

# INSTRUCTIONS FOR COMPLETING AND FILING FORM 6 FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS

## WHAT TO FILE:

After completing the form, file only the first sheet (pages 1 and 2).

## WHERE TO FILE:

Officeholders file with the Commission on Ethics, P.O. Drawer 15709, Tallahassee, FL 32317-5709. Candidates file with the officer before whom they qualify.

## WHEN TO FILE:

Officeholders must file no later than July 1, 2004.

Candidates must file prior to or at the time they qualify.

## WHO MUST FILE FORM 6:

- All persons holding the following elective positions, and candidates for such offices: Governor, Lieutenant Governor, Cabinet members, members of the Legislature, Circuit Court Judges, County Judges, State Attorneys, Public Defenders, Clerks of Circuit Courts, Sheriffs, Tax Collectors, Property Appraisers, Supervisors of Elections, County Commissioners, elected Superintendents of Schools, members of District School Boards, Mayor and members of the Jacksonville City Council.
- All persons holding the following appointive positions: Justices of the Supreme Court; Judges of the District Court of Appeals; Judges of Compensation Claims; the Duval County Superintendent of Schools; and members of the Florida Housing Finance Corporation Board, the Florida Prepaid College Board, and the Florida Commission on Tourism.

## INSTRUCTIONS FOR COMPLETING FORM 6:

### INTRODUCTORY INFORMATION (At Top of Form):

If your name, mailing address, public agency, and position are already printed on the form, you do not need to provide this information unless it should be changed. To change any of this information, simply strike through it and write in the correct information.

**NAME OF AGENCY:** This should be the name of the governmental unit which you serve or served, or for which you are a candidate. For example, "House of Representatives," "Leon County," or "First Judicial Circuit."

**OFFICE OR POSITION HELD OR SOUGHT:** List the title of the office or position you hold, are seeking, or held during 2003 (in some cases you may not hold that position now, but you still would be required to file to disclose your interests during the last year you held that position). For example, "Comptroller," "Member," "County Commissioner," "Circuit Judge." If you are a candidate for office, check the box below your name and address.

**MAILING ADDRESS:** If your home address appears on the form but you prefer another address be shown, mark through the address provided and insert your office or other current address. The following persons should not use their home addresses: active or former law enforcement personnel, including correctional and correctional probation officers, personnel of D.C.F.S. whose duties include the investigation of abuse, neglect, exploitation, fraud, theft, or other criminal activities, personnel of the Department of Health whose duties are to support the investigation of child abuse or neglect, and personnel of the Department of Revenue or local governments whose responsibilities include revenue collection and enforcement or child support enforcement; current or former state attorneys, assistant state attorneys, statewide prosecutors, or assistant statewide prosecutors; current or former code enforcement officers; current or former local government agency or water management district employees with personnel-related duties; certified firefighters; justices and judges; and spouses and children of the above.

### PART A — NET WORTH

[Required by Art. II, Sec. 8(a)(i)(1), Fla. Const.]

Report your net worth as of December 31, 2003, or a more current date, 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;
- (2) The value of all assets worth over \$1,000, as reported; 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 reported liability over \$1,000 (do not include any of the amounts listed in the "joint and several liabilities" portion of the form.); and
- (2) The total amount of unreported liabilities (including those under \$1,000, credit card and retail installment accounts, and taxes owed).

**NOTE:** In order to avoid a net worth figure that unrealistically portrays your liabilities, business-related loans that were taken into account when valuing your interest in the business as an asset in Part B should not be included again as liabilities, even though you may be personally liable for the loan.

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 a home mortgage. Your home (owned by you and your spouse) is worth \$80,000 and your other assets are worth \$20,000. Your net worth should be reported as \$25,000 [(\$100,000 of assets (\$80,000 + \$20,000) minus \$75,000 of liabilities (\$10,000 + \$5,000 + \$60,000)].

— You and your 50% business partner have a business loan from a bank of \$100,000, for which you both are jointly and severally liable. The value of the business, taking into account the loan as a liability of the business, is \$50,000. Your other assets are worth \$30,000, and you owe \$5,000 on a credit card. Your total assets will be \$55,000 (half of a business worth \$50,000 plus \$30,000 of other assets). Your liabilities, for net worth purposes, will be only \$5,000, because the full amount of the business loan already was included in valuing the business. Therefore, your net worth is \$50,000.

— You and three others own investment property worth \$100,000 and are jointly and severally liable for the mortgage of \$80,000. Your other assets, including household goods and personal effects, amount to \$50,000, and you have no other debts. Your net worth is \$55,000 [\$75,000 of assets (1/4 of \$100,000 plus \$50,000) minus \$20,000 of liabilities (1/4 of \$80,000)].

(CONTINUED on page 4) 

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

[Required by Art. II, Sec. 8(a)(i)(1), Fla. Const.; Sec. 112.3144, F.S.]

### HOUSEHOLD GOODS AND PERSONAL EFFECTS:

As noted on the form, 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 OVER \$1,000:

In this part, please provide a description of each asset of yours on the reporting date chosen for your net worth (Part A), that was worth more than \$1,000 and that is not included as household goods and personal effects, and list its value. Assets include: interests in real property (land and buildings), such as your home, vacant land, real property, etc.; tangible personal property not aggregated as household goods and personal effects, such as collections of art or other objects held for investment purposes, animals, musical instruments, etc.; and intangible personal property, such as money, stocks, bonds, certificates of deposit, interests in partnerships, beneficial interests in a trust, promissory notes owed to you, accounts receivable by you, IRA's, and bank accounts. You are not required to disclose assets owned solely by your spouse.

#### How to Identify or Describe the Asset:

— Real property (land and buildings): Identify by providing a description of the property and its location. Although a legal description of the property will do, such a lengthy description is not required. Using simpler descriptions, such as "duplex, 115 Terrace Avenue, Tallahassee" or "40 acres located at the intersection of Hwy. 60 and I-95, Lake County" is sufficient. In some cases, the property tax identification number of the property will help in identifying it: "120 acre ranch on Hwy. 902, Hendry County, Tax ID # 131-45863."

— Intangible property: Identify the type of property and the business entity or person to which or 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. If you and your spouse own property in a "tenancy by the entirety" (which usually is the case for property owned by both spouses), you own 100% of the property and should disclose 100% of its value.

— Partnerships: You are deemed to own an interest in a partnership which corresponds to your interest in the capital (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. If you are a beneficiary of a trust and your interest depends on the duration of an individual's life, the value of your interest should be determined by applying the appropriate actuarial table to the value of the property owned by the trust.

— Real property may be valued at its current assessed 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.

## PART C— LIABILITIES

[Required by Art. II, Sec. 8(a)(i)(1), Fla. Const.; Sec. 112.312(14), F.S.]

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

In this part, list the name and address of each creditor to whom you were indebted on the reporting date chosen for your net worth (Part A) in an amount that exceeded \$1,000 and list the amount of the liability. Liabilities include: accounts payable; notes payable, whether secured by a lien or mortgage or unsecured; interest payable; real estate mortgages payable; debts or obligations to governmental entities other than taxes (except when the taxes have been reduced to a judgment); and judgments against you. You are not required to disclose liabilities owed solely by your spouse.

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, contingent liabilities, and accrued income taxes on net unrealized appreciation (an accounting concept). 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 there is pending or threatened litigation, 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 payable and have signed as being jointly liable or jointly and severally liable, then this 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.

— 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 with your spouse for a debt which relates to property owned by both of you as "tenants by the entirety" (usually the case), report in this part of the form 100% of the total amount owed.

— If you are only jointly 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. Therefore, if a liability is a lien on an asset which is owned jointly, the same percentage responsibility for that liability should be used in calculating the amount of the liability as was used for calculating the value of the asset.

#### 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 your home (owned by you and 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 do not need to be reported.

— You and your 50% business partner have a business loan from a bank of \$100,000, for which 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.

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Example:

- You and your 50% business partner have a business loan from a bank of \$100,000, for which 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, Sec. 8(a)(i)(1), Fla. Const.]

As noted on the form, you have the option of either filing a copy of your complete 2003 federal income tax return, including all schedules and attachments, with Form 6, or of completing Part D of the form. If you do not attach your tax return, you must complete Part D.

### PRIMARY SOURCES OF INCOME:

List the name of each source of income that provided you with more than \$1,000 of income during 2003, 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 held by the entireties (such as interest or dividends from a bank account or stocks held by the entireties), you should include all of that income.

"Income" means the same as "gross income" for federal income tax purposes, including all income from whatever source derived, such as compensation for services, gross income from business, gains from property dealings, interest, rents, dividends, pensions, distributive share of partnership gross income, and alimony, but not child support. It includes items of income, regardless of whether they actually are taxable for federal income tax purposes, such as interest on municipal bonds. Where income is derived from a business activity (such as proprietorship, partnership, or property rentals), the amount of income stated on the form should reflect the net income to you from that business activity (as calculated for income tax purposes), rather than the amount of gross income. If the gross income from that business activity exceeded \$1,000, but the net did not, you should list the business activity as a source of income and indicate in the "amount" column that the net income did not exceed \$1,000.

Examples:

- If you owned stock in and were employed by a corporation and received more than \$1,000 of income (salary, commissions, dividends, interest from loans to the corporation, etc.) from the company, then 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, then you should list the name of the firm, its address, and the amount of your net distributive share.
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$1,000, then you should list the name of the business, its address, and the amount of net income received from the business. If your net income from the business did not exceed \$1,000, you should list the name and address of the business and note in the "amount" column that net income was not more than \$1,000.
- If you received dividend or interest income from investments in stocks and bonds, you are required to list only each individual company from which you received more than \$1,000, rather than aggregating income from all of these investments.
- If more than \$1,000 of income was gain from the sale of property (not just the selling price), 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.

## 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. 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 five percent (5%) of the total assets or capital stock of a business entity (a corporation, partnership, limited partnership, 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 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 ten percent (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 last year. 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, the tenant's address and principal business activity.
- You own an orange grove and sell all your oranges to one marketing cooperative (for a gross income exceeding \$1,000). You should list the name under which you operate the grove, the name of the cooperative, its address, and its principal business activity if your income met the thresholds.

## PART E — INTERESTS IN SPECIFIED BUSINESSES

[Required by Sec. 112.3145(5), Fla. Stat.]

The types of businesses covered in this section of the disclosure form are **only**: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies (including insurance agencies); 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.

In this part of the form you are required to disclose the fact that you owned during 2003 an interest in, or held any of certain positions with, particular types of businesses listed above. 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 five percent (5%) of the total assets or capital stock of one of the types of business entities granted a privilege to operate in Florida that are 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 2003, 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 (vertically for each business): 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.

(End of Instructions. See page 6 for more information.)

## PENALTIES

**A failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$10,000. [Sec. 112.317, Florida Statutes]**

**In addition, a \$25 fine for each day late will be imposed, up to a maximum penalty of \$1,500, for failing to timely file Form 6 on an annual basis. [Sec. 112.3144, Florida Statutes]**

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

In addition to filing Form 6, 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. As it is your duty to obtain and file any of the special purpose forms which may be applicable to you, you should carefully read the brief description of each form to determine whether it applies.

Judges (Supreme Court, District Courts of Appeal, Circuit Courts, and County Courts) are required to file Form 6 by the Code of Judicial Conduct, Canon 6, which requires other disclosures as well. The forms listed below are *not* applicable to Judges, *unless* specifically noted below or they hold another public position to which these forms would apply.

### **Form 6F — Final Full and Public Disclosure of**

**Financial Interests:** Required of elected constitutional officers, Judges, and others who must file financial disclosure using Form 6; to be filed within 60 days after leaving office or employment. This form is used to report financial interests between January 1st of the last year of office or employment and the last day of office or employment. [Sec. 112.3144(5), Fla. Stat.]

### **Form 6X — Amended Full and Public Disclosure**

**of Financial Interests:** To be used by elected constitutional officers and others who must file financial disclosure using Form 6 to correct mistakes on previously filed Form 6's. [Sec. 112.3144(6), Fla. Stat.]

### **Form 2 — Quarterly Client Disclosure:**

Required of elected constitutional officers, local officers, state officers, and specified state employees to disclose the names of clients represented for compensation by themselves or a partner or associate before agencies at the same level of government as they serve. The form should be filed by the end of the calendar quarter (March 31, June 30, Sept. 30, Dec. 31) following the calendar quarter in which a reportable representation was made. [Sec. 112.3145(4), Fla. Stat.]

### **Form 3A — Statement of Interest in Competitive**

**Bid for Public Business:** Required of public officers and public employees prior to or at the time of submission of a bid for public business which otherwise would violate Sec. 112.313(3) or 112.313(7), Fla. Stat. [Sec. 112.313(12)(b), Fla. Stat.]

### **Form 4A — Disclosure of Business Transaction,**

**Relationship, or Interest:** Required of public officers and employees to disclose certain business transactions, relationships, or interests which otherwise would violate Sec. 112.313(3) or 112.313(7), Fla. Stat. [Sec. 112.313(12) and (12)(e), Fla. Stat.]

### **Form 8A — Memorandum of Voting Conflict for**

**State Officers:** Required to be filed by a state officer within 15 days after having voted on a measure which inured to his or her special private gain (or loss) or to the special gain (or loss) of a relative, business associate, or one by whom he or she is retained or employed. Each appointed state officer who seeks to influence the decision on such a measure prior to the meeting must file the form before undertaking that action. [Sec. 112.3143, Fla. Stat.]

### **Form 8B — Memorandum of Voting Conflict for**

**County, Municipal, and Other Local Public Officers:** Required to be filed (within 15 days of abstention) by each local officer who must abstain from voting on a measure which would inure to his or her special private gain (or loss) or the special gain (or loss) of a relative, business associate, or one by whom he or she is retained or employed. Each appointed local official who seeks to influence the decision on such a measure prior to the meeting must file the form before undertaking that action. [Sec. 112.3143, Fla. Stat.]

### **Form 9 — Quarterly Gift Disclosure:**

Required of elected constitutional officers and others who must file financial disclosure using Form 6 (as well as persons who file disclosure using Form 1 and State procurement employees) to report gifts over \$100 in value. The form should be filed by the end of the calendar quarter (March 31, June 30, September 30, or December 31) following the calendar quarter in which the gift was received. [Sec. 112.3148, Fla. Stat.]

### **Form 10 — Annual Disclosure of Gifts from**

**Governmental Entities and Direct Support Organizations and Honorarium Event Related Expenses:** Required of elected constitutional officers and others who must file financial disclosure using Form 6 (as well as persons who file disclosure using Form 1 and State procurement employees) to report gifts over \$100 in value received from certain agencies and direct support organizations; also to be utilized by these persons to report honorarium event-related expenses paid by certain persons and entities. The form should be filed by July 1 following the calendar year in which the gift or honorarium event-related expense was received. [Sec. 112.3148 and 112.3149, Fla. Stat.]

## AVAILABILITY OF FORMS; FOR MORE INFORMATION

Copies of these forms are available from the Supervisor of Elections in your county; from the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; telephone (850) 488-7864 (Suncom 278-7864); and at the Commission's web site: [www.ethics.state.fl.us](http://www.ethics.state.fl.us).

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; telephone (850) 488-7864 (Suncom 278-7864).