

# A WORD ABOUT ETHICS

## PUBLIC FINANCIAL DISCLOSURE REPORTS

### SF 278s

#### General Instructions

- Sign and date your report and keep a copy for your records.

#### Schedule A – Assets and Income

- For each asset over \$1,000 in value, you should mark three categories:
  - the value of the asset at the end of the reporting period (December 31st),
  - the type of income (or that the asset is an Excepted Investment Fund (EIF)), and
  - the amount of income received during the reporting period.
- List the specific and complete name of each mutual fund.
- For an IRA or 401(k) account or other retirement account, list:
  - each individual asset worth more than \$1,000 that is held in the account (e.g., each mutual fund, stock, etc.) and
  - the name of the financial institution in which the account is held.

#### Schedule B - Part I – Transactions

- If you report a sale, report income over \$200 received from the sale on Schedule A (but mark the value of the asset as “None (or less than \$1,001”).

#### Schedule B - Part II – Gifts

- Do not report gifts to the Department, such as payments for Government travel; report such agency gifts on forms CD 210 and SF 326.

#### Schedule C - Part I – Liabilities

- Do not report a mortgage on your personal residence, unless the property produces rental income or is investment property.
- Do not report a car loan.

#### Schedule C - Part II – Agreements

- List pensions on both Schedule A and Schedule C.

#### Schedule D - Part I – Outside Positions

- If you received income from a position, report the specific amount of compensation received on Schedule A.

#### Schedule D - Part II – Compensation

- This should be filled out only if this is your first report filed as a new employee (or new filer) or as a nominee.

UNITED STATES DEPARTMENT OF COMMERCE  
Ethics Law and Programs Division, Office of the Assistant General Counsel  
for Administration – [www.ogc.doc.gov/ethics.html](http://www.ogc.doc.gov/ethics.html)  
202-482-5384 – [ethicsdivision@doc.gov](mailto:ethicsdivision@doc.gov) – January 2, 2009