



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

December 22, 2011  
LA-11-09

TO: Designated Agency Ethics Officials

FROM: Don W. Fox  
Acting Director

SUBJECT: REVISED OGE FORM 278 AND OGE FORM 450

The U.S. Office of Government Ethics (OGE) has revised the OGE Form 278 Executive Branch Personnel Public Financial Disclosure Report and the OGE Form 450 Executive Branch Confidential Financial Disclosure Report to reflect the current thresholds for reporting gifts and travel reimbursements, as amended by 76 Fed. Reg. 38547 (July 1, 2011). The new aggregation threshold for reporting gifts and travel reimbursements received from any one source is “more than \$350.” Items worth “\$140 or less” do not need to be counted towards that overall threshold. *See* OGE Legal Advisory LA-11-05. Minor technical changes to the OGE Form 450 have also been made to reflect OGE’s new website address and to change the dates listed in two examples.

The specific changes that OGE has made to the OGE Form 278 and the OGE Form 450 are set out in the attachment to this advisory.

Attachment: Revisions to the OGE Form 278 and the OGE Form 450

## Revisions to the OGE Form 278 and the OGE Form 450

### OGE Form 278

In updating the OGE Form 278, OGE made the following revisions:

1. instructions, page 1, Reporting Periods, column 2: deleted “of” and inserted “or” in the phrase “(Agreements of Arrangements)” to read “(Agreements or Arrangements)”;
2. instructions, page 8, Schedule B, Part II, B. Items to Report, column 3: deleted “\$335” and inserted “\$350” in the phrase “aggregating more than \$335, such as tangible items” to read “aggregating more than \$350, such as tangible items”;
3. instructions, page 8, Schedule B, Part II, B. Items to Report, column 3: deleted “\$335” and inserted “\$350” in the phrase “aggregating more than \$335 from any one source” to read “aggregating more than \$350 from any one source”;
4. instructions, page 9, Schedule B, Part II, B. Items to Report, No.1, column 1: deleted “\$134” and inserted “\$140” in the phrase “Anything having a value of \$134 or less” to read “Anything having a value of \$140 or less”;
5. instructions, page 9, Schedule B, Part II, C. 1. Gifts, column 2: deleted “\$335” and inserted “\$350” in the phrase “and the value of gifts aggregating more than \$335 from any one source” to read “and the value of gifts aggregating more than \$350 from any one source”;
6. instructions, page 9, Schedule B, Part II, C. 1.a. Food, Lodging, Transportation, Entertainment, column 2: deleted “\$335” and inserted “\$350” in the phrase “to reach a more than \$335 aggregation” to read “to reach a more than \$350 aggregation”;
7. instructions, page 9, Schedule B, Part II, C. 1.a. Food, Lodging, Transportation, Entertainment, column 2: deleted “\$335” and inserted “\$350” in the phrase “components within this gift category received from one source amounts to more than \$335 in value” to read “components within this gift category received from one source amounts to more than \$350 in value”;
8. instructions, page 9, Schedule B, Part II, C. 1.a. Food, Lodging, Transportation, Entertainment, column 2: deleted “\$175” and inserted “\$195” in the phrase “and you received lodging fairly valued at \$175” to read “and you received lodging fairly valued at \$195”;
9. instructions, page 9, Schedule B, Part II, C. 1.a. Food, Lodging, Transportation, Entertainment, column 2: deleted “\$135” and inserted “\$155” in the phrase “food valued at \$135” to read “food valued at \$155”;
10. instructions, page 9, Schedule B, Part II, C. 1.a. Food, Lodging, Transportation, Entertainment, column 2: deleted “\$145” and inserted “\$165” in the phrase “and entertainment valued at \$145” to read “and entertainment valued at \$165”;

11. instructions, page 9, Schedule B, Part II, C. 1.a. Food, Lodging, Transportation, Entertainment, column 2: deleted “\$455” and inserted “\$515” in the phrase “the aggregate value of the gift is \$455” to read “the aggregate value of the gift is \$515”;

12. instructions, page 9, Schedule B, Part II, C. 1.a. Food, Lodging, Transportation, Entertainment, column 2: deleted “\$455” and inserted “\$515” in the phrase “and under VALUE... “\$455.”” to read “and under VALUE... “\$515.””;

13. instructions, page 9, Schedule B, Part II, C. 1.b. Other Gifts, column 2: deleted “\$175” and inserted “\$205” in the phrase “each receive a \$175 figurine” to read “each receive a \$205 figurine”;

14. instructions, page 9, Schedule B, Part II, C. 1.b. Other Gifts, column 2: deleted “\$335” and inserted “\$350” in the phrase “the gifts have a value of more than \$335 and must be reported” to read “the gifts have a value of more than \$350 and must be reported”;

15. instructions, page 9, Schedule B, Part II, C. 1.b. Other Gifts, column 2: deleted “\$350” and inserted “\$410” in the phrase “Under VALUE... “\$350”” to read “Under VALUE... “\$410””;

16. instructions, page 9, Schedule B, Part II, C. 2. Reimbursements, column 3: deleted “\$335” and inserted “\$350” in the phrase “aggregating more than \$335 which you, your spouse or dependent child received from any one source” to read “aggregating more than \$350 which you, your spouse or dependent child received from any one source”;

17. instructions, page 9, Schedule B, Part II, C. 2. Reimbursements, column 3: deleted “\$400” and inserted “\$455” in the phrase “For example, if you were reimbursed \$400” to read “For example, if you were reimbursed \$455”;

18. instructions, page 9, Schedule B, Part II, C. 2. Reimbursements, column 3: deleted “\$140” and inserted “\$160” in the phrase “Denver Airport Marriott, \$140” to read “Denver Airport Marriott, \$160”;

19. instructions, page 9, Schedule B, Part II, C. 2. Reimbursements, column 3: deleted “\$435” and inserted “\$455” in the phrase “and under VALUE... “\$435” would be shown” to read “and under VALUE... “\$455” would be shown”;

20. OGE Form 278 disclosure report, cover page, extreme upper left corner: deleted “(Rev. 09/2010)” and inserted “(Rev. 12/2011)” in the header annotation “OGE Form 278 (Rev. 09/2010) 5 C.F.R. Part 2634 U.S. Office of Government Ethics” to read “OGE Form 278 (Rev. 12/2011) 5 C.F.R. Part 2634 U.S. Office of Government Ethics”;

21. OGE Form 278 disclosure report, cover page, extreme lower left corner: deleted “SF 278 Editions.” and inserted “Prior Editions” in the footer annotation “Supersedes SF 278 Editions.” to read “Supersedes Prior Editions.”;

22. OGE Form 278 disclosure report, Schedule A, extreme upper left corner: deleted “(Rev. 09/2010)” and inserted “(Rev. 12/2011)” in the header annotation “OGE Form 278 (Rev. 09/2010) 5 C.F.R. Part 2634 U.S. Office of Government Ethics” to read “OGE Form 278 (Rev. 12/2011) 5 C.F.R. Part 2634 U.S. Office of Government Ethics”;
23. OGE Form 278 disclosure report, Schedule A continued, extreme upper left corner: deleted “(Rev. 09/2010)” and inserted “(Rev. 12/2011)” in the header annotation “OGE Form 278 (Rev. 09/2010) 5 C.F.R. Part 2634 U.S. Office of Government Ethics” to read “OGE Form 278 (Rev. 12/2011) 5 C.F.R. Part 2634 U.S. Office of Government Ethics”;
24. OGE Form 278 disclosure report, Schedule B, extreme upper left corner: deleted “(Rev. 09/2010)” and inserted “(Rev. 12/2011)” in the header annotation “OGE Form 278 (Rev. 09/2010) 5 C.F.R. Part 2634 U.S. Office of Government Ethics” to read “OGE Form 278 (Rev. 12/2011) 5 C.F.R. Part 2634 U.S. Office of Government Ethics”;
25. OGE Form 278 disclosure report, Schedule B, Part II: Gifts, Reimbursements, and Travel Expenses, text column 1: deleted “\$335” and inserted “\$350” in the phrase “(1) gifts (such as tangible items, transportation, lodging, food, or entertainment) received from one source totaling more than \$335” to read “(1) gifts (such as tangible items, transportation, lodging, food, or entertainment) received from one source totaling more than \$350”;
26. OGE Form 278 disclosure report, Schedule B, Part II: Gifts, Reimbursements, and Travel Expenses, text column 1: deleted “\$335” and inserted “\$350” in the phrase “(2) travel-related cash reimbursements received from one source totaling more than \$335” to read “(2) travel-related cash reimbursements received from one source totaling more than \$350”;
27. OGE Form 278 disclosure report, Schedule B, Part II: Gifts, Reimbursements, and Travel Expenses, text column 2: deleted “\$134” and inserted “\$140” in the phrase “Also, for purposes of aggregating gifts to determine the total value from one source, exclude items worth \$134 or less.” to read “Also, for purposes of aggregating gifts to determine the total value from one source, exclude items worth \$140 or less.”;
28. OGE Form 278 disclosure report, Schedule B, Part II: Gifts, Reimbursements, and Travel Expenses, “Examples” field, extreme right side: deleted “\$350” and inserted “\$385” in the “Value” column;
29. OGE Form 278 disclosure report, Schedule B continued, extreme upper left corner: deleted “(Rev. 09/2010)” and inserted “(Rev. 12/2011)” in the header annotation “OGE Form 278 (Rev. 09/2010) 5 C.F.R. Part 2634 U.S. Office of Government Ethics” to read “OGE Form 278 (Rev. 12/2011) 5 C.F.R. Part 2634 U.S. Office of Government Ethics”;
30. OGE Form 278 disclosure report, Schedule C, extreme upper left corner: deleted “(Rev. 09/2010)” and inserted “(Rev. 12/2011)” in the header annotation “OGE Form 278 (Rev. 09/2010) 5 C.F.R. Part 2634 U.S. Office of Government Ethics” to read “OGE Form 278 (Rev. 12/2011) 5 C.F.R. Part 2634 U.S. Office of Government Ethics”; and

31. OGE Form 278 disclosure report, Schedule D, extreme upper left corner: deleted “(Rev. 09/2010)” and inserted “(Rev. 12/2011)” in the header annotation “OGE Form 278 (Rev. 09/2010) 5 C.F.R. Part 2634 U.S. Office of Government Ethics” to read “OGE Form 278 (Rev. 12/2011) 5 C.F.R. Part 2634 U.S. Office of Government Ethics”.

### OGE Form 450

In updating the OGE Form 450, OGE made the following revisions:

1. instructions, OGE Form 450, extreme upper left corner: deleted “(June 2008) (Replaces January 2007 edition)” and inserted “(December 2011) (Replaces June 2008 edition)” in the header annotation “OGE Form 450, 5 CFR Part 2634, Subpart I U.S. Office of Government Ethics (June 2008) (Replaces January 2007 edition)” to read “OGE Form 450, 5 CFR Part 2634, Subpart I U.S. Office of Government Ethics (December 2011) (Replaces June 2008 edition)”;
2. instructions, OGE Form 450, What if I Have Questions: deleted “www.usoge.gov” and inserted “www.oge.gov” in the phrase “go to the Office of Government Ethics web site at www.usoge.gov” to read “go to the Office of Government Ethics web site at www.oge.gov”;
3. instructions, OGE Form 450, What if I Have Questions: deleted “Financial Disclosure Form 450” and inserted “OGE Form 450: Confidential Financial Disclosure Report” in the phrase “and select Financial Disclosure Form 450” to read “and select OGE Form 450: Confidential Financial Disclosure Report”;
4. OGE Form 450 disclosure report, cover page, extreme upper left corner: deleted “(June 2008) (Replaces January 2007 edition)” and inserted “(December 2011) (Replaces June 2008 edition)” in the header annotation “OGE Form 450, 5 CFR Part 2634, Subpart I U.S. Office of Government Ethics (June 2008) (Replaces January 2007 edition)” to read “OGE Form 450, 5 CFR Part 2634, Subpart I U.S. Office of Government Ethics (December 2011) (Replaces June 2008 edition)”;
5. OGE Form 450 disclosure report, Part I, extreme upper left corner: deleted “(June 2008) (Replaces January 2007 edition)” and inserted “(December 2011) (Replaces June 2008 edition)” in the header annotation “OGE Form 450, 5 CFR Part 2634, Subpart I U.S. Office of Government Ethics (June 2008) (Replaces January 2007 edition)” to read “OGE Form 450, 5 CFR Part 2634, Subpart I U.S. Office of Government Ethics (December 2011) (Replaces June 2008 edition)”;
6. OGE Form 450 disclosure report, Part I continued, extreme upper left corner: deleted “(June 2008) (Replaces January 2007 edition)” and inserted “(December 2011) (Replaces June 2008 edition)” in the header annotation “OGE Form 450, 5 CFR Part 2634, Subpart I U.S. Office of Government Ethics (June 2008) (Replaces January 2007 edition)” to read “OGE Form 450, 5 CFR Part 2634, Subpart I U.S. Office of Government Ethics (December 2011) (Replaces June 2008 edition)”;

7. OGE Form 450 disclosure report, Parts II-III, extreme upper left corner: deleted “(June 2008) (Replaces January 2007 edition)” and inserted “(December 2011) (Replaces June 2008 edition)” in the header annotation “OGE Form 450, 5 CFR Part 2634, Subpart I U.S. Office of Government Ethics (June 2008) (Replaces January 2007 edition)” to read “OGE Form 450, 5 CFR Part 2634, Subpart I U.S. Office of Government Ethics (December 2011) (Replaces June 2008 edition)”;

8. OGE Form 450 disclosure report, Parts IV-V, extreme upper left corner: deleted “(June 2008) (Replaces January 2007 edition)” and inserted “(December 2011) (Replaces June 2008 edition)” in the header annotation “OGE Form 450, 5 CFR Part 2634, Subpart I U.S. Office of Government Ethics (June 2008) (Replaces January 2007 edition)” to read “OGE Form 450, 5 CFR Part 2634, Subpart I U.S. Office of Government Ethics (December 2011) (Replaces June 2008 edition)”;

9. OGE Form 450 disclosure report, Part V: Gifts and Travel Reimbursements, text column 1, bullet 1: deleted “\$335” and inserted “\$350” in the phrase “Travel-related reimbursements (items such as lodging, transportation, and food) totaling more than \$335\* from any one source” to read “Travel-related reimbursements (items such as lodging, transportation, and food) totaling more than \$350\* from any one source”;

10. OGE Form 450 disclosure report, Part V: Gifts and Travel Reimbursements, text column 1, bullet 2: deleted “\$335” and inserted “\$350” in the phrase “Any other gifts totaling more than \$335\* from any one source” to read “Any other gifts totaling more than \$350\* from any one source”;

11. OGE Form 450 disclosure report, Part V: Gifts and Travel Reimbursements, text column 1, no. 2: deleted “\$134” and inserted “\$140” in the phrase “Ignore each item valued at \$134 or less” to read “Ignore each item valued at \$140 or less”;

12. OGE Form 450 disclosure report, Part V: Gifts and Travel Reimbursements, text column 1, no. 3: deleted “\$134” and inserted “\$140” in the phrase “Add the value of those items valued at more than \$134” to read “Add the value of those items valued at more than \$140”;

13. OGE Form 450 disclosure report, Part V: Gifts and Travel Reimbursements, text column 1, no. 3: deleted “\$335” and inserted “\$350” in the phrase “if the total is more than \$335, then you must list those items on this form” to read “if the total is more than \$350, then you must list those items on this form”;

14. OGE Form 450 disclosure report, Examples, extreme upper left corner: deleted “(June 2008) (Replaces January 2007 edition)” and inserted “(December 2011) (Replaces June 2008 edition)” in the header annotation “OGE Form 450, 5 CFR Part 2634, Subpart I U.S. Office of Government Ethics (June 2008) (Replaces January 2007 edition)” to read “OGE Form 450, 5 CFR Part 2634, Subpart I U.S. Office of Government Ethics (December 2011) (Replaces June 2008 edition)”;

15. OGE Form 450 disclosure report, Examples, Part IV, ex. 2: deleted “July 2009” and inserted “July 2012” in the phrase “Starting work as attorney in July 2009” to read “Starting work as attorney in July 2012”;

16. OGE Form 450 disclosure report, Examples, Part IV, ex. 2: deleted “October 2008” and inserted “October 2011” in the phrase “Entered into agreement in October 2008” to read “Entered into agreement in October 2011”;

17. OGE Form 450 disclosure report, Examples, Part V, ex. 1: deleted “\$335” and inserted “\$350” in the phrase “Example of a gift totaling more than \$335 from one source” to read “Example of a gift totaling more than \$350 from one source”; and

18. OGE Form 450 disclosure report, Examples, Part V, ex. 2: deleted “May 1-5, 2008” and inserted “May 1-5, 2011” in the phrase “culinary seminar in Tokyo, Japan from May 1-5, 2008” to read “culinary seminar in Tokyo, Japan from May 1-5, 2011.”