

GUIDANCE FOR A TERMINATION SF 278 FILER SUBMISSION OF PUBLIC FINANCIAL DISCLOSURE REPORT

The Ethics in Government Act of 1978, as amended, requires employees who leave certain positions to file a “termination” Public Financial Disclosure Report ([SF 278](#)). You have been identified as an employee who must file a termination SF 278 report. Since disclosure is intended to foster public confidence in Government, SF 278 reports are made available to the public upon proper request.

This guidance and all attachments (including the blank SF 278) are accessible on the Department or State ethics program website. To access the website, go to the intranet homepage and, under “Key Programs,” select “Ethics and Political Activities.” On the ethics program homepage, select “Public Financial Disclosure.” You can also download a blank SF 278 from the U.S. Office of Government Ethics website at www.usoge.gov, under “Forms, Publications & Other Ethics Documents.”

Executive branch-wide regulations pertaining to financial disclosure are published at [5 CFR Part 2634](#). Department of State guidance is published at [3 FAM 4150](#).

When and Where to File

You must file your termination SF 278 *within 30 days after leaving your public filer position*. You should file your completed report with your bureau Executive Director or post Management Counselor.

In general, you should sign and date your termination report no earlier than your last day of service in the position. However, you may sign and date your form up to two weeks before your termination date if you include the following commitment in the “comments” block at the bottom of the cover page:

“If I make any reportable changes to any financial holdings or accept any reportable gifts prior to the date I terminate my position, I will amend my report.”

If you anticipate leaving your position within 90 days after the May 15 deadline for filing your incumbent SF 278, you may submit a combined incumbent/termination report if, as described below, you request and receive the necessary extensions of the May 15 incumbent report filing deadline.

If you were detailed to your position from another agency, you should file your termination SF 278 (or your combined incumbent/termination report, if applicable) with the agency from which you were detailed and provide a copy of your report to the bureau Executive Director or post Management Counselor with a cover note indicating that you were serving on detail.

The Form

The SF 278 consists of several pages of instructions, a cover page, and four “Schedules.” You should use the most recent edition of the SF 278, dated 03/2000. Note that the 03/2000 edition of the SF 278 does not incorporate two subsequent revisions. First, the thresholds in Schedule B for the reporting of gifts and travel reimbursements received from any one source are now “more than \$305” for the aggregate level for reporting and “\$122 or less” for the *de minimis* exception. Second, the Privacy Act Statement on Page 11 of the instructions now includes three additional routine uses; these are listed in an attachment to this guidance.

Completing the Form

As a termination filer, you must provide the information requested on the upper half of the cover page (except for the information requested in the line above your signature). If you are leaving the Department, *please provide a forwarding address* in the “address” block. You must complete all Schedules except Schedule D, Part II. If you have nothing to report in a particular Schedule or Part, you should mark the “None” box. You should write “N/A” on the first line of Schedule D, Part II, or simply leave that Part blank. The reporting period for termination reports begins at the end of the period covered by your previous report and ends at the date of termination. If you file a combined annual/termination report, the reporting period is the previous calendar year and the filing year up to the date of your termination.

These forms require careful consideration. You should refer to a copy of your previous report in order to simplify your task and ensure consistency in reporting. The attached “Checklist to Avoid Common Errors” may also prove useful. If you are terminating Government service, be sure to report in Schedule C, Part II, any arrangements you may have made for future employment.

You may complete a photocopy or printout of the SF 278. However, you must submit the report with your original signature.

Position Description

You must attach to your SF 278 a copy of the position description or work requirements for the position from which you are terminating.

Intermediate Review

The head of the Bureau or the Chief of Mission is required to designate a “senior official,” with knowledge of the work performed within the bureau or post in which you served, to conduct an intermediate review of your report. Upon receiving your SF 278, your Executive Director or Management Counselor will transmit your report to the designated intermediate reviewer. He or she may serve as the intermediate reviewer, but that is not necessarily the case.

To address privacy concerns in relation to intermediate review, note that [3 FAM 4157.3](#) authorizes a filer to provide the intermediate reviewer with “a complete list of his or her holdings, absent values.”

Final Review and Certification

Your report will be reviewed by government ethics specialists in L/EMP/FD. It will be certified by the appropriate ethics official.

Extensions

The Department may grant an initial extension of the due date for up to 45 days “for good cause shown.” You must request an extension before the due date. Requests for filing extensions must be in writing and forwarded by mail, e-mail, cable, or fax directly to L/EMP/FD. Some examples of good cause include long periods of official travel prior to the due date, or significant illness just prior to the due date.

The Department may grant an additional extension for up to 45 days for good cause. A request for an additional extension must be submitted in writing before the expiration of the initial extension.

Late Filing Fees and Other Penalties

If you file more than 30 days after the due date or more than 30 days after the last day of an extension, whichever occurs later, you must pay the United States a \$200 late filing fee.

Apart from the late filing fee, you may be subject to administrative action. In accordance with applicable personnel laws and regulations, the Department may take any appropriate action against employees who filed late, filed a false or incomplete report, or who failed to file at all. Moreover, the Department of Justice may bring a civil action against any person who did not file, filed a false report, or failed to report required information. An individual may also be prosecuted under criminal statutes for supplying false information on a financial disclosure report.

Termination Certification Statement

Your bureau Executive Director or post Management Counselor is required by [3 FAM 4157.4](#) to ensure that you complete and sign a “Termination Certification Statement” *prior to your departure* from your position. A blank certification is attached.

Questions and Mailing Address

Questions about financial disclosure may be directed to the ethics staff in the Financial Disclosure Section, Office of the Assistant Legal Adviser for Employment Law

(L/EMP/FD). L/EMP/FD can be reached by e-mail at "[L-EMP-FD Financial Staff](#)," by telephone at (202) 647-6668, by fax at (202) 647-8573, or by cable. The mailing address is Department of State, 2201 C St. NW, Room 5425, Washington, DC 20520-6310.

Attachments

1. Blank [SF 278](#)
2. [Updated Privacy Act Statement](#)
3. [Checklist to Avoid Common Errors](#)
4. [Termination Certification Statement](#)