HAWAII STATE ETHICS COMMISSION

Instructions for Disclosure of Financial Interests: Long Form (Form D-201)

QUESTIONS? If you have any questions regarding the following instructions, contact the Hawaii State Ethics Commission for assistance at (808) 587-0460.

<u>WHO MUST FILE?</u> Hawaii Revised Statutes ("HRS") §84-17(c) lists the officers and employees, including board and commission members, who are required to file financial 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**: Must file within thirty (30) days of being elected or appointed to a state position that is required to file a financial disclosure.
- Annual Statement: Legislators must file between January 1 and January 31 of each year. Other persons identified in HRS §84-17(c) must file between January 1 and May 31 of each year.
- Exit Statement: Must file 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 "<u>disclosure period</u>" 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 <u>preceding calendar year</u> 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? The online financial disclosure form is available on the Hawaii State Ethics Commission's website at http://ethics.hawaii.gov/disclosures forms/. You may submit your completed financial disclosure form electronically, and you will receive a confirmation email that includes the information you entered onto the form. You may also download the form if you prefer to file your financial disclosure statement in paper format. If you do not have access to the Commission's website, you can request the form by contacting the Commission's office at (808) 587-0460 or via email at ethics@hawaiiethics.org.

WHERE MUST THE FINANCIAL DISCLOSURE FORM BE FILED? To file your completed financial disclosure form, you must (1) electronically submit the form to the Hawaii State Ethics Commission, or (2) deliver or mail the paper form to the Hawaii State Ethics Commission, 1001 Bishop Street, American Savings Bank Tower, Suite 970, Honolulu, Hawaii 96813.

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; 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 \$75. The Commission will notify a person of the failure to file by in-person service, electronic mail to the person's state electronic mail address, or first class mail. 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. The Commission also may post on its website for public inspection a list of all persons who have failed to file financial disclosure statements.

GENERAL INSTRUCTIONS

Step 1: On the first screen or page 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 this screen/page is for office use only by the Hawaii State Ethics Commission.** On page 2 of the paper version, 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 choosing one of the following: "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:

Filing your form Online

• Please read the "Certification" statement and check the "I signify and affirm" box, type your name on the "Certification" screen, then click "Submit". You will receive a confirmation E-mail that includes the content you entered onto the Online Financial Disclosure Short Form (D-103A).

Filing your Paper form

- Please sign your name on the "Filer's Signature" line, date the form, and check the "Certification" statement at the bottom of the last page (blue ink is recommended). The filing of a paper form is not valid without an original signature.
- File your completed form with the Hawaii State Ethics Commission. See "How to File your Disclosure of Financial Interests" on the Commission's website for special instructions on how to submit your paper form to the 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

Α	Less than \$1,000
В	At least \$1,000 but less than \$10,000
С	At least \$10,000 but less than \$25,000
D	At least \$25,000 but less than \$50,000
Ε	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
Η	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 a state or other government employer, a private employer, and any other source of income. 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) 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) 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).

<u>Note</u>: 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.

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

<u>Item 4. Creditors</u>: 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.

<u>Item 5. Officerships, Directorships, Trusteeships</u>: You are required to disclose every officership, directorship, trusteeship, <u>or other fiduciary relationship</u> 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.

<u>Note</u>: 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.

<u>Item 10. Creditor Interests in Insolvent Businesses</u>: 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 has filed for protection under the federal bankruptcy code or has legally dissolved. Disclose the name of the business, the nature of the business, the nature of the interest held, and the value of the interest held.

IMPORTANT: If you are filing a paper form, you must sign and date your disclosure form. Blue ink is recommended.







STATE ETHICS COMMISSION **DISCLOSURE OF FINANCIAL INTERESTS: LONG FORM** (PERSONAL INFORMATION ON THIS PAGE IS NOT AVAILABLE TO THE PUBLIC EXCEPT AS REQUIRED BY LAW)

FILER					
Doe		Joh	n		
₋ast Name		First	Name		M.I.
PREVIOUSLY FILED UNDE	R DIFFER		of First MALV		
		(La	ast, First, M.I.)		
SPOUSE/CIVIL UNION PARTN	IEK	اما	_		
Doe		Jar			
_ast Name		First	Name		M.I.
DEPENDENT CHILDREN					
_{I.} John Doe, Jr.			3.		
2.			4.		
RESIDENCE ADDRESS			MAILING ADDRESS(if o	different from Reside	nce)
0000 Mohala Way					
Number and Street			Number and Street or P.C). Box	
Honolulu	HI	96800			
City	State	Zip Code	City	State	Zip Code
CONTACT INFORMATION					
(808) 336-0000	(808)	546-0000	99		
Residence Telephone	Busines	ss Telephone	Extension		
(808) 699-0000	john.d	loe@domai	nname.com		
Cellphone	Email A	ddress			
FOR STATE EMPLOYEES			FOR STATE BOARD/C	OMMISSION ME	MBERS
Department of Building N	/laintena	ance			
Department			Board/Commission Name		
Division			BEGIN Term of Office (mm/dd/yy)	END	
Purchasing Agent			Term or onice (min/dd/yy)	yy <i>)</i>	
Position					

Sample Paper **Form**

HAWAII STATE ETHICS COMMISSION DISCLOSURE OF FINANCIAL INTERESTS: LONG FORM

FILER						
Doe		John	1			
Last Nan	ne	First N	lame			M.I.
FOR ST	ATE EMPLOYEES		FOR STA	TE	BOARD/COMMISSIC	N MEMBERS
Depar	tment of Building Maintenand	ce				
Departm	ent		Board/Cor	nmis	ssion Name	
Division			BEGIN	ffice	END (mm/dd/yyyy)	
	asing Agent		Territor O	11100	(IIIII/GG/yyyy)	
Position						
	DR EACH ITEM, EXCEPT ITEM 9, DISCLO ABBREVIATIONS: "F" for filer, "SP" for spous					
	ITEM 1: INCOME FOR SERVI		_	_		
	urce and amount of all income of \$1,000 or m EARNED FROM YOUR STATE POSITION), a					endered (INCLUDING
F,SP, DC,JT	NAME OF EMPLOYER / OTHER SOURCE(S)	OF INCOME	AMOUNT		SERVICES RENDERED	
F	State of Hawaii		E		Purchasing Agent	
	Department of Building Maintena	nce				
F	John Doe - Income with G.E. Tax	License	В		Tax Preparation	
SP	Jane Doe Rentals		С		Rental of Property	
Che	ck here if entry is None			c	heck here if additional s	sheets are attached
State if the	ITEM 2: OWNERSHIP nount and identity of every ownership or beneficinterest has a value of \$5,000 or more or is estrocks, MUTUAL FUNDS OR OTHER NON a instructions available at http://ethics.hawaii.g	icial interest held equal to 10% or m I-RETIREMENT I	I during the d nore of the ov	isclos vners	sure period in any business ship of the business. YOU A	RE REQUIRED TO
F,SP, DC,JT	NAME OF BUSINESS	NATURE OF BL	JSINESS	N/	ATURE OF INTEREST	VALUE OR NO. OF SHARES
F	Keyboard Computers, Inc.	Computer S	ales	St	ockholder	1,000 shares
SP	Jane Doe Rentals	Property Re	entals		0% Ownership of usiness	Е

Sample Paper Form

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 DISCLOSUR	E PERIOD	DATE OF TRANSFER
F	Transferred 1,000 shares of stock in: Keyboard Computers, Inc.		10/30/20XX
Che	eck here if entry is None Check	here if additional shee	ets 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	Н	Н
SP	Everybody's Credit Union	D	С
Che	ck here if entry is None	Check here if additiona	Il 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 OF BUSINESS	TITLE HELD	TERM OF OFFICE	ANNUAL COMPENSATION
F	Good Works Charities	President, Chair Board of Directors	1996-(no end date)	D
SP	The Garden and Plant Shop	Director	1999-20XX	None
F	The Lani Lee Trust	Trustee	2000-20XX	A
Che	ck here if entry is None		Check here if additiona	al sheets are attached

Sample Paper

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	E
JT	0000 Lark Ave., Apt. 2 Las Vegas, NV 22200		G
Che	ck here if entry is None	Check here if additional s	heets 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		
Che	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	
Che	Check here if entry is None Check here if additional sheets are attached			

Sample Paper Form

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.

	DF CLIENT	NAI	NAME OF STATE AGENCY			
Clifford	d Client	Sta	te Tax Auditors Board	d		
☐ Ch	eck here if entry is None		Che	eck here if additional sho	eets are attached	
List the ar \$5,000 or F,SP,	mount and identity of every creditor inter		RESTS IN INSOLVENT BI businesses, held during the		erest has a value of	
DC,JT	NAME OF BUSINESS		NATURE OF BUSINESS	NATURE OF INTEREST	VALUE	
F	Nolo Furniture, Inc.		Furniture Sales	Unsecured Creditor	В	
Ch	eck here if entry is None		Che	eck here if additional sh	eets are attached	
Ch	eck here if entry is None		Che	eck here if additional sh	eets are attached	
			Che	eck here if additional sho		

CERTIFICATION: By checking this box or signing your name on this form, you signify and affirm that you are the person whose name appears as the "Filer" above and the information contained in the form is true, correct and complete to the best of your knowledge and belief. You further certify that you understand that there are statutory penalties for failing to report the information required by Hawaii law.

Sample Paper Form