

FDM was updated in August 2023 to allow filers to indicate reportable underlying assets (ULAs) in a parent asset or investment vehicle, such as an IRA or 401K. There are three basic methods of adding a ULA to a listed parent asset. Filers may also indicate a parent asset does not contain any reportable ULA.

## Adding a ULA - Method 1

Edit an Existing Asset by Checking the Block to Indicate the Asset, ABBV, is a ULA.

1. Click **Edit Asset**. This example uses the stock AbbVie Inc. (ABBV).
2. Check the **block** to indicate the asset ABBV is a ULA.
3. Click the **Choose Parent Asset** button.

\* Depicts an asset that the Filer has acknowledged does not contain reportable underlying assets.  
\*\*Depicts a legacy asset. No updates can be made to any fields until the legacy asset is changed to a new asset type.

Back Add Asset Continue

Reporting Period: 01/01/2022 through 12/31/2022 38 line item(s)

Seq. #	Asset Name	City	State	Country	Type of Asset	Owner	No Longer Held	
1	AbbVie Inc. (ABBV)	-	-	-	Stock, bond, option or other security	Spouse		<a href="#">Edit Asset</a> <a href="#">Delete Asset</a> <a href="#">Add Comment</a>
2	Microsoft Corporation (MSFT)	-	-	-	Stock, bond, option or other security	Self		<a href="#">Edit Asset</a> <a href="#">Delete Asset</a> <a href="#">Add Comment</a>

Edit Asset

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### Edit Asset and Investment Income

Reporting Period: 01/01/2022 through 12/31/2022

**ASSET NAME**  
Name: AbbVie Inc.

**ASSET OWNER (OPTIONAL)**  
 Self  
 Joint  
 Spouse  
 Dependent Child

**WERE YOU STILL HOLDING THIS ASSET?**  
 Yes  
 No

**UNDERLYING ASSET**  
 Variable Life Insurance, Variable Annuities, Defined Contribution Plans, Tax-Deferred Retirement/Pension Accounts, Exchange Accounts / Asset Management Accounts/ Managed Accounts, and College Savings Plans (529 Plan), may contain reportable underlying assets. Absent an exception, filers must report each underlying asset that: 1) Was worth more than \$1,000 at the end of the reporting period, or 2). For annual filers, the income from the underlying asset exceeded \$1,000 during the reporting period. Examples of underlying asset that are excepted from this reporting requirement include: cash accounts, diversified mutual funds and diversified exchange traded funds.  
 This is an underlying asset

**ASSET TYPE**  
 Stock, bond, option or other security  
 Ticker Symbol: ABBV  
 Sector Mutual Fund or Exchange Traded Fund (ETF)

Indicate as ULA and Parent Asset

4. A list of possible parent assets is displayed.
5. Scroll to the desired parent asset and click **Select Asset**. This example uses "Spouse Roth IRA" as the parent asset.

27	Gropp Numann 401k	-	-	-	Defined Contribution Plan or Tax-deferred retirement/pension account	Self	Select Asset
28	Spouse Roth IRA	-	-	-	Tax-deferred retirement/pension account (IRA, SEP IRA, Keogh IRA)	Spouse	Select Asset
29	Spouse IRA #1	-	-	-	Defined Contribution Plan or Tax-deferred retirement/pension account	Spouse	Select Asset
30	MegaFinance IRA #1	-	-	-	Defined Contribution Plan or	Self	Select Asset

Select Asset

- \* " The **Edit Asset and Investment Income** page is displayed.
- + " Ensure the **correct parent asset** is entered for ABBV.
- , " Click **Save** and the desired asset will appear as a ULA to the chosen parent asset. ABBV (27.1) appears as the ULA to the Spouse Roth IRA (27) in this example.

26	Gropp Numann 401k	-	-	-	Defined Contribution Plan or Tax-deferred retirement/pension account	Self	Edit Asset Add Underlying Asset Delete Asset Add Comment
27	Spouse Roth IRA	-	-	-	Defined Contribution Plan or Tax-deferred retirement/pension account	Spouse	Edit Asset Add Underlying Asset Delete Asset Add Comment
27.1	AbbVie Inc. (ABBV)	-	-	-	Stock, bond, option or other security	Spouse	Edit Asset Delete Asset Add Comment
28	Spouse IRA #1	-	-	-	Defined Contribution Plan or Tax-deferred retirement/pension account	Spouse	Edit Asset Add Underlying Asset Delete Asset Add Comment
29	MegaFinance IRA #1	-	-	-	Defined Contribution Plan or Tax-deferred retirement/pension account	Self	Edit Asset Add Underlying Asset

Ensure Correct Asset Selected

## Adding a ULA - Method 2

### Add a New Asset to an Existing Parent Asset

1. From the main Asset and Investment Income dashboard, click **Add Asset**.
2. Fill in the **required information** for the ULA. In this example the ULA is Energy Select Sector SPDR Fund (XLE).
3. Check the **block** to indicate the asset is a ULA.
4. Click the **Choose Parent Asset** button.
5. A list of possible parent assets is displayed.
6. Scroll to the desired parent asset and click **Select Asset**.
7. Ensure the **correct parent asset** is entered.

Asset that the Filer has acknowledged does not contain reportable underlying assets. Legacy asset. No updates can be made to any fields until the legacy asset is changed to a new asset type.

01/01/2022 through 12/31/2022 38 line item(s)

**Add Asset** **Continue**

Type of Asset	Owner	No Longer Held
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### Add Asset

### Add Asset and Investment Income

Reporting Period: 01/01/2022 through 12/31/2022

**ASSET NAME**

Name: Energy Select Sector SPDR Fund

**ASSET OWNER (OPTIONAL)**

Self  
 Joint  
 Spouse  
 Dependent Child

**UNDERLYING ASSET**

Variable Life Insurance, Variable Annuities, Defined Contribution Plans, Tax-Deferred Retirement/Pension Accounts, Brokerage Accounts / Asset Management Accounts/ Managed Accounts, and College Savings Plans (529 Plan), may contain reportable underlying assets. Absent an exception, filers must report each underlying asset that: 1) Was worth more than \$1,000 at the end of the reporting period, or 2). For annual filers, the income from the underlying asset exceeded \$1,000 during the reporting period. Examples of underlying asset that are excepted from this reporting requirement include: cash accounts, diversified mutual funds and diversified exchange traded funds.

This is an underlying asset

**Choose Parent Asset**

### Choose Parent Asset

26	Gropp Numann 401k	-	-	-	Defined Contribution Plan or Tax-deferred retirement/pension account	Self	<b>Select Asset</b>
27	Spouse Roth IRA	-	-	-	Defined Contribution Plan or Tax-deferred retirement/pension account	Spouse	<b>Select Asset</b>
27.1	AbbVie Inc. (ABBV)	-	-	-	Stock, bond, option or other security	Spouse	
28	Spouse IRA #1	-	-	-	Defined Contribution Plan or Tax-deferred retirement/pension account	Spouse	<b>Select Asset</b>
29	MegaFinance IRA #1	-	-	-	Defined Contribution Plan or Tax-deferred retirement/pension account	Self	<b>Select Asset</b>

### Select Asset

8. Click **Save** (not shown) and the desired asset should appear as a ULA to the chosen parent asset. XLE (27.2) appears as the ULA to Spouse Roth IRA (27).

27	Spouse Roth IRA	-		
27.1	AbbVie Inc. (ABBV)	-		
27.2	Energy Select Sector SPDR Fund (XLE)	-		
28	Spouse IRA #1	-		

Save Desired Asset

### Adding a ULA - Method 3 Directly Add a New Asset to a Parent Asset.

1. Scroll to the desired parent asset. This example uses "Spouse Roth IRA". Click **Add Underlying Asset**.

27	Spouse Roth IRA	-	-	-	Defined Contribution Plan or Tax-deferred retirement/pension account	Spouse	<a href="#">Edit Asset</a> <a href="#">Add Underlying Asset</a> <a href="#">Delete Asset</a> <a href="#">Add Comment</a>
27.1	AbbVie Inc. (ABBV)	-	-	-	Stock, bond, option or other security	Spouse	<a href="#">Edit Asset</a> <a href="#">Delete Asset</a> <a href="#">Add Comment</a>
27.2	Energy Select Sector SPDR Fund (XLE)	-	-	-	Sector Mutual Fund or Exchange Traded Fund (ETF)	Spouse	<a href="#">Edit Asset</a> <a href="#">Delete Asset</a> <a href="#">Add Comment</a>
28	Spouse IRA #1	-	-	-	Defined Contribution Plan or Tax-deferred	Spouse	<a href="#">Edit Asset</a>

Add Underlying Asset

- The "Add Asset and Investment Income" dashboard is displayed. The block will be checked and the field filled in for the parent asset. This indicates the asset will be an underlying asset to the "Spouse Roth IRA". The rest of the information is blank.
- Complete the information and click **Save**. Note the ULA being added to the Spouse Roth IRA is the stock Enterprise Products Partners L.P. (EPD).
- Click **Save** and EPD (27.3) appears as the ULA to Spouse Roth IRA (27).

The Asset is an Underlying Asset

Complete Information and Save

27	Spouse Roth IRA	-	-	-	Defined Contribution Plan or Tax-deferred retirement/pension account
27.1	AbbVie Inc. (ABBV)	-	-	-	Stock, bond, option or other security
27.2	Energy Select Sector SPDR Fund (XLE)	-	-	-	Sector Mutual Fund or Exchange Traded Fund (E
27.3	Enterprise Products Partners L.P. (EPD)	-	-	-	Stock, bond, option or other security

Parent and Underlying Asset

## A Parent Asset with no Reportable Underlying Assets

FDM now provides OGE 450 filers the ability to check a block when a parent asset or investment vehicle being reported does not contain reportable underlying assets. For reported parent type assets, such as a 401K, IRA, or 529 colleges savings plan, filers must either report underlying assets for it, or indicate it does not contain reportable underlying assets by checking the block as follows.

1. Navigate to the **Edit Asset and Investment Income** view for the asset being reported that does not contain any reportable underlying assets.
2. In this example, the filer is reporting a variable life insurance policy issued by the Super Duper Life Insurance Company.
3. The filer provides the required data for the variable life insurance policy.
4. If the variable life insurance policy does not contain any reportable assets, the filer checks the **block** indicating it does not contain any reportable ULAs.

The screenshot shows a form with several sections:

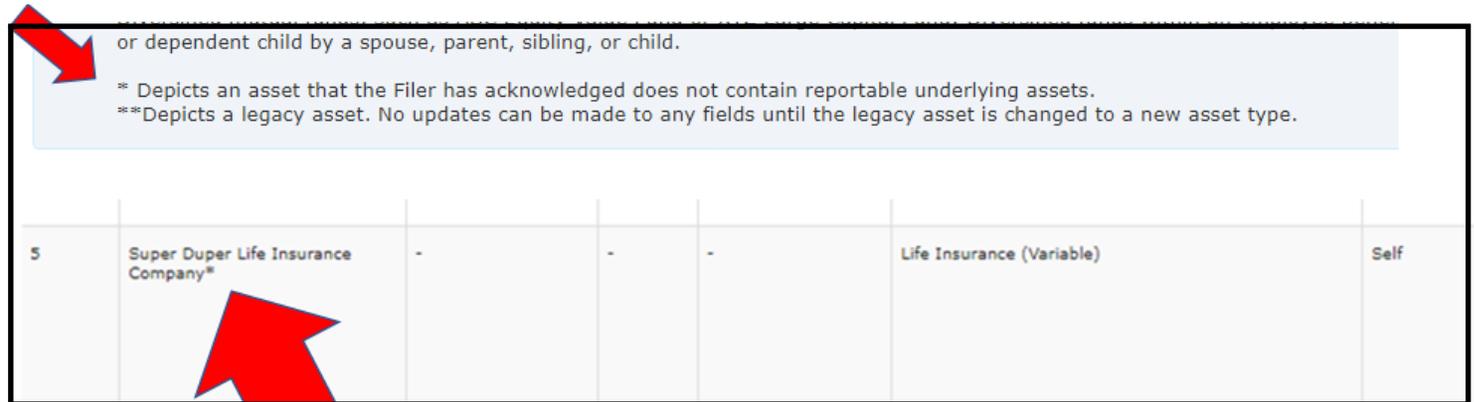
- ASSET NAME:** Name: Super Duper Life Insurance Cor
- ASSET OWNER (OPTIONAL):**  Self,  Joint,  Spouse,  Dependent Child
- WERE YOU STILL HOLDING THIS ASSET?:**  Yes,  No
- UNDERLYING ASSET:** Variable Life Insurance, Variable Annuities, Defined Contribution Plans, Tax-Deferred Retirement/Pension Accounts, Brokerage Accounts / Asset Management Accounts/ Managed Accounts, and College Savings Plans (529 Plan), may contain reportable underlying assets. Absent an exception, filers must report each underlying asset that: 1) Was worth more than \$1,000 at the end of the reporting period, or 2). For annual filers, the income from the underlying asset exceeded \$1,000 during the reporting period. Examples of underlying asset that are excepted from this reporting requirement include: cash accounts, diversified mutual funds and diversified exchange traded funds.  This is an underlying asset. Choose Parent Asset
- ASSET TYPE:**  Stock, bond, option or other security,  Sector Mutual Fund or Exchange Traded Fund (ETF),  Real Estate (e.g. residential rental, farmland, commercial property),  Privately owned trade or business (Small Business),  Life Insurance
  - Whole
  - Universal
  - Variable **Does not contain reportable underlying assets.**
  - Other

A large red arrow points from the bottom left towards the "Variable" option in the "ASSET TYPE" section.

Claiming No Reportable Underlying Assets

5. The Assets and Investment Income list is displayed when the filer clicks **Save**. The "Super Duper Life Insurance Company" is now listed with an asterisk.

6. The asterisk indicates the asset does not have any reportable ULAs.



or dependent child by a spouse, parent, sibling, or child.

- \* Depicts an asset that the Filer has acknowledged does not contain reportable underlying assets.
- \*\* Depicts a legacy asset. No updates can be made to any fields until the legacy asset is changed to a new asset type.

5	Super Duper Life Insurance Company*	-	-	-	Life Insurance (Variable)	Self
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Asset Listed with Asterisk