

FINANCIAL DISCLOSURE DIRECTIONS

To ensure your Financial **Disclosure** is processed without delay, please follow these instructions carefully. Forms that are incomplete or contain errors will be returned by the Board of Ethics for correction.

Important Filing Instructions

1. **Do Not Leave Any Section Blank:** This is the most common error. If a category does not apply to you, you must write "**NONE**" or "**N/A**."
2. **Report All Income Categories:** Whenever you list outside employment, a business position, or other income, you must provide a reporting category.
 1. If you receive no compensation, enter **Category "A."**
 2. To be explicitly clear, you may also add the word "**NONE**."
3. **Dependent Children:** List any child who qualifies as a dependent under IRS guidelines.
 1. **Privacy Note:** Do not include a child's date of birth; list only their **age**.
4. **Outside Employment:** Only list employment held **outside** of your work for Tioga County. Do not include your Tioga County position.
5. **Real Estate:** You must provide the full address for any real property required to be disclosed.
6. **Other Income:** You are required to include all sources of retirement or other income.

Public Access Information

Per Tioga County Ethics Policy (Policy 26, Section IV (D)), these disclosure forms are subject to public inspection in accordance with New York State Freedom of Information Law (FOIL). However, to protect your privacy, **all categories of value or specific amounts will be redacted** before the form is made available for public viewing.