

**INSTRUCTIONS FOR COMPLETING  
MAYOR'S EXECUTIVE ORDER  
FINANCIAL DISCLOSURE STATEMENT**

**GENERAL INSTRUCTIONS**

**Who Must File**

All persons who presently hold the following positions are required to file:

Mayor	Recreation Commissioner
Members of the Mayor's Office	Commissioner of Public Property
Managing Director	Director of Commerce
Director of Finance	City Representative
Director of Housing	Fire Commissioner
City Solicitor	Procurement Commissioner
Water Commissioner	City Treasurer
Streets Commissioner	Commissioner of Records
Human Services Commissioner	Deputies of any of the above
Health Commissioner	Board and Commission Members
Police Commissioner	appointed by the Mayor who receive
Revenue Commissioner	more than \$40 per meeting or who
Commissioner of Licenses & Inspections	are paid on an annual basis.

**Where And When To File**

Completed forms must be filed with the Philadelphia Board of Ethics, c/o Department of Records, Room 156, City Hall, Philadelphia, PA 19107, **no later than May 1 of each year you hold office.** Consult with your HR manager about how to obtain a form from the on-line system.

**If this is an amended statement, please check the corresponding box.**

**What You Must Disclose**

You must disclose the financial interests held at any time during the previous calendar year by you, by your spouse if living in your household, or by your minor dependent children.

**General Information**

1. You must complete each disclosure category. Do not leave blanks. If no financial interest exists or the category does not apply, you should check the box where indicated. If the same financial interest is required to be disclosed in more than one category, cross references are acceptable.

2. For each disclosure category, place a check in the first column for each item to indicate whether the information applies to you, your spouse, or your children.

3. Complete each column in each disclosure category.

4. As used in these Instructions, the term "business" means any corporation, partnership, sole proprietorship, firm, enterprise, franchise, association, organization, self-employed individual, holding company, joint stock company, receivership, trust or legal entity, whether for profit or not for profit.

5. As used in these Instructions, the term "member of your immediate family" means your spouse, if living in your household, and your minor dependent children.

6. As used in these Instructions, you have "received" payment or property if: (a) you actually received it during the previous calendar year; (b) it was paid or given to another on your behalf during the previous calendar year; or (c) during the previous calendar year you earned the right to receive it.

7. Additional sheets may be attached to the Statement if more space is required.

8. Complete one (and only one) of the Certifications at the end of the Statement. See Specific Instruction 13 as to which Certification to complete. Be sure to fill in the blank in the Certification specifying the previous calendar year to which the Statement is applicable.

**SPECIFIC DISCLOSURE CATEGORIES**  
*(Numbers Correspond To Numbers On Form)*

1 – 7. You must list your name, all City positions you hold, occupation or profession, and, if applicable, your private business address, the name and occupation or profession of your spouse if living in your household, and the name(s) and occupation(s) or profession(s) of your minor dependent children.

**8. SALARIES, WAGES AND FEES**

You are required to disclose all sources of income in the form of salary, wages, fees and other compensation for services (*in any amount*) received during the previous calendar year by you or a member of your immediate family. Be sure to include the City of Philadelphia as a source, if applicable. You need not list social security income, retirement income, and similar pensions.

**9. INCOME FROM PROPERTY, A BUSINESS, OR OTHER ENTITY**

A. You are required to disclose all sources of \$500 or more of income received during the previous calendar year by you or a member of your immediate family from property, a business, or other entity (*see #4 under "General Information" above for definition of "business"*).

B. **Securities Income:** If you or a member of your immediate family received income of \$500 or more from securities held in a particular business, the name and address of the business must be identified as the source of that income. For each business in which securities are held, the \$500 threshold must be determined by adding both capital gains and dividends received without subtracting any losses attributable to the securities.

C. **Mutual Fund Income:** If you or a member of your immediate family received income of \$500 or more from any mutual fund, only the name of the mutual fund need to be disclosed. You are not required to disclose the individual investments of the mutual fund.

D. **Trust Income:** If you or a member of your immediate family received income of \$500 or more as the beneficiary of a trust, you must disclose as the source of the income the name and address of the trust, the name and address of the trustee, and the name and address of the trustor (*creator of the trust*). Generally, you need not identify particular trust assets or investments, or a business in which trust assets are invested. However, if \$500 or more of such trust income is attributable to trust assets or investments which were the subject of any transaction in this or the previous calendar year involving the particular City departments or agencies with which you were closely associated in this or the previous calendar year or if such trust assets or investments are in a business which in this or the previous calendar year appeared before, was engaged in, or was the subject of any transaction involving the particular City departments or agencies with which you were closely associated in this or the previous calendar year, you must also disclose the identity of those assets or investments or the name and address of the business as a source of income.

E. **Business Income:** If you or a member of your immediate family received income of \$500 or more from a business, you are generally required to disclose only the name and address of the business. In the following situation, additional information regarding the source of income must also be disclosed:

If during this or the previous calendar year any client, customer or patient of the business appeared before, was engaged in, or was the subject of any transaction involving the particular City departments or agencies with which you were closely associated in this or the previous calendar year and \$500 or more of your or a member of your immediate family's income from the business is attributable to fees or payments received from such client, customer or patient, you must identify such client, customer or patient as a source of income.

(1) In tracing income from such clients, customers or patients, a reasonable average overhead percentage may be utilized to determine whether the portion of the fees or payments distributed to you or a member of your immediate family is \$500 or more.

(2) If you or a member of your immediate family received income from a business in the form of a fixed salary only, you need not disclose clients, customers or patients under any circumstances. However, if you or a member of your immediate family received (*in addition to salary*) a bonus, commission, referral fee or some other method of payment of \$500 or more, the identified clients, customers or patients must be disclosed as a source of income.

(3) If you or a member of your immediate family believe that the required disclosure of the identity of a client, customer or patient would reveal the nature of any privileged communication, you may, by letter accompanying the Statement, request an appearance before an executive session of the Board of Ethics at which time you shall disclose the name and address of the client, customer or patient and explain why the information must be kept confidential. The Board will thereafter determine whether the information regarding the particular client, customer and patient should nevertheless be publicly disclosed.

F. **City Income:** You must also report the City of Philadelphia as a source of income of \$500 or more of income received by you or a member of your immediate family from a business is attributable to payments from the City.

## 10. GAINS ON PROPERTY OR INVESTMENTS

A. You are required to disclose certain gains on property or investments made by you or a member of your immediate family during the previous calendar year.

B. You **need not** report the gain from the sale or transfer of your personal residence.

C. To compute the gain on property or investments, subtract the price at which such property or investment was purchased from the price for which you or a member of your immediate family sold such property or investment.

D. You need only report gains which: (i) equal or exceed \$500, and (ii) equal or exceed 5% of the purchase price.

## 11. GIFTS AND HONORARIA

A. You need not list gifts received by you or a member of your immediate family from each other, or from your (*or your spouse's*) parents, children, brothers, sisters, grandparents, great grandparents, grandchildren, great grandchildren, uncles, aunts, nieces or nephews.

B. You must list all other sources which in the aggregate during the previous calendar year gave \$100 or more in value of gifts or honoraria to you or a member of your immediate family. For example, if during the year the same person treated you to four \$25 lunches, that total gift of \$100 must be reported.

C. For purposes of this disclosure requirement, the term "gifts" includes anything of value, such as services, loans, entertainment, meals, tickets to sporting events, flowers, etc. "Gifts" also includes any transaction in which the amount of money or property value received by you or a member of your immediate family **exceeds** the money or property value that **was paid or exchanged** by you or a member of your immediate family. For example, if you sold someone property which, at the time of the sale, had a fair market value of \$200, and you received \$500, you must report the transaction as a gift in the amount of \$300.

## 12. OFFICES AND DIRECTORSHIPS

A. You are required to list all offices and directorships held by you or a member of your immediate family in any business, association, or other entity, whether for profit or not for profit. You need not list your City position(s).

## 13. CERTIFICATION

A. You are required to complete **either** Certification A **or** Certification B. **Do not** complete both.

B. Complete Certification A **only if**: (1) to the best of your knowledge, you have disclosed all required information on the financial interests held by all members of your immediate family; **or** (2) you have neither a spouse living in your household, nor any minor dependent children.

C. Complete Certification B **only if**: (1) you have a spouse living in your household, and/or minor dependent children; and (2) you have been unable, after using your best efforts, to obtain all the required information as to the financial interests held by your immediate family.

D. Be sure to complete the blank indicating the previous calendar year to which the Statement is applicable.

## Penalties

The making of false disclosures or the failure to file your Statement by May 1 of each year you hold office may subject you to removal from your City position.

## Information

If you have any questions regarding the interpretation of a particular line of the form or for other legal advice, call the Board of Ethics at (215) 686-9450. For questions about the process of receiving and filing forms, call the Records Department at 686-2263.

*Financial Disclosure Statements  
c/o Department of Records  
Room 156, City Hall  
Philadelphia, PA 19107*