



VIRGINIA
CONFLICT OF INTEREST AND
ETHICS ADVISORY COUNCIL

**AN INFORMAL GUIDE TO COMPLETING THE STATE AND LOCAL
STATEMENT OF ECONOMIC INTERESTS**

Introduction and Frequently Asked Questions

1. Who files the State and Local Statement of Economic Interests?

The State and Local Statement of Economic Interests (the Statement) is a required filing for all individuals designated to file pursuant to Va. Code §§ 2.2-3114, 2.2-3115, and 2.2-3116 and Executive Order 33. Additionally, candidates for certain state and local offices are required to file a Statement of Economic Interests to complete their application to appear on the ballot for election.

2. When do I file the Statement?

The Statement is filed annually, due on or before January 15. If January 15 falls on a weekend or state holiday, the deadline is moved to the next regular business day.

You are also required to file the Statement as a condition to assuming office or employment.

3. What is the reporting period?

For a regular annual filing, the Statement covers a reporting period of the immediately preceding year, from January 1 to December 31. This means that you MAY NOT sign, date, or submit your form prior to January 1. Such a filing is incomplete and WILL NOT satisfy your regular annual filing requirement.

For individuals filing the Statement as a condition to assuming office or employment or to complete their candidate application, the Statement covers a reporting period of the immediate 12-month period prior to the filing date. This filing DOES NOT satisfy your requirement for the annual January 15 filing, unless you filed it between January 1 and January 15.¹ For example, if you file the Statement as a newly elected or appointed officer on December 15 as a condition to assuming office, you must file again between January 1 and January 15. If you file the Statement as a newly elected or appointed officer on January 2 as a condition to assuming office, you have satisfied both the requirement to file prior to assuming office and the annual filing requirement.

4. How do I file the Statement?

All state officers and employees and constitutional officers are required to file with the Virginia Conflict of Interest and Ethics Advisory Council (the Council) using the Council's online filing system.² The Council may NOT accept any filings submitted via mail, email, fax, or hand delivery.

State officers and employees and constitutional officers will receive an email each year reminding you of the filing deadline with instructions on how to access and log into the filing system. If you fail to receive this email, it does not excuse your requirement to timely file. Therefore, if the filing deadline is approaching and you have not yet received such an email, please contact ethics@dls.virginia.gov.

All local officers and employees are required to file with the clerk of the local governing body or school board. Your clerk is required to provide the appropriate form to you at least 20 days prior to the filing deadline.³ These forms are also available on the Council website. If you fail to receive a reminder or the correct form from your clerk, it does not excuse your requirement to

¹ VA. CODE ANN. § 2.2-3114 (A), 2.2-3115, AND 2.2-3116.

² VA. CODE ANN. § 2.2-3114 (C) AND 2.2-3116.

³ VA. CODE ANN. § 2.2-3115 (D).

timely file. Therefore, if the filing deadline is approaching and you have not received any communication from your local clerk, please contact them.

5. What happens if I do not file by the filing deadline?

For all state filers and constitutional officers, if you do not file by the filing deadline, the Council is required to include your name on a list of late filers that is sent to the Office of the Attorney General. The Attorney General is then required to assess and collect a fine of \$250 from you.⁴

For all local filers, if you do not file by the filing deadline, your clerk is required to include your name on a list of late filers that is sent to the local Commonwealth's Attorney. The Commonwealth's Attorney is then required to assess and collect a fine of \$250 from you.⁵

If you require a deadline extension, you may request one by submitting the deadline extension request form found on the Council's website.⁶ The Council has five business days to respond to a request. If the Council requests more information from you, the Council has five business days after receiving the information to respond to your request.

Deadline extensions are granted for:

1. The death of a relative of the filer, as relative is defined in the definition of "gift" in Article 3 or the Acts.
2. A state of emergency is declared by the Governor pursuant to Chapter 3.2 (§ 44-146.13 et seq.) of Title 44 or declared by the President of the United States or the governor of another state pursuant to law and confirmed by the Governor by an executive order, and such an emergency interferes with the timely filing of disclosure forms. The extension shall be granted only for those filers in areas affected by such emergency.
3. The filer is a member of a uniformed service of the United States and is on active duty on the date of the filing deadline.
4. A failure of the Council's electronic filing system and the failure of such system prevents the timely filing of disclosure forms.
5. Good cause shown as determined by the Council.⁷

⁴ VA. CODE ANN. § 30-126(B). "A legislator who fails to file the disclosure form required by § 30-111 within the time period prescribed shall be assessed a civil penalty in an amount equal to \$250. The Council shall notify the Attorney General of any legislator's failure to file the required form within 30 days of the deadline for filing and the Attorney General shall assess and collect the civil penalty."

⁵ VA. CODE ANN. § 2.2-3124 (B). "An officer or employee required to file the disclosure form prescribed by § 2.2-3117 who fails to file such form within the time period prescribed shall be assessed a civil penalty in an amount equal to \$250. The Council shall notify the Attorney General of any state officer's or employee's failure to file the required form and the Attorney General shall assess and collect the civil penalty. The clerk of the school board or the clerk of the governing body of the county, city, or town shall notify the attorney for the Commonwealth for the locality in which the officer or employee was elected or is employed of any local officer's or employee's failure to file the required form and the attorney for the Commonwealth shall assess and collect the civil penalty. The Council shall notify the Attorney General and the clerk shall notify the attorney for the Commonwealth within 30 days of the deadline for filing."

⁶ <http://ethics.dls.virginia.gov/filing-resources.asp#extension>

⁷ VA. CODE ANN. § 30-356.2.

6. Are my filings available to the public? How long are my filings retained?

For state filers, your filed Statement is available to the public on a searchable database on the Council's website. Your filing is retained for five years.⁸

For local filers, your filed Statement is open to the public. Your filing is retained for five years in the office of the appropriate clerk.⁹

7. What do I do if I need to amend a Statement I already submitted?

State filers and constitutional officers, please contact ethics@dls.virginia.gov.

Local filers please contact your local clerk.

8. Can I attach a list or spreadsheet of information for any of the schedules on the Statement instead of entering the information line by line?

No.

For individuals required to file with the Council using the Council's online filing system, the online filing system does not allow for uploads of any kind, and you may not add attachments as a substitute for properly filling out any portion of the Statement.

For local officers and employees filing on paper with your local clerk, **you may not add attachments as a substitute for properly filling out any portion of the Statement.** If you require more space than is provided on a schedule, please make additional copies of that schedule as needed to accommodate all necessary information.

⁸ VA. CODE ANN. § 2.2-3114 (C).

⁹ VA. CODE ANN. § 2.2-3115 (D).

I. Statement of Economic Interests

In this section, you will provide your basic contact information and your signature.

1. List your first and last name, your office or position, and your agency.
2. Mark if you are filing the Statement as a candidate for election.
 - If you are filing the Statement to complete your application to appear on a ballot, check “yes.”
 - If you are filing the Statement as a condition to assuming office or employment or for your regular annual filing requirement, check “no.”
3. List your business address, office telephone number, home telephone number, and a working, current email address where you may be reached.
4. List the **first and last names** of all the members of your immediate family.
 - For the definition of immediate family, refer to the definitions accompanying the Statement.
 - **Please note that if you have minor children who are members of your immediate family, you may list them as “Minor Child A, Minor Child B, Minor Child C, etc.” instead of listing their names.**
5. This Statement must be completed on the basis of your “best knowledge, information, and belief” as of the date you submit it.
 - **A knowing and intentional false statement of material fact on the Statement is a Class 5 felony.**
6. Your signature affirms that the information you provide on the form is full, true, and correct to the best of your knowledge.

II. Schedule A: Offices, Directorships, and Employment

In this section, you will provide information regarding certain offices, director positions, and employment positions you and members of your immediate family hold.

1. If you or a member of your immediate family receive remuneration, benefits, or compensation as an officer or director of a business, mark “yes” to Question 1.¹⁰

- Service as an officer or director of a business for which you or your immediate family member receive no remuneration, benefits, or compensation (i.e. you serve on a completely non-compensated volunteer basis with no benefits) is not required to be disclosed in this section.

If neither you nor any member of your immediate family serve as such an officer or director, mark “no” to Question 1.

2. If you or a member of your immediate family is paid more than \$5,000 a year in salary or wages from any employer, NOT including salary received from a state or local governmental or advisory agency, mark “yes” to Question 2.

If neither you nor any member of your immediate family receive such salary or wages, mark “no” to Question 2.

3. If you mark “yes” to either Question 1 or Question 2, complete the table by listing the name of the business or employer for which you or a member of your immediate family serve as an officer, director, or employee.

List the city or county and state in which the business or employer is located.

- You do not have to list a street address.

List the position held by you or your immediate family member and the first and last name of the individual that holds the position.

Indicate if the position is an office or directorship or an employment position.

4. If you mark “no” to both Question 1 and Question 2, do not enter any information on the table and proceed to Schedule B.

EXAMPLE:

- You, Joseph Brown, are the paid CEO of XYZ Corporation.
- You are paid for your service as an officer with your agency.
- Your spouse volunteers on the local hospital board, for which she receives no benefits or compensation of any kind.
- Your daughter, age 15, who lives in your home and is your dependent, has a very lucrative paper route for which she earns \$7,000 from News Co.

¹⁰ See Virginia Conflict of Interest and Ethics Advisory Council Formal Advisory Opinion 2016-F-003 §§ 2.2-3117 & 30-311 Board of directors filers. <http://ethics.dls.virginia.gov/2016-F-003%202.2-3117%20&%2030-111%20Board%20of%20directors%20filers-1.pdf>

The table on Schedule A should be completed as follows:

NAME OF BUSINESS OR EMPLOYER	LOCATION OF BUSINESS OR EMPLOYER (CITY OR COUNTY, AND STATE)	POSITION HELD	BY WHOM	Check whether Office or Directorship OR Employment	
				OFFICE OR DIRECTORSHIP	EMPLOYMENT
XYZ Corp	Richmond, VA	CEO	Joseph Brown	✓	
News Co.	Alexandria, VA	News Delivery	Minor Child A		✓

You can see that you should disclose your position with XYZ Corporation because you are a paid officer of that entity.

You should disclose your daughter's employment with News Co. because she earns more than \$5,000 a year from that entity.

You should not disclose your compensation for your service as an officer with your agency. Additionally, you should not disclose your spouse's position on the hospital board because she receives no remuneration, benefits, or compensation for her service.

Finally, because your daughter is a minor, if you listed her as Minor Child A on the initial information section of the Statement, you may continue to do so throughout the form.

III. Schedule B: Personal Debts

In this section, you will provide information regarding certain debts owed by you and members of your immediate family.

1. If you personally owe more than \$5,000 to any one creditor, mark “yes” on Question 1. If not, mark “no.”

- When answering this question, you should INCLUDE contingent debts. For a definition of contingent debt, refer to the definitions accompanying the Statement.
- When answering this question, you should NOT include debts owed to any government or loans secured by a recorded lien on property if the lien is at least equal to the value of the loan. For reference, most home mortgages and car loans financed by a lender are secured by recorded liens. You should contact your lender to determine if your loan is secured by a recorded lien with a value at least equal to the value of the loan.

2. If a member of your immediate family owes more than \$5,000 to any one creditor, mark “yes” on Question 2. If you answer no, mark “no.”

- When answering this question, you should INCLUDE contingent debts. For a definition of contingent debt, refer to the definitions accompanying the Statement.
- When answering this question, you should NOT include debts owed to any government or loans secured by a recorded lien on property if the lien is at least equal to the value of the loan. For reference, most home mortgages and car loans financed by a lender are secured by recorded liens. You should contact the loan lender to determine if the loan is secured by a recorded lien with a value at least equal to the value of the loan.

3. If you answer “yes” to Question 1, complete Table(s) 1A, 1B, and/or 1C as applicable.

- If you owe a personal debt jointly with a member of your immediate family, you should disclose that debt as if you are solely liable for the debt. You should NOT repeat the debt in Table 2A, 2B, or 2C.
- If you owe a personal debt jointly with another person who is not a member of your immediate family, you should disclose only your portion of the debt.

4. Table 1A provides a list of categories of creditors. If you owe more than \$5,000 to any one creditor that fits into one of the categories, check the appropriate category and amount owed.

- When calculating the amount of debt you owe in each category, only include debts in excess of \$5,000.

5. If you owe a personal debt to a business creditor that does not fit into any of the categories listed in Table 1A, list that debt in Table 1B by listing the name of the business and its principal business activity.

6. If you owe a personal debt to an individual creditor that does not fit into any of the categories listed in Table 1A, list that debt in Table 1C by listing the name of the individual and his principal business or occupation.

EXAMPLE:

- You have three personal credit cards, each issued by a different lender, one with \$30,000 owed, one with \$4,000 owed, and one with \$17,000 owed.
- You have a home mortgage from your credit union, on which you owe \$12,000, which is secured by a recorded lien for which such lien value is greater than the amount of the loan.
- You have a student loan financed by the federal government on which you owe \$15,000.
- You and your spouse have a joint loan of \$67,000 borrowed from ACME Inc, a real estate company.
- You and your brother have a joint loan of \$75,000 borrowed from your father, Glen Brown, who is an engineer. You are legally liable for only half of the loan.

Tables 1A, 1B, and 1C of Schedule B should be completed as follows:

Table 1A. Creditor categories:

CHECK APPROPRIATE CATEGORIES	AMOUNT OF PERSONAL DEBT (check one)	
	\$5,001 to \$50,000	MORE THAN \$50,000
Banks, credit unions, and other savings institutions		
Other loan or finance companies		
Issuers of credit cards	✓	
Insurance companies		
Stock, commodity, or other brokerage companies		

Table 1B. Other business creditors:

NAME OF CREDITOR	CREDITOR'S PRINCIPAL BUSINESS ACTIVITY	AMOUNT OF PERSONAL DEBT (check one)	
		\$5,001 to \$50,000	MORE THAN \$50,000
ACME Inc	Real estate		✓

Table 1C. Individual creditors:

NAME OF CREDITOR	CREDITOR'S PRINCIPAL BUSINESS OR OCCUPATION	AMOUNT OF PERSONAL DEBT (check one)	
		\$5,001 to \$50,000	MORE THAN \$50,000
Glen Brown	Engineer	✓	

You can see that you should only report the credit card debts for the cards on which you owed \$30,000 and \$17,000. You should not include the credit card debt of \$4,000 because it is less

than \$5,000. Therefore, while the total amount of credit card debt you owe is in excess of \$50,000, the total amount of *reportable* credit card debt you owe is only \$47,000.

Next, you should report the total amount of your loan to ACME Inc on Table 1B. ACME does not fit into any of the categories listed on Table 1A, and you owe the debt jointly with your spouse, so you report the total amount as if it is solely yours.

Next, you should report your portion of your joint debt with your brother on Table 1C. Your father, the creditor, is an individual creditor that does not fit into any of the categories listed in Table 1A. Because your brother is not a member of your immediate family, you are only required to disclose your portion of the debt. Because you are legally liable for only half of the loan, your portion of the debt is \$37,500.

Finally, you should not disclose your home mortgage because it is secured by a recorded lien at least in equal value to the loan, and you should not disclose your student loan because it is a debt owed to a government.

7. If you answer “yes” to Question 2, complete Table(s) 2A, 2B, and/or 1C as applicable.

8. Table 2A provides a list of categories of creditors. If any members of your immediate family owe more than \$5,000 to any one creditor that fits into one of the categories, check the appropriate category and amount owed.

- When calculating the amount of debt you owe in each category, only include debts in excess of \$5,000.

9. If any member of your immediate family owes a personal debt to a business creditor that does not fit into any of the categories listed in Table 2A, list that debt in Table 2B by listing the name of the business and its principal business activity.

10. If any member of your immediate family owes a personal debt to an individual creditor that does not fit into any of the categories listed in Table 2A, list that debt in Table 2C by listing the name of the individual and his principal business or occupation.

EXAMPLE:

- You and your spouse have a joint loan of \$67,000 borrowed from ACME Inc, a real estate company.
- Your spouse and your daughter, who lives in your home and is a dependent of you, each have a credit card issued from different lenders. Your spouse owes \$47,000 on her credit card, while you daughter owes \$4,000 on her credit card.

Tables 2A, 2B, and 2C of Schedule B should be completed as follows:

Table 2A. Creditor categories:

CHECK APPROPRIATE CATEGORIES	AMOUNT OF PERSONAL DEBT (check one)	
	\$5,001 to \$50,000	MORE THAN \$50,000
Banks, credit unions, and other savings institutions		
Other loan or finance companies		
Issuers of credit cards	✓	
Insurance companies		
Stock, commodity, or other brokerage companies		

Table 2B. Other business creditors:

NAME OF CREDITOR	CREDITOR'S PRINCIPAL BUSINESS ACTIVITY	AMOUNT OF PERSONAL DEBT (check one)	
		\$5,001 to \$50,000	MORE THAN \$50,000

Table 2C. Individual creditors:

NAME OF CREDITOR	CREDITOR'S PRINCIPAL BUSINESS OR OCCUPATION	AMOUNT OF PERSONAL DEBT (check one)	
		\$5,001 to \$50,000	MORE THAN \$50,000

You can see that you should not report the joint loan from ACME on Table 2B, because you should report joint debts you owe with a member of your immediate family on Table(s) 1A, 1B, and/or 1C, as if they are solely yours.

You also should disclose only your spouse's credit card debt because your daughter's credit card debt is less than \$5,000. Therefore, while the total amount of credit card debt owed by members of your immediate family is \$51,000, the total amount of *reportable* credit card debt owed by members of your immediate family is \$47,000.

Finally, you should leave Tables 2B and 2C blank, as there is no debt owed by any of your immediate family members that should be reported on either of those tables.

11. If you answer "no" to both Question 1 and Question 2, do not enter any information on either of the tables and proceed to Schedule C.

IV. Schedule C: Securities

In this section, you will provide information regarding securities owned by you and members of your immediate family.

1. If you or a member of your immediate family, separately or together, own securities with a value over \$5,000 invested in any business or Virginia governmental entity, mark “yes” on the question.

If you answer no, mark “no,” do not enter any information on the table, and proceed to Schedule D.

- When answering this question, you should include securities with a value over \$5,000 of any business, regardless of whether or not they operate within the Commonwealth. For a definition of business, refer to the definitions accompanying the Statement.
- When answering this question, you should include securities held in trusts, IRAs, defined contributions plans, including plans established in accordance with sections 401, 403, or 457 of the Internal Revenue Code, and any other type of investment account.
- When answering this question you should include securities not held in your name or the name of a member of your immediate family if you or a member of your immediate family retains the right to control the security or the right to receive income from the security.
- To determine what is and is not a security, consult the bulleted lists included in the instructions for the schedule.

2. The key to reporting securities is knowing:

- i. The difference between the security held and the type of account in which the security may be held; and
 - ii. Who has the power to control the security.
- A security is a distinct investment vehicle, such as a stock, corporate bond, or mutual fund. A security can be made up of either a single asset, such as stock in Apple, or a “basket” of assets, such as a mutual fund that contains a variety of stocks.
 - In the case of a security that is a basket of assets, the security you should report is the basket, not the underlying assets that go in the basket, *unless* you have the power to control what securities go into the basket, in which case you should report the underlying assets in the basket that are valued over \$5,000.
 - Securities can be held in various kinds of investment accounts, such as a 401(k) or an IRA, but the account is not the security. The account is merely the manner in which you hold the security.

For example, there is no difference between direct ownership of \$5,000 worth of Apple stock and ownership of \$5,000 worth of Apple stock through a 401(k). In both cases, you would report the Apple stock.

3. If you mark “yes” to the question, disclose the securities owned by you and members of your immediate family by listing the name of the issuer of the security and the type of the security and marking the appropriate category for the value of the security.

- When reporting defined contribution plans administered by the Commonwealth or its political subdivisions, you should list the administering agency as the issuer of the security unless the security is held in a self-directed brokerage account. In that case, you should list the actual issuer of the security.

EXAMPLE:

- You have a brokerage account with Charles Schwab with \$7,500 worth of Dominion stock, \$75,000 worth of Apple stock, \$2,500 in a Schwab S&P Index mutual fund, and \$10,000 in a Schwab Small Cap Index mutual fund. Your account manager at Charles Schwab handles all the investments with your account, but you have the power to direct the investments if you so choose.
- Your spouse has a 457 defined contribution plan through the Virginia Retirement System that has \$1,000 in a bond fund, \$10,000 in an inflation-protected bond fund, \$25,000 in an international stock fund, and \$75,000 in an emerging markets stock fund.

The table on Schedule C should be completed as follows:

NAME OF ISSUER OF SECURITY	TYPE OF SECURITY (STOCKS, BONDS, MUTUAL FUNDS, IRA, ETC.)	VALUE OF SECURITY (Check one)		
		\$5,001 to \$50,000	\$50,001 to \$250,000	MORE THAN \$250,000
Apple	Stock		✓	
Dominion	Stock	✓		
Charles Schwab	Small Cap Index mutual fund	✓		
VRS	Inflation-Protected Bond Fund	✓		
VRS	International Stock Fund	✓		
VRS	Emerging Markets Stock Fund		✓	

You can see that you should disclose each individual security valued over \$5,000 in your Charles Schwab account because you have the power to control the investments within the account and because the account is not a security. The securities are the four separate investments you hold within the account.

Note that you should not disclose the S&P Index mutual fund because it is not valued in excess of \$5,000. Also, you should not disclose the assets that make up the Small Cap Index mutual fund because you do not control what goes into the mutual fund. In this case, your security is the mutual fund “basket.”

For your spouse’s defined contribution plan, you should disclose each individual security valued over \$5,000 within the VRS account because your spouse’s VRS account is not a security. The securities are the four separate investments your spouse holds within the account. You should list VRS as the issuer of the securities because your spouse does not hold the various funds in a self-directed brokerage account. Finally, you should not disclose all the investments within each of the funds in your spouse’s VRS account because your spouse does not control what assets go into each of the funds.

V. Schedule D: Business Interests and Rental Property

In this section, you will provide information regarding businesses you and members of your immediate family own or have interests in. You will also provide information regarding rental property you and members of your immediate family own or have interests in.

1. If you or a member of your immediate family, separately or together, own a business and the business has a value of more than \$5,000, mark “yes” to Question 1.
2. If you or a member of your immediate family, separately or together, have an interest in a business and the interest has a value of more than \$5,000, mark “yes” to Question 1.
3. If you and members of your immediate family do not own a business or have an interest in a business with a value of more than \$5,000, mark “no” to Question 1.
 - You should NOT include any securities previously disclosed on Schedule C when answering these questions.
4. If you or a member of your immediate family, separately or together, own a rental property and the value of the rental property is more than \$5,000, mark “yes” to Question 2.
5. If you or a member of your immediate family, separately or together, have an interest in a rental property and the interest has a value of more than \$5,000, mark “yes” to Question 2.
6. If you and members of your immediate family do not own rental property or have an interest in rental property with a value of more than \$5,000, mark “no” to Question 2.
7. If you mark “yes” to Question 1, disclose each business that you or members of your immediate family own or have interests in on Table 1.
 - If the business is owned or operated under a trade, partnership, or corporate name, list that name. If not, list the nature of the business.

List the city or county, state, and country where the business is located.

- You do not have to list a street address.

Indicate the gross income that you or your immediate family member receives due to your ownership of or interest in the business.

EXAMPLE:

- You and your spouse own BigCo, a business valued at \$200,000 that is located in London, England. You each receive \$30,000 of income per year from BigCo.
- You own a farm in Goochland that sells produce that is valued at \$100,000, but you have not incorporated the farm. You make \$6,000 a year from selling the produce.
- You have invested \$300,000 in Computers LLC, a technology company in San Francisco, California. Computers LLC is a new startup, so you have not received any income from your investment yet.
- Your spouse has an interest worth \$4,900 in a local retail store. She receives \$2,000 of income per year from her interest.

Table 1 of Schedule D should be completed as follows:

NAME OF BUSINESS OR NATURE OF BUSINESS	LOCATION OF BUSINESS (CITY OR COUNTY, STATE, AND COUNTRY)	GROSS INCOME (CHECK ONE)		
		\$50,000 or LESS	\$50,001 to \$250,000	MORE THAN \$250,000
BigCo	London, England		✓	
Produce retail	Goochland, VA	✓		
Computers LLC	San Francisco, CA	✓		

You can see that you should list your ownership of BigCo and your farm and your interest in Computers LLC because BigCo and your farm are valued at more than \$5,000 and your interest in Computers LLC is valued at more than \$5,000. You and your spouse’s combined income per year from BigCo is over \$50,000, so you should mark the category of “\$50,001 to \$250,000” of gross income. While you do not receive any income from Computers LLC, you still must mark the appropriate category of gross income received from your investment, which is less than \$50,000.

You should not list your spouse’s interest in the retail store because the interest is not worth more than \$5,000.

8. If you mark “yes” to Question 2, disclose each rental property that you and members of your immediate family own or have interest in on Table 2.

You must list each property individually.

List the name in which the property is owned or recorded.

- If the property is owned or recorded under a trade, partnership, or corporate name, list that name.

List the city or county, state, and country in which the property is located.

- **Do not list any street addresses.**

Identify the type of the property and indicate the amount of gross income that you or your immediate family member receives due to ownership of or interest in the property.

EXAMPLE:

- You own Rentals Corp, a company that rents residential apartments. Currently, the company has five apartments in Richmond. Three of the apartments are recorded in your name, and two are recorded under Rentals Corp. One of the apartments recorded under your name has not been rented for the past year, so you have not received any income from it. The other four apartments are each rented for \$100,000 per year.
- You and your spouse, Anna Brown, also own a factory, owned in both your names, in London that you rent for \$275,000 per year.

- Your spouse has an interest in a farm in Charlottesville that is rented out. The farm is recorded in her name. Her interest is valued at \$300,000 and she receives \$100,000 per year from her interest.

Table 2 of Schedule D should be completed as follows:

NAME IN WHICH RENTAL PROPERTY IS OWNED OR RECORDED	LOCATION OF RENTAL PROPERTY (CITY OR COUNTY, STATE, AND COUNTRY)	TYPE OF RENTAL PROPERTY (RESIDENTIAL, COMMERCIAL, ETC.)	GROSS INCOME (CHECK ONE)		
			\$50,000 or LESS	\$50,001 to \$250,000	MORE THAN \$250,000
Rentals Corp	Richmond, VA	Residential		✓	
Rentals Corp	Richmond, VA	Residential		✓	
Joseph Brown	Richmond, VA	Residential		✓	
Joseph Brown	Richmond, VA	Residential		✓	
Joseph Brown	Richmond, VA	Residential	✓		
Joseph Brown & Anna Brown	London, England	Commercial			✓
Anna Brown	Charlottesville, VA	Farm		✓	

You can see that you should list each apartment rented through your company separately. You CANNOT list them all together on one line. While you did not receive any income from one of the apartments, you still must mark the appropriate category of gross income received from the property, which is less than \$50,000.

9. If you mark “no” to both Question 1 and Question 2, do not enter any information on either of the tables and proceed to Schedule E.

VI. Schedule E: Real Estate

In this section, you will provide information regarding real property owned by you or members of your immediate family.

1. If you or a member of your immediate family, separately or together, have an interest in real property and that interest is valued at more than \$5,000, mark “yes” to the question.

If you and members of your immediate family do not have any interest worth more than \$5,000 in property, mark “no” to the question, do not enter any information on the table, and proceed to Schedule F.

- When answering this question, include real estate held in trust. Refer to the definitions that accompany the Statement for further information on trusts.
- When answering this question, **DO NOT INCLUDE** your principal residence or any real estate you already disclosed on Schedule D.

2. If you answer “yes” to the question, disclose each property on the table.

You must list each property individually.

List the type of property, such as residential, commercial, etc.

List the city or county, state, and country in which the property is located.

- **Do not list any street addresses.**

List the name or names in which the property is owned or recorded.

- If the property is owned or recorded in a name other than your name or the name of your immediate family member, list that name.

EXAMPLE:

- You and your spouse own your home, located in Richmond.
- You and your spouse jointly own an apartment in Paris, France, valued at \$750,000, which you use each year for vacation.
- You solely own a hotel in Brussels, Belgium, valued at \$2.5 million.
- You have a \$300,000 interest in a shopping mall in Fairfax that is owned by Retail Inc.

The table on Schedule E should be completed as follows:

TYPE OF REAL ESTATE	LOCATION OF REAL ESTATE (CITY OR COUNTY, STATE, AND COUNTRY)	NAME OR NAMES IN WHICH REAL ESTATE IS OWNED OR RECORDED
Residential	Paris, France	Joseph Brown & Anna Brown
Commercial	Brussels, Belgium	Joseph Brown
Commerical	Fairfax, VA	Retail Inc

You can see that you should disclose the apartment in Paris and the hotel in Brussels because you own both properties and both are valued at more than \$5,000. Therefore, your interest in both properties is more than \$5,000.

You should list the shopping mall because your interest in the property exceeds \$5,000.

You should not list your home in Richmond or any of the properties that you already disclosed on Schedule D.

VII. Schedule F: Payments for Talks, Meetings, and Conferences

In this section, you will provide information regarding your attendance at certain events.

1. If you received, in your official capacity, any lodging, transportation, money, or other thing of value with a combined value of more than \$100 for your presentation of a talk, participation in a meeting, or attendance at a meeting, conference, or event designed to educate you on issues or enhance your knowledge and skills relevant to your duties, mark “yes” to the question.

If you did not receive such items, payments, or reimbursements, mark “no” to the question. Do not enter any information on the table and proceed to Schedule G.

- When answering this question, do not include payments and reimbursements from the Commonwealth, its political subdivisions, an employer listed on Schedule A, or a source of income listed on Schedule D.
- When answering this question, do not include any payment or reimbursement if you returned it within 60 days.
- When answering this question, you should include any payments you donated to charity, but only if you claimed or plan to claim such payment as a charitable deduction on your taxes.

2. When answering this question, a payment’s exclusion from the definition of a gift or its exemption from the \$100 gift cap does not impact your requirement to report the payment.

- **This schedule is not for the reporting of gifts and a payment’s status as a gift does not affect your duty to report it on this schedule.**

When answering this question, you are required to disclose payments from all entities other than the Commonwealth, its political subdivisions, employers listed on Schedule A, or a source of income listed on Schedule D.

- **The reporting requirement for this schedule is not limited to payments received from lobbyists, lobbyist’s principals, or entities that are a party to or are seeking to become a party to a contract with your agency (a contractor).**

If a payment fits into the categories listed in the instructions and is valued at over \$100, you must disclose the payment on this schedule.

- **The only payments you should exclude are those that do not fit into the categories listed in the question and those paid for by entities listed in the “DO NOT INCLUDE” list in the question.**

3. If you answer “yes” to the question, list the source of the payment for your attendance at the event and a brief description of the event.

List the city or county, state, and country where the event occurred.

- You do not need to list a street address.

List the date or dates of the event and the total value paid by the donor for your attendance at the event.

Finally, mark if you received a travel waiver from the Council for your attendance at the event.

EXAMPLE:

- You attended three conferences last year, all out of state. The total cost to attend each conference exceeded \$100. The first conference was for your private occupation, and you did not attend in your official capacity. You attended the second conference in your official capacity, and the purpose of the conference was to discuss public policy topics pertinent to your official duties. A state agency of the Commonwealth paid for you to attend this conference. You attended the third conference in your official capacity, and the purpose of the conference was to educate the attendees on new topics relevant to your official duties. EduConference, not registered as a lobbyist's principal in the Commonwealth or a contractor, paid for you to attend the conference.
- You also attended Virginia Org's annual meeting in your official capacity to present a talk. The meeting took place in the Commonwealth, and was attended by over 200 members of the organization. The organization, a registered lobbyist's principal, paid for your meals and registration fee for the event, the total value of which was \$125. Virginia Org did not pay for any of your transportation or lodging expenses.
- You also attended a board meeting of Charity Group, of which you are a board member by virtue of your official office. The total cost of your trip was \$600 and was paid for by the state government of Maryland.
- You went on a trip paid for by Lobbyist Inc, a registered lobbyist's principal in the Commonwealth. Because the value of the trip exceeded \$100, you requested a travel waiver from the Council and it was approved.

The table on Schedule F should be completed as follows:

SOURCE OF PAYMENT	DESCRIPTION OF EVENT	LOCATION OF EVENT (CITY OR COUNTY, STATE, AND COUNTRY)	DATE(S) OF EVENT	TOTAL VALUE	CHECK IF YOU RECEIVED A TRAVEL WAIVER FROM THE COUNCIL FOR THIS EVENT
EduConference	2016 Conference	San Diego, CA	1/5/16-1/7/16	\$1,262	
Virginia Org	2016 Annual Meeting	Roanoke, VA	4/4/16	\$125	
Charity Group	August Board Meeting	Baltimore, MD	8/3/16	\$600	
Lobbyist Inc	Policy Retreat	Alexandria, VA	11/30/16	\$735	✓

You can see that you should not disclose the first two conferences you attended. You do not have to report the first conference because you did not attend in your official capacity and because it was paid for by an employer you should have already named on Schedule A. You do not have to report the second conference because it was paid for by the Commonwealth.

You should report the last conference even though it was paid for by an entity that is not a lobbyist, lobbyist's principal, or an entity that is a party to or is seeking to become a party to a contract with your agency and the \$100 gift cap does not apply to the trip. This is because your attendance at the event fits within the categories listed in this schedule. You attended the conference in your official capacity and the purpose of the conference was to educate you on issues relevant to your official duties. You did not need to request a travel waiver for this trip because it was not paid for by a lobbyist, lobbyist's principal, or contractor.

You should report the annual meeting you attended for Virginia Org, even though the value of your attendance is exempt from the \$100 gift cap. This is because your attendance at the event fits within the categories listed in this schedule. You attended the meeting in your official capacity to present a talk. You did not need to request a travel waiver for this trip because your lodging and transportation were not paid for by a lobbyist, lobbyist's principal, or contractor and the meals and registration paid for by the lobbyist's principal were already exempted from the \$100 gift cap. The meals and registration are exempted from the \$100 gift cap because the meeting qualified as a widely attended event. More than 25 persons were expected to attend the event, and the event was open to individuals who are members of a public organization. This exemption from the gift cap does not remove your requirement to report your attendance at this meeting.

You should report your attendance at the Charity Group board meeting, even though the trip is not a gift. The trip is not a gift under two different exemptions from the definition of a gift. First, it was travel paid for by the government of a U.S. state. Second, it was travel for an official meeting of an entity of which you are a member by virtue of your office. However, the trip's exemption from the definition of a gift does not remove your requirement to report your attendance at this meeting. This is because your attendance at the meeting fits within the categories listed in this schedule. You attended in your official capacity for the purpose of participating in the meeting as a board member.

Finally, you should report the trip paid for by Lobbyist Inc, even though you received a travel waiver for this trip. The trip's exemption from the \$100 gift cap due to the approved travel waiver does not remove your requirement to report your attendance at the event.

VIII. Schedule G: Gifts

In this section, you will provide information regarding gifts you and members of your immediate family received from lobbyists and lobbyist's principals.

1. If you or a member of your immediate family received any one gift or any combination of gifts with a total value of more than \$50 from a lobbyist, lobbyist's principal, or contractor during the previous calendar year, mark "yes" to the question.

- For local officers and employees, a contractor is a person, organization, or business who is or is seeking to become a party to a contract with the local agency of which you are an officer or an employee.
- For state officers and employees, a contractor is a person, organization, or business who is or is seeking to become a party to a contract with the state governmental or advisory agency of which you are an officer or an employee or over which you have the authority to direct such agency's activities.

If you and any member of your immediate family did not receive any such gifts, mark "no" to the question. Do not enter any information on the table and proceed to Schedule H.

2. **When answering this question, carefully read the entirety of the exemptions from the definition of a gift included in the definitions that accompany the Statement.** If an item is exempted from the definition of a gift, you should not report it in this section.

3. **An exemption from the \$100 gift cap does not remove your requirement to report a gift.**

4. If you mark "yes" to the question, list the first and last name of the individual who received the gift and the name of the donor.

List the exact gift, the date you or a member of your immediate family accepted the gift, and the total value of the gift.

Finally, if an exemption to the \$100 gift cap applies to the gift, indicate the appropriate exemption. If no exemption applies, leave the final column blank.

EXAMPLE:

During the prior calendar year, you received the following gifts:

- A dinner with lobbyist Jane Lamb, who is your close personal friend, with a cost per person of \$22. Ms. Lamb expensed the cost of the dinner to her principal.
- Attendance at a reception hosted by lobbyist's principal Lobbyist Inc with a cost per person of \$35. The reception qualified as a widely attended event.
- A ticket to a festival from lobbyist's principal Lobbyist Inc. The event included a reception hosted by Lobbyist Inc for certain attendees with food and drink, the cost of which was not included in the ticket to the festival. The event qualified as a widely attended event. The total value of your attendance, including the ticket and the cost per person of the reception, was \$45.
- A Christmas gift basket from lobbyist Jane Lamb with a value of \$45. Ms. Lamb did not expense the basket to her principal, did not claim the basket as a business deduction, and

did not give the same or similar gifts to other individuals required to file a disclosure statement.

- A ticket to an event from Charity Org, an organization that is not a registered lobbyist's principal or a contractor, with a value of \$100.
- A lunch paid for by a representative of ACME, a business that is submitting a bid for a contract with your agency, with a cost per person of \$55.
- A book with a value of \$65 from Professional Org, an organization to which your agency pays membership fees.

During the prior calendar year, members of your immediate family received the following gifts:

- Your spouse received a coffee cup from a lobbyist valued at \$10.
- Your spouse received an emerald necklace from the Queen of England valued at \$25,000. The Queen presented your spouse with this gift during a visit to discuss a possible trade contract with your agency. Your spouse accepted the necklace on behalf of the Commonwealth and archived it in accordance with the guidelines set by the Library of Virginia.
- Your spouse and your daughter, who is a member of your immediate family, each received a ticket to the same festival listed above from Lobbyist Inc. They also attended the reception at the event. The total value of their attendance was \$45 each.

The table on Schedule G should be completed as follows:

NAME OF RECIPIENT	NAME OF DONOR	EXACT GIFT OR EVENT	DATE ACCEPTED	VALUE	GIFT CAP EXEMPTION
Joseph Brown	Jane Lamb	Dinner	2/25/16	\$22	[] Widely attended event [] Personal friend [] Archived gift from a foreign dignitary
Joseph Brown	Lobbyist Inc	Reception	1/15/16	\$35	[✓] Widely attended event [] Personal friend [] Archived gift from a foreign dignitary
Joseph Brown	Lobbyist Inc	Festival	11/12/16	\$45	[✓] Widely attended event [] Personal friend [] Archived gift from a foreign dignitary

Joseph Brown	Jane Lamb	Christmas gift basket of assorted meats and cheeses	12/23/16	\$45	<input type="checkbox"/> Widely attended event <input checked="" type="checkbox"/> Personal friend <input type="checkbox"/> Archived gift from a foreign dignitary
Joseph Brown	ACME	Lunch	8/3/2016	\$55	<input type="checkbox"/> Widely attended event <input type="checkbox"/> Personal friend <input type="checkbox"/> Archived gift from a foreign dignitary
Joseph Brown	Professional Org	Book	12/15/16	\$65	<input type="checkbox"/> Widely attended event <input type="checkbox"/> Personal friend <input type="checkbox"/> Archived gift from a foreign dignitary
Anna Brown, accepted on behalf of the Commonwealth	Queen Elizabeth II	Emerald necklace	4/4/2016		<input type="checkbox"/> Widely attended event <input type="checkbox"/> Personal friend <input checked="" type="checkbox"/> Archived gift from a foreign dignitary

You can see that you should list all gifts you received from Jane Lamb because she is a registered lobbyist who gave you gifts with a total combined value of more than \$50. The dinner she gave you does not qualify for the personal friend gift cap exemption because she expensed the dinner to her principal. The Christmas gift basket she gave you does qualify for the personal friend gift cap exemption because it meets the factors listed in Va. Code § 2.2-3103.1. Consult that Code section for the factors to consider when applying the personal friend exemption.

You also should list all the gifts you received from Lobbyist Inc, because it is a lobbyist’s principal who gave you gifts with a total combined value of more than \$50. While both gifts qualify for an exemption from the gift cap, remember that an exemption from the \$100 gift cap does not remove your requirement to report a gift.

You should report the lunch you received from ACME because it is an entity that is seeking to become a party to a contract with your agency, and the value of the lunch exceeded \$50.

You should report the gift you received from Professional Org because it an entity that is a party to a contract with your agency, and the value of the book exceeds \$50. Please consult the definition of a contract in Va. Code § 2.2-3101, which includes “any agreement to which a governmental agency is a party.” This includes the payment of dues by an agency in exchange for membership in an organization.

You should report the necklace your spouse received from Queen Elizabeth II because she was seeking to become a party to a contract with your agency, and the value of the necklace exceeded \$50. Because the necklace is from a foreign dignitary and your spouse accepted the necklace on behalf of the Commonwealth and archived it, the necklace is exempted from the \$100 gift cap and you do not have to disclose the value of the gift. The exemption from the \$100 gift cap for archived gifts from foreign dignitaries is the only exemption that allows you to omit the value of the gift in your disclosure. You should also indicate that your spouse accepted the gift on behalf of the Commonwealth.

You should not report the ticket you received from Charity Org because it is not a lobbyist or a lobbyist's principal.

You should not report the coffee cup your spouse received because items valued under \$20 are excluded from the definition of a gift.

You should not report your spouse's or your daughter's attendance at the festival given by Lobbyist Inc because the total value of gifts each received from Lobbyist Inc in a year did not reach the \$50 reporting threshold.

IX. Schedule H: Payments for Representations and Other Services Generally

In this section, you will provide information regarding payments you received for representing entities before state agencies, payments those with whom you have a close financial association received for representing entities before state agencies, and payments you and those with whom you have a close financial association received for any services to any businesses operating in Virginia.

1. If you represented any business before any state governmental agency and received more than \$5,000 for that representation, mark “yes” to Question 1.

If you did not, mark “no” and proceed to Question 2.

If you are completing the Statement as a local officer or employee, do not answer this question. Leave the response blank, and do not enter any information on Table 1. Proceed to Question 3.

- When answering this question, you should not include compensation for other services you may have provided to a business that were unrelated to representation before the state agency. If you earn a salary as opposed to an hourly wage, you should prorate your salary to determine the portion of your earnings attributable to your representation before a state agency.
- When answering this question, you should not include representation of a business before any court or judicial officer.
- When answering this question, you should not include representation that consisted solely of the filing of mandatory papers and any subsequent representation regarding those papers.

2. If you mark “yes” to Question 1, complete Table 1 by listing the type of business that you represented.

- You do not have to list the specific name of the business.

List the state agency that you represented the business before, and the purpose of that representation.

Finally, indicate the amount of compensation you received for the representation.

EXAMPLE:

- Last year you were retained by a restaurant for various services, including public relations and representing the restaurant in an appeal before the Virginia ABC Board regarding the loss of the restaurant’s liquor license. You received a salary of \$60,000. You calculate that you spent half of your time working for the restaurant on public relations issues and half of your time working on the appeal before the ABC Board.
- You assisted a retail business with filing an application for reservation of the business’s name with the State Corporation Commission. You received a total of \$5,500 for your work with the business.
- You represented a client regarding a family law matter in court. You received \$7,000 for your work for the client.

Table 1 of Schedule H should be completed as follows:

TYPE OF BUSINESS	NAME OF AGENCY	PURPOSE OF REPRESENTATION	AMOUNT OF COMPENSATION RECEIVED		
			\$5,001 to \$50,000	\$50,001 to \$250,000	MORE THAN \$250,001
Restaurant	VA Department of Alcohol Beverage Control	License appeal	✓		

You can see that you should report your representation of the restaurant before the ABC Board. You should not list the restaurant's name. Also, you should only report the amount of compensation you received for your representation of the restaurant before the Board. You should not report the compensation from the restaurant for other services. While you received \$60,000 in compensation for your work, only half of it was for representation before the ABC Board.

You should not report your compensation for your work with the retail business, because it consisted solely of the filing of mandatory papers. You also should not report your compensation for your final client because your representation was before a court.

3. If any person with whom you have a close financial relationship represented any business before any state governmental agency and received more than \$5,000, mark "yes" to Question 2.

If you answer no, mark "no" and proceed to Question 3.

If you are completing the Statement as a local officer or employee, do not answer this question. Leave the response blank, and do not enter any information on Table 2. Proceed to Question 3.

- When answering this question, refer to the definition of close financial relationship in the definitions accompanying the Statement.
- When answering this question, you should not include members of your immediate family (as that term is defined in the definitions accompanying the Statement) when determining with which individuals you have a close financial relationship, *unless* you and your immediate family member are employed by or work for the same business or organization.
- When answering this question, you should not include compensation for services an individual provided to a business that were unrelated to the representation before a state agency. If an individual earns a salary as opposed to an hourly wage, you should prorate his salary to determine the portion of his earnings attributable to his representation before a state agency.
- When answering this question, you should not include representation of a business before any court or judicial officer.

- When answering this question, you should not include representation that consisted solely of the filing of mandatory papers and any subsequent representation regarding those papers.

4. If you mark “yes” to Question 2, complete Table 2 by listing the type of business that the individual with whom you have a close financial relationship represented.

- You do not have to list the specific name of the business.

List the state agency that your associate represented the business before and the purpose of that representation.

Finally, indicate the amount of compensation your associate received for the representation.

EXAMPLE:

See the above example for Table 1. The same analysis applies for representations by individuals with whom you have a close financial association.

5. If you or any individual with whom you have a close financial association provide any type of services to any business operating in the Commonwealth and earned more than \$5,000 for those services, mark “yes” to Question 3.

- When answering this question, refer to the definition of close financial relationship in the definitions accompanying the Statement.
- When answering this question, you should not include members of your immediate family (as that term is defined in the definitions accompanying the Statement) when determining with which individuals you have a close financial relationship, *unless* you and your immediate family member are employed by or work for the same business or organization.
- When answering this question, do not include compensation you already reported on Table 1 or 2.

6. If you answer “yes” to Question 3, complete Table 3 by listing business categories together.

- When calculating the amount of compensation for each category, include compensation received from all businesses that fit within that category.

List the type or types of services rendered and indicate the total amount of compensation received by you or an individual with whom you have a close financial association.

Examples of business categories include:

- Electric utilities
- Gas utilities
- Telephone utilities
- Water utilities
- Cable television
- Internet service provider
- Transportation
- Banks
- Savings institution
- Loan or finance company
- Retail

- Restaurant
- Manufacturing
- Technology
- Mining
- Insurance
- Alcohol company
- Trade association
- Professional association
- County/city/town
- Labor organization
- Association of public employees/officials

This is not a comprehensive list of every business category. You should indicate the appropriate category for a business you provided services to even if it does not appear in the above list.

EXAMPLE:

- Last year you were retained by a restaurant for various services, including public relations and representing the restaurant in an appeal before the Virginia ABC Board regarding the loss of the restaurant’s liquor license. You received a salary of \$60,000. You calculate that you spent half of your time working for the restaurant on public relations issues and half of your time working on the appeal before the ABC Board.
- You assisted a retail business with filing an application for reservation of the business’s name with the State Corporation Commission. You received a total of \$5,500 for your work with the business.
- An individual with whom you have a close financial association completed graphic design services for a restaurant. He received \$9,000 for those services.
- You represented a client regarding a family law matter in court. You received \$7,000 for your work for the client.

Table 3 of Schedule H should be completed as follows:

BUSINESS CATEGORY	TYPE OF SERVICE RENDERED	AMOUNT OF COMPENSATION RECEIVED		
		\$5,001 to \$50,000	\$50,001 to \$250,000	MORE THAN \$250,001
Restaurant	Public relations & graphic design	✓		
Retail	Legal	✓		

You can see that you should disclose all the work you and the individual with whom you have a close financial association did for two different restaurants on the same line, as one category. You should only report the portion of the work you did for the restaurant that was not already reported on Table 1.

You should report the work you completed for the retail business even though you did not have to disclose that work on Table 1. Note that you do not have to indicate the specific name of any business or even how many businesses within a category you provided services to.

You should not report the court representation you completed for a client because the individual does not fall into the definition of a business as that term is defined in the definitions accompanying the Statement.

7. If you answer “no” to all three questions, do not enter any information on any of the tables and proceed to Schedule I.

X. Schedule I: Real Estate Contracts with Governmental Agencies

In this section, you will provide information regarding interests you and members of your immediate family hold in real estate that is the subject of a contract with a governmental agency.

1. If you or a member of your immediate family, separately or together, hold an interest in real estate that is the subject of a contract for sale, exchange, or leasing with a governmental agency and that interest is valued at more than \$5,000, mark “yes” to the question.

If neither you nor a member of your immediate family have such an interest in such real estate, mark “no” to the question, do not enter any information on the table.

- **When answering this question, state officers and employees report only contracts with state governmental agencies. Local officers and employees report only contracts with local governmental agencies. Constitutional officers report only contracts with local governmental agencies.**
- When answering this question, consult the list found in the instructions that describe an “interest.”
- When answering this question, you should include all contracts that are currently pending or that have been completed in the prior calendar year.
- **When answering this question, you should include all contracts even if you already disclosed the real estate or your interest in it on another schedule of the Statement.**
- When answering this question, you may exclude lease contracts if your interest in the real estate is due to an ownership interest in a business and your ownership interest in that business does not exceed three percent of the total equity of the business.

2. If you answer “yes” to the question, complete the table by indicating the type of contract involving the real estate you or a member of your immediate family have an interest in.

List the parties to the contract by first naming the governmental agency and then the other party to the contract. The other party may be an individual or a business.

List the city or county and state in which the real estate is located.

- You do not need to list a street address.

Finally, select the appropriate option to indicate the value of the contract.

EXAMPLE:

You are a state officer and have the following real estate interests:

- You have a 2% ownership interest in a company that owns an apartment building. The building is valued at \$400,000 and is leased to a state agency for \$10,000 per month.
- You own an office building in downtown Richmond valued at \$150,000. This year, you sold that building to the Virginia Department of the Treasury for \$165,000.
- Your spouse owns an easement on land in Chesterfield County valued at \$5,500. Your spouse leases the easement to the Virginia Department of Transportation for \$40,000 per year.

- You own an apartment in Fredericksburg, valued at \$135,000 and rent it out for \$1,000 per month. The apartment is leased via a contract with the Federal Housing Administration.

The table on Schedule I should be completed as follows:

DESCRIBE THE CONTRACT (SALE, EXCHANGE, LEASE, ETC.)	PARTIES TO THE CONTRACT		LOCATION OF REAL ESTATE (CITY OR COUNTY, AND STATE)	VALUE OF CONTRACT (CHECK ONE)		
	GOVERNMENTAL AGENCY	OTHER PARTY		\$5,001-\$50,000	\$50,001-\$250,000	MORE THAN \$250,001
Sale	Department of the Treasury	Joseph Brown	Richmond, VA		✓	
Lease	Department of Transportation	Anna Brown	Chesterfield County, VA	✓		

You can see that you should list the sale of the office building because your ownership interest in the building was worth more than \$5,000, and the sale was to a state governmental agency.

You should also list the lease of your spouse's easement because her interest in the easement land is valued at more than \$5,000, and the lease is with a state governmental agency.

You should not list the lease of the apartment building because your interest in that building is through an ownership interest in a business, and that interest is less than three percent of the total equity of the business.

You also should not list the apartment that is leased through the Federal Housing Administration because that is a federal agency, not a state governmental agency.