center legal office. *(see the contact list at the end)*

Personal Information Block

Date of Appointment: Be sure to complete.

Reporting Status: Be sure to mark whether you are a new entrant (i.e., a first time OGE 278 filer), an annual filer, or a termination filer.

Part 1: Filer's Positions Held Outside U.S. Government

Report:	Do Not Report:
<p>All positions outside the U.S. Government held at any time during the reporting period, whether or not you were compensated and whether or not you currently hold that position. Positions include an officer, director, employee, trustee, general partner, proprietor, representative, executor, or consultant of any of the following:</p> <ul style="list-style-type: none">• Corporation, company, firm, partnership, trust, or other business enterprise• Non-profit or volunteer organization• Educational institution• Labor organization• Any organization other than the US Government	<ul style="list-style-type: none">• Any position with a<ul style="list-style-type: none">- Religious entity- Social entity- Fraternal entity- Political entity• Any position that you hold as part of your official duties• Any position solely of an honorary nature

Parts 2, 5 and 6 - Assets and Income (Filer's, Spouse's, and Other)

FOR ALL ASSETS -

Part 2: Filer's Employment Assets and Income

Report:	Do Not Report:
<ul style="list-style-type: none"> • all sources of non-Federal salary, fees, commissions, and other earned income greater than \$200 • bonus • consulting fee • deferred compensation • defined benefit pension plan • defined contribution plan (e.g., 401(k) plan, 403(b) plan, 457 plan, TIAA-CREF account) • director's fee • employee stock ownership plan • employee stock purchase plan • employer stock obtained through employment (e.g., by exercising a stock option) • farming income • fee for serving as a trustee or as an executor or administrator of an estate • honorarium • incentive stock option • individual retirement account (IRA) • investment fund created by an employer solely for employees • law firm income • LLC income • long-term incentive plan • money purchase pension plan • partnership distribution or partnership distributive share • phantom stock • restricted stock • restricted stock unit • self-funded defined benefit plan • severance payment from an employer • solo legal practice income • split-dollar life insurance • stock appreciation right 	<ul style="list-style-type: none"> • Federal Government employment, salary or retirement benefits • Thrift Savings Plan • Social Security benefits

Part 5: Spouse's Employment Assets and Income

Report:	Do Not Report:
<ul style="list-style-type: none"> • all sources of non-Federal salary, fees, commissions, and other earned income greater than \$200 • bonus • consulting fee • deferred compensation • defined benefit pension plan • defined contribution plan (e.g., 401(k) plan, 403(b) plan, 457 plan, TIAA-CREF account) • director's fee • employee stock ownership and/or employee stock purchase plan • employer stock obtained through employment (e.g., by exercising a stock option) • farming income • fee for serving as a trustee or as an executor or administrator of an estate • honorarium • incentive stock option • individual retirement account (IRA) • investment fund created by an employer solely for employees • law firm income • LLC income • long-term incentive plan • money purchase pension plan • partnership distribution or partnership distributive share • phantom stock • restricted stock • restricted stock unit • self-funded defined benefit plan • severance payment from an employer • solo legal practice income • split-dollar life insurance • stock appreciation right 	<ul style="list-style-type: none"> • Federal Government employment, salary or retirement benefits • Thrift Savings Plan • Social Security benefits

Part 6: Other Assets and Income

Report for Yourself, Spouse, and Dependent Child:	Do Not Report:
<p>Assets held for investment with a value greater than \$1,000 at the end of the reporting period OR assets held for</p>	<ul style="list-style-type: none"> • Federal Government retirement benefits

investment which produced more than \$200 in income during the reporting period, including but not limited to:

- stocks, bonds, trust holdings, partnership interests, life insurance (other than term), investment real estate, or a privately-held trade or business
- mutual funds (report the full name of the fund, not just the general family fund name)
- holdings in retirement plans, such as 401(k)s or IRAs (list each holding) (unless reported in Part 2 or 5)
- holdings of investment life insurance (universal, variable, or whole)
- commercial crops, livestock
- 529 plan (college savings plan or prepaid tuition plan)
- American depositary receipt
- annuity (fixed or variable) purchased on the market
- bank account
- beneficial interest in a trust
- brokerage account holdings
- collectible item
- common trust fund of a bank
- corporate bond (not acquired through employment (reported in Part 2 or 5))
- equity index-linked note
- exchange-traded fund
- foreign exchange position (forex)
- futures contract
- government agency security
- investment fund unrelated to employment
- life insurance (universal, variable, or whole)
- loan made to another party
- managed account holdings
- money market account
- money market mutual fund
- mutual fund
- oil, gas, or other mineral rights lease
- put or call option not acquired through employment
- real estate
- real estate holding company (e.g., REIT)
- short sale

- Thrift Savings Plan
- Term life insurance
- Your personal residence *unless you rent it out*
- Money owed to you, your spouse, or dependent child by a spouse, parent, sibling, or child
- Deposits aggregating \$5,000 or less in a single financial institution in money market accounts, certificates of deposit, savings accounts, checking accounts or other deposits
- Income arising from the dissolution of the filer's marriage or permanent separation such as alimony or child support
- Dependent child's earned income or other non-investment income
- Veterans' benefits
- Federal Government salary of you or your spouse
- Spouse's Federal Government retirement benefits
- Social Security benefits

Reporting Examples

Mutual Funds-

- Give the fund family name and the specific name of the fund.

Example: Vanguard Health Care Fund

Example: T Rowe Price Blue Chip Growth Fund

Annuities- Give name of annuities and state whether fixed or variable. If variable, list the underlying assets such as mutual funds (by fund family and specific fund).

Example: Smith Barney Tax Deferred Annuity (Fixed)

Example: Fidelity Growth and Guaranteed Income (Variable)

- [list each underlying asset on a separate line underneath]

Insurance- Give name of company and type (whole, universal, or variable). If variable, list the underlying assets such as mutual funds.

Example: Prudential Life insurance policy (whole life)

Example: Northwestern life insurance policy (variable life)

- [list each underlying asset on separate line]

Brokerage or other Investment Accounts- You must list on separate lines all the underlying assets in these accounts. This includes 529 education plans that allow you to choose the underlying investment assets. Provide full name of brokerage account or 529 plan as well as listing its assets.

Trusts- You must list the underlying assets of a trust in which you have a vested beneficial interest, even if it is uncertain when your right to possession will begin. This reporting requirement includes situations in which you are the grantor of a revocable living trust and you have present legal rights to the trust, property or income.

Example: Beverly C. Smith Revocable Trust (non-vested beneficiary)

Example: Morgan Black Irrevocable Trust (vested beneficiary)

- [list all underlying assets on separate lines underneath]

Private Limited Partnerships- You must list on separate lines all the underlying assets held by a private LP.

Excepted Investment Funds (EIFs) - Note that certain underlying funds may be categorized as "Excepted Investment Funds," due to their characteristics (i.e., widely held, publicly traded or widely diversified, and independently managed). This means that filers are not responsible for listing the stocks within those funds, but must still list the

complete name of the fund family and fund. If you indicate that an asset is an Excepted Investment Fund, you do not need to indicate the type of the income, but must provide its value and the amount of income even if the account is tax-deferred.

Honoraria- When reporting honoraria received by you or your spouse, please remember to include the EXACT AMOUNT and the DATE.

Part 3: Filer's Employment Agreements and Arrangements

Report:	Do Not Report:
<ul style="list-style-type: none"> • Continuing participation in an employee pension or benefit plan (e.g., pension, 401(k), deferred compensation) maintained by a former employer • A leave of absence • Future employment, including date you accepted employment offer • Continuation of payment by a former employer (including severance pay) <p>Note: Report any negotiations for future employment from the point you and a potential non-Federal employer have agreed to your future employment by that employer whether or not you have settled all of the terms, such as salary, title, benefits, and date employment is to begin.</p>	<ul style="list-style-type: none"> • Any agreement or arrangement related to your employment by the Federal Government • Spouse's and dependent child's agreements or arrangements

Part 4: Filer's Sources of Compensation Exceeding \$5,000 in a Year (New Entrant Filers only)

Report:	Do Not Report:
<p>Sources of compensation in excess of \$5,000 and the nature of the duties you provided. This includes not only the source of your salary or other fees, but the disclosure of clients for whom you personally provided more than \$5,000 in services even though the clients' payments were made to your employer, firm or other business affiliation.</p> <p>Note: Report in this part only when a client paid your business affiliation more than \$5,000 for your services. When a source paid you directly report that in Part 6 if the payment was in the reporting period.</p>	<ul style="list-style-type: none"> • Information to the extent that it is considered confidential as a result of a privileged relationship established by law, or • Information about persons for whom services were provided by a business affiliation of which you were a member, partner or employee <i>unless</i> you were directly involved in the provision of the services. The name of a client of a law firm is not generally confidential. • Compensation paid to your spouse or a dependent child.

Part 7: Transactions (Annual and Termination filers only)

Report for Yourself, Spouse, and Dependent Child:	Do Not Report a transaction involving:
<p>Any purchase, sale, or exchange of any real property, stocks, bonds, commodity futures, mutual funds, and other securities when the amount involved in the transaction exceeded \$1,000. Only those transactions that individually exceeded \$1,000 need to be reported.</p>	<ul style="list-style-type: none"> • your personal residence (unless rented out) • a money market or personal savings account • a holding of a Qualified blind, diversified, or excepted trust • US Treasury bills, notes, and bonds • solely by and between you, your spouse, and/or dependent child(ren)

Part 8: Liabilities

- Do not list the mortgage or home equity loan on your primary residence.
- Please ensure that you include the date incurred, interest rate, and term (if applicable) for all liabilities.
- Report the highest amount owed during the previous calendar year. For example, a piece of property that was sold or whose mortgage was paid in full during the reporting period will still have a reportable liability because of the highest amount owed requirement.

Report for Yourself, Spouse, and Dependent Child:	Do Not Report:
<p>A liability over \$10,000 owed at any time during the reporting period. Report the highest amount owed on any liability held during the reporting period, not just at the end of the period.</p> <p>Examples: rental property mortgage, student loans, investment loans, and lines of credit</p> <p><i>*As a result of the Stop Trading on Congressional Knowledge Act of 2012, Presidentially Appointed, Senate-Confirmed filers must report any personal residence mortgage on their OGE 278 filed after April 4, 2012. Do not include the street address (e.g., 123 Main). Other Filers do not report the mortgage liability on their personal residence unless it is rented out.</i></p>	<ul style="list-style-type: none"> • a personal liability owed to a spouse or dependent child, or to a parent, brother, sister, or child of you, your spouse or dependent child • a mortgage or home equity loan secured by real property which is the personal residence* (or a second residence not used for producing income) of you or your spouse • a loan secured by a personal motor vehicle, household furniture, or appliances, where the loan does not exceed the purchase price of the item • a revolving charge account where the outstanding liability did not exceed \$10,000 as of the close of the

	<p>reporting period</p> <ul style="list-style-type: none"> any liability of your spouse or dependent child which represents the sole financial interest or responsibility of the spouse or child, and about which you have no knowledge, and which is not derived from your income, assets, or activities, and concerning which you neither derive nor expect to derive any financial or economic benefit.
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Part 9: Gifts and Travel Reimbursements *Annual & Termination Filers only*

- Do not list travel paid for by the U.S. Government or given to the Government in connection with your official travel.

Report for Yourself, Spouse, and Dependent Child:	Do Not Report:
<ul style="list-style-type: none"> Travel-related reimbursements (items such as lodging, transportation, and food) totaling more than \$375 from any one source during the reporting period; include where you traveled, the purpose, and date(s) of the trip Any other gifts totaling more than \$375 from any one source during the reporting period <p>*If you received more than one gift from one source:</p> <ol style="list-style-type: none"> Determine the value of each item you received from that source Ignore each item valued at \$150 or less Add the value of those items valued at more than \$150; if the total is more than \$375, then you must list those items on this form 	<ul style="list-style-type: none"> Anything for which you paid fair market value Anything received from relatives (i.e., your 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, your spouse's grandfather or grandmother, or your fiancé or fiancée); Anything received from the U.S. Government, D.C., state, or local governments Bequests and other forms of inheritance Gifts and travel reimbursements given to your agency in connection with your official travel Gift items in the nature of communications to your office, such as subscriptions to newspapers and periodicals

	<ul style="list-style-type: none">• Suitable mementos of a function honoring you• Gifts of hospitality (food, lodging, entertainment) at the donor's residence or personal premises• Anything received by your spouse or dependent child totally independent of their relationship to you
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SIGNATURE BLOCK: Before signing, you must review the form to ensure it is complete and accurate. If you are filing electronically, you must use your NASA Agency User ID (AUID) and IdMAX password to electronically sign the form.

If you are logging into EPTS from home, you will be asked to enter your Agency User ID (AUID; e.g., jsmith1) and Password to log in to your form. The Agency User ID and Password is the same as your Access Launchpad account.

- If you can't remember your Access Launchpad User ID, you can click on the link on the login page that says "I don't know my Agency User ID." You may also click on the following link: [Access Launchpad](#).
- If you can't remember your Password, you can click on the link on the login page that says "I forgot my Password." You may also click on this link: [Access Launchpad](#).
- If you need personal assistance obtaining your Agency User ID and Password, please call the NASA Shared Services Center (NSSC) Customer Contact Center at 1-877-677-2123.

Legal Office Contact Information

<i>Field Centers</i>	<i>Name</i>	<i>E-Mail</i>	<i>Telephone</i>
<i>ARC</i>	<i>Femy McGrath</i>	<u>femy.d.mcgrath@nasa.gov</u>	<i>650-604-5116</i>
<i>AFRC</i>	<i>Erik Lundin</i>	<u>erik.b.lundin@nasa.gov</u>	<i>661-276-2552</i>
<i>GRC</i>	<i>Jaclyn Facinelli</i>	<u>jaclyn.r.facinelli@nasa.gov</u>	<i>216-433-2315</i>
<i>GSFC</i>	<i>Laura Giza</i>	<u>laura.m.giza@nasa.gov</u>	<i>301-286-9181</i>
<i>HQ</i>	<i>Donna Nelson</i>	<u>donna.j.nelson@nasa.gov</u>	<i>202-358-0550</i>
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<i>SSC</i>	<i>Diane Sims</i>	<u>diane.m.sims@nasa.gov</u>	<i>228-688-2164</i>
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<i>IG Office</i>	<i>Contact your local IG Counsel</i>		