NAME OF PERSON SIGNING FORM:  
(LAST NAME - FIRST NAME - MIDDLE NAME)  

FOR QUARTER ENDING (CHECK ONE):  
☐ MARCH  ☐ JUNE  ☐ SEPTEMBER  ☐ DECEMBER  

NAME OF ORGANIZATION, FIRM, COMMITTEE, OR CORPORATION  
FILING THIS FORM (If different from name above):  

MAILING ADDRESS OF PERSON OR ENTITY FILING THIS FORM  
STREET OR P.O. BOX:  
CITY:  
STATE:  
ZIP:  

INSTRUCTIONS on who must file this form and how to fill it out are on the reverse side.  

NOTE: In addition to filing this form, the donor must notify the intended recipient at the time the gift is made that the gift will be reported.  

STATEMENT OF GIFTS GIVEN DURING CALENDAR QUARTER VALUED AT MORE THAN $25 AND NOT MORE THAN $100  

<table>
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<tr>
<th>DATE GIVEN</th>
<th>DESCRIPTION OF GIFT</th>
<th>MONETARY VALUE</th>
<th>NAME OF PERSON WHO MADE THE GIFT</th>
<th>ADDRESS OF PERSON WHO MADE THE GIFT</th>
<th>NAME OF RECIPIENT OF GIFT</th>
<th>ADDRESS OF RECIPIENT</th>
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</table>

IF CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE ❑  

SIGNATURE:  
DATE:  

FILING INSTRUCTIONS:  
WHEN TO FILE: No later than the last day of the calendar quarter following the calendar quarter in which a reportable gift was given (example: if a gift is given in March, the form disclosing it should be filed by June 30).  

WHERE TO FILE: File with the Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 3600 Maclay Blvd., South, Tallahassee, Florida 32312, UNLESS the reportable gift was made to an officer or employee of the Legislative Branch of State government (Senate, House of Representatives, Joint Legislative entities, Public Service Commission, Commission on Ethics). Gifts to Legislative Branch officials should be reported on a separate Form 30 filed with the Division of Legislative Information Services, Room G-68, Claude Pepper Building, 111 W. Madison Street, Tallahassee, Florida 32399-1425.  

(See instructions on reverse side)
WHAT IS A “GIFT”?  
A “gift” is defined to mean that which is accepted by an official or by another in his or her behalf, or that which is paid or given to another for or on behalf of the official, directly, indirectly, or in trust for the official's benefit or by any other means, for which equal or greater consideration is not given within 90 days following receipt of the gift.

• A “gift” includes: real property and its use; tangible or intangible personal property and its use; transportation (unless provided by an agency in relation to officially approved governmental business), lodging or parking; food or beverage; membership dues; entrance fees, admission fees, or tickets to events, performances, or facilities; plants, flowers, or floral arrangements; services provided by persons pursuant to a professional license or certificate; other personal services for which a fee is normally charged; forgiveness of an indebtedness; a preferential rate or terms on a debt, loan, goods, or services that is not available to all similarly situated officials or to members of the public by virtue of occupation, affiliation, age, religion, sex, or national origin; and any other similar service or thing having an attributable value.

• The following are NOT REPORTABLE as gifts on this form: a gift accepted on behalf of a government entity or charitable organization; a gift having a public purpose from a legislative or judicial branch entity, from an executive branch department or commission, from a water management district, the South Florida Regional Transportation Authority, the Technological Research and Development Authority; or from a county, municipality, airport authority, or school board; a gift from a direct-support organization authorized by law to support a government entity to an officer or employee of that entity; salary, benefits, services, fees, commissions, gifts, or expenses primarily associated with the recipient's business, employment, or service as an officer or director of a corporation or organization; contributions or expenditures reported pursuant to the election laws, campaign-related personal services provided by individual volunteers, and any contribution or expenditure by a political party; an honorarium or an expense related to an honorarium event to the official or official's spouse; an award, plaque, certificate, or similar personalized item given in recognition of the official's public, civic, charitable, or professional services; an honorary membership in a service or fraternal organization presented merely as a courtesy; and the use of public property or facilities for a public purpose. Also exempted are some gifts from state, regional, and national organizations that promote the exchange of ideas between or the professional development of governmental officials or employees.

WHAT GIFTS ARE REPORTABLE?
Any individual gift (as defined below) valued over $25 but not over $100 to a reporting individual or procurement employee on or after October 1, 1991. The same gift need not be reported by more than one person or entity.

Note: Gifts that formerly were allowed under Section 112.3148, F.S. now may be prohibited expenditures under Sections 110.045 and 112.3215, F.S.

HOW DO I DETERMINE THE VALUE OF A GIFT?
Except as provided below, the value of a gift is the actual cost to the donor valued on a per occurrence basis. Compensation provided within 90 days of the gift by the recipient to the donor should be deducted from the value of the gift. Taxes and gratuities are not included in valuing a gift.

• Entrance fees, admission fees, or tickets: face value of the ticket/fee or on a daily per event basis, whichever is greater. If an admission ticket is given by a charitable organization, its value does not include the portion of the cost that represents a contribution to that charity.

• Lodging: on consecutive days is considered a single gift; lodging in a private residence is valued at $44 per night.

• Transportation: as a single gift on a round-trip basis (unless only one-way transportation is provided); value transportation in a private conveyance as if it were in a comparable commercial conveyance.

• Food and beverages consumed at a single sitting or event are a single gift valued for that sitting or meal; other food and beverages provided on a calendar day are considered a single gift, with the total value of all food and beverages provided on that date being the value of the gift.

• Personal services: value at the reasonable and customary charge for such services in the community where provided.

• Membership dues: value as a single gift all dues paid to the same organization during any 12-month period.

• Prorate total costs of an event among all invited persons if gift value for an individual participant cannot be determined. A gift given to several persons may be attributed among all of them on a pro rata basis. Food, beverages, entertainment, etc. provided at a function for more than ten people should be valued by dividing the total costs by the number of persons invited, unless the items are purchased on a per-person basis, in which case the per-person cost should be used.

• Do not include additional expenses required as a condition precedent to the donor’s eligibility to purchase or provide the gift if such expenses are primarily for the benefit of the donor or are of a charitable nature.

FOR MORE INFORMATION:
This statement is required by Section 112.3148, Florida Statutes. Questions about the form or this law may be addressed to the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; telephone (850) 488-7864; information is also provided at: www.ethics.state.fl.us.