

Let The Sunshine In: Everything you need to know about Form 6



Florida League of Cities
August 11, 2023

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Today's Agenda

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Introduction

About the Florida Commission on Ethics.

2

SB 774 & E-filing

How did we get here and what to expect.

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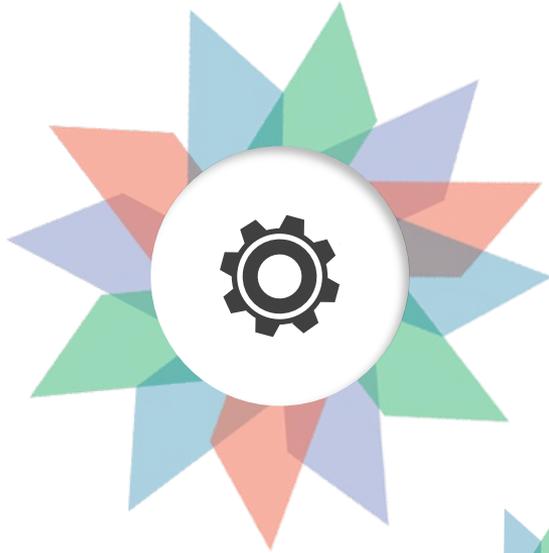
Form 1 vs. Form 6

Comparing the forms and disclosing on a Form 6.

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Questions

We have answers!



Introduction

About the Florida Commission on Ethics



About the Commission on Ethics

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- There are nine seats on the Commission
 - Appointments by the Governor (5), Senate President (2), and Speaker of the House (2)
 - Appointments are split between the two political parties
 - The Commission is charged with administering:
 - The Sunshine Amendment (Article II, Section 8, Florida Constitution)
 - The Code of Ethics for Public Officers and Employees (Part III of Chapter 112, Florida Statutes)

About the Commission's Website

<http://ethics.state.fl.us>

Search for Formal Opinions

Keyword search to perform research.



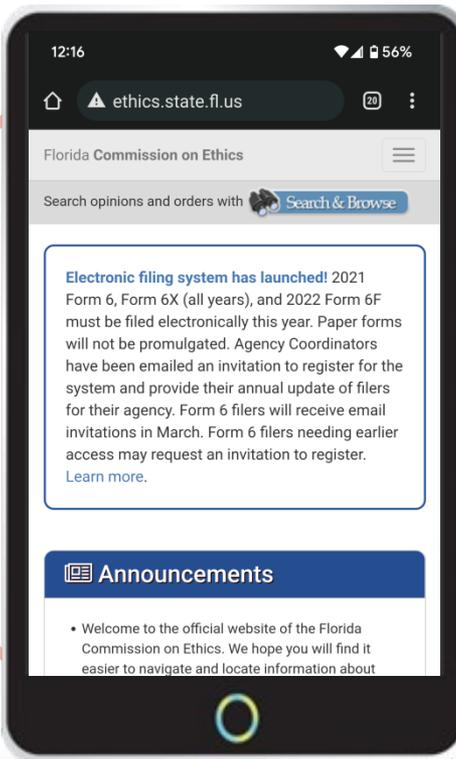
Download Forms

All forms and instructions available to download and print.



Ethics Training

View videos on various ethics topics.



View Form 6 Submissions

Search and view all Form 6 filings by public officers and candidates.



Commission Meeting Materials

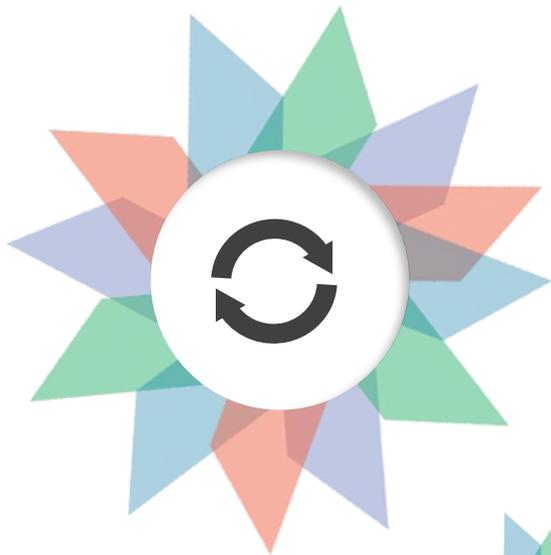
View agenda and meeting materials.



Complaint Process Info

Review information about filing a complaint.





SB 774 & E-filing

How did we get here and what to expect.

How did we get here?



-
- Commission legislative recommendations since 2015.
 - Various bills over the years have contained some version of municipal officials filing Form 6.
 - SB 774 passed in the 2023 session requiring Mayors and Elected members of the governing body of a municipality to file the Form 6.
 - Members of the Florida Commission on Ethics will also file Form 6 beginning in 2024.

E-Filing for CE Form 6

Screenshots of the E-Filing System



-
- Beginning January 1, 2024, access EFDMS
 - Helpful tools for filers in EFDMS
 - Dashboard, Instructions, FAQ's
 - 4 Ways to complete the electronic form
 - Fill-in, CPA/Attorney, Excel/CSV import, PDF



Electronic Financial Disclosure Management System



Login

Please tell us what type of user you are:



I am a Form 6 Filer

Do you currently hold a public position that requires you to file financial disclosure? If yes, [click here](#).



I am a Candidate

Are you a non-incumbent candidate who is attempting to qualify for office, but do not currently hold a public position that requires financial disclosure? If yes, [click here](#).



I am an Organization Coordinator



I am a CPA or Attorney who is assisting a filer



I am a Form 1 Filer

In 2022, Form 1 Statement of Financial Interest will still be filed on paper. [Click here](#) to download a Form 1 and instructions.

If you are a Form 1 filer but are qualifying to run for an office with a Form 6 filing requirement, call (850) 488-7864 to request access to the e-filing system.

Electronic filing for Form 1 will launch January 1, 2023.

Public Search

Frequently Asked Questions

SCROLL
DOWN

Login

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Public Search

[Search for Financial Disclosure Filers](#)

Frequently Asked Questions

[View Frequently Asked Questions](#)

Instructions

- [Form 6 - Full and Public Disclosure of Financial Interests - Instructions](#)
- [Form 6X - Amendment to Full and Public Disclosure of Financial Interests - Instructions](#)
- [Form 6F - Final Full and Public Disclosure of Financial Interests - Instructions](#)

Announcements

- WELCOME to the new Electronic Financial Disclosure Management System (EFDMS)! Pursuant to statute, beginning January 1, 2022, **ALL FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS (Form 6, Form 6X, and Form 6F) must be filed utilizing this system. The Commission will promulgate paper forms when the Governor signs HB 5003. Upon his signature, access to the electronic filing system will be paused until January 1, 2023.**
- Instructions, FAQs, and tutorials are available from the dashboard within EFDMS. Additional assistance can be obtained Monday-Friday from 8:00 a.m. until 5:00 p.m. by contacting the Commission.

CLICK



Filer Dashboard

Filing and Forms

[View Previous Filing](#)

If you are looking for a form that is not currently shown, whether to satisfy your filing requirement or to qualify as a candidate, visit the [Forms and Filing Information](#) page to access all available forms.

File Form

[2021 Full and Public Disclosure of Financial Interests \(Form 6\)](#)

[Instructions](#) - [Opinions](#)

CLICK

In Progress

Messages

No Messages

Organizations



Commission On Ethics (Year 2022)



Kimberly R. Holmes

disclosure@leg.state.fl.us

(850) 488-7864



Governing Board

Amendments

[View Past Amendments](#)

No Amendments found

[File Amendment](#)

Quick Links

- [Forms and Filing Information](#)
- [Notice to Filers](#)
- [Public Records Exemption Request](#)
- [Request Filing Extension](#)
- [Public Search](#)



Resources

- [View Past Filings](#)
- [Print Instructions](#)
- [Financial Disclosure Opinions](#)

Instructions

Instructions for Completing Form 6

Assets Worth More Than \$1,000:

[Required by Art. II, s. 8, Fla. Const.; s. 112.3144, F.S.]

Household Goods and Personal Effects:

The value of your household goods and personal effects may be aggregated and reported as a lump sum, if their aggregate value exceeds \$1,000. The types of assets that can be reported in this manner are described on the form.

Assets Individually Values at More Than \$1,000:

Describe, and state the value of, each asset you had on the reporting date you selected for your net worth, if the asset was worth more than \$1,000 and if you have not already included that asset in the aggregate value of your household goods and personal effects. Assets include, but are not limited to, things like interests in real property; cash; stocks; bonds; certificates of deposit; interests in businesses; beneficial interests in trusts; money owed you (including, but not limited to, loans made as a candidate to your own campaign); bank accounts in which you have an ownership interest;

Share with CPA or Attorney

Name: 298528 - Form Six Filer Filing Status: **In Progress**



Print Form

Delete Filing

2021 Form 6-Full and Public Disclosure of Financial Interests

Instructions

- General Information
- Net Worth
- Assets**
- Liabilities
- Income
- Interests in Specified Businesses
- Training
- Review
- Sign & Print

Household Goods > Household Goods Amount > Real Property > Real Property Amount > Intangible Assets



You must disclose certain assets.

First, add together the total of your household goods and personal effects.

Is the total value of your household goods and personal effects more than \$1,000?

Yes

No

BACK



NEXT



Need help? Most questions about how to complete the disclosure, as well as questions related to features of the e-filing system are answered in the FAQs. Search by key word or navigate by topic.

Didn't find what you were looking for? Contact the Florida Commission on Ethics at disclosure@leg.state.fl.us or (850) 488-7864.

Frequently Asked Questions

▼ FORM 6

Assets (10)

Liabilities (1)

Sources of Income (5)

Training/Miscellaneous (2)

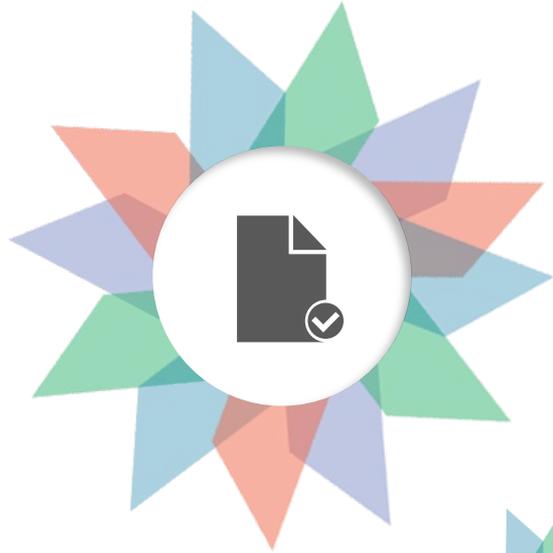
▼ ACCOUNT

Financial Disclosure (9)

My Profile (5)

Assets

- + **How do I value jointly-owned assets?**
- + **How do I disclose assets I own in an investment account, individual retirement account (IRA), or 401(k)?**
- + **How do I disclose my interest in a mutual fund?**
- + **How should I disclose my interest in a business?**
- + **What reporting obligations do I have concerning a vehicle lease?**
- + **Do I disclose funds invested in the FRS Pension Plan or in a Deferred Retirement Option Program (DROP) account?**
- + **How do I disclose my interest in the Florida Prepaid College Plan or the Florida College Investment Plan?**
- + **How should I value my interest in real property, such as my home?**
- + **I own a rental property. How do I disclose it?**
- + **How do I disclose my bank accounts?**



Form 1 vs. Form 6

Comparing the forms and disclosing on a Form 6.

Comparing Form 1 and Form 6

In General

Form 1	Form 6
File electronically in 2024	File electronically in 2024
Due on July 1	Due on July 1
\$25/day for being late	\$25/day for being late
>35,000 filers	About 5,000 filers
Lots of help available <ul style="list-style-type: none">• Instructions• FAQs• On-screen pop-up windows• Commission on Ethics Attorney of the Day hotline	Lots of help available <ul style="list-style-type: none">• Instructions• FAQs• On-screen pop-up windows• Commission on Ethics Attorney of the Day hotline
CPA/Attorney can assist filers	CPA/Attorney can assist filers

Comparing Form 1 and Form 6

Disclosure of Net Worth

Form 1	Form 6
A review of your finances over the course of the year	A snapshot of your finances on 12/31 or a more recent day of your choosing
There is no net worth disclosure, but filers did calculate it for the Comparative Threshold	Filers will disclose their net worth on 12/31 or a more recent day

How to Disclose: Net Worth



Please indicate your Net Worth as of the date you selected, even if it is a negative number. Your Net Worth is the total value of ALL YOUR ASSETS minus the total value of ALL YOUR LIABILITIES. Note that in most cases, simply subtracting the liabilities from the assets you report later in this disclosure *will not* accurately reflect your Net Worth, because only certain assets and liabilities are reportable. Please click the instructions tab for specific guidance on calculating your Net Worth.

\$

Please enter a number

- Snapshot of net worth on December 31 or a more recent date. You will be prompted to choose a date.
- Correct: Sum all assets, subtract all liabilities.
- Incorrect: Sum all *reported* assets, subtract all *reported* liabilities

Comparing Form 1 and Form 6

Disclosure of Assets

Form 1	Form 6
Intangible personal property & certain real property in FL	Intangible, Tangible & Real Property
<ul style="list-style-type: none">• Intangible assets over \$10,000 individually	<ul style="list-style-type: none">• Assets over \$1,000 individually• Household goods and personal effects collectively
Type of intangible, business name	Description of asset, value

How to Disclose: Assets



Please describe your real property valued in excess of \$1,000, and provide the value of your interest in the property. Click on the linked headings for specific guidance on how to describe and value your real property.

If you have multiple assets that need to be reported, use the [+](#) to add more lines.

Clear All



Import from CSV

CSV File Template

How-to

<u>DESCRIPTION OF ASSET</u>	<u>VALUE OF ASSET</u>	ACTIONS
<input type="text" value="Please enter a description"/>	\$ <input type="text" value="Please enter a number"/>	

+ Add Item

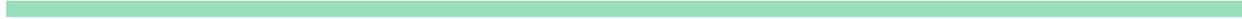
- Household goods and personal effects are disclosed on a separate screen.
- Asset is anything valued \$1,000+ that can be sold
- Most common: bank accounts, real property, stock
- Ability to import Excel (.csv file)

Comparing Form 1 and Form 6

Disclosure of Liabilities

Form 1	Form 6
Liabilities over \$10,000	Liabilities over \$1,000
Owed at any point in the year	Owed on the date chosen
Creditor name/address	Creditor name/address, amount
Exclusions for: <ul style="list-style-type: none">• Credit cards• Indebtedness on a life insurance policy• Taxes owed not reduced to a judgment• Contingent liabilities	Exclusions for: <ul style="list-style-type: none">• Credit cards• Indebtedness on a life insurance policy• Taxes owed not reduced to a judgment• Contingent liabilities

How to Disclose: Liabilities



CREDITOR NAME	CREDITOR ADDRESS	<u>AMOUNT OF LIABILITY</u>	ACTIONS
<input type="text" value="Please enter a creditor name"/>	<input type="text" value="Please enter a creditor address"/>	\$ <input type="text" value="Please enter a number"/>	
+ Add Item			

- List all liabilities over \$1,000; exclusions in instructions
- Most common: mortgages, car payments, and student loans

Comparing Form 1 and Form 6

Disclosure of Primary Sources of Income

Form 1	Form 6
Income over \$2,500	Income over \$1,000
Do not disclose public salary	Disclose public salary
Source name/address, description of business	Source name/address, amount

How to Disclose: Income



NAME OF SOURCE OF INCOME	ADDRESS OF SOURCE OF INCOME	INCOME AMOUNT	ACTIONS
<input type="text" value="Please enter a source name"/>	<input type="text" value="Please enter a source address"/>	\$ <input type="text" value="Please enter a numt"/>	

[+ Add Item](#)

- “Primary sources of income” are items that constitute gross income on federal tax returns (e.g salary, capital gains, etc.)
- Must include your public salary
- May instead attach federal income tax return and all schedules and attachments

Comparing Form 1 and Form 6

Disclosure of Secondary Sources of Income

Form 1	Form 6
<p>Disclose clients/customers if:</p> <ul style="list-style-type: none">• Own >5% of the business;• Income from business >\$5,000• Client/customer contributed >10% of the business's gross income	<p>Disclose clients/customers if:</p> <ul style="list-style-type: none">• Own >5% of the business;• Income from business >\$1,000• Client/customer contributed >10% of the business's gross income
<p>Business name, Client name/ address, Client business description</p>	<p>Business name, Client name/ address, Client business description</p>

How to Disclose: Secondary Sources



BUSINESS ENTITY	MAJOR SOURCES OF BUSINESS INCOME	ADDRESS	PRINCIPAL BUSINESS ACTIVITY OF SOURCE	ACTIONS
<input type="text" value="Please enter busine:"/>	<input type="text" value="Please enter business sot"/>	<input type="text" value="Please enter business address"/>	<input type="text" value="Please enter business activi"/>	
				+ Add Item

- “Secondary sources of income” are the major clients/customers of businesses of which you own more than 5 percent.
- “Major clients/customers” supply more than 10 percent of your business’s gross income that year.

Comparing Form 1 and Form 6

Disclosure of Interests in Specified Businesses (No difference between Form 1 and Form 6)

Form 1	Form 6
<p>Disclose certain businesses:</p> <ul style="list-style-type: none">• Name/Address• Principal business activity• Position held• Whether own >5%• Nature of ownership interest	<p>Disclose certain businesses:</p> <ul style="list-style-type: none">• Name/Address• Principal business activity• Position held• Whether own >5%• Nature of ownership interest

How to Disclose: Specified Businesses



Add Business Interest ✕

Please enter your business interests:

Name of business entity

Address of business entity

Principal business activity

Position held with entity

I own more than 5% interest in the business

Nature of my ownership interest

- You must disclose ownership interest >5% in “specified businesses.”
- These are businesses of a type specified in the instructions. Not every business is a specified business.

Comparing Form 1 and Form 6

Disclosure of Training Requirement (No difference between Form 1 and Form 6)

Form 1	Form 6
4 hours of training	4 hours of training



How to Disclose: Annual Training

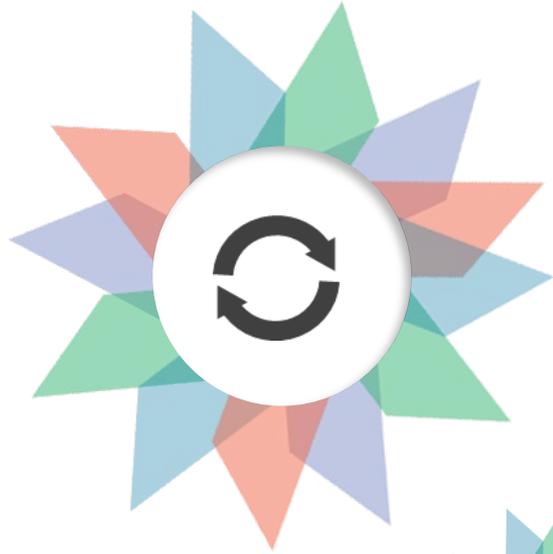


This section applies only to Constitutional officers, elected municipal officers, and commissioners of community redevelopment agencies, each of whom are required to complete annual ethics training pursuant to Section 112.3142, F.S.

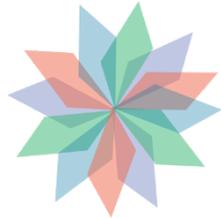
I certify that I have completed the required training under Section 112.3142 F.S.

Required training under Section 112.3142, F.S., not applicable to filer for this form year.

- Constitutional officers, municipal officers, and others must complete 4 hours of ethics training each calendar year.
- Public officials assuming a new office/term before 3/31 must complete the training before 12/31 of that year.



Questions?





Thank you

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www.ethics.state.fl.us