

**TIER 3**  
**ANNUAL AND CANDIDATE**  
**PERSONAL FINANCIAL DISCLOSURE**  
**FREQUENTLY ASKED QUESTIONS**

**FAQ: Cover Sheet**

**WHO IS REQUIRED TO FILE A TIER 3 ANNUAL PERSONAL FINANCIAL DISCLOSURE STATEMENT?**

- Each person holding a public office who represents a voting district having a population of fewer than 5,000.
- Each member of the governing authority or management board of a charter school created pursuant to Chapter 42 of Titles 17 of the Louisiana Revised Statutes of 1950.

**WHO IS REQUIRED TO FILE A TIER 3 CANDIDATE PERSONAL FINANCIAL DISCLOSURE STATEMENT?**

- Any person who becomes a candidate for an office for which the holder of the office is required to file a personal financial disclosure (pursuant to La. R.S.42:1124.2).
- The candidate is required to file a personal financial disclosure statement **WITHIN THREE (3) BUSINESS DAYS** after the close of the qualifying period during which you file your *Notice of Candidacy* for that office.

**HOW DO I DETERMINE IF I SHOULD FILE A TIER 2 OR TIER 3 PERSONAL FINANCIAL DISCLOSURE STATEMENT?**

- Tier levels are determined by the population of the voting district using the most current census.
  - Tier 2 offices/positions are those where the voting district population is greater than 5,000.
  - Tier 3 offices/positions are those where the voting district population is less than 5,000.

**I AM AN INCUMBENT RUNNING FOR RE-ELECTION. AM I REQUIRED TO FILE A CANDIDATE PERSONAL FINANCIAL DISCLOSURE STATEMENT IF I ALREADY FILED AN ANNUAL PERSONAL FINANCIAL DISCLOSURE STATEMENT FOR THE SAME CALENDAR YEAR?**

- If an incumbent is running for reelection, and has already timely filed an annual personal financial disclosure statement covering the same calendar year that is required for the candidate personal financial disclosure statement, the incumbent is not required to file a candidate personal financial disclosure statement. The annual disclosure statement will be accepted as meeting the requirements of the Campaign Finance Disclosure Act.

**I AM NOT THE INCUMBENT, BUT I AM RUNNING FOR OFFICE. I FILED AN ANNUAL PERSONAL FINANCIAL DISCLOSURE FOR A DIFFERENT OFFICE/POSITION. AM I REQUIRED TO FILE A CANDIDATE PERSONAL FINANCIAL DISCLOSURE STATEMENT IF I ALREADY FILED AN ANNUAL PERSONAL FINANCIAL DISCLOSURE STATEMENT FOR THE SAME CALENDAR YEAR?**

- If you are not the incumbent but have already timely filed an annual personal financial disclosure statement for a different office/position covering the same calendar year, and it is the same Tier Level disclosure that is required for the candidate personal financial disclosure statement for the office you seek, you are not required to file a candidate personal financial disclosure statement. The annual disclosure statement will be accepted as meeting the requirements of the Campaign Finance Disclosure Act.

**I AM A CANDIDATE IN A SPRING ELECTION AND HAVE NOT FILED MY TAXES FOR THE PREVIOUS YEAR AND AM UNABLE TO CERTIFY THAT I'VE FILED MY TAXES. HOW DO I COMPLETE THE FORM?**

- Mark the box labeled "I am a candidate in an election to be held prior to April 15 and I have not filed my tax return for the previous year."

**HOW LONG AM I REQUIRED TO FILE A TIER 3 ANNUAL PERSONAL FINANCIAL DISCLOSURE STATEMENT?**

- You are required to file a Tier 3 Annual Personal Financial Disclosure Statement for every year you serve in the office/position and also the year following the termination of your service.

**I AM A NEWLY ELECTED OFFICIAL AND WILL TAKE OFFICE IN JANUARY. AM I EXEMPT FROM FILING A PERSONAL FINANCIAL DISCLOSURE STATEMENT ON MAY 15 SINCE I DID NOT SERVE IN THE POSITION THE PREVIOUS YEAR?**

- No. You are required to file a personal financial disclosure statement on May 15 that covers the previous calendar year.

**I AM A NEWLY ELECTED OFFICIAL; HOWEVER, I DO NOT TAKE OFFICE UNTIL JULY 1. AM I REQUIRED TO FILE A TIER 3 ANNUAL PERSONAL FINANCIAL DISCLOSURE STATEMENT ON MAY 15?**

- As a newly elected official, where you will not be holding that office on May 15, you are not required to file a Tier 3 Annual Personal Financial Disclosure Statement on May 15.
- If you are an incumbent, you are required to file a Tier 3 Annual Personal Financial Disclosure Statement on May 15.

**WHAT IF MY TERM OF OFFICE ENDS IN JANUARY? DO I HAVE TO FILE A PERSONAL FINANCIAL DISCLOSURE REPORT FOR THE ENTIRE YEAR?**

- Yes, unless when you file your Personal Financial Disclosure report for the previous year, you also file a final report for the period served in January.

**WHAT IS THE DEADLINE FOR FILING MY TIER 3 ANNUAL PERSONAL FINANCIAL DISCLOSURE?**

- The Tier 3 Annual Personal Financial Disclosure Statement is due on or before May 15 of each year that you hold the office and the year following the termination of your public service. The disclosure statement should contain information related to the previous calendar year.

**WHAT IS THE DEADLINE FOR FILING MY TIER 3 CANDIDATE PERSONAL FINANCIAL DISCLOSURE?**

- The disclosure statement must be filed **WITHIN THREE (3) BUSINESS DAYS** after the close of the qualifying period during which you file your *Notice of Candidacy* for that office.

**WHERE DO I FILE MY PERSONAL FINANCIAL DISCLOSURE STATEMENT?**

- Annual and candidate personal financial disclosure statements are filed with the Board of Ethics. The acceptable filing methods are:
  - **Electronic Filing:** go to [www.ethics.la.gov](http://www.ethics.la.gov) > Disclosure & select PFD E-File (requires login)
  - **Upload:** Go to [www.ethics.la.gov](http://www.ethics.la.gov) > Disclosure & select File Upload (pdf format only)
  - **Fax:** 225-381-7271
  - **Mail:** Board of Ethics, P.O. Box 4368, Baton Rouge, Louisiana 70821
  - **Commercial or Hand-delivery:** 617 North Third St., LaSalle Bldg., Suite 1036, Baton Rouge, LA 70802

**IF I FILE MY PERSONAL FINANCIAL DISCLOSURE STATEMENT VIA FAX OR UPLOAD, AM I REQUIRED TO SEND THE ORIGINAL THROUGH REGULAR OR CERTIFIED MAIL?**

- No. Filing your personal financial disclosure statement via fax or upload is an acceptable method of filing. Therefore, you are not required to mail a disclosure statement to the Ethics Administration. It is recommended that you retain the confirmation sheet/email showing that the transmission was sent successfully.

**HOW DO I KNOW IF MY PERSONAL FINANCIAL DISCLOSURE STATEMENT IS TIMELY FILED?**

- The “date filed” is determined by the date the Board of Ethics receives the disclosure statement, the date the document is faxed, uploaded, e-filed, or the postmark from the U.S. Postal Service or other courier/delivery service.

**THE COVER SHEET OF THE PERSONAL FINANCIAL DISCLOSURE STATEMENT ASKS FOR ME TO LIST THE YEAR I AM REPORTING. DO I LIST THE CURRENT YEAR?**

- No. You are required to report financial information on the previous calendar year, e.g., if you are preparing a disclosure statement that is due on May 15, 2024, your report should contain information related to calendar year 2023.

**MAY I FILE MY TIER 3 ANNUAL PERSONAL FINANCIAL DISCLOSURE STATEMENT PAST THE MAY 15 DEADLINE, IF I HAVE REQUESTED AN EXTENSION IN FILING MY FEDERAL TAXES?**

- No. As a Tier 3 Annual Personal Financial Disclosure filer (and pursuant to 42:1124) you do not have the opportunity to file your personal financial disclosure statement past the May 15 deadline.

**MAY I FILE MY TIER 3 CANDIDATE PERSONAL FINANCIAL DISCLOSURE STATEMENT PAST THE DEADLINE DATE, IF I HAVE REQUESTED AN EXTENSION IN FILING MY FEDERAL TAXES?**

- No. As a Tier 3 Candidate Personal Financial Disclosure filer (and pursuant to 18:1495.7) you do not have the opportunity to file your personal financial disclosure statement past the deadline date. Your statement must be filed **WITHIN THREE (3) BUSINESS DAYS** after the close of the qualifying period during which you file your *Notice of Candidacy* for that office.

**CAN I ATTACH REPORTS OR OTHER DOCUMENTS TO MY PERSONAL DISCLOSURE STATEMENT INSTEAD OF USING THE PERSONAL FINANCIAL DISCLOSURE FORMS?**

- No. A filer is required to use the forms prescribed by the Board of Ethics. The forms are available at [www.ethics.la.gov](http://www.ethics.la.gov). Alternate forms or attachments will not be accepted.

**DO I HAVE TO GET MY TIER 3 ANNUAL OR CANDIDATE PERSONAL FINANCIAL DISCLOSURE STATEMENT NOTARIZED?**

- No. A Tier 3 Annual or Candidate Personal Financial Disclosure Statement filer signs a “Certification of Accuracy” stating that the information is true and correct. (See coversheet.)

**I SERVE IN ANOTHER POSITION THAT REQUIRES ME TO FILE A PERSONAL FINANCIAL DISCLOSURE STATEMENT. DO I HAVE TO FILE MORE THAN ONE PERSONAL FINANCIAL DISCLOSURE STATEMENT?**

- No. You are only required to file one personal financial disclosure statement annually.
- You are required to file at the highest tier level, e.g., if you serve as an elected official representing a voting district with a population less than 5,000 (Tier 3 level) and serve on a board or commission (Tier 2.1 level), you would be required to file a Tier 2.1 Annual Personal Financial Disclosure Statement.

**MY SPOUSE ALSO SERVES IN A POSITION THAT REQUIRES HIM/HER TO FILE A PERSONAL FINANCIAL DISCLOSURE STATEMENT. DO WE HAVE TO FILE SEPARATE PERSONAL FINANCIAL DISCLOSURE STATEMENTS?**

- Yes. You must each complete a personal financial disclosure statement.

**MY SPOUSE IS ONLY EMPLOYED ON A PART-TIME BASIS. DO I HAVE TO REPORT THE EMPLOYMENT?**

- Yes. You are required to disclose your employment and your spouse's employment whether it be full-time or part-time status.

**DO I HAVE TO REPORT INFORMATION RELATED TO MY SPOUSE IF WE HAVE A "SEPARATE PROPERTY" AGREEMENT?**

- Yes, if you are married, information related to your spouse must be reported, even if you have a separate property agreement in place.

**I NEED TO CORRECT MY PERSONAL FINANCIAL DISCLOSURE STATEMENT FILED WITH THE BOARD OF ETHICS. AM I ABLE TO AMEND MY STATEMENT?**

- Yes. If you need to correct and/or modify the information provided in a previously filed disclosure statement, you are able to amend. You are required to submit the cover sheet (checking the box "amendment") and attach all schedules that are being amended.

**CAN I VIEW MY PERSONAL FINANCIAL DISCLOSURE STATEMENT ONLINE?**

- Yes. All disclosure reports filed with the Disclosure Division are viewable on the Board of Ethics' website at [www.ethics.la.gov](http://www.ethics.la.gov) under the Disclosure drop-down menu.

**ARE JUDGES AND CANDIDATES FOR JUDICIAL OFFICE REQUIRED TO FILE PERSONAL FINANCIAL DISCLOSURE STATEMENTS WITH THE BOARD OF ETHICS?**

- No. All judges and judicial candidates are governed by the Code of Judicial Conduct. To determine any reporting requirements for judges, you should contact the Louisiana Supreme Court, Judicial Administrator's Office at (504) 310-2550.

**ARE JUSTICES OF THE PEACE AND CANDIDATES FOR JUSTICE OF THE PEACE REQUIRED TO FILE PERSONAL FINANCIAL DISCLOSURE STATEMENTS WITH THE BOARD OF ETHICS?**

- No. All justices of the peace are governed by the Code of Judicial Conduct. To determine any reporting requirements for justices of the peace, you should contact the Louisiana Supreme Court, Judicial Administrator's Office at (504) 310-2550.

**FAQ: Schedule B – Income from the State, Political Subdivisions, and/or Gaming Interests**

**DO I HAVE TO REPORT ALL TYPES OF INCOME?**

- No. As a Tier 3 filer, you are only required to report income received from the State, a political subdivision of the State, and/or a gaming interest.

## **WHAT IS A POLITICAL SUBDIVISION?**

- A “political subdivision” is a parish, municipality, or any other unit of local government, including a school board or a special district authorized by law to perform governmental functions, e.g., hospital service districts, school boards (and schools under its authority), police juries, parish councils, boards of aldermen, cities, towns, villages, clerks of court, special districts, etc.

## **WHAT IS A GAMING INTEREST?**

- A “gaming interest” [as defined in La. R.S. 18:1505.2L(3)(a)] is (i) Any person who holds a license or permit as a distributor of gaming devices, who holds a license or permit as a manufacturer of gaming devices, who holds a license or permit as a device service entity, and any person who owns a truck stop or a licensed pari-mutuel or off-track wagering facility which is a licensed device establishment, all pursuant to the Video Draw Poker Devices Control Law; (ii) Any person who holds a license to conduct gaming activities on a riverboat, who holds a license or permit as a distributor or supplier of gaming devices or gaming equipment including slot machines, or who holds a license or permit as a manufacturer of gaming devices or gaming equipment including slot machines issued pursuant to the Louisiana Riverboat Economic Development and Gaming Control Act, and any person who owns a riverboat upon which gaming activities are licensed to be conducted; or (iii) Any person who holds a license or entered into a contract for the conduct of casino gaming operations, who holds a license or permit as a distributor of gaming devices or gaming equipment including slot machines, or who holds a license or permit as a manufacturer of gaming devices or gaming equipment including slot machines issued pursuant to the Louisiana Economic Development and Gaming Corporation Act, and any person who owns a casino where such gaming operations are licensed.

## **DO I HAVE TO REPORT INCOME EARNED FROM THE THREE VIDEO POKER MACHINES IN MY LOCAL BAR/RESTAURANT ON SCHEDULE B?**

- No.

## **DO I HAVE TO REPORT RETIREMENT INCOME?**

- You are only required to report retirement income if the retirement income is from a *state or statewide retirement system*.

## **FAQ: Schedule C: Income from Gaming Interests to Business**

### **DO I HAVE TO REPORT INCOME FROM A GAMING INTEREST TO A BUSINESS (WHERE I HOLD AN OWNERSHIP INTEREST IN THE BUSINESS)?**

- Yes. If the income received by the individual required to file or the spouse of such individual is greater than \$250 from each source, the income must be disclosed.

## **LATE FEES**

### **IS THERE A PENALTY FOR FAILING TO FILE; FAILING TO TIMELY FILE; OR FAILING TO ACCURATELY FILE MY TIER 3 ANNUAL PERSONAL FINANCIAL DISCLOSURE STATEMENT?**

- Yes. If a Tier 3 Annual Personal Financial Disclosure Statement filer does not file the required report or does not accurately file a report, a Notice of Delinquency will be issued by the Board of Ethics. If the

required report or amendment is not filed **WITHIN SEVEN (7) BUSINESS DAYS** of receipt of the Notice of Delinquency, a \$25 per day penalty, with a \$500 maximum, will be assessed against the filer.

**IS THERE A PENALTY FOR FAILING TO FILE; FAILING TO TIMELY FILE; OR FAILING TO ACCURATELY FILE MY TIER 3 CANDIDATE PERSONAL FINANCIAL DISCLOSURE STATEMENT?**

- Yes. If a Tier 3 Candidate Personal Financial Disclosure Statement filer does not file the required report or does not accurately file a report, a Notice of Delinquency will be issued by the Board of Ethics. If the required report or amendment is not filed **WITHIN SEVEN (7) BUSINESS DAYS** of receipt of the Notice of Delinquency, a \$25 per day penalty, with a \$500 maximum, will be assessed against the filer.