FINANCIAL DISCLOSURE STATEMENT (FDS)
Instructions and Frequently Asked Questions

General Instructions

1. Type or print all information (attach and cross-reference additional sheets if necessary).
2. Leave no section blank. Insert "none" or "not applicable" if appropriate.
3. Date and sign.
4. Keep a copy for your records.

Personal information box:

Please be advised that this form will be scanned and loaded on the Ethics Commission website. Therefore, any personal information included in this section will be readily available to the public. P.O. boxes or public office address may be used instead of home addresses.

Section A (Public Office). See NRS 281A.620.1(g):

- List all public offices that you hold and which require an FDS to be filed.
- Please include the full title of your public office including the jurisdiction (i.e. name of county, city, township, or district).
- List the annual compensation for each public office held or sought.
- List the term of your election or the date you were appointed to each public office held.
- Mark the appropriate check box that describes the reason for filing:

  Annual FDS is required of

  1. All elected public officers and those appointed to fill an unexpired term of an elected or appointed office,
  2. Those appointed public officers that are entitled to receive annual compensation of $6,000 or more.
     - The date of filing for the annual filing is no later than January 15th of every year.
     - The annual FDS covers the period of the full calendar year immediately preceding the date of filing. For example, the annual filing submitted on Jan. 15, 2011 will cover the period of January 1, 2010 through December 31, 2010.
     - You are required to file an annual FDS even if you were not in office for that entire filing period (full calendar year immediately preceding the date of filing).
     - If you are appointed 30 days or less prior to Jan. 15th, you may file one form for both the annual FDS and the appointment FDS. In this instance you would mark both the "Annual" and the "Appointment" box.

  Candidate FDS is required of all candidates running for an elected office, who, if elected, will be entitled to receive compensation of $6,000 or more for serving in the office sought. This filing is due no later than the 10th day after the last day to qualify as a candidate.

  Appointment FDS is required of a public officer appointed to fill the unexpired term of an elected or an appointed public officer and an appointed public officer who is entitled to receive compensation of $6,000 or more annually for serving in that office.

  - Appointed officers are required to file the FDS within 30 days after the appointment is made.
  - Public officials appointed 30 days or less prior to Jan. 15th, may file one form for both the annual filing and the appointment filing. In this instance, mark both the "Annual" and the "Appointment" boxes.

Section B (Sources of Income). See NRS 281A.620.1(b):

List each source of your income, in addition to any source listed in section A, or that of any member of your household who is 18 years of age or older. No listing of individual clients, customers or patients is required, but if that is the case, a general source such as "professional services" must be disclosed. Check the appropriate box for the source of income.

Section C (Real Property). See NRS 281A.620.1(c):

List specific location and particular use of real estate, other than a personal residence:

- In which you or a member of your household has a legal or beneficial interest;
- Whose fair market value is $2,500 or more; and
- That is located in this State or an adjacent state, such as in California, Oregon, Utah, and Arizona.

Section D (Creditors). See NRS 281A.620.1(d):

List the name of each creditor to whom you or a member of your household owes $5,000 or more, **EXCEPT FOR**:

- A debt secured by a mortgage or deed of trust of real property which is not required to be listed above in Section C; and
- A debt for which a security interest in a motor vehicle for personal use was retained by the seller.

Section E (Gifts). See NRS 281A.620.1(e):

List the identity of donor, gift and value of each gift of all gifts received in excess of an aggregate value of $200 from a donor during the preceding taxable year [**EXCEPT:** (1) a gift received from a person who is related to you within the third degree of consanguinity or affinity; and (2) ceremonial gifts received for a birthday, wedding, anniversary, holiday or other ceremonial occasion if the donor does not have a substantial interest in your legislative, administrative, or political action].

Section F (Business Entities). See NRS 281A.620.1(f) and NRS 281A.040:

List each business entity (on this form a business entity means an organization or enterprise operated for economic gain, including, without limitation, a proprietorship, partnership, firm, business, company, trust, joint venture, syndicate, corporation or association.) with which you or a member of your household is involved as a trustee, beneficiary or a trust, director, officer, owner in whole or in part, limited or general partner, or holder of class of stock or security representing 1% or more of the total outstanding stock or securities issued by the business entity.

Where to file:

Candidates for public office	Elected public officers	Appointed public officers
Secretary of State Elections Division 101 N. Carson Street Carson City, Nevada 89701	Secretary of State Elections Division 101 N. Carson Street Carson City, Nevada 89701	Nevada Commission on Ethics 704 W. Nye Lane, Suite 204 Carson City, NV 89703

Frequently Asked Questions

1. **Who is a "public officer" and what is a "public office?" NRS 281A.160 provides that a:**

   "***Public officer***" is a person elected or appointed to a position established by the constitution of the Sate of Nevada, a statute of this state or an ordinance of any of its counties or incorporated cities and which involves the exercise of a public power, trust or duty. "Public power, trust or duty" means (a) actions taken in an official capacity that involve a substantial and material exercise of administrative discretion in the formulation of public policy; (b) the expenditure of public money; ***and*** (c) the enforcement of laws and rules of the state, a county or a city. "Public officer" does not include (a) any justice, judge or other officer of the court system; (b) any member of a board, commission or other body whose function is advisory; (c) any member of a board of trustees for a general improvement district or special district whose official duties do not include the formulation of a budget for the district or the authorization of the expenditure of the district's money; or (d) a county health officer appointed pursuant to NRS 439.290.

   "***Public office***" does not include an office held by (a) any justice, judge or other officer of the court system; (b) any member of a board, commission or other body whose function is advisory; (c) any member of a board of trustees for a general improvement district or special district whose official duties do not include the formulation of a budget for the district or the authorization of the expenditure of the district's money; or (d) a county health officer appointed pursuant to NRS 439.290.

2. **What is the civil penalty for willfully failing to timely file a Financial Disclosure Statement? NRS 281A.660 provides that the penalties are as follows:**

   1-10 days late: $25.00.
   11-20 days late: $50.00.
   21-30 days late: $100.00.
   31-45 days late: $250.00.
   45 or more days late (or not filed): $2,000.

3. **If I serve in more than one public office, must I file multiple Financial Disclosure Statements?**

   No. A public officer may use one Financial Disclosure Statement to satisfy the filing requirements of NRS 281A.600 and/or NRS 281A.610. Merely list all elected and appointed offices held on the form, and file copies with both the Nevada Commission on Ethics and the Secretary of State.

4. **What is the definition of "member of his household" for purposes of the Financial Disclosure Statement?**
   NRS 281A.620.3(b) provides that a:

   "member of his household" includes:

   (a) The spouse of a candidate for public office or public officer;
   (b) A person who does not live in the same home or dwelling, but who is dependent on and receiving substantial support from the candidate for public office or public officer; and
   (c) A person who lived in the home or dwelling of the candidate for public office or public officer for 6 months or more in the year immediately preceding the year in which the candidate or public officer files the financial disclosure statement.

5. **What is the meaning of "entitled to receive annual compensation'? NAC 281A.610 provides that:**
   "Entitled to receive annual compensation" interpreted. "Entitled to receive annual compensation" means entitled to receive any remuneration, not including any reimbursement for lodging, meals or travel, or any combination thereof, which a public officer has a right to receive for serving in the office in question.