



United States
Office of Government Ethics
1201 New York Avenue, NW., Suite 500
Washington, DC 20005-3917

December 17, 2010
DO-10-020

MEMORANDUM

TO: Designated Agency Ethics Officials

FROM: Robert I. Cusick, Director

SUBJECT: New Public Financial Disclosure Form (OGE Form 278)

The U.S. Office of Government Ethics (OGE) is replacing the Standard Form (SF) 278 Executive Branch Personnel Public Financial Disclosure Report with a new form for collecting public financial disclosure reports in the Federal executive branch, the OGE Form 278 Executive Branch Personnel Public Financial Disclosure Report.

While the information required to be reported on the OGE Form 278 is governed by section 102 of the Ethics in Government Act, 5 U.S.C. app. 102, replacing the SF 278 will increase OGE's flexibility to modify and update the Executive Branch Personnel Public Financial Disclosure Report in the future. The OGE Form 278 is now authorized for use as the means of collecting public disclosure reports in the executive branch under sections 101 and 102 of the Ethics in Government Act and 5 C.F.R. part 2634.

The OGE Form 278 differs from the SF 278 in the following ways:

- The OGE Form 278 reflects the most recent triennial adjustment of the amounts of the gift and travel reimbursement reporting thresholds in Schedule C, Part II.
- The OGE Form 278 includes an updated Privacy Act Statement that incorporates three additional routine uses that became effective in 2003.
- The OGE Form 278 excludes street addresses from examples in the body of the report and the instructions.
- The OGE Form 278 replaces references to the "SF 278" and the previous date of issuance with references to the "OGE Form 278" and the current date of issuance.

The OGE Form 278 is available through the Forms Library section of OGE's Web site at www.usoge.gov. This site provides users with three different PDF versions: a fillable, automated version allowing users to add continuation pages if necessary; a version that is Section 508 compliant and is to be used with screen reader software; and a print version that is not electronically fillable but can be used for printing. The form will also be available for downloading through the GSA Forms Library; however, GSA Global Supply will no longer supply printed copies of the Executive Branch Personnel Public Financial Disclosure Report.

As of the date of this issuance, public filers in the Federal executive branch will use the OGE Form 278 to file their financial disclosure reports. OGE understands and appreciates that those agencies with electronic systems for completing public financial disclosure reports may have special needs in transitioning to the new OGE Form 278. For this reason, public financial disclosure filers in the Federal executive branch may file either SF 278 reports or OGE Form 278 reports through December 31, 2011. In the meantime, OGE staff will be available for non-technical consultation in order to assist agencies in converting any electronic financial disclosure systems. Please direct questions initially to your desk officer.

The specific changes that OGE has made from the SF 278 to the OGE Form 278 are set out in the attachment to this DAEOgram.

Attachment: Differences Between the SF 278 and the OGE Form 278

Differences Between the SF 278 and the OGE Form 278

In creating the OGE Form 278, OGE made the following changes from the SF 278:

1. instructions, page 1, extreme upper left corner in text box: deleted “Standard” and inserted “OGE” in the phrase “Standard Form 278 Executive Branch Personnel PUBLIC FINANCIAL DISCLOSURE REPORT” to read “OGE Form 278 Executive Branch Personnel PUBLIC FINANCIAL DISCLOSURE REPORT”;
2. instructions, page 1, upper left, below text box: deleted “SF” and inserted “OGE Form” in the phrase “Instructions for Completing SF 278” to read “Instructions for Completing OGE Form 278”;
3. instructions, page 5, Schedule A, section II, B. What to Show on the Form, column 1: deleted “on Rural Route #1 at Pine Bluff,” and inserted “in” in the phrase “dairy farmland on Rural Route #1 at Pine Bluff, Madison, Wisconsin.” to read “dairy farmland in Madison County, Wisconsin.”;
4. instructions, page 6, Schedule A, section III, B. 1. Honoraria, column 1: deleted “18 Lakeshore Dr.,” from the phrase “Chicago Civic Club, 18 Lakeshore Dr., Chicago, IL” to read “Chicago Civic Club, Chicago, IL”;
5. instructions, page 7, Schedule A, section IV, B. 2. Rents and Royalties, column 1: deleted “at 5802 Biscayne Blvd.,” and inserted “in” in the phrase “apartment building at 5802 Biscayne Blvd., Miami, FL,” to read “apartment building in Miami, FL.”;
6. instructions, page 7, Schedule A, section IV, B. 7. Other Investment Income, column 3: deleted “at 1010 Grand Ave.,” and inserted “in” in the phrase “retail furniture store at 1010 Grand Ave., Chicago, IL.” to read “retail furniture store in Chicago, IL.”;
7. instructions, page 8, Schedule B, Part II, B. Items to Report, column 2: deleted “\$260” and inserted “\$335” in the phrase “aggregating more than \$260, such as tangible items” to read “aggregating more than \$335, such as tangible items”;
8. instructions, page 8, Schedule B, Part II, B. Items to Report, column 2: deleted “\$260” and inserted “\$335” in the phrase “aggregating more than \$260 from any one source.” to read “aggregating more than \$335 from any one source.”;
9. instructions, page 8, Schedule B, Part II, B. Items to Report, No.1, column 2: deleted “\$104” and inserted “\$134” in the phrase “Anything having a value of \$104 or less;” to read “Anything having a value of \$134 or less;”;
10. instructions, page 9, Schedule B, Part II, C. 1. Gifts, column 1: deleted “\$260” and inserted “\$335” in the phrase “and the value of gifts aggregating more than \$260 from any one source” to read “and the value of gifts aggregating more than \$335 from any one source”;

11. instructions, page 9, Schedule B, Part II, C. 1.a. Food, Lodging, Transportation, Entertainment, column 1: deleted "\$260" and inserted "\$335" in the phrase "to reach a more than \$260 aggregation," to read "to reach a more than \$335 aggregation,";
12. instructions, page 9, Schedule B, Part II, C. 1.a. Food, Lodging, Transportation, Entertainment, column 1: deleted "\$260" and inserted "\$335" in the phrase "components within this gift category received from one source amounts to more than \$260 in value." to read "components within this gift category received from one source amounts to more than \$335 in value.";
13. instructions, page 9, Schedule B, Part II, C. 1.a. Food, Lodging, Transportation, Entertainment, column 1: deleted "\$150" and inserted "\$175" in the phrase "and you received lodging fairly valued at \$150" to read "and you received lodging fairly valued at \$175";
14. instructions, page 9, Schedule B, Part II, C. 1.a. Food, Lodging, Transportation, Entertainment, column 1: deleted "\$115" and inserted "\$135" in the phrase "food valued at \$115" to read "food valued at \$135";
15. instructions, page 9, Schedule B, Part II, C. 1.a. Food, Lodging, Transportation, Entertainment, column 1: deleted "\$125" and inserted "\$145" in the phrase "and entertainment valued at \$125" to read "and entertainment valued at \$145";
16. instructions, page 9, Schedule B, Part II, C. 1.a. Food, Lodging, Transportation, Entertainment, column 1: deleted "\$390" and inserted "\$455" in the phrase "the aggregate value of the gift is \$390" to read "the aggregate value of the gift is \$455";
17. instructions, page 9, Schedule B, Part II, C. 1.a. Food, Lodging, Transportation, Entertainment, column 1: deleted "1210 North St.," in the phrase "AmCoal Corp., 1210 North St., Chicago, IL" to read "AmCoal Corp., Chicago, IL";
18. instructions, page 9, Schedule B, Part II, C. 1.a. Food, Lodging, Transportation, Entertainment, column 1: deleted "\$390" and inserted "\$455" in the phrase "and under VALUE... "\$390."" to read "and under VALUE... "\$455."";
19. instructions, page 9, Schedule B, Part II, C. 1.b. Other Gifts, column 1: deleted "\$260" and inserted "\$335" in the phrase "the gifts have a value of more than \$260 and must be reported" to read "the gifts have a value of more than \$335 and must be reported";
20. instructions, page 9, Schedule B, Part II, C. 1.b. Other Gifts, column 1: deleted "153 Utah St.," in the phrase "Artifact Co., 153 Utah St., Omaha, NE" to read "Artifact Co., Omaha, NE";
21. instructions, page 9, Schedule B, Part II, C. 2. Reimbursements, column 1: deleted "\$260" and inserted "\$335" in the phrase "aggregating more than \$260 which you, your spouse or

dependent child received from any one source.” to read “aggregating more than \$335 which you, your spouse or dependent child received from any one source.”;

22. instructions, page 9, Schedule B, Part II, C. 2. Reimbursements, column 2: deleted “45 Bridge St.,” in the phrase “Denver Realtors Assoc., 45 Bridge St., Denver, CO” to read “Denver Realtors Assoc., Denver, CO”;
23. instructions, page 9, Schedule B, Part II, C. 2. Reimbursements, column 2: deleted “\$275” and inserted “\$295” in the phrase “round trip from Washington, D.C. 1/22-23/00, \$275” to read “round trip from Washington, D.C. 1/22-23/00, \$295”;
24. instructions, page 9, Schedule B, Part II, C. 2. Reimbursements, column 2: deleted “\$125” and inserted “\$140” in the phrase “Denver Airport Marriott, \$125” to read “Denver Airport Marriott, \$140”;
25. instructions, page 9, Schedule B, Part II, C. 2. Reimbursements, column 2: deleted “\$400” and inserted “\$435” in the phrase “and under VALUE... “\$400” would be shown” to read “and under VALUE... “\$435” would be shown”;
26. instructions, page 10, Schedule C, Part I, C. What to Show on the Form, column 1: deleted “AND ADDRESS” and inserted “, CITY AND STATE” in the phrase “Under Creditors (NAME AND ADDRESS) to read “Under Creditors (NAME, CITY AND STATE)”;
27. instructions, page 10, Schedule C, Part I, C. What to Show on the Form, column 1: deleted “address” and inserted “location” in the phrase “show the name and address of the actual creditor” to read “show the name and location of the actual creditor”;
28. instructions, page 10, Schedule D, Part I, B. What to Show on the Form, column 3: deleted “address” and inserted “location” in the phrase “Give the name, address and brief description” to read “Give the name, location and brief description”;
29. instructions, page 11, Schedule D, Part II, C. What to Show on the Form, column 1: deleted “address” and inserted “location” in the phrase “Under SOURCE, give the name and address of the person” to read “Under SOURCE, give the name and location of the person”;
30. instructions, page 11, Privacy Act Statement, column 2 beginning at clause (6): deleted “and (6) in response to a request for discovery or for the appearance of a witness in a pending judicial or administrative proceeding, if the information is relevant to the subject matter.” and inserted in its place “(6) to the Department of Justice or in certain legal proceedings when the disclosing agency, an employee of the disclosing agency, or the United States is a party to litigation or has an interest in the litigation and the use of such records is deemed relevant and necessary to the litigation; (7) to reviewing officials in a new office, department or agency when an employee transfers from one covered position to another; (8) to a Member of Congress or a congressional office in response to an inquiry made on behalf of an individual who is the subject of the record; and (9) to contractors and other non-Government employees

working for the Federal Government to accomplish a function related to an OGE Governmentwide system of records.”;

31. instructions, page 11, Public Burden Information, column 2: deleted “Associate Director for Administration” and inserted “General Counsel” in the phrase “to the Associate Director for Administration, U.S. Office of Government Ethics” to read “to the General Counsel, U.S. Office of Government Ethics”;
32. instructions, page 11, Public Burden Information, column 3: deleted “Standard” and inserted “OGE” in the phrase “this Standard Form 278” to read “this OGE Form 278”;
33. instructions, page 11, column 3, last paragraph, section header: deleted “SF” and inserted “OGE Form” in the section header phrase “Important Note on Reporting of Higher-Value Category Items on Schedules A, B and C of the SF 278” to read “Important Note on Reporting of Higher-Value Category Items on Schedules A, B and C of the OGE Form 278”;
34. SF 278 disclosure report, cover page, extreme upper left corner: deleted “SF 278 (Rev. 03/2000)” and inserted “OGE Form 278 (Rev. 09/2010)” in the header annotation “SF 278 (Rev. 03/2000) 5 C.F.R. Part 2634 U.S. Office of Government Ethics” to read “OGE Form 278 (Rev. 09/2010) 5 C.F.R. Part 2634 U.S. Office of Government Ethics”;
35. SF 278 disclosure report, cover page, extreme lower left corner: deleted “Prior Editions, Which Cannot Be Used.” and inserted “SF 278 Editions” in the footer annotation “Supersedes Prior Editions, Which Cannot Be Used.” to read “Supersedes SF 278 Editions”;
36. SF 278 disclosure report, cover page, extreme lower middle: deleted “278-113” in the footer annotation;
37. SF 278 disclosure report, cover page, extreme lower right corner: deleted “NSN 7540-01-070-8444” in the footer annotation;
38. SF 278 disclosure report, Schedule A, extreme upper left corner: deleted “SF 278 (Rev. 03/2000)” and inserted “OGE Form 278 (Rev. 09/2010)” in the header annotation “SF 278 (Rev. 03/2000) 5 C.F.R. Part 2634 U.S. Office of Government Ethics” to read “OGE Form 278 (Rev. 09/2010) 5 C.F.R. Part 2634 U.S. Office of Government Ethics”;
39. SF 278 disclosure report, Schedule A, extreme lower left corner: deleted “Prior Editions Cannot Be Used.” in the footer annotation;
40. SF 278 disclosure report, Schedule A continued, extreme upper left corner: deleted “SF 278 (Rev. 03/2000)” and inserted “OGE Form 278 (Rev. 09/2010)” in the header annotation “SF 278 (Rev. 03/2000) 5 C.F.R. Part 2634 U.S. Office of Government Ethics” to read “OGE Form 278 (Rev. 09/2010) 5 C.F.R. Part 2634 U.S. Office of Government Ethics”;
41. SF 278 disclosure report, Schedule A continued, extreme lower left corner: deleted “Prior Editions Cannot Be Used.” in the footer annotation;

42. SF 278 disclosure report, Schedule B, extreme upper left corner: deleted “SF 278 (Rev. 03/2000)” and inserted “OGE Form 278 (Rev. 09/2010)” in the header annotation “SF 278 (Rev. 03/2000) 5 C.F.R. Part 2634 U.S. Office of Government Ethics” to read “OGE Form 278 (Rev. 09/2010) 5 C.F.R. Part 2634 U.S. Office of Government Ethics”;
43. SF 278 disclosure report, Schedule B, Part II: Gifts, Reimbursements, and Travel Expenses, text column 1: deleted “\$260” and inserted “\$335” in the phrase “(1) gifts (such as tangible items, transportation, lodging, food, or entertainment) received from one source totaling more than \$260” to read “(1) gifts (such as tangible items, transportation, lodging, food, or entertainment) received from one source totaling more than \$335”;
44. SF 278 disclosure report, Schedule B, Part II: Gifts, Reimbursements, and Travel Expenses, text column 1: deleted “\$260” and inserted “\$335” in the phrase “(2) travel-related cash reimbursements received from one source totaling more than \$260” to read “(2) travel-related cash reimbursements received from one source totaling more than \$335”;
45. SF 278 disclosure report, Schedule B, Part II: Gifts, Reimbursements, and Travel Expenses, text column 2: deleted “\$104” and inserted “\$134” in the phrase “Also, for purposes of aggregating gifts to determine the total value from one source, exclude items worth \$104 or less.” to read “Also, for purposes of aggregating gifts to determine the total value from one source, exclude items worth \$134 or less.”;
46. SF 278 disclosure report, Schedule B, Part II: Gifts, Reimbursements, and Travel Expenses, “Examples” field, extreme right side: deleted “\$300” and inserted “\$350” in the “Value” column;
47. SF 278 disclosure report, Schedule B, extreme lower left corner: deleted “Prior Editions Cannot Be Used.” in the footer annotation;
48. SF 278 disclosure report, Schedule B continued, extreme upper left corner: deleted “SF 278 (Rev. 03/2000)” and inserted “OGE Form 278 (Rev. 09/2010)” in the header annotation “SF 278 (Rev. 03/2000) 5 C.F.R. Part 2634 U.S. Office of Government Ethics” to read “OGE Form 278 (Rev. 09/2010) 5 C.F.R. Part 2634 U.S. Office of Government Ethics”;
49. SF 278 disclosure report, Schedule B continued, extreme lower left corner: deleted “Prior Editions Cannot Be Used.” in the footer annotation;
50. SF 278 disclosure report, Schedule C, extreme upper left corner: deleted “SF 278 (Rev. 03/2000)” and inserted “OGE Form 278 (Rev. 09/2010)” in the header annotation “SF 278 (Rev. 03/2000) 5 C.F.R. Part 2634 U.S. Office of Government Ethics” to read “OGE Form 278 (Rev. 09/2010) 5 C.F.R. Part 2634 U.S. Office of Government Ethics”;
51. SF 278 disclosure report, Schedule C, Part I: Liabilities, “Examples” field, left side: deleted “123 J St.” in the “Creditors” column to read John Jones, Washington, DC;

52. SF 278 disclosure report, Schedule C, extreme lower left corner: deleted “Prior Editions Cannot Be Used.” in the footer annotation;
53. SF 278 disclosure report, Schedule D, extreme upper left corner: deleted “SF 278 (Rev. 03/2000)” and inserted “OGE Form 278 (Rev. 09/2010)” in the header annotation “SF 278 (Rev. 03/2000) 5 C.F.R. Part 2634 U.S. Office of Government Ethics” to read “OGE Form 278 (Rev. 09/2010) 5 C.F.R. Part 2634 U.S. Office of Government Ethics”; and
54. SF 278 disclosure report, Schedule D, extreme lower left corner: deleted “Prior Editions Cannot Be Used.” in the footer annotation.