

GUIDANCE FOR COMPLETING THE OGE 450

1. The OGE Form 450 report must cover financial transactions for the preceding 12 months and must be current *as of 30 September 2003*. **DO NOT DATE THE FORM BEFORE 1 OCTOBER. If you date the form before 1 October, we must contact you and have you change and initial the date before we can process your form. Make sure you sign the form. Also, make sure your supervisor signs the form. If your supervisor's signature is missing, we will have to return the form to you to obtain it.**

2. **Part I, Assets and Income and Part II, Liabilities:** The filer should report any financial interests, sources of income, and liabilities that the employee, ***spouse, and dependent children*** had during FY 2002, even if they were disposed of or otherwise severed prior to 30 September.

3. **Part III, Outside Positions; Part IV, Agreements and Arrangements; Part V, Gifts and Travel Reimbursements:** The filer need not report the outside positions or agreements held by family members. However, gifts and reimbursements to a spouse or dependent child must be reported (unless the gift or reimbursement is totally independent of the filer).

4. All reported affiliations and financial interests must be clearly and completely identified:
 - a. List all assets of a brokerage account (i.e., the individual stocks, bonds, mutual funds, or unit investment trusts held in the account).

 - b. When listing mutual funds, report the specific funds rather than the family of funds (e.g., "Fidelity Magellan," not "Fidelity," or "Vanguard High Yield Fund" not "Vanguard").**

 - c. Do not use acronyms and abbreviations--spell out each entry.

 - d. If not otherwise clear from the name, identify the nature of the affiliation or financial interests (e.g., "financial consulting," or "leasing of heavy road equipment").

 - e. Report all assets *within* an IRA, 401(k), Keough or similar accounts.

 - f. Variable annuities are comprised of one or more mutual funds; it is these individual funds that must be identified.

5. Keep in mind that not every asset, liability, affiliation or gift must be reported. For example, instructions on the form indicate that a mortgage on your personal residence need not be reported unless it is being rented. Additionally, it is not necessary to disclose the existence of, and income from, cash accounts in depository institutions (banks, savings and loans, and credit unions), money market mutual funds, or U.S. Government obligations and securities.

6. **Filers should save a copy of their OGE Form 450 for later use.** It will help you next year.