From:	News and Info for Ethics Officials on behalf of Ethics Mailing List
To:	OGE-ETHICSINFO@LISTSERV.GSA.GOV
Subject:	[External] Use OGE Confidential Financial Disclosure Resources this Filing Season
Date:	Tuesday, January 13, 2026 8:39:53 AM

The new year has begun, and that means confidential financial disclosure season is underway. As you and your colleagues begin assigning, collecting, and reviewing annual confidential financial disclosure reports (OGE Form 450s), we want to raise your awareness of live training opportunities to come this filing season and remind you of other OGE resources that are available to assist you in your work. See below.

Live Training Opportunities Coming Soon:

The Institute for Ethics in Government (IEG) will provide live training opportunities this filing season, including:

- A **"Navigating to OGE's 450 Resources" Demo** to provide an overview of the OGE website and where its confidential financial disclosure resources are located. This session is scheduled for **Thursday, January 22 from 1 to 2pm EST.**

- A live **How-To Session on conducting an 18 U.S. Code (U.S.C.) 208(a) analysis** using the new 18 U.S.C. 208(a) Job Aid. This session is scheduled for **Wednesday, January 28 from 1 to 2pm EST.** Training on the 18 U.S.C. 208(a) elements, including an introduction to the new job aid, is included in the list of on-demand courses below.

- **How-To Sessions on analyzing unfamiliar and/or challenging entries reported in annual OGE Form 450s**, which the IEG plans to hold in February.

These, and other future training opportunities, will be announced via the OGE Listserv and posted on the IEG schedule. Stay tuned to participate.

On-Demand Courses and Training Materials:

The courses and training materials linked to below, as well as numerous others on various ethics topics, can be found in the IEG's course library.

New

18 U.S.C. 208(a) Elements: Introductory Training to the 18 U.S.C. 208(a) Job Aid and

How-To Session

In this training, Margaret Dylus-Yukins of OGE's Ethics Law Branch provides an overview of 18 U.S.C. 208(a) and its elements and how they are used to conduct analyses of 208(a) questions. She also introduces the 18 U.S.C. 208(a) Job Aid, which was created to assist ethics officials with their analyses.

For Supervisors: Introduction to Confidential Financial Disclosure Review

This course is designed for supervisors and others who help ethics officials review OGE Form 450s.

Existing

Confidential Financial Disclosure Review Course of Study

This Course of Study provides an overview of confidential financial disclosure, practice for conducting reviews, and resources for conducting substantive legal reviews of OGE Form 450s (e.g., guides, job aids, training videos), organized by the five separate parts of the form: assets and income, liabilities, outside positions, agreements or arrangements, and gifts and travel reimbursements.

18 U.S.C. 208 Course of Study

This Course of Study provides an introduction to the criminal conflicts of interest statute and resources (e.g., guides, job aids, training videos) for analyzing and resolving conflicts of interest.

Determining if an Investment Fund is Registered under the 1940 Act

This job aid provides ethics officials step-by-step instructions to determine if an investment fund is registered under the Investment Company Act of 1940 (1940 Act). An investment fund must be registered under the 1940 Act to qualify for the mutual fund exemptions to 18 U.S.C. 208 found at 5 Code of Federal Regulations (CFR) 2640.201.

Completing a Confidential Financial Disclosure Report (Annual Filers)

This is a short orientation video to help annual filers complete their OGE Form 450s. Agencies can share this video with annual filers as a supplement to the instructions on the OGE Form 450 (PDF)/OGE Form 450 (Excel).

Guidance:

Confidential Financial Disclosure Guide (2023) (PDF)

This is a resource to assist both individuals who file and those who review OGE Form 450s. It offers helpful instructions, illustrations of sample language, definitions of terms, and plain language answers to frequently asked questions.

Analyzing Potential Conflicts of Interest

This series of guidance documents provides conflicts analyses for various types of employment interests, investment interests, and liabilities.

Legal Advisories:

These are some of our most recent legal advisories (LAs) touching on the topic of confidential financial disclosure. They can be found, along with numerous others that may be relevant to your review of OGE Form 450s, in OGE's Legal Research Search Collection.

LA-24-10: Determining Whether a "Thematic" Fund is a Sector or Diversified Fund for Purposes of the Regulatory Exemptions Applicable to Mutual Funds

This LA provides guidance on when "thematic" mutual funds are "sector funds" for purposes of the regulatory exemptions to 18 U.S.C. 208.

LA-24-04: Conflicts of Interest Considerations and Financial Disclosure Reporting Requirements for Managed Investment Accounts

This LA highlights the potential conflict of interest risks and financial disclosure reporting challenges for employees who invest in managed accounts, including those managed by robo-advisors.

LA-24-02: Bitcoin Exchange-Traded Products

This LA discusses the application of certain ethics rules to several Bitcoin exchange-traded products ("Bitcoin ETPs"). As described in the LA, these Bitcoin ETPs do not qualify for regulatory exemptions to the criminal conflict of interest law, 18 U.S.C. 208. The Bitcoin ETPs do qualify as excepted investment funds for purposes of financial disclosure reporting.

LA-23-12: Identifying and Preventing Violations of 18 U.S.C. § 208 Arising from Digital Asset Ownership

This LA provides guidance on when an employee may have a disqualifying financial interest under 18 U.S.C. 208 arising from ownership of digital assets.

LA-23-10: Guidance on Detailees Between Agencies and Need for Agency Coordination

This LA provides guidance on the application of several ethics laws and regulations to detailees between executive branch agencies, including in relation to agency supplemental regulations, the Standards of Conduct, financial disclosure filing, and required ethics training.
