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OFFICE OF GOVERNMENT ETHICS

Potential improvements to the OGE Form 278e (Executive Branch Personnel Public Financial Disclosure Report) and the OGE Form 450 (Executive Branch Confidential Financial Disclosure Report)

AGENCY: Office of Government Ethics (OGE).

ACTION: Notice of public meeting.

SUMMARY: The U.S. Office of Government Ethics (OGE) is hosting a public meeting to obtain input from interested parties regarding potential improvements to the OGE Form 278e and the OGE Form 450 as part of a form revision planning process that will precede the next requested renewal of these forms under the Paperwork Reduction Act, 44 U.S.C. 3501 et seq. The next scheduled renewal is in 2027.

DATES:

Public Meeting Date: The public meeting will be held virtually via Microsoft Teams on December 10, 2026, from 1:00 p.m. to 2:30 p.m., Eastern time.

Registration: By close of business on December 3, 2026.

Written Comment Period Dates: For written comments to be discussed at the meeting, they must be received by December 3, 2026.

Information on how to register for this meeting and to submit a written comment may be found in the **SUPPLEMENTARY INFORMATION** section of this notice.

ADDRESSES: The public meeting will be held via TEAMS Meetings.

FOR FURTHER INFORMATION CONTACT: Jody Keegan or Jack MacDonald; Program Analyst, Ethics Law and Disclosure Division, Office of Government Ethics, 250 E Street, S.W. Suite 750, Washington, D.C. 20024-3249; Telephone: (202) 482-9300; TTY: (800) 877-8339.

SUPPLEMENTARY INFORMATION:

On September 10, 2026, OGE held a listening session to seek agency input on issues specifically related to potential language and formatting changes to the OGE Form 278e and the OGE Form 450. OGE is now inviting all interested members of the public to share ideas, provide information, and express concerns about potential changes to the forms. This meeting will allow stakeholders and members of the public to both hear and respond to the concerns of other participants and for OGE to further develop its understanding of the views of various stakeholders. The goal of this meeting is for OGE to receive input regarding possible changes to the forms rather than come to a consensus about what changes to make.

Commenters may make any suggestions that they believe will improve the OGE Form 278e or the OGE Form 450. However, the public financial disclosure requirements are dictated by the Ethics in Government Act (EIGA), 5 U.S.C.§ 13101 et seq., and 5 C.F.R. Part 2634 of the OGE regulations. OGE will be unable to consider any suggested change that would require a statutory or regulatory change as part of this form revision cycle. Additionally, when considering suggested changes, OGE will consider any potential cost burden, particularly if the change will require reprogramming of agency or Government-wide electronic filing systems. Generally, text changes within the instructions impose substantially fewer costs than changes to the look or order of the data entry grids. Commenters should consider and explain how the changes they are proposing provide concrete benefits, such as easier identification of potential conflicts of interest or ease of use of the forms.

To facilitate discussion at the public meeting, OGE welcomes input on issues related to suggested changes to the OGE Form 278e and the OGE Form 450 including, but not limited to, the following topics on which OGE has previously received comments:

Potential areas for comment on the OGE Form 278e

1. General information fields:

The OGE Form 278e includes certain general information fields on the first page, such as the filer's name and position. These fields are not specifically authorized in the controlling statutory and regulatory authorities but are deemed permissible because they are necessary to provide an adequate understanding and processing of the form and do not impose any undue privacy or data entry burdens on filers.

(a) Filing Extensions, Late Fee Waivers and Payments:

OGE received a suggestion for providing multiple spaces on the cover of the form in which the agency can document filing extensions, late filing fee waivers, and late filing fee payments. OGE is interested in views on whether such additions would be useful. Feedback that OGE has received indicates that adding such fields for agencies to complete can benefit the agencies themselves and does not contribute to the public burden from completing the forms.

2. Excepted Investment Fund (EIF) Field:

OGE is considering changing the EIF field. The EIF field currently contains three choices: Yes (the item is an asset with underlying portfolio holdings but the item qualifies as an excepted investment fund); No (the item is an asset with underlying portfolio holdings and the asset does not qualify as an excepted investment fund); and N/A (the item is a source of non-investment income or the item is an asset without underlying portfolio assets). OGE is considering providing a two-step process that first inquires whether the asset has underlying holdings and second, if it does, whether it qualifies as an EIF. OGE is interested in ideas and views on how the EIF two-step process should appear on the form such that it will provide clarity to filers, agency reviewers, and the general public. Alternatively, OGE is considering changing to a simple Yes or No field. OGE is interested in whether this would reduce the accuracy of the reporting and reduce the information available to the public.

3. Definitions:

OGE has received comments requesting clarification to the instructions and expansion of the list of terms to include, but are not limited to, honorarium, personal residence, relative, asset valuation, purchase, sale, exchange, and security. OGE is interested in views on specific text suggestions outside of those provided and as currently stated in the Public Financial Disclosure Guide. OGE seeks comments on whether the instructions to any part of the form should include additional definitions of key terms and whether there are specific terms that need further definition.

4. Instructions:

OGE has received comments requesting that OGE clarify the instructions and make them consistent with the statutory and regulatory reporting exclusions, and exceptions in the Public Financial Disclosure Guide (the "guide"), specifically as it relates to the use of "description" in each part, permitted asset valuation, retention or disposition of employer-awarded equity, sharing in profits, and carried interests (e.g., vested or unvested stock options, restricted stock, future sale of a company's profits). OGE is interested in views on specific text suggestions in the forms and seeks comments on whether the instructions to any part of the form should include additional reporting concepts and/or key terms. OGE is considering expanding the current instructions for each part of the report and providing helpful hyperlinks to the guide.

5. Examples:

OGE is considering adding a list of examples to the OGE Form 278e applicable to each section, similar to the OGE Form 450 examples. OGE is interested in views on whether there are specific topic areas for which an example would be particularly useful.

Potential areas for comment on the OGE Form 450

1. Definitions and Examples:

The last page of the OGE Form 450 includes examples for each Part. OGE seeks comments on whether any of these examples should be revised or removed, what new examples would be of value for the typical filer, and whether any new definitions should be added to the instructions.

2. Asset Ownership Identification:

OGE has received comments requesting the addition of a column reflecting asset ownership. OGE is considering adding this column to the report and seeks comment on whether inclusion of this optional information in the form would provide any added benefit or clarity.

3. Asset Valuation Threshold Identification:

OGE has received comments requesting the addition of a column reflecting asset valuation threshold identification. OGE is considering adding a question with a "Yes" or "No" response to whether an asset is above the relevant regulatory *de minimis* level to ease time spent by agency reviewers reaching back to filers. OGE seeks comments on whether inclusion of this optional information in the form would provide any added benefit or clarity.

4. Redesign of the Form:

OGE has received comments and suggestions requesting that OGE include more and/or clarify certain definitions and examples that appear on the hard-copy PDF and Excel versions. OGE is considering re-designing the form by removing the instructions, examples, and definitions from the top of each Part, and instead creating new instructions, definitions, and examples pages at the beginning of the form, similar to how the current OGE Form 278e is structured. OGE is also considering providing hyper-links to a new user-friendly HTML version of the OGE Form 450 Reviewers Guide to make preparation and review of the form easier for the filers and agency reviewers.

(a) Addition of an EIF Column

OGE has received comments and requests to provide EIF information on the form, which would clarify whether an asset itself is an EIF or holds underlying assets that are EIFs. OGE seeks comments on whether inclusion of an optional EIF column/field would provide any added benefit or clarity.

Registration: Individuals wishing to attend the public meeting must register at https://events.gcc.teams.microsoft.com/event/6e6ab2cf-348e-4d4d-bc92-316cb46fdbad@c0abca44-0182-40a9-8010-01ec94254f77?source=copyLinkLegacyShareLinkDialog

Meeting information will be provided at the time of registration.

Written Comments: You may submit comments in writing to OGE by use of the following methods:

Email: Forms@OGE.gov. Include "OGE PRA Form 278e and OGE Form 450 Review" in the subject line. *Mail*: Office of Government Ethics, 250 E Street, S.W. Suite 750, Washington, D.C. 20024-3249, Attention: "OGE PRA Form 278e and OGE Form 450 Review."

Instructions**:** Comments may be posted on OGE's website, https://www.oge.gov. Sensitive personal information, such as account numbers or Social Security numbers, should not be included. Comments generally will not be edited to remove any identifying or contact information.

AUTHORITY: Ethics in Government Act (EIGA), 5 U.S.C.§ 13122

Approved: 11/3/26

Keith Sonderling,

Acting Director, U.S. Office of Government Ethics.

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