

HAWAII STATE ETHICS COMMISSION
Disclosure Form Instructions

QUESTIONS? If you have any questions regarding the following instructions, contact the Hawaii State Ethics Commission for assistance.

WHO MUST FILE? HRS §84-17(c) lists the officers and employees, including board and commission members, who are required to file disclosures. HRS §84-17(d) identifies the disclosures that are available for public review.

WHAT TYPES OF FINANCIAL DISCLOSURE STATEMENTS ARE THERE? WHEN ARE THEY FILED?

- **Initial Statement:** within thirty (30) days of being elected or appointed to a state position required to file a financial disclosure.
- **Annual Statement:** between January 1 and May 31 of each year.
- **Exit Statement:** within thirty (30) days of separation from a state position if a prior financial disclosure has not been filed within one hundred and eighty (180) days preceding the date of separation.

WHAT TIME PERIOD DOES THE FINANCIAL DISCLOSURE STATEMENT COVER? WHAT IS THE "DISCLOSURE PERIOD"?

The "disclosure period" is the period of time for which you must disclose all pertinent information. If further clarification is needed, please contact the Hawaii State Ethics Commission.

- **Initial Statement:** The disclosure period covers January 1 of the preceding calendar year to the date of filing.
- **Annual Statement:** The disclosure period covers the date of the last filing to the date of the current filing.
- **Exit Statement:** The disclosure period covers the date of the last filing to the date of the current filing.

WHERE CAN FINANCIAL DISCLOSURE FORMS BE OBTAINED? Forms are available from the Hawaii State Ethics Commission or may be downloaded from the State Ethics Commission's website at www.hawaii.gov/ethics.

WHERE MUST THE FINANCIAL DISCLOSURE FORM BE FILED? The financial disclosure form must be filed with the Hawaii State Ethics Commission, 1001 Bishop Street, American Savings Bank Tower, Suite 970, Honolulu, Hawaii or mailed to the Hawaii State Ethics Commission, P. O. Box 616, Honolulu, Hawaii 96809.

WHAT INTERESTS MUST BE DISCLOSED? HRS §84-17(f) lists those interests that must be disclosed. These include the source and amount of income of \$1,000 or more received during the preceding calendar year for services rendered; ownership or beneficial interests in a business having a value of \$5,000 or more or equal to ten percent of the ownership of the business; fiduciary relationships held in a business; the name of creditors to whom the value of \$3,000 or more was owed; real property, other than the personal residence(s) of the filer or the filer's spouse or dependent children, in which an interest is held, acquired, or transferred whose value is \$10,000 or more;

Sample Form Attached

creditor interests, having a value of \$5,000 or more, in an insolvent business; and clients represented before state agencies. **Note: The financial disclosure statement shall disclose, in addition to the financial interests of the filer, the financial interests of the filer's spouse and dependent children.**

IMPORTANT: PENALTIES FOR FAILURE TO FILE OR FILING LATE HRS §84-17(i) states that failure to file a disclosure of financial interests constitutes a violation of chapter 84, HRS. The Hawaii State Ethics Commission may assess monetary penalties against persons who fail to file a financial disclosure statement when due. Failure to file a disclosure by the applicable deadline will result in an initial penalty of \$50. The Commission will notify a person by registered mail of the failure to file. Failure to file a disclosure by 4:30 p.m. on the tenth day after the notification has been mailed will result in an additional penalty of \$10 for each day a disclosure remains unfiled. The Commission may waive any monetary penalties assessed for good cause shown. The filing of an incomplete or false disclosure also constitutes a violation of chapter 84, HRS. Persons who have filed disclosures but have not reported all financial interests as required by law should immediately contact the Hawaii State Ethics Commission for further instructions. Other penalties for failure to file a disclosure may include (but are not limited to) reprimand, probation, demotion, suspension, or discharge.

GENERAL INSTRUCTIONS

Step 1: On page 1 of the financial disclosure form, provide your name; the names of your spouse and any dependent children; your residence and mailing addresses; and your telephone numbers (business and residential); the name of your department, agency, board, or commission; your state position; and your term of office. **The information on page 1 is for office use only by the Hawaii State Ethics Commission.** On page 2, complete the heading by providing your name, state position held, state agency/division, and term of office.

Step 2: Complete Items 1 through 10 of the financial disclosure form (see the item-by-item instructions on the next page). You are required to report your interests and the interests of your spouse and any dependent children. In listing information, indicate that a financial interest belongs to you, your spouse, a dependent child, or is jointly held. Do so by marking "F" for filer (you), "SP" for spouse, "DC" for dependent child, or "JT" for jointly held, in the left-hand column. **If you have no reportable interests in any item, check the appropriate space on the form.** If more space is needed to answer any item, attach an additional sheet and check the space under the appropriate item number. Please refer by number to the item or items that are being completed on additional sheets.

Step 3: Sign the **certification** at the bottom of the form and fill in the date on which you sign the form. The filing is not valid without an original signature. **Blue ink is recommended.**

Step 4: Make sure you retain a copy for your records and keep it for reference for future filings.

Step 5: File your completed form with the Hawaii State Ethics Commission.

DEFINITIONS

The following definitions, set forth in HRS §84-3, must be adhered to as you complete the form:

"Business" includes a corporation, partnership, a sole proprietorship, a trust or foundation, or any other individual or organization carrying on a business, whether or not operated for profit.

"Compensation" means any money, thing of value, or economic benefit conferred on or received by any person in return for services rendered or to be rendered by oneself or another.

"Employment" means any rendering of services for compensation.

"Financial interest" means an interest held by an individual, the individual's spouse, or dependent children which is:

1. An ownership interest in a business.
2. A creditor interest in an insolvent business.

3. An employment, or prospective employment for which negotiations have begun.
4. An ownership interest in real or personal property.
5. A loan or other debtor interest
6. A directorship or officership in a business.

"State agency" includes the State, the legislature and its committees, all executive departments, boards, commissions, committees, bureaus, offices, the University of Hawaii, and all independent commissions and other establishments of the state government but excluding the courts.

ITEM BY ITEM INSTRUCTIONS

These instructions explain the information required by each of the specific items noted in the form. Where an item calls for the stating of a dollar amount, you may indicate the value of the interest by using the appropriate letter from the following code:

Financial Amount Code	
A	Less than \$1,000
B	At least \$1,000 but less than \$10,000
C	At least \$10,000 but less than \$25,000
D	At least \$25,000 but less than \$50,000
E	At least \$50,000 but less than \$100,000
F	At least \$100,000 but less than \$150,000
G	At least \$150,000 but less than \$250,000
H	At least \$250,000 but less than \$500,000
I	At least \$500,000 but less than \$750,000
J	At least \$750,000 but less than \$1,000,000
K	At least \$1,000,000 or more

For example, for Item 1 of the disclosure form, if your income from an employment source is \$45,000 per year, you may indicate your compensation by using the letter "D" from the financial amount code in place of stating the exact dollar amount of your income.

Item 1. Income For Services Rendered For Preceding Calendar Year: You must report the source and amount of all income of \$1,000 or more, for services rendered, received during the preceding calendar year by you, your spouse, or any dependent children. The term "source" includes any state or other government agency. You must report the name of the source of the income, the amount of income received, and the nature of the services provided. For example, if you are employed by a business, then report the name of the business, the amount of income received during the preceding calendar year, and the nature of the services you provided to the business. When disclosing the source, provide the complete name (not acronyms), and the address of the business or source from which the income was derived. The interests of your spouse and any dependent children must also be reported. Note: Rental income received is also reportable.

Item 2. Ownership or Beneficial Interests in Businesses: You must report the amount and identity of every ownership or beneficial interest held during the disclosure period by you, your spouse, or any dependent children in any business in or outside of the State where that interest has a value of \$5,000 or more or is equal to 10% or more of the ownership of the business, including, but not limited to, stock. Report the complete name (not acronyms) and address of the business, the kind of activity the business is engaged in, and the nature of your, your spouse's, or any dependent children's interest in the business. If you, your spouse, or any of your dependent children is a shareholder of stock or mutual fund(s), you must report the number of shares owned or the approximate value of the stock or mutual fund(s).

Note: You need not report interests in the form of accounts in a federal or state-regulated financial institution (e.g., checking or savings accounts), mutual insurance policies, or individual items in a mutual fund or blind trust if the mutual fund or blind trust has been otherwise disclosed under this item. Also, you need not report retirement accounts such as 401(K)s and IRAs, or accounts held under the deferred compensation plan for state employees.

Item 3. Transfer of Ownership or Beneficial Interest in Businesses: If an ownership or beneficial interest reported in Item 2 was transferred during the disclosure period, indicate the date of the transfer.

Item 4. Creditors: You must report the name of each creditor to whom \$3,000 or more was owed during the disclosure period by you, your spouse, or any dependent children. You are required to report the original amount owed and the present amount owed. Accounts of a business entity payable in the ordinary course of business need not be reported. Debts arising out of retail installment transactions for the purchase of consumer goods (e.g., credit card purchases) also need not be reported.

Item 5. Officerships, Directorships, Trusteeships: You are required to disclose every officership, directorship, trusteeship, or other fiduciary relationship held during the disclosure period by you, your spouse, or any dependent children in a business, including corporations, associations, unions, partnerships, trusts or foundations, and nonprofit businesses and associations. You must also indicate the annual compensation received, if any, and the term of office.

Item 6. Interests in Real Property Held: You are required to disclose the street address and the tax map key number (if a tax map key number exists) of any real property in or outside of the State, if the interest has a value of \$10,000 or more and was held by you, your spouse, or any dependent children during the disclosure period. The value of the real property interest may be computed in any reasonable manner. You may, for example, compute the value from the property's assessed valuation. You are not required to disclose real property held that is your personal residence or the personal residence of your spouse or dependent children.

Note: If you, your spouse, or any dependent children hold interests in real property placed in a trust, you may be required to disclose the interests. For clarification, contact the Hawaii State Ethics Commission.

Item 7. Interests in Real Property Acquired: You are required to disclose any interest in real property in or outside of the State, if the interest has a value of \$10,000 or more and was acquired by you, your spouse, or any dependent children during the disclosure period. You must report the amount that was paid for the property and the nature of the consideration paid, i.e., whether the payment was in cash, exchange, agreement of sale, etc. You must also provide the name of the person from whom the property was acquired (the person receiving the consideration). In addition, you must report the street address and the tax map key number (if tax map key number exists) of the real property in which the interest was acquired. You are not required to disclose real property acquired that is your personal residence or the personal residence of your spouse or dependent children.

Item 8. Interests in Real Property Transferred: For this item, the method of reporting is the same as that indicated for Item 7. Here, however, you must report any interest in real property in or outside of the State, if the interest has a value of \$10,000 or more and was transferred by you, your spouse, or any dependent children during the disclosure period. You must report the amount received; the nature of the consideration (cash, exchange, agreement of sale, etc.); and the street address and the tax map key number (if tax map key number exists) of the real property. You must also provide the name of the person to whom the real property was transferred (the person furnishing the consideration). You are not required to disclose real property transferred that was your personal residence or the personal residence of your spouse or dependent children.

Item 9. Clients Personally Represented Before State Agencies: You are required to report the name of any client you personally represented before state agencies for a fee or compensation during the disclosure period. You must also report the names of the particular state agencies involved. For example, if you represented a client before a particular state board, then report the name of that board. If the representation involved ministerial matters or involved representation of a person in your state capacity where you received no additional compensation (aside from your state salary), the representation need not be disclosed. You need not report clients personally represented before the courts.

Item 10. Creditor Interests in Insolvent Businesses: You are required to report the amount and identity of every creditor interest in an insolvent business held by you, your spouse, or any dependent children during the disclosure period. Only interests having a value of \$5,000 or more need to be disclosed. An insolvent business is one that is unable to pay debts as they become due. Disclose the name and address of the business, the nature of the business, the nature of the interest held, and the value of the interest held.

IMPORTANT: You must sign and date your disclosure form. Blue ink is recommended.



HAWAII STATE ETHICS COMMISSION
DISCLOSURE OF FINANCIAL INTERESTS (LONG FORM)
 (To be filed by elected officials, state employees, and board and commission members)

This Page Is For Office Use Only

HAWAII STATE ETHICS COMMISSION 1001 Bishop Street, ASB Tower, Suite 970 Honolulu, Hawaii 96813 (P.O. Box 616, Honolulu, Hawaii 96809) Telephone: (808) 587-0460 Fax: (808) 587-0470 Email: ethics@hawaiiethics.org Web site: www.hawaii.gov/ethics		For Office Use Only DATE REC'D:	FILE NO.:
Please read instructions carefully before filling out this form. For this page (page 1), the personal information you provide (e.g., names of spouse and children, residence address, and residence telephone number) is for office use only by the Hawaii State Ethics Commission.			
FULL NAME (Last, First, Middle) DOE, John			
SPOUSE'S FULL NAME (Last, First, Middle) DOE, Jane			
DEPENDENT CHILDREN'S FULL NAMES (Last, First, Middle) DOE, John Jr.			
RESIDENCE ADDRESS 0000 Mohala Way, Honolulu, HI 96800			
MAILING ADDRESS SAME AS ABOVE			
BUSINESS TELEPHONE (808) 546-0000	STATE <u>DEPARTMENT/DIVISION</u> OR <u>BOARD/COMMISSION</u> Department of Building Maintenance		
RESIDENCE TELEPHONE (808) 336-0000	STATE POSITION HELD Purchasing Agent	TERM OF OFFICE:(mm/dd/yy) Begin: 7/1/20XX End: N/A	

Sample Form

**HAWAII STATE ETHICS COMMISSION
DISCLOSURE OF FINANCIAL INTERESTS (LONG FORM)**

NAME (Last, First, Middle): DOE, John STATE POSITION HELD: Purchasing Agent DEPT/DIVISION or BOARD/COMMISSION: Department of Building Maintenance TERM OF OFFICE (Begin/End): 7/1/20XX / N/A	Date Received:
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FOR EACH ITEM, EXCEPT ITEM 9, DISCLOSE INTERESTS OF FILER, SPOUSE, AND DEPENDENT CHILDREN.
 USE THE ABBREVIATIONS: "F" for filer, "SP" for spouse, "DC" for dependent children, and "JT" for joint interests of the spouse and filer.

ITEM 1: INCOME FOR SERVICES RENDERED FOR PRECEDING CALENDAR YEAR

List the source (the term "source" also includes any state or other government agencies) and amount of all income of \$1,000 or more received during the preceding calendar year, for services rendered, and the nature of the services rendered.

F,SP,DC,JT	NAME AND ADDRESS OF SOURCE OF INCOME	AMOUNT	SERVICES RENDERED
F	State of Hawaii Department of Building Maintenance 0000 Punchbowl Street Honolulu, HI 96800	E	Purchasing Agent
F	John Doe - Income earned under G.E. Tax License	B	Tax Preparation
SP	Jane Doe Rentals 0000 Vineyard Blvd. Honolulu, HI 96800	C	Rental of Property
DC	Nonesuch Construction, Inc. 0000 Puuloa Road Honolulu, HI 96800	B	Residential Construction

Check here if entry is None

Check here if additional sheets are attached

ITEM 2: OWNERSHIP OR BENEFICIAL INTERESTS IN BUSINESSES

List the amount and identity of every ownership or beneficial interest held during the disclosure period in any business in or outside of the State if the interest has a value of \$5,000 or more or is equal to 10% or more of the ownership of the business.

F,SP,DC,JT	BUSINESS NAME AND ADDRESS	NATURE OF BUSINESS	NATURE OF INTEREST	VALUE OR NO. OF SHARES
F	Keyboard Computers, Inc. 0000 Valley Street Cupertino, CA 54321	Computer Sales	Stockholder	1,000 shares
SP	Jane Doe Rentals 0000 Vineyard Blvd. Honolulu, HI 96800	Property Rentals	100% Ownership of Business	E
JT	TRK Mutual Fund c/o Investors, Inc. 0000 North Avenue Chicago, IL 44444	Mutual Fund	Shareholder	C

Check here if entry is None

Check here if additional sheets are attached

ITEM 3: TRANSFER OF OWNERSHIP OR BENEFICIAL INTERESTS IN BUSINESSES

List any ownership or beneficial interests in businesses transferred during the disclosure period and the date of transfer.

F,SP,DC,JT	OWNERSHIP OR BENEFICIAL INTEREST TRANSFERRED DURING THIS DISCLOSURE PERIOD	DATE OF TRANSFER
F	Transferred 1,000 shares of stock in: Keyboard Computers, Inc. 0000 Valley Street Cupertino, CA 54321	10/30/20XX
<input type="checkbox"/> Check here if entry is None <input type="checkbox"/> Check here if additional sheets are attached		

ITEM 4: CREDITORS

List the name of each creditor to whom the value of \$3,000 or more was owed during the disclosure period and the original amount and amount outstanding. Exclude debts from retail installment transactions for the purchase of consumer goods.

F,SP,DC,JT	NAME OF CREDITOR	ORIGINAL AMOUNT OWED	AMOUNT OUTSTANDING
JT	Lowest Rate Mortgage Company	H	H
SP	Everybody's Credit Union	D	C
<input type="checkbox"/> Check here if entry is None <input type="checkbox"/> Check here if additional sheets are attached			

ITEM 5: OFFICERSHIPS, DIRECTORSHIPS, TRUSTEESHIPS

List every officership, directorship, trusteeship, or other fiduciary relationship held during the disclosure period in any business or organization, the term of office, and the annual compensation.

F,SP,DC,JT	NAME AND ADDRESS OF BUSINESS	TITLE HELD	TERM OF OFFICE	ANNUAL COMPENSATION
F	Good Works Charities 0000 Nuuanu Lane Honolulu, HI 96800	President, Chair Board of Directors	1996-(no end date)	D
SP	The Garden and Plant Shop 00-000 Kamehameha Hwy. Mililani, HI 96700	Director	1999-20XX	None
F	The Lani Lee Trust 000 Wilder Street Honolulu, HI 96800	Trustee	2000-20XX	A
<input type="checkbox"/> Check here if entry is None <input type="checkbox"/> Check here if additional sheets are attached				

ITEM 6: INTERESTS IN REAL PROPERTY HELD, EXCLUDING PERSONAL RESIDENCE(S)

List interests in real property in or outside of the State held during the disclosure period, if the interest has a value of \$10,000 or more. Real property that is your personal residence or the personal residence of your spouse or dependent children need not be listed.

F,SP,DC,JT	STREET ADDRESS	TAX MAP KEY NUMBER (IF TAX MAP KEY NUMBER EXISTS)	VALUE
SP	0000 Mooheau St., Unit 1600 Honolulu, HI 96800	9-0-0-00-00	E
JT	0000 Lark Ave., Apt. 2 Las Vegas, NV 22200		G

 Check here if entry is None

 Check here if additional sheets are attached
ITEM 7: INTERESTS IN REAL PROPERTY ACQUIRED, EXCLUDING PERSONAL RESIDENCE(S)

List interests in real property in or outside of the State acquired during the disclosure period, if the interest has a value of \$10,000 or more. Real property that is your personal residence or the personal residence of your spouse or dependent children need not be listed.

F,SP,DC,JT	STREET ADDRESS AND TAX MAP KEY NUMBER (IF TAX MAP KEY NUMBER EXISTS)	AMOUNT & NATURE OF CONSIDERATION PAID	NAME OF PERSON RECEIVING THE CONSIDERATION
JT	0000 Pebble Lane Orlando, FL 11100	H, Cash	William and Mary Seller

 Check here if entry is None

 Check here if additional sheets are attached
ITEM 8: INTERESTS IN REAL PROPERTY TRANSFERRED, EXCLUDING PERSONAL RESIDENCE(S)

List interests in real property in or outside of the State transferred during the disclosure period, if the interest has a value of \$10,000 or more. Real property that was your personal residence or the personal residence of your spouse or dependent children need not be listed.

F,SP,DC,JT	STREET ADDRESS AND TAX MAP KEY NUMBER (IF TAX MAP KEY NUMBER EXISTS)	AMOUNT & NATURE OF CONSIDERATION RECEIVED	NAME OF PERSON FURNISHING THE CONSIDERATION
JT	0000 Poomau St., Unit 200 Hilo, HI 96700 Tax Map Key No. 8-0-0-00-00	F, Cash	Robert Buyer

 Check here if entry is None

 Check here if additional sheets are attached

ITEM 9: CLIENTS PERSONALLY REPRESENTED BEFORE STATE AGENCIES

List the names of clients personally represented by you before state agencies, except in ministerial matters, for a fee or compensation during the disclosure period, excluding clients represented before courts.

NAME OF CLIENT	NAME OF STATE AGENCY
Clifford Client	State Tax Auditors Board
<input type="checkbox"/> Check here if entry is None <input type="checkbox"/> Check here if additional sheets are attached	

ITEM 10: CREDITOR INTERESTS IN INSOLVENT BUSINESSES

List the amount and identity of every creditor interest in insolvent businesses, held during the disclosure period, if the interest has a value of \$5,000 or more.

F,SP,DC,JT	NAME AND ADDRESS OF BUSINESS	NATURE OF BUSINESS	NATURE OF INTEREST	VALUE
F	Nolo Furniture, Inc. 0000 Sand Island Road Honolulu, HI 96800	Furniture Sales	Unsecured Creditor	B
<input type="checkbox"/> Check here if entry is None <input type="checkbox"/> Check here if additional sheets are attached				

CERTIFICATION: I hereby certify that the above is a true, correct, and complete statement to the best of my knowledge and belief. If I have a spouse and/or dependent children, I also hereby certify that I have included their interests on this form to the best of my knowledge and belief. I understand that it is a violation of State law, chapter 84, HRS, if information is not disclosed as required by chapter 84, HRS. I further understand that there are statutory penalties for noncompliance.

John Doe

3-15-20XX

SIGNATURE

DATE