

Meyers, Robert (COE)

JNR 08.96

From: Meyers, Robert (COE)
Sent: Tuesday, June 03, 2008 2:45 PM
To: Meyers, Robert (COE)
Subject: Inquiry

Jean Olin of Miami Beach posed the following question: One of the attorneys in her office has been appointed to the County Court. He received an autographed Dwayne Wade jersey and the attorney wants to know whether he must report the jersey as a gift. The attorney purchased the jersey himself, but somebody else who apparently knows Dwayne Wade was able to get Wade to autograph it. I advised Ms. Olin that the recipient should go to a sports memorabilia store or any business that sells these goods and find out what this merchandise is worth. Subtracting the cost of the jersey – which the attorney paid for – would result in the fair market value of the gift. If the value exceeds \$100, then the assistant city attorney would be required to file a gift disclosure form.

Robert Meyers
6/3/08