New York City Police Pension Fund

"Serving the Finest"

2026
Reporting Year: 1/1/25-12/31/25

Financial Disclosure Questionnaire (FDQ)

Demographics: Please check **one**: o Tier 2 ODR o Tier 2 ADR o Tier 3 ADR

First Name:_____ Last Name:_____

Tax No.:_____ Contact Number: _____

Employers/Self-Employment: *Use additional forms to list more than two income sources. All forms must be notarized.*

Employer Name (or describe work)	**Employer Address** (Street, City, State, Zip)	**Employment Period** Start - Stop (month only)	**Earnings ($)**
Source #1			
Source #2			

Required Documentation: ***Check the box that describes the documentation you are enclosing***

☐ Copy of page 1 and 2 of my 2025 Form 1040 and all W-2 and/or 1099 forms (including spouse's forms if filing jointly)

☐ My 2025 Federal Tax Return has not yet been filed, enclosing my W-2 and/or 1099 forms for 2025

☐ My 2025 Federal Tax Return will not be filed, & I did not receive any W-2 and/or 1099 forms for 2025

Acknowledgement: ***This form MUST be signed and notarized or will be deemed invalid***

I, the undersigned, hereby state that the information I have provided on this form is true, correct, and complete. I have read and understand all instructions pertaining to filing this form, as well as my earnings limitations. Moreover, I understand that the Police Pension Fund relies upon my accurate and complete reporting of such income to issue benefit payments to me in compliance with the New York City Administrative Code and New York State Retirement and Social Security Law, as applicable. I affirm that I have a continuing obligation to inform the Fund of any mistakes I may have made on an FDQ as soon as I become aware of them. I understand that deliberately reporting incorrect earnings is illegal and violates the terms of my pension contract and may result in my benefit being withheld or suspended.

Member Signature:_____ Date:____/____/____

State of_____, County of_____
On this___day of_____, 20___before me personally appeared_____to me known and known to me to be the same person described herein and who executed the foregoing instrument, and (s)he duly acknowledged to me that (s)he executed the same.

Affix notary seal:

Signature of Notary Public: _____

Office Use Only	FDQ Status	Received	Status (mm / dd / yyyy)
Entered by: _____	☐ Violation	☐ 1040 ☐ 1099	☐ Pending _____
Checked by: _____	☐ No violation	☐ W-2 ☐ None	☐ Complete _____

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FDQ Instructions and Important Information

The Financial Disclosure Questionnaire ("FDQ") must be submitted annually by Tier 2 Ordinary Disability Retirees ("ODR"), as well as both Tier 2 and Tier 3 Accident Disability Retirees ("ADR") who would not be considered eligible for Service Retirement. The FDQ must be completed in its entirety and notarized; this is an affidavit sworn to under the penalties of perjury.

Earnings Subject to Review

Only earnings subsequent to retirement, but before eligibility for Service Retirement, in the tax year stated on the FDQ are reviewed. These earnings include salaries, wages, commissions, fees, etc. received for personal services rendered and shall include income derived from self- employment when one's physical effort is a factor in the production of such income. The following sources of income are excluded: dividends, capital gains, interest, other pensions, unemployment benefits, inheritance, Social Security, and rental income not derived from labor. Earnings in the year a member would have been eligible for Service Retirement are prorated based on the member's 20th anniversary date.

Required Documents

- If you filed a Federal Tax Return for the year, you must submit a copy of Form 1040 pages 1 and 2 and in addition, copies of all related W-2's and/or 1099 forms.
- If you are reporting other income from Schedule 1, you must attach Schedule 1.
- If you are reporting Business income on Schedule 1, you must submit Schedule C.
- If you are reporting income from Rental and/or Partnerships and S-Corporations on Schedule 1, you must submit both Schedule E and Schedule K-1.

If you are married and filed jointly, you must also submit copies of your spouse's W-2 and/or 1099 as well as any Schedules mentioned above, if applicable.

Determining Earnings Limitations

In the event that a retiree receives income greater than the maximum allowable annual earnings, the Fund will recover the amount earned in excess of this limitation at a rate dependent on the violation amount. To determine a disability retiree's earnings limitation (which is subject to change if a member is out of contract or has yet to be finalized), the Fund uses the following formula:

Base: Current salary at next highest rank (immediately above rank at retirement)
Less: Pension portion of the retirement allowance plus COLA, if any
Equals: Maximum allowable annual earnings

Salary is defined as the maximum base pay plus overtime, night differential, worked vacation, and uniform allowance earned in the member's final 12 months of service, converted to the current rates of the next highest rank.
In addition to salary base and salary additions, moonlighting earnings will be included as part of the earnings ceiling if such moonlighting was performed with permission of the New York Police Department and if a history of at least two years of this activity exists and is documented.

Legal Responsibilities

The FDQ and required tax documentation must be returned within 30 days of receipt or the Fund reserves the right to suspend a member's entire retirement allowance until submission.
Any disability retiree who knowingly submits a financial disclosure form that contains false information is subject to penalties, including criminal prosecution pursuant to the NYC Administrative Code and New York State Penal Law.

Methods for Form Submission

Retirees may submit this form by uploading it to webCOPS, faxing it to (212) 693-5668, or mailing it to the Fund. If any information is illegible or if there is any obstruction to the notary stamp and/or signature, the form will be considered invalid. If you have any questions, please contact the Safeguards Unit at (212) 693-6886.