## § 2634.310 Reporting periods.

- (a) Incumbents. Each financial discloreport filed pursuant §2634.201(a) must include a full and complete statement of the information required to be reported under this subpart, for the preceding calendar year (except for §§ 2634.303 and 2634.304, relating to transactions and gifts/reimbursements, for which the reporting period does not include any portion of the previous calendar year during which the filer was not a Federal employee). In the case of §§ 2634.306 and 2634.307, the reporting period also includes the current calendar year up to the date of filing.
- (b) New entrants, nominees, and candidates. Each financial disclosure report filed pursuant to §2634.201(b) through (d) must include a full and complete statement of the information required to be reported under this subpart, except for §2634.303 (relating to purchases, sales, and exchanges of certain property) and §2634.304 (relating to gifts and reimbursements). The following special rules apply:
- (1) Interests in property. For purposes of §2634.301, the report must include all interests in property specified by that section which are held on or after a date which is fewer than 31 days before the date on which the report is filed.
- (2) Income. For purposes of §2634.302, the report must include all income items specified by that section which are received during the period beginning on January 1 of the preceding calendar year and ending on the date on which the report is filed, except as otherwise provided by §2634.606 relating to updated disclosure for nominees.
- (3) Liabilities. For purposes of §2634.305, the report must include all liabilities specified by that section which are owed during the period beginning on January 1 of the preceding calendar year and ending fewer than 31 days before the date on which the report is filed.
- (4) Agreements and arrangements. For purposes of §2634.306, the report will include only those agreements and arrangements which still exist at the time of filing.
- (5) Outside positions. For purposes of §2634.307, the report must include all such positions held during the pre-

- ceding two calendar years and the current calendar year up to the date of filing.
- (6) Certain sources of compensation. For purposes of \$2634.308, the report must also identify the filer's sources of compensation which exceed \$5,000 during either of the preceding two calendar years or during the current calendar year up to the date of filing.
- (c) Termination reports. Each financial disclosure report filed under §2634.201(e) must include a full and complete statement of the information required to be reported under this subpart, covering the preceding calendar year if an incumbent report required by §2634.201(a) has not been filed and covering the portion of the calendar year in which such termination occurs up to the date the individual left such office or position.
- (d) Periodic reporting of transactions. Each financial disclosure report filed under §2634.201(f) must include a full and complete statement of the information required to be reported according to the provisions of §2634.309. The report must be filed within 30 days of receiving notification of a covered transaction, but not later than 45 days after the date such transaction was executed.

Example: A filer receives a statement on October 10 notifying her of all of the covered transactions executed by her broker on her behalf in September. Although each transaction may have a different due date, if the filer reports all the covered transactions from September on a report filed on or before October 15, the filer will ensure that all transactions have been timely reported.

## § 2634.311 Spouses and dependent children.

- (a) Special disclosure rules. Each report required by the provisions of subpart B of this part must also include the following information with respect to the spouse or dependent children of the reporting individual:
  - (1) Income. For purposes of § 2634.302:
- (i) With respect to a spouse, the source but not the amount of earned income (other than honoraria) which exceeds \$1,000 from any one source; and if earned income is derived from a spouse's self-employment in a business