

INFORMATION ON FINANCIAL DISCLOSURE STATEMENTS

This information sheet prepared by the Board of Commissioners on Grievances and Discipline answers some typical questions asked by judges and magistrates completing their annual financial disclosure statements (FDS). The FDS, required by Ohio statute (R.C. 102.02) and Canon 2(D) of the Ohio Code of Judicial Conduct, is a signed statement of your personal financial information.

On page one (1) of the FDS, please complete all the information concerning addresses and employers. Elected and appointed judges need to include the term of office dates in Section II. Please remember the FDS is subject to public disclosure throughout the year. If a copy of your FDS is made through a public records request, only your home address and phone number is redacted by the Board.

In answering Question #1 (**INCOME**) on page 4, list each source of income that you received in 2008, including your employment as an income source, and all interest and dividend payments. All sources of income that is gross income for federal income tax purposes are reportable. You are not required to disclose your spouse's income on your FDS unless it is specifically designated for your use or benefit.

In answering Question #2 (**GIFTS**) on page 5, include each source of gifts that you have received in 2008 that have a fair market value over seventy-five dollars (\$75.00). The value of all gifts from one source are totaled together to determine if the threshold amount is reached. Please note in the instructions to this question the specific family members whose gifts to you are not subject to disclosure.

Gifts received by you in 2008 that are over one hundred-fifty dollars (\$150.00) in value must also be separately listed and reported on the quasi-judicial or extra-judicial compensation statement. This statement in addition to the FDS must be completed by judicial officers pursuant to Canon 2(C)(5)(h) of the Ohio Code of Judicial Conduct. Thus gifts received by judicial officers are subject to two standards in Ohio and are reportable on two different forms when the threshold amount for each is reached.

Question #3 (**MEALS, FOOD, OR BEVERAGES**) on page 5 and Question #4 (**TRAVEL EXPENSES**) on page 6 require the filer to disclose each payment of travel expenses received from each source, including those received from your employer or your sub-division that are connected to your official duties. Question #3 includes a threshold amount of one hundred dollars (\$100.00) that triggers reporting. Question #4 does not contain a threshold and each payment of travel expenses received in connection with official duties must be disclosed unless the narrow exception highlighted in the instructions to this Question is met.

Question #7 (**INVESTMENTS AND FIDUCIARY INTERESTS**) on page 7 requires the filer to list each investment in a corporation or business organization in which you had an investment during 2008 of more than one thousand dollars (\$1,000.00). Please note that such an interest in Ohio's Public Employee Retirement System (PERS) and any deferred compensation investments are reportable investments here. You need to disclose the name of the fund in which you have your deferred compensation investment but not each holding in the fund. Also note that non-monetary, fiduciary interests, such as a board membership or office in a not for profit organization or corporation is a reportable item.

The information provided in this note is general in nature and may not address specific questions that arise in completing these forms. Judicial officers may contact the Board of Commissioners on Grievances and Discipline at (888)664-8345 or (614)387-9370 with specific questions that arise in completing these forms. General information is also available under Frequently Asked Questions (FAQ) on the website of the Ohio Ethics Commission (www.ethics.ohio.gov/FDS). The Board acknowledges its gratitude to the Ohio Ethics Commission in assisting the Board in the preparation of this information sheet.

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