

Extensions

General:

1. Financial disclosure reports (OGE/SF 278, OGE 450) are due on the report due date unless Filer obtains an extension. Due dates:
 - a. New Entrant reports are due not later than 30 days after appointment (or start of the covered position, or, in the case of a person already in the covered position when duties change or the supervisor determines the incumbent should file, 30 days after notice to file).
 - b. Annual OGE 450s: due 15 February (or next business day when the 15th falls on a weekend or holiday)
 - c. Incumbent OGE/SF 278s: due 15 May (or next business day when the 15th falls on a weekend or holiday)
2. For 278s:
 - a. Timely filing by the due date or the extended due date avoids a \$200 late fee. See 5 U.S.C. App. § 104(d); 5 C.F.R. § 2634.704 (<http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=ecfr&sid=e62a2086dab40719f9b70b63a58695eb&rgn=div5&view=text&node=5:3.0.10.10.8&idno=5#5:3.0.10.10.8.7.50.4>).
 - b. Failure or refusal to file – see 5 C.F.R. § 2634.701 (<http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=ecfr&sid=e62a2086dab40719f9b70b63a58695eb&rgn=div5&view=text&node=5:3.0.10.10.8&idno=5#5:3.0.10.10.8.7.50.1>) regarding agency referral to the Attorney General for civil action, including fine.
 - c. Special combination report: Incumbent/Termination: Officials who anticipate leaving a covered position on or within 90 days after the annual deadline may file a combined Incumbent/Termination report if they request and receive an extension of the annual filing deadline. Only available as a convenience to those filers who will leave Government Service on/after 16 May and who will file no later than 13 Aug (or next normal workday if 13 Aug is a weekend or holiday).
3. Filers may request an extension if they have good cause for not completing their report by the due date. Some examples of good cause include:
 - long periods of official travel prior to the due date;
 - significant illness just prior to the due date;
 - extremely pressing duty assignments; and
 - convenience of filing combined reports, as discussed in the preceding section.

Who grants

An agency Designated Agency Ethics Official (DAEO) or designee may grant an extension up to 45 days of the OGE/SF 278, Public Financial Disclosure Report. The extension, usually in writing, is for “good cause shown.” Some examples of good cause:

- long periods of official travel prior to the due date;
- significant illness just prior to the due date;
- extremely pressing duty assignments; and
- convenience of filing combined reports, as discussed in the preceding section.

OGE recommends that all agencies require written extension requests, to establish proper documentation. Filers should request an extension before the due date. Likewise, agencies should act on the request before the due date. To increase public confidence in the system and to ease administration, OGE recommends that agencies record all extensions by using the check-off box, noting the number of days granted, in the reviewer comments area on the SF 278's cover page.

Additional Extension: A DAEO or designee may, for "good cause shown," grant an additional written extension of up to 45 days. This would give the filer a total of 90 days beyond the original due date to file the report. The filer must set forth in writing why additional time is necessary. The reviewing official must approve or deny the request in writing. The statute does not allow any "good cause" extensions of more than 90 days, regardless of circumstances.

OGE/SF 278 extension rules: <http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=ecfr&sid=e62a2086dab40719f9b70b63a58695eb&rgn=div5&view=text&node=5:3.0.10.10.8&idno=5#5:3.0.10.10.8.2.50.1>

5 CFR 2634.201(f), *Extensions*. The reviewing official may, for good cause shown, grant to any public filer or class thereof an extension of time for filing which shall not exceed 45 days. The reviewing official may, for good cause shown, grant an additional extension of time which shall not exceed 45 days. The employee shall set forth in writing specific reasons why such additional extension of time is necessary. The reviewing official must approve or deny such requests in writing. Such records shall be maintained as part of the official report file.

Combat Zone (CZ) Extensions:

- The IRS has the current CZ areas: <http://www.irs.gov/newsroom/article/0,,id=108331,00.html>.
- OGE/SF 278 CZ extension: is automatic if the Filer is in the CZ on the 278 due date. Authority: 5 U.S.C. App. § 101(g)(2)(A)
An individual serving with or in support of the Armed Forces automatically qualifies for a 180-day extension if serving in a combat zone on the applicable due date. When applicable, this extension replaces all other extensions. This extension dates from the later of the last day of:
* the individual's service in the combat zone or * the last day of the individual's hospitalization resulting from that service.
- OGE 450 "National Emergency" (includes CZ) Extension: discretionary with authorized Ethics Official; up to 90 days after . . . See 5 C.F.R § 2634.903(d):

<http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=ecfr&sid=e62a2086dab40719f9b70b63a58695eb&rqn=div5&view=text&node=5:3.0.10.10.8&idno=5#5:3.0.10.10.8.9.50.3>

Sec. 2634.903 (d) Extensions--(1) Agency extensions. The agency reviewing official may, for good cause shown, grant to any employee or class of employees a filing extension or several extensions totaling not more than 90 days.

(2) Certain service during period of national emergency. In the case of an active duty military officer or enlisted member of the Armed Forces, a Reserve or National Guard member on active duty under orders issued pursuant to title 10 or title 32 of the United States Code, a commissioned officer of the Uniformed Services (as defined in 10 U.S.C. 101), or any other employee, who is deployed or sent to a combat zone or required to perform services away from his permanent duty station in support of the Armed Forces or other governmental entities following a declaration by the President of a national emergency, the agency reviewing official may grant such individual a filing extension to last no longer than 90 days after the last day of:

(i) The individual's service in the combat zone or away from his permanent duty station; or

(ii) The individual's hospitalization as a result of injury received or disease contracted while serving during the national emergency.

(3) Agency procedures. Each agency may prescribe procedures to provide for the implementation of the extensions provided for by this paragraph.

Recording an Extension on an OGE 450 in FDM

FDM supports recording extensions once a report has been assigned or after a Filer has started a Draft. See the tutorial, Managing Extensions, https://www.fdm.army.mil/documents/FDM_Extension_for_Website/Managing_FDM_Extensions.html, or the Quick Reference, Managing Extensions, https://www.fdm.army.mil/documents/QRC_Managing_Extensions.pdf, for information on recording approved extensions in FDM. Extensions recorded in FDM by 30 Dec will be included in the annual statistical report to OGE.