

INSTRUCTIONS FOR THE CITY OF PHILADELPHIA STATEMENT OF FINANCIAL INTERESTS (CITY FORM)

Introduction

Under **City Code Section 20-610** and **Board Regulation No. 3**, certain City officers and employees must disclose financial interests held during the previous calendar year.

Who Must File

If you hold (or at any time during the current or previous calendar year held) the positions below, you must file the City Form.

- Any City elective office
- Finance Director
- Mayor's Chief of Staff
- City Solicitor
- Managing Director
- Members of the Mayor's cabinet not otherwise listed
- Members & executive directors of City boards & commissions that exercise significant powers of government
- Heads of executive branch agencies
- Other executive branch employees as designated by the Mayor

When and Where to File

The City Form is due by **May 1** of each year.

The City Form should be filed electronically at financial-disclosure.phila.gov.

You must file for (a) each year you hold a covered position and (b) the year after you leave City service (or move to a non-covered position).

If this is your first year in a covered position:

- if you started between January 1 and April 1, you must file by May 1 (June 1 for 2020 disclosures);
- if you started after April 2, you must file within 30 days of taking office.

General Instructions

1. Do not leave any categories blank. If a category does not apply, check the "none" box.
2. You must disclose all financial interests held by you at any time during the reporting year, even if you no longer hold some of those interests when you file and regardless of whether you were a filer at the time you held or received the interest.
3. Sometimes the same interest is covered by more than one category. If that is the case, provide the required information in each applicable category. For example, if you received a property worth \$200,000 as a gift, collected rents of \$4,500 on that property for part of the year, and then sold it to a State agency for \$250,000, it must be listed in Items 2, 4, and 5.
4. For purposes of these instructions, **reporting year** is the calendar year for which you are filing the form. For example, if you are filing in spring 2022, the reporting year is 2021 (unless you are amending a previous year's report or filing late).

INSTRUCTIONS FOR THE CITY OF PHILADELPHIA STATEMENT OF FINANCIAL INTERESTS (CITY FORM)

Item Instructions

Amendments: *If you are filing an amended statement, check the “Amended Statement” box.*

Item 1: Identifying information

1a: Filer Name

Enter your full name. Include your middle initial if you use it on official documents.

1b & 1c: City Department and Public Position/Office

List all City positions or offices you hold/held and the corresponding City entities. For example, if you are a City employee *and* a member of a City commission, list both positions.

1d: Occupation/Profession

This should be the type of work you do, which may (or may not) be different from your title.

Item 2: Real Estate Interests

You only need to list a direct or indirect interest in real property that during the reporting year was:

- sold or leased to
- purchased or leased from **or**
- subject to condemnation proceedings by

the City, a City-related agency, a City-related nonprofit, or any other government entity.

For each such property, list the physical address and the nature of the interest you hold (or held). The nature of the interest must include the type and percentage of ownership.

A **City-related** agency is any governmental entity that (1) gets funds from the City via appropriations or (2) has board members or directors appointed or designated by the Mayor or Council. Examples include SEPTA and the Philadelphia Redevelopment Authority.

A **City-related nonprofit** is any nonprofit established by the City. Examples include the Delaware River Waterfront Corporation, Community Behavioral Health, the Philadelphia Housing Development Corporation, and the Philadelphia Industrial Development Corporation.

A **government entity** is any agency, office, department, board, commission, authority, or other entity of the United States or a State, local, or foreign government. Examples include federal agencies such as U.S. Department of Housing & Urban Development, state entities such as the Pennsylvania Department of Environmental Protection, and intergovernmental entities such as the Delaware River Port Authority.

INSTRUCTIONS FOR THE CITY OF PHILADELPHIA STATEMENT OF FINANCIAL INTERESTS (CITY FORM)

Item 3: Creditors

List any person or entity to whom you **owed more than \$5,000** at any time during the reporting year. For each creditor, list the name of the person or entity, address, and the interest rate that applies to the debt.

You do not need to disclose:

- mortgage(s) on your primary residence (mortgages on second homes or residential investment properties must be disclosed)
- loans from immediate family members (spouse, life partner, parent, child, sibling)

Item 4: Sources of Income

List the name of any individual or entity from whom you directly or indirectly received **\$500 or more in gross income** in the reporting year. If you are a City employee, City elected official, member of the Board of Revision of Taxes, or the Chair of the Philadelphia Commission on Human Relations, you must also list the amount of gross income for any source from which you received **more than \$5,000 in gross income** in the reporting year. Board and Commission members are **not** required to make this disclosure. If you are a Board and Commission member, follow the special filing instructions on page 4.

For the City Form, **income** means any money or thing of value you received, including:

- salary or wages
- bonuses
- investment income
- business income
- professional fees
- forbearance/forgiveness of a debt
- interest earned
- dividends
- royalties
- rents
- capital gains

A **business** is any corporation, partnership, sole proprietorship, firm, enterprise, franchise, association, organization, self-employed individual, holding company, joint stock company, receivership, trust or other legal entity organized for profit.¹ For business income, list:

- the legal name of the business and any other names under which it operates; and
- if not obvious from the name(s), a short description of the type business conducted

If you are a sole proprietor, disclose the business' gross income from the reporting year.

If you have an interest in a business entity, disclose income from that business if, during the reporting year, it:

- distributed money to you;
- agreed to distribute funds to you at some point in the future; or
- made any payment for your personal financial benefit.

¹ If you also file the State Form, please review the [State's disclosure instructions](#), which use different definitions.

INSTRUCTIONS FOR THE CITY OF PHILADELPHIA STATEMENT OF FINANCIAL INTERESTS (CITY FORM)

See [Regulation No. 3, Paragraph 3.14\(b\)](#) for more details on business income disclosures.

You are not required to disclose confidential information protected by statute or professional ethics rules.

Item 5: Gifts

A **gift** is anything of value you receive without paying full price for it, including money, services, loans, entertainment, meals, event tickets, flowers, or anything else of value. An exchange in which you receive more than fair value for services or things is also a gift.

List the name of each individual or entity that gave you gifts **totaling \$200 in value** in the reporting year. You must also list the value and the circumstances of the gift(s).

The \$200 threshold is based on the total value of all gifts from a particular source in a calendar year. For example, if in 2020 someone bought you eight \$25 lunches, you must disclose the total gift of \$200.

The **value** of a gift (other than tickets) is its fair market value – what you would have to pay to get the same thing in an open market. For tickets, the value is the face value of the ticket.

You do not need to disclose:

- gifts from close family members: spouse, life partner, parents, children, siblings, and like relatives-in-law
- gifts from these additional family members: grandparents, grandchildren, great-grandparents, great-grandchildren, siblings of parents, children of siblings, or the spouses or life partners of any of these relatives
- tickets received from the City or, if you are an elected official, tickets received from others and distributed to constituents for free^{2, 3}
- political contributions (within applicable limits)
- commercially reasonable loans (but lenders may need to be disclosed in Item 6)

Item 6: Honoraria

List any person or entity that gave you an honorarium of more than \$100 in the reporting year and the amount of the honorarium.

An **honorarium** is something of value given in recognition of a published work, appearance, speech, or presentation. It does not include payment intended to compensate for the value of those services (such compensation would be income that may need to be disclosed in Item 7).

² You must keep records of tickets received and distributed, even if disclosure is not required.

³ The exception for tickets received by elected officials does not apply if tickets are sold or given to family members or campaign staff.

INSTRUCTIONS FOR THE CITY OF PHILADELPHIA STATEMENT OF FINANCIAL INTERESTS (CITY FORM)

Item 7: Office, Directorship or Employment

List any entity for which you serve as an officer, director, or employee. This includes nonprofit organizations as well as for-profit businesses.

Item 8: Interest in a for-profit business

A **business** is any corporation, partnership, sole proprietorship, firm, enterprise, franchise, association, organization, self-employed individual, holding company, joint stock company, receivership, trust or other legal entity organized for profit.⁴

List any business in which you have a financial interest of **more than 5%** (regardless of whether the entity made a profit).

Penalties

Inaccurate or incomplete disclosures, or failing to file by the deadline, are violations of the City's Ethics Code. You may be subject to an enforcement action and civil penalties of up to \$2,000 per violation. When you submit the City Form, you certify that the information is true and correct under Pennsylvania criminal law prohibiting false statements to authorities (18 Pa. C.S. § 4904).

Guidance and Filing Assistance

Board staff members are available to provide guidance about the City Form or assist you with the filing process. Email FinancialDisclosures@phila.gov to request assistance.

Paper form instructions

Electronic filing at financial-disclosure.phila.gov is **strongly encouraged**. If you **must** file in paper use the form that follows. You may attach additional sheets as needed. If you file in paper, you must:

- sign and date the form
- enter the year for which the form is being completed (above your signature)
- mail or hand-deliver to the Department of Records at the following address **no later than 5:00 p.m. on the due date**:

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

This is the **only location** that can accept paper forms. **Do not** file the City Form with the Board of Ethics, State Ethics Commission, or the City Commissioners.

⁴ See footnote 1.

CITY OF PHILADELPHIA
**STATEMENT OF
 FINANCIAL INTERESTS**

FINANCIAL DISCLOSURES
 c/o DEPARTMENT OF RECORDS
 ROOM 156, CITY HALL
 PHILADELPHIA, PA 19107

All Statements of Financial Interests shall be posted online and made available for public inspection and copying during regular office hours.

INSTRUCTIONS: Electronic filing at financial-disclosure.phila.gov is **strongly encouraged**. **FULL INSTRUCTIONS** for this form are posted at ethics.pub/CityForm.

AMENDED STATEMENT

If you file in paper, you must **mail** or **hand-deliver** the signed and dated form to the **address above** no later than **5:00 p.m. on the due date**. Do not submit to any other location. Complete the entire form. Type or print in ink. Attach additional 8 1/2 X 11" sheets if necessary, identifying each item by number. Additional guidance is provided by Board Regulation No. 3 (ethics.pub/Reg3).

1. IDENTIFYING INFORMATION

1a. FILER NAME	LAST	FIRST	MI	SUFFIX
<input type="text"/>				

1b. PUBLIC POSITION OR PUBLIC OFFICE YOU HOLD/HELD	1c. CITY ENTITY
<input type="text"/>	<input type="text"/>

1d. OCCUPATION OR PROFESSION

NOTE: For the items below, enter information for the PRIOR CALENDAR YEAR for the filer (not family members). If you have no interests to report for an item, check "none" next to that section. Include ACCURATE dollar amounts where required. **NONE**

2. REAL ESTATE INTERESTS: List any direct or indirect interest in any real estate that was sold or least to, bought or leased from, or subject to condemnation proceedings by the City, a City-related agency, a City-related nonprofit, or any other government entity as described in the Form Instructions .	<input type="checkbox"/>
PHYSICAL ADDRESS OF PROPERTY	NATURE OF INTEREST
<input type="text"/>	<input type="text"/>

3. CREDITORS: List each loan or debt over \$5,000 and the interest rate thereon as described in the Form Instructions . Do not list the loan balance.	<input type="checkbox"/>	
CREDITOR NAME	CREDITOR ADDRESS	INTEREST RATE
<input type="text"/>	<input type="text"/>	<input type="text"/>

4. INCOME: All filers must list all direct and indirect sources of income of \$500 or more in the aggregate. For business income, list the legal name and any trade names of the business. If the nature of the business is not evident from its name, provide a brief description. City employees, City elected officers, members of the Board of Revision of Taxes, and the Chair of the Philadelphia Commission on Human Relations must also list the actual amount of gross income for all direct and indirect sources of income over \$5,000 in the aggregate. See Form Instructions and Board Regulation No. 3 for additional details.	<input type="checkbox"/>	
SOURCE OF INCOME	DESCRIPTION (SEE ABOVE)	AMOUNT (IF > \$5,000)
<input type="text"/>	<input type="text"/>	<input type="text"/>

5. GIFTS: List sources of gifts with an aggregate value of \$200 or more as described in the Form Instructions .	<input type="checkbox"/>	
SOURCE OF GIFT	VALUE OF GIFT	CIRCUMSTANCES OF GIFT
<input type="text"/>	<input type="text"/>	<input type="text"/>

6. HONORARIA: List the source and amount of any honorarium over \$100 as described in the Form Instructions .	<input type="checkbox"/>
SOURCE OF HONORARIUM	AMOUNT OF HONORARIUM
<input type="text"/>	<input type="text"/>

7. OFFICE, DIRECTORSHIP OR EMPLOYMENT IN ANY BUSINESS OR NONPROFIT ENTITY (see Form Instructions for details)	<input type="checkbox"/>
LEGAL NAME OF ENTITY	POSITION(S) HELD
<input type="text"/>	<input type="text"/>

8. INTEREST OF 5% OR MORE IN ANY BUSINESS ORGANIZED FOR PROFIT (see Form Instructions for details)	<input type="checkbox"/>
LEGAL NAME OF ENTITY	
<input type="text"/>	

THIS FORM MUST BE SIGNED AND DATED IN ORDER TO BE ACCEPTED.

Information represents disclosure for the prior calendar year _____. False statements made herein are punishable as authorized by Section 20-612 of the Philadelphia Code and are subject to the penalties prescribed for perjury set forth in 18 Pa. C.S. § 4904.

Signature _____ Date _____