

CHAPTER 4
PUBLIC OFFICIAL FINANCIAL DISCLOSURE

NOTE: Public Law 17-7:2 amended GC §§1802, 1804 and 1805 to require that the Financial Disclosure Reports once filed with the Territorial Auditor must now be filed with the Election Commission. Therefore, these rules are placed under the Election Commission -- Title 6 of these Rules.

Rule-making authority cited for the formulation of regulations, §1403(g) GC and 4 GCA §§13103, 13105 and 13106.

- §4100. Authority.
- §4101. Purpose and Scope of Rules.
- §4102. Procedures for Filing and Publication.
- §4103. Contents of Report. Forms.
- §4104. Penalties.
- §4105. Rights of Petition and Appeal.

- APPENDICES A For FDA-1 and 2 Instructions
- B FORM FDA-1 (1/75)
- C FORM FDA-2 (1/75)
- D FORM FDA-3 (1/75)

§4100. Authority. Pursuant to §1403(g) of the Government Code of Guam and the Administrative Adjudication Law, the following rules and regulations are promulgated by the Election Commission.

NOTE: See NOTE beginning this Chapter. The Territorial Auditor's function with respect to these rules has been transferred to the Election Commission, which now administers these rules. The Compiler will, therefore, substitute "Election Commission" for "Territorial Auditor" where such terms are found.

§4101. Purpose and Scope of Rules. (a) Purpose. It is the purpose of these rules to implement the provision of 4 GCA Chapter 13 cited as the "Financial Disclosure Act".

(b) Who must file. Every person who is a "public official" during any portion of any calendar year must file a report under the Financial Disclosure Act during the succeeding calendar year. For the initial filing period covering calendar 1974 only, anyone who is a public official during any portion of the period between January 2 and April 22, 1975 shall file a report for calendar year 1974. For purposes of this rule, public official means each person elected to any public office in Guam and persons appointed, with legislative concurrence or by the Legislature, to any public office for which such person is paid compensation an annual basis of Five Thousand Dollars (\$5,000.00), or more.

Persons appointed by committees of the Legislature are not officials for filing purposes. Each candidate for public office, who is not an official, shall file a report covering the preceding calendar year.

NOTE: In an Opinion issued in 1997, the Attorney General rules that only certain officials were required to file financial disclosures - persons elected or appointed by and with the consent of the Legislature. CEC 97-0351 [3/13/1997]

§4102. Procedures for Filing and Publication. (a) **Filing.** In addition to the instructions accompanying reporting forms which are attached as appendices to these rules, reports required to be filed under §1921(b) 2 GAR shall be governed by the following:

(1) **When to file.** An official must file a report on or before April 22 of each calendar year for the preceding calendar year. A candidate must file a report on the date he files his petition for candidacy.

(2) **Where to file.** Reports must be filed with the Election Commission, Suite 200 GCIC Building, Agana, Guam 96910.

(3) **Verification.** Reports required to be filed by the Financial Disclosure Act shall be verified by oath or affirmation by the official or candidate, as prescribed by the forms attached as appendixes to these rules.

NOTE: See 6 GCA §4308 permitting unsworn declarations under penalty of perjury. (b) **Publication.** All reports, filed pursuant to the Financial Disclosure Act, shall be maintained by the Election Commission as public records, available for inspection.

(c) **Copies.** Copies of reports shall be furnished to the public, subject to the payment of Fifty Cents (\$0.50) for the first page of a report, and Twenty Cents (\$0.25) for each additional page of said report.

(d) **Issuance of Certificate.** The Election Commission shall issue a certificate certifying the official or candidate has filed his report as required by the Financial Disclosure Act.

(e) **Publication by the Election Commission.** On or before May 1 of every calendar year the Election Commission shall cause to have published in a newspaper of local circulation for a period of three (3) consecutive days, a report containing therein the

names of all officials who have not filed their reports as required by the Financial Disclosure Act. It shall publish a similar report of all candidates who have filed reports as required by the Financial Disclosure Act at least fifteen (15) days preceding the election for which the candidate has filed.

§4103. Contents of Report. Forms. Pursuant to §1403(g) of Public Law 12-34, §1803 of Public Law 12-153, and the Administrative Adjudication Law, Forms FDA-1, Statement of Assets and Liabilities, FDA-2, Statement of Income, and FDA-3, Statement of Receipts and Disbursements, and accompanying instructions thereto, are herein incorporated as Appendices B, C and D, respectively, to these rules and regulations. Said appendices, not in conflict or inconsistent with Public Law 12-153, shall govern the contents of reports filed pursuant to the Financial Disclosure Act.

§4104. Penalties. (a) **Failure to File.** Any official or candidate who fails to file a report shall be fined not more than One Thousand Dollars (\$1,000.00) or imprisoned for a period of time not to exceed one (1) year, or both. In addition, any violation of the Financial Disclosure Act shall preclude an individual from holding public office.

(b) **Knowing or Willful Filing of a False Report.** Any official or candidate who knowingly or willfully files a false report shall be subject to the punishment outlined in §1924(a).

(c) **Reporting of Violations.** The Election Commission shall report to the Attorney General any official or candidate who has failed to file a report, or who in the professional judgment of the Territorial Auditor has knowingly or willfully filed a false report.

(d) **Investigatory Powers.** To permit the Election Commission to make a determination as required by §1805 of Public Law 12-153, relative to the filing of false reports, the Election Commission shall have powers to investigate information contained in reports filed with his office, as prescribed by §1403(d) of Public Law 12-34, as amended by Public Law 12-153.

§4105. Rights of Petition and Appeal. (a) **Correction of Report.** Correction of information contained in a report filed pursuant to the Financial

Disclosure Act may be made at any time upon a finding by the Election Commission that the correction is not the product of a knowing or willful misrepresentation or omission made in a prior report.

(b) **Appeal of Findings.** The appeal of any finding made by the Election Commission relative to the filing of a report may be made by an interested party.

(c) **Informal Hearing.** An interested party, upon written request, shall be granted an informal hearing within fifteen (15) days from receipt of such request, on any matter relevant to the filing of a report.

(d) **Formal Hearing.** Should an informal hearing, prescribed in (c), not resolve a matter, a formal hearing shall be granted pursuant to Article 2 of 5 GCA Chapter 9 (Administrative Adjudication).

(e) **Petition for Adoption of Rules.** Any interested person may petition the Election Commission requesting the promulgation, amendment or repeal of any rule. Said petition shall be in writing and shall fully state the reasons and factual bases for such a request. [5.20]

(f) **Public Hearing.** In the event a petition made pursuant to (e) is granted, a public hearing on the matter shall be granted within thirty (30) days of receipt of such petition as provided by Article 3 of 5 GCA Chapter 9.

(g) **Petition for Declaratory Ruling.** On the petition of any interested person, the Election Commission may issue a declaratory ruling with the respect to the applicability to any person, property or state of facts of any rule or statute made enforceable by his office. A petition must be in writing, and fully state the reasons and factual bases for the petition.

(h) **Hearing.** Within thirty (30) days of receipt of such a petition, the Election Commission shall afford the petitioner an opportunity to fully state arguments in support of a petition.

(i) **Decision.** The Election Commission, within fifteen (15) days following a hearing prescribed in (h) shall issue a decision, which shall be binding. Such a decision is subject to judicial review, as provided for by Article 2 of 5 GCA Chapter 9.

APPENDIX A

Form FDA-1 and 2 Instructions

FORM FDA-1 and 2

GENERAL INSTRUCTION

1. Who Must File.

Every person who is a "public official" during any portion of any calendar year must file a report under the Financial Disclosure Act during the succeeding calendar year. For the initial filing period covering calendar year 1974 only, anyone who is a public official during any portion of the period between January 2 and April 22, 1975 shall file a report for calendar year 1974. A public official means each person elected to any public office in Guam and persons appointed with legislative concurrence or by the Legislature, to any public office for which such person is paid compensation on an annual basis of Five Thousand Dollars (\$5,000.00) or more. Persons appointed by committees of the Legislature are not officials for filing purposes. Each candidate for public office, who is not an official, shall file a report covering the preceding calendar year.

2. When to File.

Officials must file their reports on or before April 22 of each calendar year for the preceding calendar year. A candidate must file a report on the date he files his petition for candidacy.

3. Where to File.

All reports must be filed with the Election Commission of Guam at Suite 200, G.C.I.C. Building, Agana, Guam.

4. Persons Covered by Report.

Information must be included for each official or candidate, his or her spouse and all dependent children in this report.

5. Failure to File.

Any official or candidate who fails to file a report as required by this Chapter, or who knowingly and willfully files a false report under this Chapter shall be fined not more than One Thousand Dollars (\$1,000.00) or imprisoned for a period of time not to exceed one (1) year, or both. In addition, any violation of this Act shall preclude an individual from holding public office.

6. Additional Information.

Any questions pertaining to the requirements of this Chapter may be directed to the Office of the Election Commission, Suite 200, G.C.I.C. Building, Agana, Guam, Telephone Numbers 477-9791/3.

7. *Particular Source* Defined.

For purposes of this Act, "particular source" is defined as an individual, including his or her spouse, dependent children and any entity over which he or she exercises either actual or constructive control.

SPECIFIC INSTRUCTIONS

1. FORM FDA-1 - Statement of Assets and Liabilities:
 - a. Assets and liabilities should be shown at both their cost basis and their estimated market value as of the date of the statement where the cost of the item differs from the actual value.
 - b. Insert the work "none" in Columns A and B for any items appearing on the form which are not applicable.
 - c. If estimated market value does not differ from cost, insert the cost basis of the item in Column B also.
 - d. If estimated market value does differ from cost, attach a brief statement explaining the manner in which market value was determined. For example, market value of securities obtained from the Wall Street Journal quotes of December 31, 19____ closing prices, or market value of real estate obtained from appraisal completed by (firm or individual) or from bona-fide offer to purchase from (name) or (date).
 - e. The law does not require inclusion of household furnishing or personal effects, however, they may be shown under "Other Assets" if desired.
 - f. Accrued income taxes payable should reflect only that portion which had not been paid at the close of the calendar year.
 - g. Deferred income taxes on unrealized asset appreciation should reflect the tax effect applicable to the unrealized gain only.
2. Schedule 1-A: Cash.

Should include all bank accounts in which any family member covered by this statute has an interest, identified by account name, type of account, i.e. "checking", "savings", "certificate of deposit", etc., as

well as name of bank or other savings institution. The balance shown should be as of the end of the calendar year covered by the report. Cash on hand includes cash in safe deposit boxes as well as in personal possession.

3. Schedule 1-B: Receivables.

Should include all accounts, loans and notes receivable owned by any family member covered by this statute, identified by name of owner, name of debtor, collateral, if any, and amount owed at the end of the calendar year covered by the report.

4. Schedule 1-C: Marketable Securities.

Should include description of all securities owned, i.e. one hundred (100) shares AT&T common, the total cost or basis at date of acquisition and the market value at the end of the calendar year covered by the report.

5. Schedule 1-D: Cash Value of Life Insurance.

Should include all policies with a cash value owned by or covering any family member covered by this statute, identified by name of insured, insurer, amount of policy loan outstanding, if any, and cash value at the end of the calendar year covered by the report, or the policy anniversary date closest thereto.

6. Schedule 1-E: Net Assets of Proprietorships.

Should include the net assets at both cost and market value at the end of the calendar year covered by this report of all proprietorships owned by any family member covered by this statute, identified by business name and owner.

7. Schedule 1-F: Interest in Net Assets of Corporations, Partnerships and Joint Ventures.

Should include interest owned by any family member covered by this statute in any corporation, partnership or joint-venture, at both cost and market value as of the end of the calendar year covered this

report, identified by business name, type of business entity, i.e., corporation, partnership, joint-venture, small business corporation, etc., name of owner and percent owned.

8. Schedule 1-G: Investment in Real Estate.

Should include all real estate at both cost and market value owned by any family member covered by this statute at the end of the calendar year covered by this report, identified by description, i.e., ten (10) unit apartment building, Yona, Guam, or five thousand (5,000) square meters agricultural land, Yigo, Guam, etc., owner of property and percent owned.

9. Schedule 1-H: Present Value of Future Interests.

Should include the present value of any future interest owned by any family member covered by this statute at the end of the calendar year covered by this report, identified by description, i.e., vested interest in pension plans, interest in annuities, estates or trusts, etc.

10. Schedule 1-I: Other Assets.

Should include all other assets, except household furnishings and personal effects, owned by any family member covered by this statute at the end of the calendar year covered by this report which have not been included in any of the above categories. Values should be shown at cost and market value if they differ.

11. Schedule 1-J: Accounts Payable and Accrued Expenses.

Should include all open accounts and accrued expenses in excess of Five Thousand Dollars (\$5,000.00) each as unpaid interest owned by any family member covered by this statute at the end of the calendar year covered by this report, identified by payee, payor, type of obligation and amount.

12. Schedule 1-K: Notes Payable-Unsecured.

Should include all unsecured notes in excess of Five Thousand Dollars (\$5,000.00) each made by a family member covered by this statute which are unpaid at the end of the calendar year covered by this report, identified by holder, maker, interest rate, due date and balance owed.

13. Schedule 1-L: Notes Payable-Secured.

Should include all secured notes in excess of Five Thousand Dollars (\$5,000.00) each made by any family member covered by this statute which are unpaid at the end of the calendar year covered by this report, identified by holder, maker, collateral, interest rate, due date and balance owed.

14. Schedule 1-M: Other Liabilities.

Should include all other liabilities in excess of Five Thousand Dollars (\$5,000.00) each of any family member covered by this statute at the end of the calendar year covered by this report which have not been included in any of the above categories. These should be identified by payee, payor, type of obligation and amount owed. Obligations of less than Five Thousand Dollars (\$5,000.00) each may be entered on the bottom line in total, without specific identification.

15. FORM FDA-2: Statement of Income.

Should include income from all sources for the entire calendar year for which the report is filed, for all family members covered by this statute.

16. Schedule 2-A: Wages, Salaries and Other Employee Compensation.

Should include all wages, salaries and other employee compensation such as bonuses, etc. for all family members covered by this statute earned or paid during the calendar year covered by this report, identified as to payee, nature and source of income and amount.

17. Schedule 2-B: Fees, Commissions, Honorariums, Etc.

Should include all fees, commissions, honorariums, etc. received by any family member covered by this statute during the calendar year covered by this report, identified by recipient, nature and source of income and amount. If paid in goods or services rather than money, the appraised value thereof should be shown.

18. Schedule 2-C: Interest, Dividends and Royalties.

Should include all interest, dividends and royalties received by any family member covered by this statute during the calendar year covered by this report, identified by recipient, type of income and source and amount.

19. Schedule 2-D: Gross Rentals.

Should include rentals from all real and personal property received by any family member covered by this statute during the calendar year covered by this report, identified by recipient, type of income and source and amount.

20. Schedule 2-E: Income from Business Interests.

Should include share of net income from all partnerships, joint-ventures, etc. received by or accruing to any family member covered by this statute during the calendar year covered by this report, identified by recipient, type of business, name of business and amount.

21. Schedule 2-F: Gains (Losses) from Sale or Exchange of Real Property.

Should include all gains and losses resulting from the sale or exchange of real property by any family member covered by this statute during the calendar year covered by this report, detailing seller, purchaser, description of property, cost or basis, selling price and gain or loss.

22. Schedule 2-G: Income from Estates and Trusts.

Should include all income received by or accruing to any family member covered by this statute during the calendar year covered by this report, identified by beneficiary, name of estate or trust, nature of beneficiary's interest and amount.

23. Schedule 2-H: Income from Gifts.

Should include all gifts to the official or candidate, whose aggregate value exceeds One Hundred Dollars (\$100.00) from a particular source during the calendar year covered by this report. All gifts made jointly to the official or candidate and spouse or dependent children, or gifts made to spouse or dependent children whose aggregate value exceeds Five Hundred Dollars (\$500.00) from a particular source during the calendar year covered by report must also be included. All gifts included above should be identified by donee, donor, nature of gift and amount. In the case of gifts other than money, the fair market value of same should be shown.

24. Schedule 2-I: Income from Forgiveness of Indebtedness.

Should include all income resulting from the forgiveness of any indebtedness of any family member covered by this statute during the calendar year covered by this report, identified by donee, donor, nature of indebtedness and amount forgiven.

25. Schedule 2-J: Other Income.

Should include income from all other sources not included in the above categories received by or accruing to any family member covered by this statute during the calendar year covered by this report, identified by recipient, nature and source of income and amount.

26. FORM FDA-3: Statement of Receipts and Disbursements.

Should include beginning cash balance, total receipts for the year, total disbursements for the year and the ending cash balance for any fund or funds established by or on behalf of an official or candidate to assist him in defraying expenses which may be incurred by reason of his being an official or candidate.

27. Schedule 3-A: Receipts.

Should list all receipts of any fund reported on FORM FDA-3 during the calendar year covered by this report, showing name and address of donor and amount.

28. Schedule 3-B: Disbursements.

Should list all disbursements of any fund reported on FORM FDA-3 during the calendar year covered by this report, showing payee, reason for payment and amount.

APPENDIX B

FORM FDA-1 (1/75)

NAME _____

MAILING _____

ADDRESS _____

TELEPHONE NO. _____

TITLE _____

STATEMENT OF ASSETS AND LIABILITIES

As of _____

		Column A	Column B
		Cost	Estimated
ASSETS:	Schedule	Basis	Value Basis
Cash	1-A	\$ _____	\$ _____
Receivables	1-B	_____	_____
Marketable			
Securities	1-C	_____	_____
Cash Value of			
Life Insurance	1-D	_____	_____
Net Assets of Pro-			
prietorships	1-E	_____	_____
Interest in Net Assets			
of Corporations,			
Partnership, Joint-			
Ventures	1-F	_____	_____
Residence			
Investment in Real			
Estate	1-G	_____	_____
Present Value of			
Future Interests	1-H	_____	_____
Other Assets	1-I	_____	_____
TOTAL ASSETS		\$ _____	\$ _____
LIABILITIES:			
Accounts Payable and			
Accrued Expenses	1-J	\$ _____	\$ _____
Notes Payable-			
Unsecured	1-K	_____	_____
Notes Payable-			
Secured	1-L	_____	_____
Accrued Income Taxes			
Payable Deferred			
Income Taxes on			
Unrealized Asset			
Appreciation			

6 GAR - ELECTIONS

Other Liabilities	1-M	_____	_____
TOTAL LIABILITIES		\$ _____	_____
EXCESS OF ASSETS OVER LIABILITIES		\$ _____	\$ _____

Under penalties of perjury, I declare the above Statement of Assets and Liabilities and accompanying schedules are stated accurately and include all income from all sources for the year indicated for myself, my spouse and my dependents.

SIGNED: _____
DATED: _____

6 GAR - ELECTIONS

Name _____
 Period Ended: _____

SCHEDULE 1-A - CASH

Account Name	Type	Bank	Balance
_____			\$ _____
_____			\$ _____
_____			\$ _____
_____			\$ _____
TOTAL CASH IN BANKS			\$ _____
CASH ON HAND			\$ _____
TOTAL CASH			\$ _____

SCHEDULE 1-B - RECEIVABLES

Owner	Name of Debtor	Collateral	Amount
_____			\$ _____
_____			\$ _____
_____			\$ _____
_____			\$ _____
TOTAL RECEIVABLES			\$ _____

SCHEDULE 1-C - MARKETABLE SECURITIES

Description	Cost	Estimated Value
_____	\$ _____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
TOTAL MARKETABLE SECURITIES		\$ _____

SCHEDULE 1-D - CASH VALUE OF LIFE INSURANCE

Insured	Insurer	Policy Loan	Cash Value
_____		\$ _____	\$ _____
_____		\$ _____	\$ _____
_____		\$ _____	\$ _____
_____		\$ _____	\$ _____
TOTAL CASH VALUE OF LIFE INSURANCE		\$ _____	\$ _____

(Use plain continuation sheet(s) if necessary)

6 GAR - ELECTIONS

SCHEDULE 1-E NET ASSETS OF PROPRIETORSHIPS

Business Name	Owner	Net Assets	
		Cost	Estimated Value
_____		\$ _____	\$ _____
_____		_____	\$ _____
_____		_____	\$ _____
_____		_____	\$ _____
TOTAL NET ASSETS OF PROPRIETORSHIPS		\$ _____	\$ _____

SCHEDULE 1-F - INTEREST OF NET ASSETS OF CORPORATIONS, PARTNERSHIPS AND JOINT-VENTURES

Business Name	Type	Owner of Share	Percent Owned	Net Asset Value of Percent Owned	
				Cost	Estimated Value
_____				\$ _____	\$ _____
_____				_____	\$ _____
_____				_____	\$ _____
_____				_____	\$ _____
TOTAL INTEREST IN NET ASSETS OF CORPORATIONS, PARTNERSHIPS AND JOINT-VENTURES				\$ _____	\$ _____

SCHEDULE 1-G - INVESTMENT IN REAL ESTATE

Description	Owner	Percent Owned	Cost	Estimated Value
_____			\$ _____	\$ _____
_____			_____	\$ _____
_____			_____	\$ _____
_____			_____	\$ _____
TOTAL INVESTMENT IN REAL ESTATE			\$ _____	\$ _____

SCHEDULE 1-H - PRESENT VALUE OF FUTURE INTERESTS

Description	Owner	Present Value
_____		\$ _____
_____		\$ _____
_____		\$ _____
_____		\$ _____
TOTAL PRESENT VALUE OF FUTURE INTERESTS		\$ _____

SCHEDULE 1-I - OTHER ASSETS

Description	Owner	Cost	Estimated Value
_____		\$ _____	\$ _____
_____		_____	\$ _____
_____		_____	\$ _____
_____		_____	\$ _____
TOTAL OTHER ASSETS		\$ _____	\$ _____

6 GAR - ELECTIONS

SCHEDULE 1-J - ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Payable To	Maker	Type of Debt	Amount
_____			\$ _____
_____			\$ _____
_____			\$ _____
TOTAL ACCOUNTS PAYABLE AND ACCRUED EXPENSES			\$ _____

SCHEDULE 1-K - NOTES PAYABLE - UNSECURED

Payable To	Maker	Interest Rate	Due Date	Amount
_____				\$ _____
_____				\$ _____
_____				\$ _____
TOTAL NOTES PAYABLE - UNSECURED				\$ _____

SCHEDULE 1-L - NOTES PAYABLE - SECURED

Payable To	Maker	Collateral	Interest Rate	Date	Amount
_____					\$ _____
_____					\$ _____
_____					\$ _____
TOTAL NOTES PAYABLE - SECURED					\$ _____

SCHEDULE 1-M - OTHER LIABILITIES

Payable To	Maker	Type of Debt	Amount
_____			\$ _____
_____			\$ _____
TOTAL OTHERS - LESS THAN \$5,000.00 EACH			\$ _____
TOTAL OTHER LIABILITIES			\$ _____

6 GAR - ELECTIONS

NAME _____
MAILING ADDRESS _____
TELEPHONE NO. _____

STATEMENT OF INCOME
For the Year Ended _____

	Schedule	Amount
Wages, Salaries and Other		
Employee Compensation	2-A	\$ _____
Fees, Commissions, Honorariums, etc.	2-B	\$ _____
Interest, Dividends and		
Royalties	2-C	\$ _____
Gross Rentals	2-D	\$ _____
Income from Business		
Interests	2-E	\$ _____
Gains (Losses) from Sale or		
Exchange of Real Property	2-F	\$ _____
Income from Estates and Trusts	2-G	\$ _____
Income from Gifts	2-H	\$ _____
Income from Forgiveness of		
Indebtedness	2-I	\$ _____
Other Income	2-J	\$ _____
 TOTAL INCOME		 \$ _____

Under penalties of perjury, I declare the above Statement of Income and accompanying schedules are stated accurately and include all income from all sources for the year indicated for myself, my spouse and dependent children.

SIGNED: _____
DATE: _____

6 GAR - ELECTIONS

NAME: _____

Period Ended: _____

SCHEDULE 2-A - WAGES, SALARIES AND OTHER EMPLOYEE
COMPENSATION

Paid To	Nature and Source of Income	Amount
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
TOTAL WAGES, SALARIES AND OTHER EMPLOYEE COMPENSATION		\$ _____

SCHEDULE 2-B - FEES, COMMISSIONS,
HONORARIUMS, ETC.

Paid To	Nature and Source of Income	Amount
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
TOTAL FEES, COMMISSION, HONORARIUMS, ETC.		\$ _____

SCHEDULE 2-C - INTEREST, DIVIDENDS AND
ROYALTIES

Paid To	Type of Income	Source	Amount
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
TOTAL INTEREST, DIVIDENDS AND ROYALTIES			\$ _____

(Use plain continuation sheet(s) if necessary)

6 GAR - ELECTIONS

SCHEDULE 2-D - GROSS RENTALS

Paid To	Description and Location of Property	Amount
		\$ _____
		\$ _____
		\$ _____
		\$ _____
TOTAL GROSS RENTALS		\$ _____

SCHEDULE 2-E - INCOME FROM BUSINESS INTERESTS

Paid To	Type of Business	Name of Business	Amount
			\$ _____
			\$ _____
			\$ _____
			\$ _____
TOTAL INCOME BUSINESS INTERESTS			\$ _____

SCHEDULE 2-F - GAINS (LOSSES) FROM SALE OR EXCHANGE OF REAL PROPERTY

Seller	Purchaser	Property	Cost or Basis	Selling Price	Gain (Loss)
			\$ _____	\$ _____	\$ _____
			\$ _____	\$ _____	\$ _____
			\$ _____	\$ _____	\$ _____
			\$ _____	\$ _____	\$ _____
TOTAL GAINS (LOSSES) FROM SALE OR EXCHANGE OF REAL PROPERTY					\$ _____

(Use plain continuation sheet(s) if necessary)

6 GAR - ELECTIONS

TRUSTS

Beneficiary	Name Estate or Trust	Name of Interest	Amount
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
TOTAL INCOME FROM ESTATES AND TRUSTS			\$ _____

SCHEDULE 2-H - INCOME FROM GIFTS

Donee	Donor	Nature of Gifts	Amount
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
TOTAL INCOME FROM GIFTS			\$ _____

SCHEDULE 2-I - INCOME FROM FORGIVENESS
OF INDEBTEDNESS

Donee	Donor	Nature of Indebtedness	Amount
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
TOTAL INCOME FROM FORGIVENESS OF INDEBTEDNESS			\$ _____

SCHEDULE 2-J - OTHER INCOME

Paid To	Nature and Source of Income	Amount
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
TOTAL OTHER INCOME		\$ _____

(Use plain continuation sheet(s) if necessary)

6 GAR - ELECTIONS

APPENDIX D

NAME: _____
ADDRESS: _____
NAME OF FUND: _____
TREASURER: _____

STATEMENT OF RECEIPTS AND DISBURSEMENTS
For the Year Ended _____

CASH ON HAND - January 1	\$ _____
ADD: Receipts for Year - Schedule 3-A	\$ _____
Sub-Total	\$ _____
DEDUCT: Disbursements for Year - Schedule 3-B	\$ _____
CASH ON HAND - December 31	\$ _____

Under penalties of perjury, I declare the above Statement of Receipts and Disbursements and accompanying schedules are stated accurately and include all receipts and disbursements of the above-named fund for the year indicated.

SIGNED:

DATE:
