

Appendix C. Instructions for Judicial Financial Interest Statement.

(A) General information.

The Nebraska Revised Code of Judicial Conduct as adopted by the Nebraska Supreme Court provides in part that a judge shall regularly file reports of compensation received for any extrajudicial activity for which the judge received compensation. A judge shall also regularly file reports of personal holdings and of gifts, bequests, favors, and loans received of such a nature that the judge's impartiality might reasonably be challenged.

All Nebraska judges, and others subject to the reporting requirements of this Code, are required to use the form set forth in Appendix B to file such report no later than May 1st of each year. Such report shall be created and filed as a public document through an electronic filing system provided by the Nebraska Supreme Court and will be publicly accessible in the Office of the Clerk of the Supreme Court. Except as otherwise provided by the rules of the Supreme Court or this form, all questions regarding filing shall be governed by the rules of the Nebraska Revised Code of Judicial Conduct as adopted by the Nebraska Supreme Court.

This statement must include all financial interests held at any time during the calendar year, and may not be limited to interests held at the end of the year.

(B) Definitions.

“Compensation” (Nebraska Revised Code of Judicial Conduct, Terminology section)

Any money or thing of value received, or to be received as a claim on future services, whether in the form of a fee, salary, expense, allowance, forbearance, forgiveness, interest, dividend, royalty, rent, capital gain, or any other form of recompense then constituting income under the Internal Revenue Code. The income must, however, be for services and does not include income, interest, or dividends received by reason of investment.

“Gift” (Nebraska Revised Code of Judicial Conduct, Terminology section)

A payment, subscription, advance, forbearance, rendering or deposit of money, services, or anything of value, unless consideration of equal or greater value is given therefor. Gift shall not include a commercially reasonable loan made in the ordinary course of business, a gift received from a member of the judge's family,* a breakfast,

luncheon, dinner, or other refreshments consisting of food and beverage provided for immediate consumption, or the occasional provision of transportation within the State of Nebraska.

“Member of a Judge’s Family Residing in the Judge’s Household” (Nebraska Revised Code of Judicial Conduct, Terminology section).

Any relative of a judge by blood or marriage, or a person treated by a judge as a member of the judge's family, who resides in the judge's household.

(C) Excerpts of Pertinent Code Rules.

Rule 3.12. Compensation for extrajudicial activities.

A judge may accept reasonable compensation for extrajudicial activities permitted by this Code or other law unless such acceptance would appear to a reasonable person to undermine the judge’s independence,* integrity,* or impartiality.**

Rule 3.13. Acceptance and reporting of gifts, loans, bequests, benefits, or other things of value.

(A) A judge shall not accept any gifts, loans, bequests, benefits, or other things of value, if acceptance is prohibited by law or would appear to a reasonable person to undermine the judge’s independence,* integrity,* or impartiality.**

(B) Unless otherwise prohibited by law, or by paragraph (A), a judge may accept the following without publicly reporting such acceptance:

(1) items with little intrinsic value, such as plaques, certificates, trophies, and greeting cards;

(2) gifts, loans, bequests, benefits, or other things of value from a member of the judge’s family;*

(3) ordinary social hospitality;

(4) commercial or financial opportunities and benefits, including special pricing and discounts, and loans from lending institutions in their regular course of business, if the same opportunities and benefits or loans are made available on

the same terms to similarly situated persons who are not judges;

(5) rewards and prizes given to competitors or participants in random drawings, contests, or other events that are open to persons who are not judges;

(6) scholarships, fellowships, and similar benefits or awards, if they are available to similarly situated persons who are not judges, based upon the same terms and criteria;

(7) books, magazines, journals, audiovisual materials, and other resource materials supplied by publishers on a complimentary basis for official use; or

(8) gifts, awards, or benefits associated with the business, profession, or other separate activity of a spouse, a domestic partner, or other family member of a judge residing in the judge's household,* but that incidentally benefit the judge.*

(C) Unless otherwise prohibited by law or by paragraph (A), a judge may accept the following items, and must report such acceptance to the extent required by Rule 3.15:

(1) gifts incident to a public testimonial;

(2) invitations to the judge and the judge's spouse, domestic partner, or guest to attend without charge:

(a) an event associated with a bar-related function or other activity relating to the law, the legal system, or the administration of justice; or

(b) an event associated with any of the judge's educational, religious, charitable, fraternal or civic activities permitted by this Code, if the same invitation is offered to non-judges who are engaged in similar ways in the activity as is the judge; and

(3) gifts, loans, bequests, benefits, or other things of value from any source other than a member of the judge's family.

Rule 3.14. Reimbursement of expenses and waivers of fees or charges.

(A) Unless otherwise prohibited by Rules 3.1 and 3.13(A) or other law, a*

judge may accept reimbursement of necessary and reasonable expenses for travel, food, lodging, or other incidental expenses, or a waiver or partial waiver of fees or charges for registration, tuition, and similar items, from sources other than the judge's employing entity, if the expenses or charges are associated with the judge's participation in extrajudicial activities permitted by this Code.

(B) Reimbursement of expenses for necessary travel, food, lodging, or other incidental expenses shall be limited to the actual costs reasonably incurred by the judge and, when appropriate to the occasion, by the judge's spouse, domestic partner, or guest.*

(C) A judge who accepts reimbursement of expenses or waivers or partial waivers of fees or charges on behalf of the judge or the judge's spouse, domestic partner, or guest shall publicly report such acceptance as required by Rule 3.15.

Rule 3.15. Reporting requirements.

(A) A judge shall publicly report the amount or value of the following, unless, with respect to subparagraphs (1), (2), and (3) below, the amount or value of such items, alone or in the aggregate with other items received from the same source in the same calendar year, does not exceed \$100 in the case of compensation, a gift, bequest, benefit, or other thing of value or does not exceed \$1,000 in the case of a loan:

(1) compensation received for extrajudicial activities as permitted by Rule 3.12;

(2) gifts and other things of value as permitted by Rule 3.13(C);

(3) reimbursement of expenses and waiver of fees or charges permitted by Rule 3.14(A); and

(4) regardless of amount, compensation, fees, honorariums, gratuities, gifts, or contributions received pursuant to Rule 3.16.

(B) A judge shall publicly report information relating to:

(1) real property in the judge's name or in which the judge has a direct ownership interest, except real estate valued at less than \$1,000 and the judge's

personal residential real estate (“personal residential real estate” refers to the judge’s principal and/or recreational dwelling-houses and adjacent land used for household or recreational purposes, such as lawns and gardens);

(2) other financial interests and property held during the reporting period with a fair market value of \$1,000 or more, except benefits offered by the State of Nebraska to its employees, including retirement plans, deferred compensation plans, health savings accounts, and flexible spending accounts; household goods; personal automobiles; and other tangible personal property unless such property was held primarily for sale or exchange;

(3) creditors to whom \$1,000 or greater was owed or guaranteed by the judge or a member of the judge’s family residing in the judge’s household, except:*

(a) loans from a member of the judge’s family;*

(b) land contracts which have been recorded with the County Clerk or Register of Deeds; and

(c) accounts payable, debts arising out of retail installment transactions, and loans from lending institutions in their regular course of business, if such accounts, debts, and loans are made available on the same terms to similarly situated persons who are not judges.

(C) When public reporting is required by paragraph (A), a judge shall report the amount or value received; the date, place, and nature of the activity for which the judge received any compensation; the description of any gift, loan, bequest, benefit, or other thing of value accepted; and the source of reimbursement of expenses or waiver or partial waiver of fees or charges.

(D) The public report required by paragraphs (A) and (B) shall be made at least annually on the Judicial Financial Interest Statement at Appendix B herein.

(E) Reports made in compliance with this Rule shall be filed no later than May 1st of each year. Such reports shall be created and filed as public documents through an electronic filing system provided by the Nebraska Supreme Court and will be publicly accessible in the Office of the Clerk of the Supreme Court.

Rule 3.16. Conducting marriage ceremonies.

(A) The performance of marriage ceremonies by a judge during courthouse hours is permitted if there is no gift, honorarium, or payment of any kind received for such service. Courthouse hours include all hours when the court is open and in session, or the clerk's office is open, including noon/lunch hours.

(B) A judge may accept a reasonable fee, honorarium, gratuity, gift, or contribution to perform a marriage ceremony during non-courthouse hours, whether the ceremony is performed in the court or away from the court.*

(C) Compensation, fees, honorarium, gratuities, gifts, or contributions derived from marriages shall be subject to public reporting. See Rule 3.15.

(D) Compensation does not include a meal provided to the judge in connection with the celebration of the marriage.

(D) Specific instructions for form.

When completing this form, a judge should be aware of both the need to provide enough detail to satisfy the purpose of financial reporting and the danger of providing too much information. Generally, excessive details such as account numbers, brokerage firm names, and the like, would not enhance the purpose of the statement but could assist in abuse of the information. Specific instructions are provided for items with that caution in mind.

Item 1: The identifying information entered here (i.e., address, telephone number, email) shall be the judge's official public information, not the personal or unlisted information.

Item 2: If the value or amount of the compensation is not obvious and cannot be discovered with reasonable effort, the judge shall make a reasonable estimate of such value or amount.

Item 3: If the value or amount of the gift is not obvious and cannot be discovered with reasonable effort, the judge shall make a reasonable estimate of such value or amount.

Item 4: N/A.

Item 5: If the value or amount of the compensation is not obvious and cannot be discovered with reasonable effort, the judge shall make a reasonable estimate of such

value or amount. A meal provided in connection with the celebration of the marriage shall not be subject to public reporting.

Item 6: The judge's personal residential real estate shall not be subject to public reporting. For real estate that is reportable, the county and state where the property is located shall be sufficient to describe the location of the judge's real property.

Item 7(B): For individual stocks, the name of the issuing company shall be disclosed (e.g., IBM Corporation common stock). For individual bonds, the name of the issuing entity shall be disclosed (e.g., U.S. Treasury Direct or Ford Motor Company). For mutual or exchange-traded funds, the name of the fund shall be disclosed, but not the fund's holdings (e.g., Fidelity 500 Index Fund). For publicly-traded issues, ticker symbols shall be provided (e.g., IBM). Do not provide numbers of shares held, face value of securities, account numbers, or names of brokerage firms.

Item 7 (C): Describe the nature of the property and the name of the person or entity obligated to the judge. DO NOT INCLUDE the amount or face value of such property interests, nor obligations owed to the judge by a member of the judge's family.

Item 8: N/A.

Item 9: N/A.