

# **Annual Financial Report**

## **Filing Instructions for Judges of the District of Columbia Court of Appeals and the Superior Court of the District of Columbia**

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## **INTRODUCTION**

D.C. Code §11-1530 requires each judge of the District of Columbia courts to file an Annual Financial Report with the D.C. Commission on Judicial Disabilities and Tenure. The District of Columbia Judicial Financial Transparency Act (JFTA) of 2016, amended §11-1530 and thereby modified some of the reporting categories and method by which the information requested is to be reported.

These filing instructions govern the preparation and filing of the Annual Financial Report judges must use.

The JFTA requires that application be made to the Commission, for public inspection and copying of all Reports starting with calendar year 2016. Each judge who wishes to request a redaction from any part of the Report may do so at any time subsequent to the filing of the Report and prior to the Report being made available to the public. The application and review process for public access and judicial redaction are discussed later in these instructions.

The JFTA did not amend the provision of §11-1530 which permitted public inspection and copying of two sections of the Annual Financial Reports that were filed with the Commission prior to calendar year 2016. Those two sections concerning a judge's service on or with an institutional body and honoraria received, will remain available to the public for three calendar years prior to 2016.

Questions concerning the reporting requirements (and suggestions for improving the Annual Financial Report form or these instructions) should be addressed to: Executive Director, D.C. Commission on Judicial Disabilities and Tenure, Building A, Room 246, 515 Fifth Street, N.W., Washington, D.C. 20001.

## **WHO MUST FILE AND WHEN TO FILE?**

All Associate and Senior Judges of the District of Columbia courts are required to file an Annual Financial Report by the first Monday of June following each calendar year in which they performed their duties. **Filing before the due date is encouraged.**

## **WHERE AND HOW TO FILE**

Reports must be mailed or delivered to the address below and must bear the filer's original signature. Filing by e-mail or facsimile will not be accepted. Each Associate and Senior Judge will receive a hard and an electronic copy of the Annual Financial Report. The electronic version is a fillable form, which the Commission encourages all judges to use. **Hard copies of the Report must be typed; the Commission will no longer accept handwritten Reports.** A judge may complete the Report electronically, but the electronic version must be printed, signed, and filed at the Commission's office, located in Building A, Room 246, 515 Fifth Street, N.W., Washington, D.C. 20001.

### **Commentary**

Reports are not considered to have been filed until they are received by the Commission in paper, contain an original signature of the filer, and each reporting category and question has been answered. **If you have no reportable items in any part of the Report, do not simply leave a blank or mark N/A. Instead, check the NONE box.**

## **EXTENSIONS OF TIME TO FILE.**

A request for a 30-day or less extension must be directed to the Commission Executive Director by telephone, e-mail, or in writing. Extensions requested for longer than 30 days, must be submitted in writing to the Chairperson of the Commission, and must state the number of additional days being sought, with an explanation why the extension is necessary.

**INSTRUCTIONS FOR COMPLETING EACH REPORTING CATEGORY**  
**INTRODUCTORY INFORMATION**

The first page introductory section requests that you indicate your name, which Court you are a member of, the date the Report was completed, your title, and your office address, including your chambers number.

**(1) a) JUDICIAL INCOME**

In this section, indicate your total income received as a judge for judicial services performed during the reporting period. **Your income is the salary you received as a judge, not the net income you received after taxes or after voluntary contributions to a deferred compensation plan(s).** Senior Judges should only indicate the income received for judicial services performed as a Senior Judge. Income received from your judicial pension should not be included in this section.

**(1) b) JUDICIAL INCOME RECEIVED BY A SPOUSE**

In this section, indicate the income your spouse received, if any, for judicial services performed during the reporting period. The actual salary or income your spouse received for judicial services is required, not the net income after taxes or voluntary contributions to a deferred compensation plan(s).

**(1) c) NON-INVESTMENT INCOME**

In this section, report the source, type, and amount of all non-investment income which exceeds \$200 (other than from the United States Government) including but not limited to: compensation for services including fees and commissions, royalties from intellectual property, and fixed benefits from vested pension plans. Judges who continue to receive income from former employers are required to report such income under this section. Amounts reported should be gross income. Also, judges who teach at local universities or law schools must indicate

the name of the institution, the income received, and the service performed (e.g. adjunct professor or teaching).

Honoraria are treated differently and should be reported under item (10) on the Annual Financial Report Form.

If you have no reportable outside earned income, the NONE box should be checked.

**(1) d) NON-INVESTMENT INCOME (SPOUSE)**

If a spouse is self-employed in business or a profession, only the nature of such business or profession and the words “self-employed” should be reported (e.g. self-employed attorney or self-employed landscaper). A spouse is “self-employed” with regard to the earnings derived from a profession or business carried on by the spouse as a sole proprietor or a partnership of which the spouse is a member.

A spouse must report the source and type of income earned that exceeds \$1,000 (other than income from the United States Government) and income referred to in section (2) of this Report. The actual dollar amount of a spouse’s earned income, other than honoraria which is to be reported under section (10) of this Report, and the specific name of the source of the income need not be reported.

If a spouse has no reportable earned income, the NONE box should be checked.

**You are not required to disclose in Sections (1) c) and (1) d) the following:**

- compensation earned by you or your spouse for employment by the United States Government.
- non-investment income for a judge that from a single source did not aggregate \$200 or more during the reporting period.
- the amount of a spouse’s income that from a single source did not aggregate \$1,000 or more during the reporting period.
- any information about dependent children’s non-investment income.
- information with respect to a spouse living apart with the intention of terminating the marriage or providing for permanent separation with respect to any income or obligations arising from the dissolution or permanent separation. In this instance, the NONE box should be checked.
- income derived from any retirement system maintained by the United States Government (including the Thrift Savings Plan).
- benefits derived from Social Security.
- death benefits under insurance policies, inheritances, tort recoveries and other compensation for injuries and sickness, disability compensation, income tax refunds, and veteran’s benefits.

## **(2) INVESTMENTS**

Investment income includes returns on investments rather than compensation for personal or professional services. In this section, a complete listing is required of reportable assets owned by you and your spouse. List the source and type of income which consists of dividends, rents, interest, and capital gains received by you and your spouse during the reporting period, which exceeds \$200 in amount or value, and indicate which of the categories the amount or value of such item of income is within. **Bank or brokerage house reports are not acceptable. Indicating “retirement” as income does not satisfy the statutory reporting requirement.**

A separate description of each asset listed is required, for example:

- stocks, bonds, and other securities should be indicated as “common” or “preferred”
- cash equivalent accounts ( savings, interest checking, money market, CDs) within a bank, credit union, savings and loan, or similar financial institutions which exceeds \$200 in amount or value – **DO NOT LIST ACCOUNT NUMBERS OR ADDRESSES FOR FINANCIAL INSTITUTIONS**
- For a brokerage account or stock management account with a financial management company, bank, or similar financial institution, list the individual stocks, the full names of mutual funds or money market funds, bonds cash equivalent accounts and other assets therein. Include the name of the financial institution or brokerage account when it is part of the name of the asset (e.g. Fidelity Money Market Account).
- For rental income indicate the general geographic location such as the city, or county and state. **DO NOT IDENTIFY PARCELS BY STREET ADDRESS, LOT, OR BLOCK NUMBER.**
- All Thrift Savings Plans and Deferred Compensation Plans should indicate the investment option (e.g. Thrift Savings Plan G Fund, Ariel Fund, Franklin Small-Mid Cap Growth Fund, etc.)

Please note that reportable income can differ from taxable income. All interest, dividends, and other income generated by or attributable to an asset during the reporting period must be listed, regardless of whether that income is taxable, tax deferred, or tax exempt. While dividend reinvestment is not reportable as a transaction, the amount of the reinvested dividends should be listed under Type of Income, if the amount exceeded \$200.

In addition, an asset must be reported notwithstanding the year-end value if there was a reportable transaction in the asset at any time during the reporting period.

**You are not required to disclose in Section (2) the following:**

- Asset information with respect to a spouse living separate and apart with the intention of terminating the marriage or providing for permanent separation.
- Transactions involving property used solely as the personal residence of you or your spouse.
- Inheritances received by you or your spouse.

The value codes for the investment income received as of December 31 of the reporting period are shown on the report as follows:

- (i) not more than \$1,000
- (ii) greater than \$1,000 but not more than \$2,500
- (iii) greater than \$2,500 but not more than \$5,000
- (iv) greater than \$5,000 but not more than \$15,000
- (v) greater than \$15,000 but not more than \$50,000
- (vi) greater than \$50,000 but not more than \$100,000
- (vii) greater than \$100,000 but not more than \$1,000,000
- (viii) greater than \$1,000,000 but not more than \$5,000,000
- (ix) greater than \$5,000,000

If neither you, nor your spouse, had reportable investment income, assets or transactions, the NONE box should be checked.

**(3) LIABILITIES**

In this section, list each liability of \$10,000 or more owed by you individually, or owed by you and your spouse jointly, to any creditor during such period. List the identity and category of value of each liability. The identity includes the name of the creditor and a description of the liability.

The value codes for the amount owed as of December 31 of the reporting period are shown on the report as follows:

- (1) not more than \$15,000
- (2) greater than \$15,000 but not more than \$50,000
- (3) greater than \$50,000 but not more than \$100,000
- (4) greater than \$100,000 but not more than \$250,000
- (5) greater than \$250,000 but not more than \$500,000
- (6) greater than \$500,000 but not more than \$1,000,000
- (7) greater than \$1,000,000 but not more than \$5,000,000
- (8) greater than \$5,000,000 but not more than \$25,000,000
- (9) greater than \$25,000,000 but not more than \$50,000,000
- (10) greater than \$50,000,000



For ongoing obligations such as tuition agreements, the obligation is reportable as a liability if you, or you and your spouse, made payments that totaled \$10,000 or more during the reporting period.

The reporting requirement relates to obligations, that at any time during the reporting period totaled \$10,000 or more, but the amount to be shown in the Amount Owed or Value Code column is the amount owed at the end of the reporting period. If the debt was entirely repaid before the end of the reporting period, enter NONE in the Amount Owed or Value Code column.

**You are not required to disclose in Section (2) the following:**

- the exact address of your primary residence or vacation home(s). **DO NOT IDENTIFY PROPERTY BY STREET ADDRESS, LOT, OR BLOCK NUMBER**
- any information with respect to a spouse living separate and apart from you with the intention of terminating the marriage or providing for permanent separation or with respect to any income or obligations arising from the dissolution of the marriage or permanent separation.
- any revolving charge account whose balance did not exceed \$10,000 as of the close of the reporting calendar year.

If neither you individually, nor you and your spouse jointly owed a liability of \$10,000 or more, the NONE box should be checked.

**(4) GIFTS**

In this section, report information about gifts aggregating more than \$250 in value from any single source received by you during such period. Gifts from your spouse, children, or parents are excluded. If the gift is from an individual, the individual must be named. A description of the item and the estimated value must also be provided.

A gift of lodging or entertainment that exceeds \$250 must be reported in this section. If you have been extended an honorary membership in an organization and you avail yourself of the privileges, rights, etc. and the dues are in excess of \$250 you must report the honorary membership in this part. If you received a gift of stock, the stock should also be reported under Section (2) Investments. Any gift received during the reporting period but prior to a judge's appointment to the bench does not have to be reported.

If you did not receive any reportable gifts during the reporting period, the NONE box should be checked.

**(5) BENEFICIAL INTEREST IN ANY TRUST**

In this section, list and identify separately each trust in which you held a beneficial interest having a value of \$10,000 or more at any time during the reporting period. You must report any trust in which you held any beneficial interest, and the identity, if known, of each interest in real or personal property in which the trust held a beneficial interest having a value of \$10,000 or more at any time during the reporting period. If you cannot obtain the identity of the trust interest, you must request the trustee to report that information to the Commission.

If you did not have reportable interest in any trust during the reporting period, the NONE box should be checked.

**(6) INTEREST IN REAL AND OR PERSONAL PROPERTY**

In this section, list the identity and category of value of each interest in real and/or personal property having a value of \$10,000 or more which you owned at any time during the reporting period. You must report all real estate that you owned including your personal residence (which should be indicated as such), time shares, and vacation home(s), automobiles, home furnishings, and luxury items such as boats and art collections having a value of \$10,000 or more. If you jointly owned personal property with another person or entity you must still report the item.

**You are not required to disclose in section (6) the following:**

- For your personal residence or vacation home reporting the general geographic location such as the city, or county and state is sufficient. **DO NOT IDENTIFY THE PROPERTY BY STREET ADDRESS, LOT, OR BLOCK NUMBER.**
- If the property is owned jointly you do not have to provide the percentage of your share or the shares of others.
- If the property is owned jointly you do not have to provide the names of the other owners.
- Any rental income derived from owned property is to be reported under Section (2).

The value codes for the real and or personal property owned by you as of December 31 of the reporting period are shown on the report as follows:

- (1) not more than \$15,000
- (2) greater than \$15,000 but not more than \$50,000
- (3) greater than \$50,000 but not more than \$100,000
- (4) greater than \$100,000 but not more than \$250,000
- (5) greater than \$250,000 but not more than \$500,000
- (6) greater than \$500,000 but not more than \$1,000,000
- (7) greater than \$1,000,000 but not more than \$5,000,000
- (8) greater than \$5,000,000 but not more than \$25,000,000
- (9) greater than \$25,000,000 but not more than \$50,000,000
- (10) greater than \$50,000,000

If you did not have any interest in real and or personal property having a value of \$10,000 or more, the NONE box should be checked.

### **(7) EXPENSE REIMBURSEMENTS**

In this section, report information about reimbursements received by you in the form of an expense account or as reimbursement for expenditures from any source, (other than that received from the United States Government) aggregating more than \$250 during the reporting period. A reimbursement means any payment or other item of value to cover travel related expenses, whether those expenses were paid directly by a third party or by a travel voucher for reimbursement at a later date. Examples of reportable reimbursements include attendance at seminars, moot court competitions, judges' association meetings, national and local bar association meetings, and other similar activities where your expenses (travel, food, lodging, seminar fees, and other miscellaneous fees) were paid by a private party or any organization other than the United States Government.

In this section, you should identify the source of the funding, the dates of travel, the location, the purpose of the trip, the nature of the items provided, for reimbursements received from any single source aggregating more than \$250 in value.

#### **You are not required to report in Section (7) the following:**

- food, lodging, or entertainment received from a relative.
- food, lodging, or entertainment received as personal hospitality.
- reimbursements received by your spouse or dependent children.
- reimbursements provided by the United States Government.

Personal hospitality means hospitality extended for a non-business purpose by an individual, not a corporation or organization, at the personal residence of that person or his family or on property or facilities owned by that person or family.

If you did not have reportable travel reimbursements or expense paid trips from any source aggregating more than \$250, the NONE box should be checked.

### **(8) WAIVERS AND PARTIAL WAIVERS**

In this section, report information about waivers and partial waivers of fees or charges accepted by you or, on behalf of your spouse, domestic partner, or guest during such period. A waiver means a sponsoring organization will waive in total, fees or charges attached to such items as registration and tuition costs, dinners, award ceremonies, and similar events. A partial waiver means a sponsoring organization has reduced the cost for an event, and a judge pays only a percentage of the actual fee or charge. In this section, you should identify the source of each waiver or partial waiver, the purpose for the items provided, whether the waiver was accepted by you or on behalf of your spouse, domestic partner, or guest, and the amount of each waiver or partial waiver that was accepted.

The statute requires that all waivers and partial waivers be reported under section (8), regardless of the amount or sponsoring organization. The Code of Judicial Conduct Rule 3.14 also requires the reporting of all waivers, and provides some guidance to judges about accepting versus declining such invitations.

If you did not accept any waivers or partial waivers for yourself or, on behalf of your spouse, domestic partner, or guest during the reporting period, the NONE box should be checked.

### **(9) BUSINESS AND CHARITABLE AFFILIATIONS**

In this section, report the full name and **address** of each private foundation or eleemosynary institution, and of each business or professional corporation, firm, or enterprise in which you served as an officer, director, proprietor or partner during the reporting period. A brief

explanation of the enterprise is also required, as is the position you held with the organization (e.g. The North Foundation – non-profit organization dedicated to helping ex-offenders find permanent employment – Board Member). You must disclose your position even if you are not compensated and even if you have no financial interest in the organization or entity. You must also report positions held in any religious, social, fraternal, civic, and charitable organization.

If you do not have any reportable business and charitable affiliations, the NONE box should be checked.

### **(10) HONORARIA**

In this section, report the amount or value and source of each honorarium, of \$250 or more received by you **and your spouse** during the reporting period. Actual and necessary travel expenses incurred by you and or your spouse are not deemed to constitute honoraria. You are permitted to accept honoraria provided the compensation is reasonable and commensurate with the task performed. You and or your spouse may, in lieu of an honorarium, request that a donation be made to a charitable organization, but one to which neither you nor your spouse would derive any financial benefit. The donation should be indicated in this section.

If neither you, nor your spouse, have any reportable honoraria, the NONE box should be checked.

### **COMPLIANCE AND SANCTIONS**

The filing of an Annual Financial Report is required by D.C. Code §11-1530, for all Associate and Senior Judges of the District of Columbia Court of Appeals and the Superior Court of the District of Columbia. The Report must be filed with the D.C. Commission on Judicial Disabilities and Tenure on the dates required by the Commission.

The intentional failure by a judge to file a Report, or the filing of a knowingly and willfully falsified Report, or the willful failure to report any information required by the statute, shall constitute willful misconduct in office and shall be grounds for removal from office.

## PUBLIC ACCESS

Annual Financial Reports are public documents, open to inspection and copying at the office of the D.C. Commission on Judicial Disabilities and Tenure. A report will be made available only to a person who completes a Request for Examination of an Annual Financial Report Filed by a Judge of a District of Columbia Court, and files such request with the Commission, which will grant or deny the request. Reports are only available in their entirety starting with calendar year 2016. With respect to Reports filed for periods prior to 2016, the sections of those Reports concerning a judge's service on or with an institutional body and honoraria received, will remain available to the public, for three calendar years prior to 2016.

If the Commission grants a request for inspection of an Annual Financial Report, the Report requested may be viewed in the Commission's office by appointment. Appointments must be made at least five working days in advance. Staff will provide the requester with a duplicate copy or duplicate redacted copy of a requested Report. In no case will the original Report be removed from the Commission office.

If the Commission grants a request for copying an Annual Financial Report, the requester will be charged 25 cents per page to cover costs. Only entire Reports will be reproduced, requests for particular pages or sections will not be honored by the Commission. Requesters will be advised of the total cost of the reproduced Reports. A check or money order made payable to the D.C. Treasurer must be received by the Commission before the requested copies will be released to the requester.

The Commission will not permit public access to any Annual Financial Reports unless all of the Reports due for a calendar year have been received by the Commission. If a judge requests an extension of time in which to file a Report, none of the Reports for that calendar year will be available for public inspection until all extension deadlines have expired and all Reports have been submitted in accordance with the statute.

The statute does not require the immediate and unconditional availability of Reports filed, if the Commission determines that revealing personal and sensitive information contained in a requested Report could endanger the judge or a member of the judge's family. In addition, the Report or the section(s) in question will remain confidential for three years.

Judges will be notified when requests are filed for inspection and copying of their Annual Financial Reports, and will be advised of the name(s) of the requestor(s).

The reproduction cost for requests of Annual Financial Reports is 25 cents per page.

### **REDACTION REQUESTS**

When an Annual Financial Report is filed, a judge in a separate letter to the Commission may request redaction of any information required to be disclosed in the Report, if the judge believes the release of the information to the public could endanger the judge's life or that of a member of his or her family. The Commission encourages the filing of a redaction request simultaneously with the filing of the Annual Financial Report, if a judge believes a security issue exists. A judge may also request redaction after receiving a notice of a request for the Report(s). In that instance, a judge will have 10 days from receipt of the Commission's notification, to request redaction of the information in question. In addition, if a security issue develops after the initial filing, a judge may request redaction at that time. The letter should identify the information that is being requested for redaction, provide detailed reasons justifying redaction, and address the security concerns of the judge and or his or her family. Each request will be reviewed by the Commission, which will grant or deny the request. A judge will be notified in writing of the Commission's decision.

A judge can request reconsideration of a denied redaction request by providing additional information to support the redaction request. A judge will be notified in writing of the Commission's decision to grant or deny the request for reconsideration.

Redactions will remain in effect for three years.