

**SCHEDULE E**  
**Income – Gifts**  
**Travel Payments, Advances,**  
**and Reimbursements**

- **Reminder – you must mark the gift or income box.**
- **You are not required to report income from government agencies.**

▶ NAME OF SOURCE \_\_\_\_\_

ADDRESS *(Business Address Acceptable)* \_\_\_\_\_

CITY AND STATE \_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_

DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
*(If applicable)*

TYPE OF PAYMENT: (must check one)  Gift  Income

DESCRIPTION: \_\_\_\_\_

▶ NAME OF SOURCE \_\_\_\_\_

ADDRESS *(Business Address Acceptable)* \_\_\_\_\_

CITY AND STATE \_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_

DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
*(If applicable)*

TYPE OF PAYMENT: (must check one)  Gift  Income

DESCRIPTION: \_\_\_\_\_

▶ NAME OF SOURCE \_\_\_\_\_

ADDRESS *(Business Address Acceptable)* \_\_\_\_\_

CITY AND STATE \_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_

DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
*(If applicable)*

TYPE OF PAYMENT: (must check one)  Gift  Income

DESCRIPTION: \_\_\_\_\_

**Verification**

Print Name \_\_\_\_\_

Office, Agency or Court \_\_\_\_\_

Statement Type  2009/2010 Annual  Assuming  Leaving  
 \_\_\_\_ Annual  Candidate  
*(yr)*

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete.

**I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.**

Date Signed \_\_\_\_\_  
*(month, day, year)*

Signature \_\_\_\_\_

Comments: \_\_\_\_\_

## INSTRUCTIONS – SCHEDULE E TRAVEL PAYMENTS, ADVANCES, AND REIMBURSEMENTS

Travel payments reportable on Schedule E include advances and reimbursements for travel and related expenses, including lodging and meals.

Gifts of travel may be subject to the gift limit. In addition, certain travel payments are reportable gifts, but are not subject to the gift limit. To avoid possible misinterpretation or the perception that you have received a gift in excess of the gift limit, you may wish to provide a specific description of the purpose of your travel.

### You are not required to disclose:

- Travel payments received from any state, local, or federal government agency for which you provided services equal or greater in value than the payments received
- Travel payments received from your employer in the normal course of your employment that are included in the income reported on Schedule C
- Payments or reimbursements for transportation within California in connection with an event at which you gave a speech, participated in a panel or seminar, or performed a similar service
- Food, beverages, and necessary accommodations received directly in connection with an event held inside or outside California at which you gave a speech, participated in a panel, or provided a similar service (Note that payments for transportation outside of California are reportable.)
- A travel payment that was received from a non-profit entity exempt from taxation under Internal Revenue Code Section 501(c)(3) for which you provided equal or greater consideration

### TO COMPLETE SCHEDULE E:

- Disclose the full name (not an acronym) and address of the source of the travel payment.
- Identify the business activity, if any, of the source.
- Check the box to identify the payment as a gift or income, report the amount, and disclose the date(s).

- **Travel payments are gifts** if you did not provide services that were equal to or greater in value than the payments received. You must disclose gifts totaling \$50 or more from a single source during the period covered by the statement. Gifts of travel are reportable without regard to where the donor is located.

When reporting travel payments that are gifts, you must provide a description of the gift and the date(s) received.

- **Travel payments are income** if you provided services that were equal to or greater in value than the payments received. You must disclose income totaling \$500 or more from a single source during the period covered by the statement. You have the burden of proving the payments are income rather than gifts.

When reporting travel payments as income, you must describe the services you provided in exchange for the payment. You are not required to disclose the date(s) for travel payments that are income.

### Example:

City council member Rick Chandler is a board member of the League of California Cities. The League reimburses its board members for travel and lodging, as well as meals and other expenses associated with board meetings.

If Rick provides equal or greater consideration for the travel and lodging when he participates in the meeting, the reimbursements are reported as income. Note that the burden is on the official to determine whether he or she has provided equal or greater value for the payment.

▶ NAME OF SOURCE	
League of California Cities	
ADDRESS	
1400 K Street, Suite 400	
CITY AND STATE	
Sacramento, CA	
BUSINESS ACTIVITY, IF ANY, OF SOURCE	
Association of city officials	
DATE(S):	AMT: \$ 588.00
(If applicable)	
TYPE OF PAYMENT: (must check one) <input type="checkbox"/> Gift <input checked="" type="checkbox"/> Income	
DESCRIPTION: Travel reimbursement for board meeting	