

# FORM 6X AMENDMENT TO FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS

LAST NAME - FIRST NAME - MIDDLE NAME (same as on original Form 6):	◆ THIS FORM AMENDS THE (Choose one) <input type="checkbox"/> FORM 6 I FILED FOR THE YEAR: _____ (Use a separate Form 6X for each Form 6 you are amending.)  <input type="checkbox"/> FORM 6F I FILED FOR THE PERIOD January 1, _____ THROUGH _____ (Must be between January 1 of the last year in which you held public office or employment and the last date you held that office or employment.)
MAILING ADDRESS:	◆ DURING THAT YEAR, I HELD, OR WAS A CANDIDATE FOR, THE POSITION OF: _____  ◆ WITH THIS GOVERNMENTAL AGENCY: _____ _____
CITY: _____ ZIP: _____ COUNTY: _____	

## PART A -- NET WORTH

[Instructions on page 3] If your reported net worth will change because of this amendment, please enter the corrected value of your net worth as of the date used on the original Form 6 or 6F you are seeking to amend, together with that date:

My net worth as of \_\_\_\_\_, 20\_\_ was \$ \_\_\_\_\_.

## PART B -- ASSETS

### HOUSEHOLD GOODS AND PERSONAL EFFECTS (Instructions on page 3):

If you are amending the value originally reported for household goods and personal effects, please enter the amended value below:

The aggregate value of my household goods and personal effects as of the above date was \$ \_\_\_\_\_

### ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

DESCRIPTION OF ASSET	VALUE OF ASSET

## PART C -- LIABILITIES

### LIABILITIES IN EXCESS OF \$1,000 (Instructions on page 4):

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY

### JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY

## PART D -- INCOME

If you are filing an amended copy of your federal income tax return, including all W2's, schedules, and attachments, please check here:

### PRIMARY SOURCES OF INCOME (Instructions on page 4):

NAME OF SOURCE OF INCOME EXCEEDING \$1,000	ADDRESS OF SOURCE OF INCOME	AMOUNT

**SECONDARY SOURCES OF INCOME** [Major customers, clients, etc., of businesses owned by reporting person--see instructions on page 5]:

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE

**PART E — INTERESTS IN SPECIFIED BUSINESSES** [Instructions on page 5]

	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2
NAME OF BUSINESS ENTITY		
ADDRESS OF BUSINESS ENTITY		
PRINCIPAL BUSINESS ACTIVITY		
POSITION HELD WITH ENTITY		
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS		
NATURE OF MY OWNERSHIP INTEREST		

**PART F - TRAINING**

For officers required to complete annual ethics training pursuant to section 112.3142, F.S.

**I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.**

**PART G — EXPLANATION OF CHANGES**

**IF ANY OF PARTS A THROUGH G ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE**

**OATH**

STATE OF FLORIDA  
COUNTY OF \_\_\_\_\_

I, the person whose name appears at the beginning of this form, do depose on oath or affirmation and say that the information disclosed on this form and any attachments hereto is true, accurate, and complete.

Sworn to (or affirmed) and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ by \_\_\_\_\_.

\_\_\_\_\_  
(Signature of Notary Public--State of Florida)

\_\_\_\_\_  
(Print, Type, or Stamp Commissioned Name of Notary Public)  
Personally Known \_\_\_\_\_ OR Produced Identification \_\_\_\_\_

Type of Identification Produced \_\_\_\_\_

\_\_\_\_\_  
**SIGNATURE OF REPORTING OFFICIAL OR CANDIDATE**

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, \_\_\_\_\_, prepared the CE Form 6X in accordance with Art. II, Sec. 8, Florida Constitution, Section 112.3144, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**Preparation of this form by a CPA or attorney does not relieve the filer of the responsibility to sign the form under oath.**

**INSTRUCTIONS FOR COMPLETING and FILING FORM 6X:**

**PARTS A through F:**

Use these sections of the form to report the new information you believe should have been reported on your original Form 6 or 6F, continuing on a separate sheet if necessary. **Instructions for individual sections are found on pages 3-5, attached.**

**PART G:**

Use this section of the form to explain the changes in your original Form 6 or 6F.

**OATH:**

All information on this form should be submitted under oath.

**WHERE TO FILE:**

If you are amending a Form 6 you filed as a candidate, file the Form 6X at the office where you filed your qualifying papers. All other persons should file Form 6X with the Commission on Ethics, P.O. Drawer 15709, Tallahassee, FL 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, Florida 32303.

**Originals are required. Photocopies, faxed copies and emailed copies will not be accepted.**

## INTRODUCTORY INFORMATION (At Top of Form):

**NAME:** Please use the same name as appeared on the original Form 6 or 6F you are amending.

**MAILING ADDRESS:** Use your current mailing address.

**PUBLIC RECORD:** The disclosure form and everything attached to it is a public record and is required by law to be posted to the Commission's website. **Your Social Security number is not required and you should redact it from any documents you file.** If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address or other information is exempt from disclosure, the Commission will maintain that confidentiality **if you submit a written request.**

**DISCLOSURE PERIOD:** This should be the same period for which you reported on the Form 6 or 6F you are amending.

**POSITION HELD OR SOUGHT:** Use the title of the office or position you held or were seeking election to, as reported on the form you are amending. For example, "Comptroller," "Member," "County Commissioner."

**NAME OF AGENCY:** This should be the name of the governmental unit which you serve or served, by which you are or were employed, or for which you are a candidate. For example, "Leon County School Board," or "House of Representatives."

## PART A — NET WORTH

[Required by Art. II, s. 8, Fla. Const.]

Report your net worth as of the date used on the form you are amending and list that date. This should be the same date used to value your assets and liabilities. In order to determine your net worth, you will need to total the value of all your assets and subtract the amount of all of your liabilities. **Simply subtracting the liabilities reported in Part C from the assets reported in Part B will not result in an accurate net worth figure in most cases.**

To total the value of your assets, add:

- (1) The aggregate value of household goods and personal effects, as reported in Part B of this form;
- (2) The value of all assets worth over \$1,000, as reported in Part B; and
- (3) The total value of any assets worth less than \$1,000 that were not reported or included in the category of "household goods and personal effects."

To total the amount of your liabilities, add:

- (1) The total amount of each liability you reported in Part C of this form, except for any amounts listed in the "joint and several liabilities not reported above" portion; and,
- (2) The total amount of unreported liabilities (including those under \$1,000, credit card and retail installment accounts, and taxes owed).

## PART B — ASSETS WORTH MORE THAN \$1,000

[Required by Art. II, s. 8, Fla. Const.; s. 112.3144, F.S.]

### HOUSEHOLD GOODS AND PERSONAL EFFECTS:

The value of your household goods and personal effects may be aggregated and reported as a lump sum, if their aggregate value exceeds \$1,000. The types of assets that can be reported in this manner are described on the form.

### ASSETS INDIVIDUALLY VALUED AT MORE THAN \$1,000:

Describe, and state the value of, each asset you had on the reporting date used for your net worth in Part A, if the asset was worth more than \$1,000 and if you have not already included

that asset in the aggregate value of your household goods and personal effects. Assets include, but are not limited to, things like interests in real property; cash; stocks; bonds; certificates of deposit; interests in businesses; beneficial interests in trusts; money owed you; bank accounts; Deferred Retirement Option Program (DROP) accounts; and the Florida Prepaid College Plan. Assets also include investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product *contained in* a brokerage account, IRA, or the Florida College Investment Plan, is your asset—not the account or plan itself.


You are not required to disclose assets owned solely by your spouse.

### How to Identify or Describe the Asset:

- Real property: Identify by providing the street address of the property. If the property has no street address, identify by describing the property's location in a manner sufficient to enable a member of the public to ascertain its location without resorting to any other source of information.
- Intangible property: Identify the type of property and the business entity or person to which or to whom it relates. **Do not list simply "stocks and bonds" or "bank accounts."** For example, list "Stock (Williams Construction Co.)," "Bonds (Southern Water and Gas)," "Bank accounts (First National Bank)," "Smith family trust," "Promissory note and mortgage (owed by John and Jane Doe)."

### How to Value Assets:

- Value each asset by its fair market value on the date used in Part A for your net worth.
- Jointly held assets: If you hold real or personal property jointly with another person, your interest equals your legal percentage of ownership in the property. However, assets that are held as tenants by the entirety or jointly with right of survivorship must be reported at 100% of their value.
- Partnerships: You are deemed to own an interest in a partnership which corresponds to your interest in the equity of that partnership.
- Trusts: You are deemed to own an interest in a trust which corresponds to your percentage interest in the trust corpus.
- Real property may be valued at its market value for tax purposes, unless a more accurate appraisal of its fair market value is available.
- Marketable securities which are widely traded and whose prices are generally available should be valued based upon the closing price on the valuation date.
- Accounts, notes, and loans receivable: Value at fair market value, which generally is the amount you reasonably expect to collect.
- Closely-held businesses: Use any method of valuation which in your judgment most closely approximates fair market value, such as book value, reproduction value, liquidation value, capitalized earnings value, capitalized cash flow value, or value established by "buy-out" agreements. It is suggested that the method of valuation chosen be indicated in a footnote on the form.
- Life Insurance: Use cash surrender value less loans against the policy, plus accumulated dividends.
- The asset value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

(CONTINUED on page 4) 

## PART C— LIABILITIES

[Required by Art. II, s. 8, Fla. Const.; s. 112.312(14), F.S.]

### LIABILITIES IN EXCESS OF \$1,000 :

List the name and address of each creditor to whom you owed more than \$1,000 on the date used for your net worth in Part A, and list the amount you owed. Liabilities include: accounts, notes, and interest payable; debts or obligations (excluding taxes, unless the taxes have been reduced to a judgment) to governmental entities; judgments against you, and the unpaid portion of vehicle leases.

You are not required to disclose liabilities that are solely your spouse's responsibility.

You do not have to list on the form any of the following: credit card and retail installment accounts, taxes owed (unless the taxes have been reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a partner (without personal liability) for partnership debts, or where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" on a note and are jointly liable or jointly and severally liable, then it is not a contingent liability.

#### How to Determine the Amount of a Liability:

- Generally, the amount of the liability is the face amount of the debt.
- The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments.
- If you are the only person obligated to satisfy a liability, 100% of the liability should be listed.
- If you are jointly and severally liable with another person or entity, which often is the case where more than one person is liable on a promissory note, you should report here only the portion of the liability that corresponds to your percentage of liability. *However*, if you are jointly and severally liable for a debt relating to property you own with one or more others as tenants by the entirety or jointly, with right of survivorship, report 100% of the total amount owed.
- If you are only jointly (not jointly and severally) liable with another person or entity, your share of the liability should be determined in the same way as you determined your share of jointly held assets.

#### Examples:

- You owe \$10,000 to a bank for student loans, \$5,000 for credit card debts, and \$60,000 with your spouse to a savings and loan for the mortgage on the home you own with your spouse. You must report the name and address of the bank (\$10,000 being the amount of that liability) and the name and address of the savings and loan (\$60,000 being the amount of this liability). The credit card debts need not be reported.
- You and your 50% business partner have a \$100,000 business loan from a bank and you both are jointly and severally liable. Report the name and address of the bank and \$50,000 as the amount of the liability. If your liability for the loan is only as a partner, without personal liability, then the loan would be a contingent liability.

## JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

List in this part of the form the amount of each debt, for which you were jointly and severally liable, that is not reported in the "Liabilities in Excess of \$1,000" part of the form. Example: You and your 50% business partner have a \$100,000 business loan from a bank and you both are jointly and severally liable. Report the name and address of the bank and \$50,000 as the amount of the liability, as you reported the other 50% of the debt earlier.

## PART D — INCOME

[Required by Art. II, s. 8, Fla. Const.]

You have the option of either completing Part D of the form or filing a copy of your complete federal income tax return, including all schedules, W2's and attachments. If you do not attach your tax return, you must complete Part D. Please redact any social security or account numbers before attaching your returns, as the law requires these documents be posted to the Commission's website.

### PRIMARY SOURCES OF INCOME:

List the name of each source of income that provided you with more than \$1,000 of income during the disclosure period, the address of that source, and the amount of income received from that source. The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should include all of that income.

"Income" means the same as "gross income" for federal income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples of income include: compensation for services, gross income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, distributive share of partnership gross income, and alimony, but not child support. Where income is derived from a business activity you should report the income to you, as calculated for income tax purposes, rather than the income to the business.

#### Examples:

- If you owned stock in and were employed by a corporation and received more than \$1,000 of income (salary, commissions, dividends, etc.) from the company, you should list the name of the company, its address, and the total amount of income received from it.
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$1,000, you should list the name of the firm, its address, and the amount of your distributive share.
- If you received dividend or interest income from investments in stocks and bonds, list only each individual company from which you received more than \$1,000. Do not aggregate income from all of these investments.
- If more than \$1,000 of income was gained from the sale of property, then you should list as a source of income the name of the purchaser, the purchaser's address, and the amount of gain from the sale. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed simply as "sale of (name of company) stock," for example.
- If more than \$1,000 of your income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and the amount of income from that institution.

(CONTINUED on page 5) 



## SECONDARY SOURCES OF INCOME:

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. **It is not for reporting income from second jobs.** That kind of income should be reported as a "Primary Source of Income." You will **not** have anything to report **unless**:

- (1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) during the disclosure period, more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, limited partnership, LLC, proprietorship, joint venture, trust, firm, etc., doing business in Florida); and
- (2) You received more than \$1,000 in gross income from that business entity during the disclosure period.

If your ownership and gross income exceeded the two thresholds listed above, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, the source's principal business activity, and the name of the business entity in which you owned an interest. You do not have to list the amount of income the business derived from that major source of income.

### Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than \$1,000 in gross income during the disclosure period. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of your business, the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your gross partnership income exceeded \$1,000. You should list the name of the partnership, the name of each tenant of the mall that provided more than

10% of the partnership's gross income, and the tenant's address and principal business activity.

## PART E – INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145, F.S.]

The types of businesses covered in this section include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies; utility companies; entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

You are required to make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period, more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list: the name of the business, its address and principal business activity, and the position held with the business (if any). Also, if you own(ed) more than a 5% interest in the business, as described above, you must indicate that fact and describe the nature of your interest.

## PART F – TRAINING CERTIFICATION

If you are a Constitutional or elected municipal officer whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

**(End of Instructions)**

## OTHER FORMS YOU MAY NEED TO FILE IN ORDER TO COMPLY WITH THE ETHICS LAWS

In addition to filing Form 6 or 6F, you **may** be required to file one or more of the special purpose forms listed below, depending on your particular position, business activities, or interests. **Copies of these forms** and descriptions of their requirements are posted on the Commission on Ethics website, at [www.ethics.state.fl.us](http://www.ethics.state.fl.us); also, the forms are available from the Supervisor of Elections in your county or from the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, Florida 32303; telephone (850) 488-7864.

**Questions** about any of these forms or the ethics laws may be addressed to the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, Florida 32303; telephone (850) 488-7864.

- Form 6 — Full and Public Disclosure of Financial Interests
- Form 6F — Final Full and Public Disclosure of Financial Interests
- Form 2 — Quarterly Client Disclosure
- Form 8A — Memorandum of Voting Conflict for State Officers
- Form 8B — Memorandum of Voting Conflict for County, Municipal, and Other Local Public Officers
- Form 9 — Quarterly Gift Disclosure
- Form 10 — Annual Disclosure of Gifts from Governmental Entities and Direct Support Organizations and Honorarium Event Related Expenses