

# **DISTRICT OF COLUMBIA COMMISSION ON JUDICIAL DISABILITIES AND TENURE**

## **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, as modified by the District of Columbia Judicial Financial Transparency Act (“JFTA”) of 2016, requires each judge of the District of Columbia Courts to file an Annual Financial Report (“AFR”) with the District of Columbia Commission on Judicial Disabilities and Tenure (“the Commission”). In accordance with D.C. Code § 11-1530, the Commission has promulgated Rules governing the filing, maintenance, and public access to AFRs in District of Columbia Municipal Regulations (“DCMR”) § 28-2003 (rev. Mar. 22, 2024).

The statute and Rule 2003 require that AFRs for any judge be made available for public inspection and copying for a period of three (3) years. Each judge who wishes to request redaction from any part of the AFR may do so at any time after the filing of the AFR and prior to the AFR being made available to the public in response to a public request for access. The application and review process for public access and judicial redaction are discussed later in these instructions.

## WHO MUST FILE, DEADLINES, AND EXTENSION REQUESTS

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

The Commission requires all AFRs to be prepared and submitted electronically through a secure portal, as directed by the Commission. Paper copies will no longer be accepted.

A request for an extension must be directed in writing in advance of the deadline to the Commission Chairperson through Executive Director Cheryl Bozarth at [cheryl.bozarth2@dc.gov](mailto:cheryl.bozarth2@dc.gov). The request must state the number of additional days being sought and an explanation why the extension is necessary, which may be granted at the Commission Chairperson's discretion.

Questions concerning the reporting requirements or technology should be emailed to Executive Director Cheryl Bozarth at [cheryl.bozarth2@dc.gov](mailto:cheryl.bozarth2@dc.gov).

## GENERAL GUIDANCE

In prior years, judges have had the option of providing the actual value of the category listed or a value code indicating a listed range. In the FY23 AFRs, judges should provide the value code **only**, unless specifically requested otherwise.

### (1) INCOME

#### [a] Judicial Income

Judges must report the total **gross income** you received for judicial services performed during the reporting period. Gross income is the income you received before deductions for (i) taxes, or (ii) after voluntary contributions to a deferred compensation or retirement 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.

#### [b] Judicial Income Received By A Spouse

Judges must report the gross income your spouse received, if any, for judicial services performed during the reporting period. Gross income means income received before deductions for (i) taxes, or (ii) after voluntary contributions to a deferred compensation or retirement plan(s). If your spouse is a Senior Judge, you should only indicate the income received for judicial services performed as a Senior Judge. Income received from your spouse's judicial pension should not be included in this section.

#### [c] Non-Investment Income

Judges must report the source, type, and amount of all non-investment gross income which exceeds \$200 (other than from the U.S. Government) including, but not limited to: (i) compensation for services including fees and commissions, (ii) royalties from intellectual property, and (iii) fixed benefits from vested pension plans.

Judges who continue to receive income from former employers are required to report such gross income under this section.

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 in Section 10.

If you have no reportable non-investment outside earned income, check the “NONE” box.

#### **[d] Non-Investment Income (Spouse)**

If a spouse is self-employed in a business or 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" where the spouse's earnings are derived from a business or profession 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 U.S. Government) and income referred to in section (2) of this Report. The specific name of the source of the income and actual dollar amount of a spouse's earned income need not be reported, other than honoraria which is to be reported in Section 10.

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

#### **Judges 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 U.S. 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 did not aggregate \$1,000 or more from a single source during the reporting period.
- Any information about dependent children's non-investment income.
- Information regarding 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 U.S. 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**

Judges must report ownership in and income from investments. Reportable investments include all beneficial interests in or holdings of any security or other investment. The term "Security" means stocks (any class), bonds (including savings bonds and tax-exempt bonds), stock options, warrants, debentures, obligations, notes (not mortgage notes), mortgages (not on one's home), investment interests in limited partnerships, REITs, retirement accounts, and such other evidence of interest or participation in any profit-sharing agreement.

In this section, provide the following information:

- Investment assets: A complete list of investment assets owned by you and your spouse and the value code for the total value of each asset listed as of the end of the reporting period.
- Income for each investment asset during reporting period:
  - The source and type of income during the reporting period, including dividends, rents, interest, and capital gains received by you and your spouse, which exceeds \$200 in amount or value.
    - Source and type of asset must be specific, e.g. Source: Bob Jones Brokerage, Type: Dividends.
    - Indicating "Bank" or "Brokerage Account" does not satisfy the statutory reporting requirement. Indicating "retirement" as income source does not satisfy the statutory reporting requirement.
- Losses / No income for currently held stocks, bonds, and other securities:
  - For investments of stocks, bonds, and other securities only, if there was a loss in the applicable reporting period, use the "loss / no income" value code.

A separate description of each investment asset listed is required. For example:

- Stocks, bonds, and other securities should be indicated as "common" or "preferred."
- Cash equivalent accounts within a bank, credit union, savings and loan, or similar financial institutions which exceed \$200 in amount or value should be identified as, for example, savings, interest checking, money market, or CDs.
- 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). Do not provide official banking or brokerage house statements.

- 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.)
- For inheritances received by you or your spouse, you are required to report any stocks, bonds, or other securities in the year they receive them, as well as confirmation that such items are from an inheritance. You are required to report such stocks, bonds, or other securities in each subsequent year thereafter. You are not required to report cash or bank accounts received as an inheritance.

**Judges are not required to and should not:**

- List account numbers or addresses for financial institutions.
- Provide banking or brokerage house reports.
- Indicate "retirement" as income without more because it will not satisfy the statutory reporting requirement.
- Identify any parcels of land or provide street addresses, lots, or block numbers.

Other important guidance includes:

- Please note that reportable income can differ from taxable income. All interest, dividends, and other income generated by or attributable to an investment 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.
- if there was a reportable transaction in the asset at any time during the reporting period, an asset must be reported notwithstanding the year-end value.
- Judges are not required to disclose in Section (2):

- Asset information for a spouse living separate and apart with the intention of terminating the marriage or providing for permanent separation.
- Transactions involving property used solely as your or your spouse's personal residence.

The value codes for the investment value and 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
- (x) loss / no income

If neither you nor your spouse had reportable investments, the "NONE" box should be checked.

### **(3) LIABILITIES**

Judges must report 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 greater than \$50,000,000



(10) greater than \$50,000,000

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

For obligations that at any time during the reporting period totaled \$10,000 or more, the amount shown in the Value Code column will be the amount owed at the end of the reporting period. If the debt was entirely repaid before the end of the reporting period, even if that amount exceeded \$10,000, you should enter "NONE" in the Value Code column.

**Judges are not required to disclose in Section (3) the following:**

- The exact address of your primary residence or vacation home(s). Do not identify any 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**

Judges must report gifts aggregating more than \$250 in value from any single source received by you during such period. If the gift is from an individual, the individual must be named. Gifts from your spouse, children, or parents are excluded. A description of the item and the estimated value must 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, 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(s), the stock(s) 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**

Judges must report and identify separately each trust in which he or she 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 that the trustee report that information to the Commission and confirm in writing that you have done so 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**

Judges must list the identity and category of value for 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, 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.

**Judges are not required to disclose in Section (6) the following:**

- a. 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 any property by street address, lot. Or block number.**
- b. If the property is owned jointly, you do not have to provide the percentage of your share or the shares of others.
- c. If the property is owned jointly, you do not have to provide the names of the other owners.
- d. 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**

Judges must 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 U.S. 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, such as travel, food, lodging, seminar fees, and other miscellaneous fees, were paid by a private party or any organization other than the United States Government.

Judges must 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.

#### **Judges 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 U.S. 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**

Judges must report information waivers and partial waivers of fees or charges accepted by you or, on behalf of your spouse, domestic partner, or guest during the reporting 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.

Judges must 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 are 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 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**

Judges must report the full name and address of each private foundation or charitable 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 well as the position you held with the organization (*e.g.*, The North Foundation - a 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**

Judges must 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. Judges 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 AFR 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 Commission by the deadlines set. The intentional failure of a judge to file an AFR, the filing of a knowingly and willfully falsified AFR, 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.

### **REDACTION REQUESTS**

When an AFR is filed, a judge may request in a separate letter to the Commission the redaction of any information required to be disclosed in the AFR, 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.

If a judge believes a security issue exists, the Commission encourages the filing of a redaction request simultaneously with the filing of the AFR. However, a judge may make a redaction request at any time, including after receiving 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. If a security issue develops after the initial filing, a judge may request redaction at that time.

The redaction request 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 as long as the danger to the judge or a family member of the judge exists or for the period during which the Annual Financial Report is maintained by the Commission (3 years), whichever is longer.

## **PUBLIC ACCESS**

AFRs are public documents, open to inspection and the release of copies. A report will be made available only to a person who completes a CJDT Form 10A requesting release of the records and approval of the Commission, including any limitations or restrictions. However, 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.

Judges will be notified when requests for inspection and release of copies of their Annual Financial Reports are made. The notice will include the name(s) of the requestor(s).

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 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 received and accepted by the Commission.