

Financial Disclosure Statements Frequently Asked Questions



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An Introduction to Financial Disclosure Laws



[Ohio Revised Code 102.02](#)

The Ohio Ethics law requires certain elected officials, candidates for elected offices, public employees, and appointees to public positions to annually file a financial disclosure statement (FDS) with the Ohio Ethics Commission. A financial disclosure statement requires a filer to disclose information regarding their personal financial interests and fiduciary relationships for the preceding calendar year.

Approximately 10,000 – 12,000 public officials, public employees, and candidates for public office complete financial disclosure statements each year in Ohio. While most public officials and employees don't have to file statements, those who do must disclose personal financial information such as sources of income and gifts, companies in which they have investments, and their creditors and debtors. Most statements filed with the Ethics Commission are public records.

Financial disclosure requirements increase awareness of potential conflicts for those in public service with a higher level of public trust. Annually completing a financial disclosure form alerts filers to potential issues they may face while serving in their public role. The form helps them identify potential conflicts between their public roles and their private lives. If a filer is reminded of personal financial interests and relationships, he or she may stop and ask more questions before moving forward on a potential conflict. Ultimately, financial disclosure is designed to prevent filers from acting on potential conflicts of interest through the increased awareness the form provides to filers.

In addition, financial disclosure benefits the public by clearly offering additional transparency in government. Ohio citizens have the right to know that public officials and employees have the citizens' best interests in mind and not their own when making decisions in their public role. The disclosure form makes that information available in a very accessible way.

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Chapter 1 – Notification

1. Who is responsible for informing public officials and employees about financial disclosure statements?

The section of the law that describes who is responsible for informing public officials and employees about financial disclosure is ([R.C. 102.09](#)). The first three sections [102.09(A), (B), and (C)] describe the methods whereby certain officials, employees, or candidates are given financial disclosure statements.



More information about these sections can be found on our [Liason Resources page](#).

Chapter 2 – Basic Information

1. Where can I get a blank financial disclosure form?

You can get a blank financial disclosure form from the agency you serve, a county board of elections, or on the [Ohio Ethics Commission's website](#).



[Financial Disclosure form](#)

2. Where is the financial disclosure law found?

The Financial Disclosure Law is part of the [Ohio Ethics Law](#), found in R.C. 102.02.

3. Why is financial disclosure required?

Financial disclosure is required because it:

- Reminds public officials and employees of their financial interests to help them avoid conflicts of interest; and
- Promotes confidence in the integrity of state and local public officials and employees through transparency, which provides citizens with information about the interests of public servants to protect against conflicts of interest.

4. Are financial disclosure statements public records?

Most are. The Commission is required to make filed statements available for public inspection R.C. 102.02(A)(7). However, the Ethics Law provides that some forms are “confidential”. R.C. 102.02(B).

At the local government level, school district/ESC superintendents, treasurers, and business managers file confidential financial disclosure forms. Click here to review a [list of confidential filers at the state government level](#).

Each confidential FDS is reviewed by the Commission for possible conflicts of interest. Any portion of a confidential form that shows possible conflicts is a public record. R.C. 102.02(B).

Chapter 3 – Filer Information

1. Who is required to file a financial disclosure statement (FDS) with the Ethics Commission?

State officials and employees:

- Elected officials and candidates for state office;
- Appointees to unexpired terms of state elected office;
- All members of the state board of education;
- Directors, assistant directors, deputy directors, divisions chiefs, and “persons of equivalent rank” serving state administrative departments;
- State employees paid a salary or wage in accordance with schedule C or E-2;
- Members of the Board of Professional Conduct of the Supreme Court of Ohio and of the Ohio Ethics Commission;
- Members and chief executive officers of state boards and commissions that exercise the powers of the state [\[List\]](#);
- Trustees and presidents or chief executive officers of every state college and university [\[List\]](#);
- Members and chief executive officers of the state retirement systems;
- Licensed investment officers of the state retirement systems;
- Each member of the Bureau of Workers’ Compensation Board of Directors;
- Chief Investment Officer and Director of Investments of the Bureau of Workers’ Compensation;
- Director appointed by the Workers’ Compensation Council;
- Members appointed by the governor and staff of the Retirement Study Commission; and
- Members and executive directors of the Tobacco Use Prevention and Control Foundation and the Southern Ohio Agricultural and Community Development Foundation; and
- Members and some upper level employees of JobsOhio.

Local officials and employees:

- Elected officials and candidates for city and county offices;
- Elected or appointed board members and candidates for school board or educational service center governing board in districts/ESCs with a total student count of 12,000 or more [\[List\]](#);
- Appointees to unexpired terms in any of these elected offices;
- Business managers, treasurers, and superintendents of all school districts and educational service centers;
- Appointees to the board of education of the Cleveland Metropolitan School District and any other municipal school district; and
- Members of the board of directors of a sanitary district established under R.C. Chapter 6115 that includes two municipal corporations in two counties (Mahoning Valley Sanitary District).

2. Does a candidate who withdraws before the election still have to file?

A person who voluntarily withdraws from an election within twenty days after filing his petition of candidacy is no longer a candidate within the purview of Section 102.02(A) of the Revised Code and, therefore, is not required to file a financial disclosure statement.



For more information, review [Advisory Opinion 75-031](#).

3. If a person who would otherwise be required to file dies before the filing deadline, does his family, his estate, or the public agency have any responsibility for his statement?

No. The agency should, however, notify the Commission of the individual's death. If the Commission is not notified by the agency, and has no knowledge of the circumstances, it may send a reminder to the filer's address, which could be upsetting to the decedent's surviving family members.

4. Are village and township officials and employees required to file financial disclosure statements?

No. These officials and employees are specifically exempted from the filing requirement under R.C. 102.02(H).

5. Is a person elected or appointed to the office of precinct, ward, or district committee member required to file an FDS?

No. They are specifically exempted from the filing requirement under R.C. 102.02(H). You can find more information about precinct, ward, or district committee members in R.C. Chapter 3517.

6. Are staff and board members of Ohio community (charter) schools required to file financial disclosure statements?

No, the financial disclosure law does not apply to community school officials or employees. However, other provisions of the Ethics Law do apply to these officials and employees.



For more information, review [Advisory Opinion 2010-01](#).

7. I am an employee of a state department and I serve on a state board as a “designee” of my department director. Do I have to file an FDS?

Yes. If you serve on a state board or commission that exercises the power of the state [\[List\]](#), you are required to file an FDS, even if you serve as a designee of your department director.

8. *My state agency has told me that I am a “voluntary” filer. What does that mean?*

Some state agencies require that some employees of the agency file FDS as a condition of employment. If you are in that situation, check the “Voluntary Filer” box in Section B Status on the cover of the form.

9. *Do members or employees of a county board of elections have to file disclosure statements?*

No. For more information, read [Advisory Opinion 74-003](#) and [Advisory Opinion 75-001](#).

10. *If I am serving in an elective office on an interim basis, as opposed to a person who has been appointed to the unexpired elective term, do I have to file?*

No, a person who serves as an acting, or interim, county or city office holder, and performs the duties of the office between the occurrence of a vacancy and the time when a person is appointed to the unexpired term, is not required to file a financial disclosure statement. The Ethics Law does require any person appointed to fill the unexpired term of an elective county or city office to file a financial disclosure statement.



For more information, review [Advisory Opinion 2000-03](#).

11. *I served for two months as a treasurer for a school district. Am I required to file a financial disclosure statement?*

Yes. In contrast to the answer above, a person who serves as a business manager, treasurer, or superintendent of a school district (or for that matter most other elected or appoint public officials required to file) is required to file a financial disclosure statement regardless of the length of time he or she served in the position, and regardless of whether he or she was an employee of the school district or a contractor working for an outside party.



For more information, review [Advisory Opinion 2000-01](#).

12. If I am an elected village council member and during my term the municipality status of my village changes to a city, do I have to file during the remainder of my term?

A person who was elected as a village council member is not required to file a financial disclosure statement with the Ohio Ethics Commission during the remainder of his term when, as a result of the decennial federal census the municipality's status has changed from a village to a city. However, once the person is serving in a city office, he is required to file a disclosure statement.



For more information, review [Advisory Opinion 90-014](#).

13. If I am on disability for an entire calendar year of public service, and then go on disability retirement, do I have to file an FDS for that year?

If you still officially remain in the position while you are on disability, you are required to file a financial disclosure statement for the year. You are also required to file a statement for the calendar year in which you retire if you served in your position for any portion of the year.

Chapter 4 – General Information

1. I am a candidate this year. Why do I have to file an FDS disclosing financial information for the year before I was a candidate?

A financial disclosure filer is always required to provide financial information for the complete calendar year prior to the year in which she is filing, even if the filer was not a public servant or candidate in that year. [Advisory Opinion 2018-01](#).

For example, a candidate for city council in 2017 would file a financial disclosure statement for calendar year 2016. The 2016 statement would not include any financial information for calendar year 2017. If the candidate is elected, she must file a disclosure statement in each year she serves on council, reflecting financial information for the preceding calendar year.

This method assures that the same types of financial information are disclosed by all officials, for the same time frame, regardless of when during the year a particular official is required to file.

2. Why, if I don't spend any money on my campaign, am I still required to file a financial disclosure statement?

The financial disclosure statement is a statement of personal financial information, and the requirement to file is not tied to campaign spending. The filing of the statement requires you to review your financial interests in order to assess your potential for conflicts of interest and informs voters about your financial interests so they can make informed choices about candidates. If you are a candidate for state, county, or city elective office, you must file a financial disclosure statement, regardless of the amount of money you spent on your campaign.

3. I already filed my campaign finance report. Is the FDS the same thing?

No. The campaign finance report is a different document, disclosing different information. You are required to file the FDS regardless of whether you filed a campaign finance report. More information about campaign financial reports is available in R.C. 3517.10 and by contacting your county board of elections.

4. I left my filing position last year. Why do I have to file a Financial Disclosure Statement this year?

You are required to file a statement for each year in which you hold a filing position. Therefore, you are required to file a statement, reflecting the complete preceding calendar year, in the year after you leave your public position. This applies to all persons who served in any filing position. It does not apply to candidates who are not elected to office.

For example, a high-ranking state official leaves her state position in February 2018. By May 15, 2018, she must file an FDS that discloses financial information for calendar year 2017. Because she served in part of 2018, she will file a separate and updated FDS before May 15, 2019, disclosing financial information for all of 2018.



For more information, review [Advisory Opinion 2018-01](#).

5. I left one filing position and began a different one. Do I have to file two separate statements?

No. The Ethics Law states that no person is required to file more than one financial disclosure statement for any one calendar year. If you are required to file in your new position as well as your former position, you need to file only one annual statement. R.C. 102.02(A) and [Advisory Opinion 93-005](#).

If the level of disclosure for the two positions is the same, then you file in accordance with the new position. **If** the level of disclosure for the two positions differs, then you file the statement for the position with the higher level of disclosure. You pay the filing fee that accompanies the statement you filed.

If your new position requires you to file with an ethics office other than the one you had been filing with in your previous position, contact the Ohio Ethics Commission or the other office to determine which office should receive your statement.

- Ohio Ethics Commission: (614) 466-7090
- Joint Legislative Ethics Committee: (614) 728-5100
- Board of Professional Conduct of the Supreme Court of Ohio: (614) 387-9370

6. Am I ever required to file more than one statement for any year?

No. You are required to file only one statement per calendar year. If you serve in more than one filing position, you must disclose information for all of them on the statement.

7. If I hold or held more than one public position for which I am required to file a financial disclosure statement, which questions should I answer, and which fee should I pay?

Generally, you should answer the questions and pay the fee for the public position that requires the greater level of disclosure to the public. If both positions have the same level of disclosure, or you have other questions, you are welcome to call the Ethics Commission to clarify different filing requirements.



More information is available here: [OAC 102-5-06](#).

8. Can I file the statement by fax?

No. Each form must be legible and must have an original signature. Therefore, the Commission will not accept filings submitted by fax. You may, however, file electronically using the Commission's online filing portal located at <https://disclosure.ethics.ohio.gov>.

9. My FDS has a "Statement of Interest" attached. What is that?

If your FDS has a "Statement of Interest" attached, you file an FDS that is confidential by statutory requirement. R.C. 102.02(B). The Commission is required to review all confidential statements for the potential of a conflict of interest. The purpose of the Statement of Interest is to assist the Commission in identifying those potential conflicts of interest as required by law. The Commission is required by statute to make any portion of a confidential FDS available for public review if the portion demonstrates the potential for conflicts of interest.

10. How do I obtain a copy of a filed financial disclosure statement?

You can request a copy of an FDS filed during or after 2004 from the Commission by calling us or stopping by the Office, or by mailing or e-mailing a request.

Older statements are archived at the [Ohio Historical Society](#), 1982 Velma Avenue, Columbus, OH 43211. You must contact the Historical Society directly to review or receive a copy of an archived statement. The Historical Society will charge you for copies of financial disclosure statements.

Chapter 5 – Filing Deadlines and Penalties

1. What is the filing deadline?

The general filing deadline is **May 15th**, except as noted below:

- **Candidates:** 30 days prior to first election (primary, special, or general) at which their candidacy will be voted on;
- **Write-in candidates:** 20 days prior to first election (primary, special, or general) at which their candidacy will be voted on;
- **Persons newly appointed to elective office:** 15 days after they are sworn in to office; and
- **Persons hired, promoted, or appointed to non-elective office after February 15th of the year:** 90 days after they are hired, promoted, or appointed.

R.C. 102.02(A)(4)

2. I already serve in an elected office, but I'm planning to run for re-election. What is my filing deadline?

An incumbent typically must file by **May 15th**. However, if the incumbent is a candidate who has filed a petition to run for re-election, or to run for a different office, and his candidacy has been certified to the ballot by the board of election before May 15th, he will have a different filing deadline. In that case, he must file no later than thirty days before the first election at which his candidacy will be voted on. If the first election in which he is a candidate is a May primary, his filing deadline will be in early April. If the first election in which he is a candidate is a later primary or the November general election, his filing deadline will be thirty days before that election.



For more information, review [Advisory Opinion 2001-07](#).

3. I'm an incumbent running for re-election, but I won't file my petition until the summer. What is my filing deadline?

If you won't file your petition until after May 15th, your deadline is May 15th.



For more information, review [Advisory Opinion 2001-07](#).

4. Does my FDS have to be received at the Ethics Commission by the deadline, or just postmarked by the deadline?

Either. An FDS is filed on time if it:

- Is received at the Commission's office on or before the deadline;
- Has a U.S. postmark on or before the deadline;
- Has a shipping date from a commercial delivery service (such as UPS or FedEx) that is on or before the deadline; or
- Is filed electronically using the Commission's online filing application at <https://disclosure.ethics.ohio.gov> on or before the deadline.

OAC 102-5-10(G).

5. What happens if I don't file a financial disclosure statement by the deadline?

The law requires that you will be assessed a late filing fee equal to \$10.00 per day, up to a maximum of \$250.00. You may also be subject to criminal prosecution for failure to file. R.C. 102.02(F); R.C. 102.99(A).

6. Is there a penalty if I don't file the FDS at all?

It is a criminal offense (fourth-degree misdemeanor) to knowingly fail to file a financial disclosure statement. R.C. 102.02(C); R.C. 102.99(A).

Further, some public officials can be removed from their public positions for failing to file a disclosure statement. R.C. 3.04; R.C. 124.34.

7. What is the penalty for filing a false FDS?

It is a criminal offense (first-degree misdemeanor) to knowingly file a false financial disclosure statement. R.C. 102.02(D); R.C. 102.99(A).

Further, some public officials can be removed from their public positions for filing a false disclosure statement. R.C. 3.04; R.C. 124.34.

Chapter 6 – Filing Fees and Late Fees

1. What is the fee for filing a financial disclosure statement?

The fee depends on the position the filer holds or for which the filer is a candidate:

• State elected office holder or candidate	\$ 95.00
• State Board of Education member or candidate	\$ 35.00
• County elected office holder or candidate	\$ 60.00
• City elected office holder or candidate	\$ 35.00
• School district board of education member or candidate	\$ 30.00
• ESC governing board member	\$ 30.00
• School district or ESC superintendent, treasurer, or business manager	\$ 30.00
• All other filers	\$ 60.00

2. What are the late filing fees?

The late filing fee is \$10 per day, up to a maximum of \$250, for all filers regardless of the position held. R.C. 102.02(F). If your statement is due on May 15th and you file it on May 24th, the statement is nine days late and the late filing fee is \$90.

3. Can a candidate use campaign contributions to pay the filing fee?

According to [Ohio Elections Commission Advisory Opinion No. 97ELC-03](#), an FDS filing fee is an appropriate expenditure from a campaign committee fund.

4. If I am an elected official or official appointed to an unexpired elected term, can the public office to which I am elected pay my filing fee?

You should contact the Ohio Auditor's Office to determine whether the agency can pay your filing fee.

Chapter 7 – Identifying Information

1. In Section I, I am asked to disclose my e-mail address. Why are you requesting this information, and do I have to provide it?

The Commission requests this information in order to contact you. However, you are not required to provide the information.

2. Why do I have to select a filing status?

This question helps the Commission know whether you have provided the information you are required to provide. If you have more than one filing status, please check all boxes that apply at the time you are completing the statement. For example, if you have been elected to an office and are a candidate, check both boxes.

3. If I am appointed to a state board or commission, what is my “status”? I don’t see a box for board or commission member.

If you have been appointed to a state board or commission or are a member of a university or college board of trustees, your filing status is “Public Official.”

4. What do I have to disclose under “Public Entity”?

You should list the name of the public agency that you serve. If you are a county sheriff, you should list the name of the county. If you are a city council member, you should list the name of the city. If you are a state board member, you should list the name of the board.

5. Should I use my legal name or the name I used on the ballot when I fill out the form?

You should use both your legal name and any other name under which you appear on the ballot when completing the FDS.

6. If I disclose something in one question, do I have to list it again if other questions apply?

Yes. You may be required to disclose information in response to more than one disclosure question. For example, a source you have disclosed as an investment is also a source of income and must be disclosed in both categories.

Chapter 8 – Income

1. When do I have to disclose sources of income?

It depends on the public position for which you are filing.

Most filers disclose all sources of income, regardless of the amount of income received from the source. However, the following filers are only required to disclose sources of income valued at over \$500:

- Trustee for a College or University;
- City Elected Officer, Candidate, or Appointee in a position paid less than \$16,000 per year;
- The chief investment officer and any director of JobsOhio and any other officer or employee of JobsOhio with significant administrative, supervisory, contracting, or investment authority;
- Member of the Board of Directors of a Sanitary District; or
- Member, Candidate, or Appointee to a position on a School District Board of Education or ESC Governing Board.

R.C. 102.02(A)(2)(b); R.C. 102.022(A).

2. What is “income”?

“Income” is defined in R.C. 102.01(E). It includes:

- “Gross income” as defined and used in the “Internal Revenue Code of 1986,” 100 Stat. 2085, 26 U.S.C. 1, as amended;
- Interest and dividends on obligations or securities of any state or of any political subdivision or authority of any state or political subdivision; and
- Interest and dividends on obligations of any authority, commission, or instrumentality of the United States.

3. What are some examples of “gross income”?

“Gross income” is defined in the Internal Revenue Code, 26 USC 61, to include all income from whatever source derived, including but not limited to:

- Compensation for services, including fees, commissions, fringe benefits, and similar items;
- Gross income derived from business;
- Gains derived from dealings in property;
- Interest;
- Rents;
- Royalties;
- Dividends;
- Alimony and separate maintenance payments;
- Annuities;
- Income from life insurance and endowment contracts;
- Pensions;
- Income from the discharge of indebtedness;
- Distributive share of a partnership gross income;

- Income in respect of decedent; and
- Income from an interest in an estate or trust.

If you considered a particular item of income to be gross income for federal tax purposes, regardless of whether you ultimately paid taxes on the item, you should disclose the source of the item on your Financial Disclosure Statement.

4. If I receive federal funds (unemployment benefits, disability, SSI, school grants etc.), is that considered income?

If the funds are gross income as defined in the Internal Revenue Code, you must disclose the source of the income on your FDS. Some of these items may be gross income. For example, unemployment benefits are generally gross income. For guidance on this question, you may wish to contact the IRS or a tax professional.

5. Are workers' compensation benefits income?

If the funds are gross income as defined in the Internal Revenue Code, you must disclose the source of the income on your FDS. Some of these items may be gross income. For example, unemployment benefits are generally gross income. For guidance on this question, you may wish to contact the IRS or a tax professional.

6. Is money received from a court settlement or judgment considered income?

If the funds are "gross income" as defined in the Internal Revenue Code, you must disclose the source of the income on your FDS. For guidance on this question, you may wish to contact the IRS or a tax professional.

7. If I won a prize (through lottery, gambling, charity raffle, or other similar game or contest), do I have to disclose the source on my FDS? If so, what should I disclose?

If the prize is "gross income" as defined in the Internal Revenue Code, you must disclose the source of the income on your FDS. For guidance on this question, you may wish to contact the IRS or a tax professional.

If the prize is "gross income," you would disclose the source (Ohio Lottery, ABC Casino, raffle organizer, etc.) and the fact that it is a prize on your FDS.

8. Is child support income?

If the child support is "gross income" as defined in the Internal Revenue Code, you must disclose the source of the income on your FDS. For guidance on this question, you may wish to contact the IRS or a tax professional.

9. One of my relatives died last year, and I was a beneficiary on her life insurance policy. Are the proceeds from the life insurance policy considered income? If so, do I list the name of the deceased policyholder or the insurance company?

If you receive the proceeds of a life insurance policy, and they are “gross income” as defined in the Internal Revenue Code, you must disclose the source of the income on your FDS. For guidance on this question, you may wish to contact the IRS or a tax professional.

If the insurance proceeds are gross income, you would disclose both the name of the policyholder and the insurance company as the source of the proceeds.

10. If I do not cash out my dividends or interest from my investments (retirement, stocks, mutual funds, etc.) but roll them over into the investment, do I have to list them as a source of income?

As long as the rolled over interest or earnings are not considered “gross income” as defined in the Internal Revenue Code in the year when you roll them over, you are not required to disclose the source of the earnings on your disclosure statement. You will be required to disclose the investments on this statement as investments regardless of whether you receive income from them.

When you decide to take any disbursements or earnings from an investment, you are required to disclose the source of the item if it is considered “gross income” as defined in the Internal Revenue Code. For guidance on this question, you may wish to contact the IRS or a tax professional.

11. Do I have to list the source of a scholarship or grant as a source of income?

If all, or a portion, of the scholarship or grant is “gross income” as defined in the Internal Revenue Code, you must disclose the source of the income on your FDS. For guidance on this question, you may wish to contact the IRS or a tax professional.

For more information about scholarships, see Chapter 1 of [Publication 970](#).

12. Am I required to disclose the amount of income I received from each source of income that I disclose on my financial disclosure statement?

The answer depends on both the public position you hold and the source of the income.

Public position:

You are never required to disclose the amount of income you receive from a source if you are filing the statement because you are a member of the board of trustees of a state college or university, or are an officer, employee, or candidate for an elected office in a political subdivision, and the compensation for the position you hold is less than \$16,000 annually. R.C. 102.022.

Source of income:

If you are filing the statement because you hold any other public position, you are not required to disclose the amount of income received from a source unless you know or have reason to know that the source is doing or seeking to do business of any kind with your public agency, or is a legislative agent. R.C. 102.02(A)(2)(b)(i).

13. If I left my state job last September to start a new private job in October, do I have to disclose my new employer as a source of income for the rest of the year?

Yes. You are required to disclose **every** source of income received during the preceding calendar year in your own name or by any other person for your use or benefit. Because you earned income from both a public employer and a private employer during the year for which you are filing, you must disclose both as sources of income.

14. Continuing the last question, if the company that I work for now does business with my former public employer, do I have to disclose the amount of income I received from October through December?

Yes. You are required to disclose the amount of income received from your private employer, or any other source of income, if the source is doing or seeking to do business with the public agency you served. R.C. 102.02(A)(2)(b)(i).

15. If I am the beneficiary of a trust, and I received income from the trust, what do I disclose as the source of the income?

You are required to disclose both the trust, and the sources of income to the trust, as sources of income to you.



For more information, review [Advisory Opinion 2005-01](#).

16. My spouse is employed. Do I have to disclose his employer as a source of income to me? What if his paycheck is direct-deposited into our joint bank account?

You are usually not required to disclose your spouse's sources of income on your financial disclosure statement. Unless his income is earned for your use or benefit (for example: it is paid by his employer into a trust and you are the beneficiary of the trust), you are not required to disclose your spouse's employer as a source of income to you. Even if your spouse's check is direct deposited into your joint account, it is not being paid to him for your use or benefit, and you do not have to disclose his employer as a source of income.



For more information, review [Advisory Opinion 75-036](#).

17. I own rental property. What is the source of income to me — the tenants or the property?

Whoever pays the income to you is the source of the income. If your tenant pays rent, or someone else pays on their behalf, and the payments are made directly to you, you would disclose the tenant or person paying on their behalf as the source of income.

If the tenant pays rent to an LLC or corporation, and the LLC or corporation pays you, you would disclose the LLC or corporation as the source of income. Either way, you would disclose “rental property” as the service provided.

18. I received a Form 1099-G. Do I report it as income?

If you report any amount from your Form 1099-G on your federal income tax return, then you should disclose it on your financial disclosure statement. [Advisory Opinion 2005-01](#). For guidance on this question, you may wish to contact the IRS or a tax professional.

Federal, state, or local governments file the 1099-G form if they made payments of:

- unemployment compensation;
- state or local income tax refunds, credits, or offsets;
- reemployment trade adjustment assistance (RTAA) payments;
- taxable grants;
- agricultural payments; or
- a Commodity Credit Corporation (CCC) loan.

Also reportable on a 1099-G are taxes on dividends, net gains from the sale or exchange of a capital asset, and on the net taxable income of an unincorporated business, payments made under state grant, incentive, subsidy, or other individual assistance programs.

<https://www.irs.gov/instructions/i1099g>

Source of income:

The payer’s name on the Form 1099-G is the source of this income.

Service provided:

The service you provided depends on which box of the form the amount is listed. If the amount is listed in Box 2, then the service provided is for “State or local income tax refunds, credits, or offsets.” A filer may provide a more specific description of the service, but it is not required.

Chapter 9 – Gifts

1. When do I have to disclose sources of gifts?

Most filers disclose sources of gifts valued at over \$75. However, the following filers are only required to disclose sources of gifts valued at over \$500:

- Trustee for a College or University;
- City Elected Officer, Candidate, or Appointee in a position paid less than \$16,000 per year;
- The chief investment officer and any director of JobsOhio and any other officer or employee of JobsOhio with significant administrative, supervisory, contracting, or investment authority;
- Member of the Board of Directors of a Sanitary District; or
- Member, Candidate, or Appointee to a position on a School District Board of Education or ESC Governing Board.

R.C. 102.02(A)(2)(g); R.C. 102.022(B).

2. Am I required to disclose the source of a gift given to me by a personal friend, even if there is no connection between the friend and my public position?

Yes, if the value of the gift is over the threshold amount for disclosure. For most filers, sources of all gifts valued at over \$75 must be disclosed. The law requires the disclosure of all sources of gifts to the filer or to another person for the filer's use or benefit. Even if the gift is from a personal friend, and the friend has no connection to the public agency the filer serves, the filer must disclose the source.

R.C. 102.02(A)(2)(g); [Advisory Opinion 94-003](#).

3. How do I determine the value of a gift?

The gift should be valued at its "fair market value." "Fair market value" is the minimum amount you would have to pay to obtain the same item in the same geographical area at the same time the item was provided to you. If the fair market value of the item is over the threshold amount, you must disclose the source of the gift on your financial disclosure statement.



For more information, review [Advisory Opinion 96-003](#).

4. A friend invited me to travel on her private plane. When I asked the cost of the trip so I could pay her, she said it was \$150 roundtrip. I paid that amount, but I'm now concerned that I may still have to disclose her as the source of the gift?

You should determine the "fair market value" for the ticket by checking to see what the lowest roundtrip commercial airfare is for a comparable flight from Columbus to your destination at the time of the trip.

If the amount you paid your friend for the trip (\$150) is the fair market value, you do not have to disclose your friend as the source of a gift. If, however, the fair market value is more than \$225, you can either pay your friend the difference or disclose your friend as the source of a gift because the difference between the amount you paid (\$150) and the fair market value is more than \$75. [Advisory Opinion 96-003](#).

5. If I get more than one gift from the same source during the year, how do I determine the value for disclosure?

If you receive more than one gift from the same source, you are required to determine the total fair market value of all the gifts. If the total value of the gifts from any one source exceeds the threshold amount for disclosure, you must disclose the source on your financial disclosure statement. R.C. 102.02(A)(2)(g).



For more information, review [Advisory Opinion 94-003](#).

6. Am I required to disclose contributors to my campaign as sources of gifts?

No. Contributions made to your campaign fund are not gifts to you. However, you are required to disclose campaign contributions on your campaign finance report. For more information about campaign contributions, contact the Elections Services Division of the Ohio Secretary of State's Office at (614) 466-2585.

However, you may be required to disclose your campaign committee as the source of a gift to you if it provided you what would otherwise be a gift valued at over \$75.

7. Do I have to disclose gifts from a group? If so, do I have to list each individual contributor, or can I identify the group as the source?

Yes. The "source" of a gift required to be reported under Section 102.02 may be composed of one person or a group of persons.

If the source is a group, you should disclose enough information about the group, so it is possible to determine the members of the group. For example, if your coworkers provided the gift to you, you would need to provide enough information about the group (office staff, legal staff, etc.) to make the disclosure meaningful. You are not, however, required to list the names of the individuals in the group in such a situation unless any person contributed more than \$75 to the group gift.



For more information, review [Advisory Opinion 2002-01](#).

8. If I get married, do I have to disclose the sources of wedding gifts to me and my new spouse?

Yes, if the value of the gift is over \$75. Even though the gift is given to you **and** your spouse, it is a gift “for your use or benefit.” R.C. 102.02(A)(2)(g). You are **not** required to disclose most family members as sources of gifts.

Chapter 10 – Meals and Travel Expenses

1. Am I required to disclose each payment for travel expenses on my financial disclosure statement, or can I add all the payments together and disclose only the total payment from each source?

You are required to disclose each payment of travel expenses from each source. For example, if you received four separate payments for travel expenses from the same source in a calendar year, you are required to disclose the source and amount of each payment in four separate entries on your financial disclosure statement. As noted on the FDS form, you can (if you wish) attach copies of travel expense reimbursement forms. If you do so, make sure all personal information (social security numbers, credit card numbers, account numbers) has been redacted or blacked out. R.C. 102.02(A)(2)(h).



For more information, review [Advisory Opinion 2004-01](#).

2. Do I have to disclose conference registration fees as part of my travel expenses?

No. Registration fees are not travel expenses even if you travel to the conference. [Advisory Opinion 2004-01](#).

3. If someone gives me a trip on a private plane, or allows me to stay at their private residence or vacation home, must I disclose that as travel or as a gift?

If the trip is in connection with your public duties, then you must report the source of the trip or lodging as payment for travel expenses on your financial disclosure statement. You are also required to disclose the amount of the trip.

If the trip is **not** in connection with your public duties, then you must report the provider of the trip or lodging as the source of a gift on your financial disclosure statement if the fair market value of the gift exceeds \$75.00. R.C. 102.02(A)(2)(g).



For more information, review [Advisory Opinion 96-003](#).

4. If I travel for my private job and my private employer pays the expenses, do I have to disclose the expenses as travel or a gift from my private employer?

No. You are only required to disclose travel expenses incurred in connection with the official duties of the public position for which you are required to file a financial disclosure statement. R.C. 102.02(A)(2)(h). The travel expenses would not be considered a gift from your employer.

You are, of course, required to disclose your private employer as a source of income.

5. If I personally pay dues to a professional organization, but travel to the conference as part of my public duties, do I have to list the source and amount of my travel expenses to that organization's conferences?

Yes, you are required to disclose the source of travel expenses to the organization's conferences, unless the organization is a state or national organization and your public agency or some other public agency pays membership dues to the organization. R.C. 102.02(A)(2)(h).

6. If my public employer pays my membership dues to a county or city organization, do I have to disclose the source and amount of travel expenses to the organization's conferences?

Yes. The law states that you are not required to disclose the source and amount of travel expenses to travel to a conference of a **national or state** organization to which any public agency pays membership dues. However, the exception does not apply to county or city organizations unless they are affiliates of a state or national organization. You should contact the organization to determine if it is a state or national organization. R.C. 102.02(A)(2)(h). NOTE: Some organizations with "county" or "city" in their names are national or state organizations - i.e. the County Commissioners Association of Ohio (a state organization) and the National League of Cities (a national organization).

7. Do I have to disclose sources of travel expenses if they were reimbursed directly to me?

Yes. You are also required to disclose the amount reimbursed to you. R.C. 102.02(A)(2)(h).



For more information, review [Advisory Opinion 2004-01](#).

8. Do I have to disclose payments for my travel made on my behalf to a third-party? For example, if my public agency pays an airline directly for my plane tickets, do I have to disclose anything?

Yes. You are required to disclose the source and amount of travel expense payments made to you or on your behalf. [Advisory Opinion 2004-01](#).

9. Do I have to disclose costs associated with my use of a vehicle owned or leased by the public agency I serve?

No. [Advisory Opinion 2004-01](#).

10. If I traveled at the end of the year, but was not reimbursed for my expenses until the next year, which year do I disclose the travel expenses?

A filer is required to disclose the source and amount of every payment of expenses incurred for travel to destinations inside or outside of this state that is **received** by the person in the person's own name or by any other person for the person's use or benefit and that is incurred in connection with the person's official duties. Therefore, you should disclose the travel expense reimbursements on your financial disclosure form for the year in which you **received** the reimbursements rather than the year in which you incurred the expense.

Chapter 11 – Immediate Family Members & Business Associates

1. If my spouse and I live in separate households but are still legally married, am I required to disclose him or her as an immediate family member?

No. For purposes of the financial disclosure statement, an immediate family member is your spouse residing in your household and any dependent children. R.C. 102.01(D). If your spouse does not reside in your household, you not required to disclose his or her name on your financial disclosure statement.

NOTE: The financial disclosure law refers to “immediate family members,” which is defined very narrowly for disclosure purposes. There is a more expansive definition of family members for restrictions in the law that involve a public official’s or employee’s family members.

2. Are any family members other than my children considered immediate family members if they are financially dependent on me? For example, if I act as the guardian for an adult family member, do I have to list that person as an immediate family member? Does it make a difference whether the family member is considered a dependent on my taxes or lives in my household?

No. R.C. 102.02(A)(2)(a) requires a filer to disclose each member of his or her immediate family. Immediate family is defined as a spouse residing in the person’s household and any dependent child. R.C. 102.01(D).

NOTE: The financial disclosure law refers to “immediate family members,” which is defined very narrowly for disclosure purposes. There is a more expansive definition of family members for restrictions in the law that involve a public official’s or employee’s family members.

3. What must I disclose as a name under which I or members of my immediate family do business?

You must disclose the names of any corporations, companies, sole proprietorships, partnerships, or other business entities under which you, your spouse residing in your household, or your dependent children conduct a business. For example, if your wife owns or co-owns a business called “Anderson Events,” you would need to disclose “Anderson Events” as a name under which your family member does business.

4. If my husband is a tradesperson or craftsperson, such as a carpenter or artist, or has some other kind of self-employment, do I have to list his personal name as a name under which he does business if he doesn’t have a specific business name?

Yes. If your immediate family member does business under his personal name, you are required to list his name as a name under which he does business.

5. Do I have to list the name of my own or a family member's business if the corporation's name has been canceled by operation of law (for failure to renew the trade name) or the corporation has been dissolved, is inactive, or is insolvent?

You are required to list the names under which you or a family member do business. If, at any time during the reporting calendar year, you or your family member was conducting business, you need to disclose the business name. If, however, the corporation went out of business before the beginning of the calendar year, you do not need to disclose the name of the corporation.

Chapter 12 – Investments & Fiduciary Interests

1. I have to disclose an investment in a company if it is doing business in Ohio or holds a certificate of compliance authorizing it to do business in Ohio. Does the fact that I live in Ohio and I have an investment with a company automatically mean the company is “doing business” in Ohio?

Not necessarily. In order to check whether the company is doing business in Ohio or holds a certificate of compliance authorizing it to do business in Ohio, you should contact the corporation or the Secretary of State’s office.



For more information, review [Advisory Opinion 2011-01](#).

2. If I have a brokerage account, and my broker makes the investments for me, what do I have to disclose?

You are required to disclose the name of any corporation incorporated in Ohio or holding a certificate of compliance to do business in Ohio in which you have investments of over \$1,000 during any calendar year. Even if your broker actually makes the investments on your behalf, the investments are for your use or benefit. Therefore, you are required to disclose the individual holdings in the brokerage account. You are not required to disclose an account number or other personal identifying information. [Advisory Opinion 2011-01](#) more fully describes how investments must be disclosed and includes a quick reference chart.

3. Do I have to list the Public Employees Retirement System (PERS) as an investment?

No. PERS is a public agency, not a corporation, trust, business trust, partnership, or association that transacts business in Ohio. Therefore, you are not required to disclose a PERS investment. The same answer would apply for any other public retirement fund and to the Social Security Administration.

However, if you are receiving social security income or income from a public or private retirement fund, you would have to disclose the Social Security Administration or the retirement fund as the source of income.

4. Do I have to list Deferred Compensation as an investment?

Yes. You are required to disclose any mutual fund or other investment in which you have an investment through Deferred Compensation.

5. If I am a beneficiary or settler of a trust, do I have to disclose the trust and all of the investments held in the trust?

You are required to disclose the trust. You are also required to disclose any investments held within the trust that are over \$1,000 in value.



For more information, review [Advisory Opinion 2005-01](#).

Chapter 13 – Creditors

1. Do I have to list a credit card company as a creditor if I pay the card off each month?

If you charged more than \$1000 to the card at any one time, you must list the credit card company as a creditor even if you pay the debt within the grace period.



For more information, review [Advisory Opinion 89-001](#).

2. Do I have to list a credit card company as a creditor if I am an authorized user on the card but not the cardholder? Do I have to list a creditor if I co-sign on a loan?

R.C. 102.02(A)(2)(e) requires that you disclose any creditor to whom you owe or owed at any time during the calendar year for which you are filing, more than \$1,000 **in your own name or in the name of any other person**. R.C. 102.02(A)(2)(e).

If, as an authorized user of a credit card, you would be responsible for repaying the debt if the primary cardholder defaults, then you are required to disclose the credit card company as a creditor. Similarly, if the cosigner on the loan is required to repay it in the event that the primary borrower defaults, you would be required to list the lender as a creditor. (If you are unsure of your obligation, you may want to contact the credit card company or lender directly or consult your credit report.)

3. If I hire a contractor to do work on my home, and the work will cost more than \$1,000, do I have to disclose the contractor as a creditor? What about other service providers, like my auto mechanic or dentist?

No. As long as you pay for work as it is done, you are not required to disclose a contractor, auto mechanic, house painter, babysitter, dentist, or other service provider as a creditor. For example, if you agree to pay a contractor half at the start of the job and half when it is concluded, and you pay the contractor as the work is done, you do not have to disclose the contractor as a creditor. [Advisory Opinion 89-001](#).

However, if you enter into a payment agreement with a service provider, where you agree to defer payment for a period of time after the job is completed, the service provider is your creditor. In that case, you would be required to disclose the service provider as a creditor on your FDS, unless you use your personal residence as security for the debt. A filer is never required to disclose debt on his or her personal residence or property owned primarily for personal recreation.

4. If I owe more than \$1,000 in back federal or state taxes, do I need to list the government as a creditor?

No. You are required to list the names of persons residing in or transacting business in Ohio. “Business” is defined in [Black’s Law Dictionary](#), as “[e]mployment, occupation, profession, or

commercial activity engaged in for gain or livelihood” and “[a]ctivity or enterprise for gain, benefit, advantage or livelihood.” Black’s Law Dictionary 179 (5th ed. 1979). The state and federal governments do not transact “business.” Further, the state and federal governments are not persons “residing” in Ohio. Therefore, you need not disclose any governmental entity as a creditor. R.C. 102.02(A)(2)(e).

If, however, you take a loan to pay off back taxes, you would be required to disclose the source of the loan as a creditor.

5. Do I have to list a creditor if the debt owed to that creditor was discharged in a bankruptcy?

R.C. 102.02(A)(2)(e) requires that you disclose the names of your creditors residing or transacting business in Ohio to whom you owe or **owed at any time during the calendar year** for which you are filing, more than \$1,000 in your own name or in the name of any other person. So, if a debt of more than \$1,000 was discharged in February of the calendar year for which you are reporting, you would need to disclose the creditor because you owed more than \$1,000 to that creditor between January and February of that calendar year. However, you would not need to disclose the creditor on your FDS for any year after the debt was discharged. (You should check with your attorney to determine when and if debts have been discharged.)

6. If I owe a debt that has been sent to a collection agency, do I list the original creditor or the collection agency as the creditor?

You should disclose the name of any person to whom you owed the money during the preceding calendar year. This may differ, depending on the situation.

For example, if the debt was assigned to a collection agency in the middle of the year, you may be required to list both the original creditor and the collection agency as your creditors during the year. If, once the debt has been assigned to the collection agency, you no longer owe the original creditor, you would list only the collection agency in subsequent years.

7. Do I have to list a creditor when some or all of the bill was paid by health insurance benefits? Does it depend on the amount of my responsibility after the insurance company has made a payment?

You would have to list a hospital or other health care provider as a creditor if your responsibility to the provider, after insurance, is more than \$1,000.

8. If I owe back child support or some other court ordered payment or settlement, do I have to disclose it? Whom should I list as the creditor?

Yes. You must disclose the name of the creditor to whom the debt is owed. You may need to check court records to determine who the creditor is.

However, as long as your child support or other court-ordered payments are being made as required by the court, and you are not in arrears for \$1000 or more, you are not required to disclose the name of the person to whom the payments are being made as a creditor.

9. If I have a student loan for more than \$1,000 and the loan is in forbearance, do I still have to list the lender as a creditor?

Yes. Just as with a credit card, a loan borrower “owes” the lender in accordance with the loan agreement, regardless of the fact that the lender has agreed to permit the borrower to defer payment until some date in the future.



For more information, review [Advisory Opinion 89-001](#).

10. If I co-sign on a student loan for a family member, do I have to list the lender as a creditor?

R.C. 102.02(A)(2)(e) requires that you disclose the names of your creditors residing or transacting business in Ohio to whom you owe or owed at any time during the calendar year for which you are filing, more than \$1,000 **in your own name or in the name of any other person**. Therefore, if you would be responsible for repaying the debt if the primary borrower defaults on the loan agreement, then you are required to disclose the lender as a creditor. (If you are unsure of your obligation, you may want to consult your credit report or contact the lender directly.)

11. If I borrowed more than \$1,000 from a family member, do I have to disclose the family member as a person to whom I owe money?

Yes, if your family member resides in Ohio. R.C. 102.02(A)(2)(e) requires that a filer disclose the names of **all persons**, including family members, residing or transacting business in the state, to whom the filer owes more than \$1,000, either in his own name. There is no exception for loans from family members.



For more information, review [Advisory Opinion 77-007](#).

12. Do I have to disclose a personal loan against my life insurance policy, mutual fund investment, or retirement account if it is more than \$1,000?

If, as with a standard insurance policy, the “loan” amounts to a temporary withdrawal of the policyholder’s cash value or “reserve,” (even though he is required to return the amount of the “loan,” plus interest to the insurance company) and the policyholder is, in effect, both the borrower and the lender, R.C. 102.02(A)(2)(e) does not require that a filer disclose the source of the “loan.” [Advisory Opinion 77-007](#).

Chapter 14 – Debtors

1. If I loaned more than \$1,000 to my adult child, or any other relative, do I have to disclose the relative as a person who owes me money?

Yes, if your relative resides in Ohio. R.C. 102.02(A)(2)(f) requires that a filer disclose the names of all persons residing or transacting business in the state, who owe him more than \$1,000, either in his own name or to any other person for his use or benefit. There is no exception for loans to relatives. [Advisory Opinion 77-007](#).

Chapter 15 – Land (Real Estate) in Ohio

1. The only property I own in Ohio is the house where I live with my family. Do I have to list that?

No. A filer is not required to disclose his or her personal residence. R.C. 102.02(A)(2)(d).

2. I own a condo in Colorado that my family uses for skiing each winter. I also rent the condo to other vacationers. Do I have to list the condo as real estate?

No. A filer is not required to disclose property located outside the state of Ohio. R.C. 102.02(A)(2)(d). However, you will have to disclose the renters, or any company to which the rental payments are made, as a source of income to you in response to the income question.

3. My spouse and I own a house on one of the Lake Erie islands, which we and other family members use for weekend getaways and summer vacations. Do I have to list this property?

No. A filer is not required to disclose any property used primarily for personal recreation. R.C. 102.02(A)(2)(d).

4. I am a member of an LLC that purchases and holds property for development purposes. Do I have to list the real estate owned by the LLC, even though I personally don't own it?

Yes. A member of an LLC has a beneficial interest in the property owned by the LLC. For that reason, you are required to disclose the property on your FDS. [Advisory Opinion 2006-02](#).

A filer is also required to disclose property owned by a partnership if the filer is a partner in the partnership. [Advisory Opinion 76-012](#).

5. I own rental property in Ohio. If I am already listing the tenants as sources of income, do I also have to disclose the property as real estate I own?

Yes. It is sometimes necessary for a filer to disclose the same, or related, information in more than one disclosure category.

6. If I am required to disclose real property in Ohio, how do I disclose it?

You can disclose the address for the property. If the property does not have an address, you can disclose the legal description for the property (plat number, etc.) and the county in which it is located.

Chapter 16 – Non-Disputed Information

1. One of the questions asks for “non-disputed information.” What is that?

The question applies only to state officials and employees.

If you are a state official or employee, and you received a statement from a legislative agent or lobbyist, disclosing that he or she spent money to lobby you, and you do not dispute the information on the statement, that is non-disputed information. You must attach the statement to your FDS. If you have not received such a statement from a legislative agent or lobbyist for the preceding calendar year, or you dispute the information on the statement, you can check the box saying you have nothing to disclose.

Please contact the staff at the Joint Legislative Ethics Committee for more information regarding “non-disputed information” and what to do if you dispute information on a legislative agent’s or lobbyist’s disclosure statement: (614) 728-5100.

Chapter 17 – After the Statement is Filed

1. What happens to this statement if I forget to answer a required question or sign the form?

The Commission staff reviews every statement for completeness. If you forget to sign the statement, or leave any other disclosure item unanswered, a copy of the pages with incomplete information will be returned to you for you to complete them within a specific time period. If the statement is not completed and returned, the Commission can treat it as unfiled, charge late fees, or pursue penalties. [OAC 102-5-07](#).

2. What should I do if I discover that I forgot to disclose a particular item? Can I amend my statement once it has been filed?

The law requires that a statement filed with the Commission must be complete at the time it is filed. For that reason, a filer cannot amend a statement once it has been filed.

However, a filer can submit additional information for attachment to a previously filed statement. The Commission reviews the request to add inadvertently forgotten information to determine whether it should be attached to the previously filed statement as inadvertently excluded. Once the information is attached to the statement, it will be retained as if it had been disclosed at the time the statement was originally filed.

Alternately, if the Commission concludes that the filer knowingly withheld the information or knowingly filed a false statement, it can pursue other compliance measures. [OAC 102-5-09](#).

3. Can the Commission request additional information from a disclosure filer?

Yes. The Commission can request additional information about any disclosure item from any disclosure filer. [R.C. 102.06\(B\)](#); [OAC 102-5-08](#).

4. Can I get a copy of my own previously filed statements?

Yes.

If you filed your statement electronically through the Commission's portal at <https://disclosure.ethics.ohio.gov>, you can obtain a copy at any time by logging into the account you used when filing your statement.

Otherwise, you can call, send a letter or e-mail to the Commission, or stop by the Commission's office, and the staff will provide you with a copy of your statement.

If you filed a confidential statement, you will need to either come to the Commission's office with a valid state or federal ID, submit a signed letter requesting the copy and providing a secure mailing address, or send an email before the staff will release a copy. The Commission can only release a confidential statement via email to the email address that was provided on the statement, or the email address associated with the account used to file the statement electronically.

Conclusion

This financial disclosure overview is intended to give public officials and employees some basic information about financial disclosure requirements and commonly asked questions. It is not intended to substitute for the Ethics Law or for an advisory opinion of the Ohio Ethics Commission.

If you need additional guidance, please don't be afraid to ask questions. We are here to help and are happy to assist you with any questions or concerns you may have. We'll work with you to make filing your form as quick and easy as possible.