

FINANCIAL DISCLOSURE REPORT COMBAT ZONE EXTENSIONS

5 U.S.C. Appx. § 101(g)(2) provides for an automatic 180 day extension of the SF 278 Public Financial Disclosure Report filing deadline for officers serving in the armed forces, or individuals serving in support of the armed forces, in an area while that area is designated by the President by Executive Order as a combat zone for purposes of section 112 of the Internal Revenue Code of 1986 (26 U.S.C. § 112). The date for filing is extended 180 days after the later of: (1) the last day of service in the combat zone; or (2) the last day of hospitalization as a result of injury or disease from service in the combat zone. There are no OGE or DoD implementing regulations (you won't find it in the JER).

Affected General Officers do not need to request an extension. In the event that you have a general serving in a combat zone who is required to file a new entrant or annual report in the future, who wants to take advantage of this extension, please let Rob Tully know by email or telephone. We will flag his/her file and not send a reminder until he/she leaves the combat zone. We also request you let us know when he/she departs the combat zone so we can track the 180 day period and send the notice. Afghanistan is currently designated a combat zone.

5 C.F.R. § 2634.903 provides for a similar extension for OGE 450 filers, except the extension period is 90 days from departing the zone or leaving the hospital, whichever is later, and this extension must be requested from the Deputy Designated Agency Ethics Official (SJA to CMC/or CL).