Annual Report 2022 for Calendar Year 2021 | U.S. Office of Government Ethics; 5 C.F.R. part 2634 | Form Approved: OMB No. (3209-0001) (Updated Nov. 2021)

Executive Branch Personnel

Public Financial Disclosure Report (OGE Form 278e)

Filer's Information

Blinken, Antony

Secretary of State, Department of State

Report Year: 2022

Other Federal Government Positions Held During the Preceding 12 Months: None

Electronic Signature - I certify that the statements I have made in this form are true, complete and correct to the best of my knowledge.

/s/ Blinken, Antony [electronically signed on 05/13/2022 by Blinken, Antony in Integrity.gov]

Agency Ethics Official's Opinion - On the basis of information contained in this report, I conclude that the filer is in compliance with applicable laws and regulations (subject to any comments below).

/s/ Huitema, David, Certifying Official [electronically signed on 07/08/2022 by Huitema, David in Integrity.gov]

Other review conducted by

/s/ Huitema, David, Ethics Official [electronically signed on 07/08/2022 by Huitema, David in Integrity.gov]

U.S. Office of Government Ethics Certification

Data Revised 07/08/2022

1. Filer's Positions Held Outside United States Government

#	ORGANIZATION NAME	CITY, STATE	ORGANIZATION TYPE	POSITION HELD	FROM	ТО
1	WestExec Advisors, LLC	Washington, District of Columbia	Strategic Consulting Firm	Co-Founder and Managing Partner	9/2017	1/2021
2	The Social+Capital Partnership, LLC	Palo Alto, California	Investment Partnership	Advisor	6/2017	1/2021
3	Human Rights First	Washington, District of Columbia	NGO	Board Member	6/2017	1/2021
4	Sesame Street	New York, New York	Television Production	Member, Global Advisory Board	9/2018	1/2021
5	Pine Island Capital Partners LP	Washington, District of Columbia	Investment Partnership	Advisor	1/2017	1/2021
6	PT Fund, Inc. (Presidential Transition Team)	Washington, District of Columbia	Transition Team	Senior Advisor	11/2020	1/2021

2. Filer's Employment Assets & Income and Retirement Accounts

#	DESCRIPTION	EIF	VALUE	INCOME TYPE	INCOME AMOUNT
1	WestExec Advisors, LLC (Consulting firm)	No			
1.1	Note receivable from WestExec Advisors, LLC See Endnote	N/A	\$1,000,001 - \$5,000,000		None (or less than \$201)
2	The Social+Capital Partnership GP III, L.P.	No	None (or less than \$1,001)	Capital Gains	\$100,001 - \$1,000,000

#	DESCRIPTION	-	EIF	VALUE	INCOME TYPE	INCOME AMOUNT
2.1	The Social+Capital Partnership III, L.P. (Investment Partnership)	See Endnote	No			
2.2	The Social+Capital Partnership III, L.P. carried interest; share of carried interest based on 30% of profits after return of capital	See Endnote	No			
3	SEP IRA	-	No			
3.1	Dreyfus Treasury Securities Cash Management Institutional Shares (DIRXX)		Yes	\$1,001 - \$15,000		None (or less than \$201)
3.2	Vanguard S&P Small-Cap 600 Value Index Fund ETF Shares (VIOV)		Yes	\$15,001 - \$50,000		None (or less than \$201)
3.3	Vanguard Total Stock Market Index Fund ETF Class Shares (VTI)		Yes	\$100,001 - \$250,000		None (or less than \$201)
4	UPenn TIAA Basic Plan (Penn Biden Center)		No			
4.1	TIAA-CREF Lifecycle Index 2025 Fund Institutional Class Shares (TLQIX)		Yes	\$1,001 - \$15,000		None (or less than \$201)

3. Filer's Employment Agreements and Arrangements

#	EMPLOYER OR PARTY	CITY, STATE	STATUS AND TERMS	DATE
1	WestExec Advisors, LLC (Consulting Firm)	Washington, District of Columbia	Filer sold his equity interest in WestExec Advisors, a limited liability company. The agreement provided for a payment that is fixed and will be paid out over two years, plus interest at a fixed rate.	12/2020
2	UPenn TIAA Basic Plan (Penn Biden Center)	Washington, District of Columbia	The filer will continue to participate in this defined contribution plan. The plan sponsor no longer makes contributions.	2/2018

#	EMPLOYER OR PARTY	CITY, STATE	STATUS AND TERMS	DATE
3	The Social + Capital Partnership, LLC	Palo Alto, California	In connection with his 2017 agreement with The Social+Capital Partnership L.L.C, filer received a limited partnership interest in The Social+Capital Partnership GP III L.P. (the 'GP"). The GP entity is the general partner of The Social+Capital Partnership III, L.P. (the "fund"). Filer did not own a partnership interest in the fund. Filer has resigned his position with The Social+ Capital Partnership, LLC and divested his interests in The Social+Capital Partnership PIII, L.P.	1/2017
4	WestExec Ventures, LLC.	Washington, District of Columbia	Filer received this interest in WestExec Ventures as a founding member. Filer has divested his interest in the company.	12/2020
5	WestExec Capital Partners, LLC	Washington, District of Columbia	Founder shares were issued to filer in connection the formation of the company. Filer has divested his interest in WestExec Capital.	12/2020
6	WestExec Investments, LLC	Washington, District of Columbia	Founder shares were issued to filer in connection with the formation of the company. Filer has divested his interests in WestExec Investments, LLC.	12/2020

4. Filer's Sources of Compensation Exceeding \$5,000 in a Year

(N/A) - Not required for this type of report

#	DESCRIPTION	EIF	VALUE	INCOME TYPE	INCOME AMOUNT
1	PT Fund, Inc.	N/A		Salary	

6. Other Assets and Income

#	DESCRIPTION	EIF	VALUE	INCOME TYPE	INCOME AMOUNT
1	U.S. bank account #1 (checking)	N/A	\$100,001 - \$250,000		None (or less than \$201)
2	U.S. bank account #2 (savings)	N/A	\$15,001 - \$50,000		None (or less than \$201)
3	Investment Account #1	No			
3.1	U.S. bank account (Cash)	N/A	\$15,001 - \$50,000		None (or less than \$201)
3.2	Ally Financial Inc	N/A	None (or less than \$1,001)	Capital Gains	\$50,001 - \$100,000
3.3	Alphabet Inc	N/A	None (or less than \$1,001)	Capital Gains	\$50,001 - \$100,000
3.4	Amgen Inc	N/A	None (or less than \$1,001)	Capital Gains	\$15,001 - \$50,000
3.5	Apple Inc	N/A	None (or less than \$1,001)	Capital Gains	\$50,001 - \$100,000
3.6	Berkshire Hathaway Inc	N/A	None (or less than \$1,001)	Capital Gains	\$15,001 - \$50,000
3.7	Facebook Inc	N/A	None (or less than \$1,001)	Capital Gains	\$15,001 - \$50,000
3.8	Iqvia Holdings Inc	N/A	None (or less than \$1,001)	Capital Gains	\$50,001 - \$100,000
3.9	Nasdaq Inc	N/A	None (or less than \$1,001)	Capital Gains Dividends	\$15,001 - \$50,000
3.10	Oracle Corp	N/A	None (or less than \$1,001)	Capital Gains	\$15,001 - \$50,000
3.11	Vanguard S&P Small-Cap 600 Value Index Fund ETF Shares (VIOV)	Yes	\$250,001 - \$500,000		\$2,501 - \$5,000

#	DESCRIPTION	-	EIF	VALUE	INCOME TYPE	INCOME AMOUNT
3.12	Vanguard Total Stock Market Index Fund ETF Class Shares (VTI)		Yes	\$500,001 - \$1,000,000		\$5,001 - \$15,000
4	Virginia 529 Plan (FBO Minor Child #1)		No			
4.1	Moderate Growth Portfolio		Yes	\$1,001 - \$15,000		None (or less than \$201)
5	Loan Receivable from Vogel Realty Inc. (Washington, D.C.)	See Endnote	N/A	\$500,001 - \$1,000,000		None (or less than \$201)

7. Transactions

#	DESCRIPTION	TYPE	DATE	AMOUNT
1	ALLY (ALLY)	Sale	03/23/2021	\$100,001 - \$250,000
2	ALPHABET CLASS C (GOOG)	Sale	03/23/2021	\$100,001 - \$250,000
3	AMGEN (AMGN)	Sale	03/23/2021	\$100,001 - \$250,000
4	APPLE (AAPL)	Sale	03/23/2021	\$100,001 - \$250,000
5	BERKSHIRE HATHAWAY CLASS B (BRK B)	Sale	03/23/2021	\$100,001 - \$250,000
6	FACEBOOK CLASS A (FB)	Sale	03/23/2021	\$50,001 - \$100,000
7	IQVIA HOLDINGS (IQV)	Sale	03/23/2021	\$100,001 - \$250,000
8	NASDAQ (NDAQ)	Sale	03/23/2021	\$50,001 - \$100,000

#	DESCRIPTION	TYPE	DATE	AMOUNT
9	ORACLE (ORCL)	Sale	03/23/2021	\$50,001 - \$100,000
10	ALLY (ALLY)	Sale	03/23/2021	\$1,001 - \$15,000
11	ALPHABET CLASS C (GOOG)	Sale	03/23/2021	\$1,001 - \$15,000
12	APPLE (AAPL)	Sale	03/23/2021	\$1,001 - \$15,000
13	BERKSHIRE HATHAWAY CLASS B (BRK B)	Sale	03/23/2021	\$1,001 - \$15,000
14	CAPITAL ONE (COF)	Sale	03/23/2021	\$1,001 - \$15,000
15	COMCAST CLASS A (CMCSA)	Sale	03/23/2021	\$1,001 - \$15,000
16	DISCOVERY SERIES C (DISCK)	Sale	03/23/2021	\$1,001 - \$15,000
17	FACEBOOK CLASS A (FB)	Sale	03/23/2021	\$1,001 - \$15,000
18	INTEL (INTC)	Sale	03/23/2021	\$1,001 - \$15,000
19	UNITEDHEALTH (UNH)	Sale	03/23/2021	\$1,001 - \$15,000
20	VANGUARD INDEX FDS VANGUARD TOTAL STK MKT ETF (VTI)	Purchase	03/23/2021	\$500,001 - \$1,000,000
21	VANGUARD INDEX FDS VANGUARD TOTAL STK MKT ETF (VTI)	Purchase	03/24/2021	\$1,001 - \$15,000
22	VANGUARD ADMIRAL FDS INC S&P SMALLCAP 600 VALUE INDEX FD ETF (VIOV)	Purchase	03/23/2021	\$250,001 - \$500,000
23	VANGUARD ADMIRAL FDS INC S&P SMALLCAP 600 VALUE INDEX FD ETF (VIOV)	Purchase	03/24/2021	\$15,001 - \$50,000
24	VANGUARD INDEX FDS VANGUARD TOTAL STK MKT ETF (VTI)	Purchase	03/23/2021	\$50,001 - \$100,000
25	VANGUARD INDEX FDS VANGUARD TOTAL STK MKT ETF (VTI)	Purchase	03/24/2021	\$1,001 - \$15,000

#	DESCRIPTION		TYPE	DATE	AMOUNT
26	VANGUARD INDEX FDS VANGUARD TOTAL STK MKT ETF (VTI)		Purchase	10/18/2021	\$15,001 - \$50,000
27	VANGUARD ADMIRAL FDS INC S&P SMALLCAP 600 VALUE INDEX FD ETF (VIOV)		Purchase	03/23/2021	\$15,001 - \$50,000
28	VANGUARD ADMIRAL FDS INC S&P SMALLCAP 600 VALUE INDEX FD ETF (VIOV)		Purchase	03/24/2021	\$1,001 - \$15,000
29	VANGUARD ADMIRAL FDS INC S&P SMALLCAP 600 VALUE INDEX FD ETF (VIOV)		Purchase	10/18/2021	\$1,001 - \$15,000
30	WESTEXEC ADVISORS, LLC	See Endnote	Sale	03/30/2021	\$1,000,001 - \$5,000,000
31	The Social+Capital Partnership GP III, L.P.		Sale	02/17/2021	\$500,001 - \$1,000,000

8. Liabilities

#	CREDITOR NAME	TYPE	AMOUNT	YEAR INCURRED	RATE	TERM
1	Bank of Charles Town	Mortgage on Personal Residence	\$1,000,001 - \$5,000,000	2018	3.5%	10 Year ARM

9. Gifts and Travel Reimbursements

None

Endnotes

PART	#	ENDNOTE
2.	1.1	A two year note received from a sale of the equity in the partnership.

PART	#	ENDNOTE
2.	2.1	 Aclima, Inc. (Hyperlocal air quality data and insights): Airmap, Inc. (Airspace services platform for unmanned aircraft); MAD Apparel, Inc. (a/k/a Athos; Fashion/Fitness): Autonomic, LLC (Vehicle connectivity platform); FutureSimple Inc. (a/k/a Base; Analytics/Software), BitYota (Data Warehouse-as-Service for big data analytics); Box, Inc. (Online file sharing and cloud content management service); Breakthrough Behaviora, Inc. (Health Care); Brilliant Worldwice, Inc. (Elearning/Education); BDG Media Inc. (a/k/a Bustle; News/entertainment/ lifestyle/fashion website); Captricity, Inc. (Al Platform/Cloud Data Services); eShares, Inc. (a/k/a Carta; Global ownership management platform); ClearSide, Inc. (Software/Information Technology); AppToU Inc. (a/k/a CloudOn); CollectiveHealth, Inc. (Health Insurance); CommonBond, Inc. (Financial lechnology company); Cover Financial, Inc. (Android and IOS mobile application); Cory Services, Ltd. (Online property management service); CreativeLIVE, Inc. (EdTech/Education); CryptoMove, Inc. (Software platform); Digital Currency Group, Inc. (Bitocin/Blockchain); Dronseed, Inc. (Euvironmental Engineering/Drones); Ezetap Mobile Solutions Private Limited (Payment device maker); Forge, Inc. (Gaming enterainment); Fresno Unimited (Medi/Entertainment Company); FrontApp. Inc. (Customer communication platform); Cigoko, Inc. (Unified Platform for Diabetes Management); Grege, Inc. (Gaming enterainment); Fresno Unimited (Medi/Entertainment Company); FontApp. Inc. (Customer dommunication platform); Ligandal Inc. (Bidechnology); Lema21, Ltd. (Eyewear Ecommerce); LotusFlare, Inc. (Enterprise Software/Internet); Lumity, Inc. (Health Care/Analytics/Information Technology); Margo Games (Mobile games curre); Service); Creativica: Analytics/Information Recinces, Sinty Oneolay, Intervice); Creativica: Analytics/Information Isechology); Margo Games (Mobile games curre); Media Unimited (Paymeat device maker); Fores, Inc. (Customer device); Premise Software, Internet); Lumity, Inc. (Health

PART	#	ENDNOTE		
		Pvt Ltd (Technology); Foodybuddy Applications Pvt Ltd (Technology); Vivish Technologies Pvt Ltd Pvt Ltd (Technology); Foodybuddy Applications Pvt Ltd (Technology); Vivish Technologies Pvt Ltd (Technology); Wheelseye Technologies Pvt Ltd (Technology)		
2.	2.2	See holdings in Endnote to line 5.1		
6.	5	Note from the sale of a 99 year leasehold interest in residential real estate.		
7.	30	Purchase money note received.		

Summary of Contents

1. Filer's Positions Held Outside United States Government

Part 1 discloses positions that the filer held at any time during the reporting period (excluding positions with the United States Government). Positions are reportable even if the filer did not receive compensation.

This section does not include the following: (1) positions with religious, social, fraternal, or political organizations; (2) positions solely of an honorary nature; (3) positions held as part of the filer's official duties with the United States Government; (4) mere membership in an organization; and (5) passive investment interests as a limited partner or non-managing member of a limited liability company.

2. Filer's Employment Assets & Income and Retirement Accounts

Part 2 discloses the following:

- Sources of earned and other non-investment income of the filer totaling more than \$200 during the reporting period (e.g., salary, fees, partnership share, honoraria, scholarships, and prizes)
- Assets related to the filer's business, employment, or other income-generating activities (1) that ended the reporting period with a value greater than \$1,000 or (2) from which more than \$200 in income was received during the reporting period (e.g., equity in business or partnership, stock options, retirement plans/accounts and their underlying holdings as appropriate, deferred compensation, and intellectual property, such as book deals and patents)

This section does not include assets or income from United States Government employment or assets that were acquired separately from the filer's business, employment, or other income-generating activities (e.g., assets purchased through a brokerage account). Note: The type of income is not required if the amount of income is \$0 - \$200 or if the asset qualifies as an excepted investment fund (EIF).

3. Filer's Employment Agreements and Arrangements

Part 3 discloses agreements or arrangements that the filer had during the reporting period with an employer or former employer (except the United States Government), such as the following:

- Future employment
- Leave of absence
- Continuing payments from an employer, including severance and payments not yet received for previous work (excluding ordinary salary from a current employer)
- Continuing participation in an employee welfare, retirement, or other benefit plan, such as pensions or a deferred compensation plan
- Retention or disposition of employer-awarded equity, sharing in profits or carried interests (e.g., vested and unvested stock options, restricted stock, future share of a company's profits, etc.)

4. Filer's Sources of Compensation Exceeding \$5,000 in a Year

Part 4 discloses sources (except the United States Government) that paid more than \$5,000 in a calendar year for the filer's services during any year of the reporting period.

The filer discloses payments both from employers and from any clients to whom the filer personally provided services. The filer discloses a source even if the source made its payment to the filer's employer and not to the filer. The filer does not disclose a client's payment to the filer's employer if the filer did not provide the services for which the client is paying.

5. Spouse's Employment Assets & Income and Retirement Accounts

Part 5 discloses the following:

- Sources of earned income (excluding honoraria) for the filer's spouse totaling more than \$1,000 during the reporting period (e.g., salary, consulting fees, and partnership share)
- Sources of honoraria for the filer's spouse greater than \$200 during the reporting period
- Assets related to the filer's spouse's employment, business activities, other income-generating activities (1) that ended the reporting period with a value greater than \$1,000 or (2) from which more than \$200 in income was received during the reporting period (e.g., equity in business or partnership, stock options, retirement plans/accounts and their underlying holdings as appropriate, deferred compensation, and intellectual property, such as book deals and patents)

This section does not include assets or income from United States Government employment or assets that were acquired separately from the filer's spouse's business, employment, or other income-generating activities (e.g., assets purchased through a brokerage account). Note: The type of income is not required if the amount of income is \$0 - \$200 or if the asset qualifies as an excepted investment fund (EIF). Amounts of income are not required for a spouse's earned income (excluding honoraria).

6. Other Assets and Income

Part 6 discloses each asset, not already reported, (1) that ended the reporting period with a value greater than \$1,000 or (2) from which more than \$200 in investment income was received during the reporting period. For purposes of the value and income thresholds, the filer aggregates the filer's interests with those of the filer's spouse and dependent children.

This section does not include the following types of assets: (1) a personal residence (unless it was rented out during the reporting period); (2) income or retirement benefits associated with United States Government employment (e.g., Thrift Savings Plan); and (3) cash accounts (e.g., checking, savings, money market accounts) at a single financial institution with a value of \$5,000 or less (unless more than \$200 in income was received). Additional exceptions apply. Note: The type of income is not required if the amount of income is \$0 - \$200 or if the asset qualifies as an excepted investment fund (EIF).

7. Transactions

Part 7 discloses purchases, sales, or exchanges of real property or securities in excess of \$1,000 made on behalf of the filer, the filer's spouse or dependent child during the reporting period.

This section does not include transactions that concern the following: (1) a personal residence, unless rented out; (2) cash accounts (e.g., checking, savings, CDs, money market accounts) and money market mutual funds; (3) Treasury bills, bonds, and notes; and (4) holdings within a federal Thrift Savings Plan account. Additional exceptions apply.

8. Liabilities

Part 8 discloses liabilities over \$10,000 that the filer, the filer's spouse or dependent child owed at any time during the reporting period.

This section does not include the following types of liabilities: (1) mortgages on a personal residence, unless rented out (limitations apply for PAS filers); (2) loans secured by a personal motor vehicle, household furniture, or appliances, unless the loan exceeds the item's purchase price; and (3) revolving charge accounts, such as credit card balances, if the outstanding liability did not exceed \$10,000 at the end of the reporting period. Additional exceptions apply.

9. Gifts and Travel Reimbursements

This section discloses:

- Gifts totaling more than \$415 that the filer, the filer's spouse, and dependent children received from any one source during the reporting period.
- Travel reimbursements totaling more than \$415 that the filer, the filer's spouse, and dependent children received from any one source during the reporting period.

For purposes of this section, the filer need not aggregate any gift or travel reimbursement with a value of \$166 or less. Regardless of the value, this section does not include the following items: (1) anything received from relatives; (2) anything received from the United States Government or from the District of Columbia, state, or local governments; (3) bequests and other forms of inheritance; (4) gifts and travel reimbursements given to the filer's agency in connection with the filer's official travel; (5) gifts of hospitality (food, lodging, entertainment) at the donor's residence or personal premises; and (6) anything received by the filer's spouse or dependent children totally independent of their relationship to the filer. Additional exceptions apply.

Privacy Act Statement

Title I of the Ethics in Government Act of 1978, as amended (the Act), 5 U.S.C. app. § 101 et seq., as amended by the Stop Trading on Congressional Knowledge Act of 2012 (Pub, L, 112-105) (STOCK Act), and 5 C.F.R. Part 2634 of the U.S. Office of Government Ethics regulations require the reporting of this information. Failure to provide the requested information may result in separation, disciplinary action, or civil action. The primary use of the information on this report is for review by Government officials to determine compliance with applicable Federal laws and regulations. This report may also be disclosed upon request to any requesting person in accordance with sections 105 and 402(b)(1) of the Act or as otherwise authorized by law. You may inspect applications for public access of your own form upon request. Additional disclosures of the information on this report may be made: (1) to any requesting person, subject to the limitation contained in section 208(d)(1) of title 18, any determination granting an exemption pursuant to sections 208(b)(1) and 208(b)(3) of title 18; (2) to a Federal. State, or local law enforcement agency if the disclosing agency becomes aware of violations or potential violations of law or regulation; (3) to a source when necessary to obtain information relevant to a conflict of interest investigation or determination; (4) to the National Archives and Records Administration or the General Services Administration in records management inspections; (5) to the Office of Management and Budget during legislative coordination on private relief legislation; (6) when the disclosing agency determines that the records are arguably relevant to a proceeding before a court, grand jury, or administrative or adjudicative body, or in a proceeding before an administrative or adjudicative body when the adjudicator determines the records to be relevant to the proceeding; (7) to reviewing officials in a new office, department or agency when an employee transfers or is detailed from one covered position to another, a public financial disclosure report and any accompanying documents, including statements notifying an employee's supervising ethics office of the commencement of negotiations for future employment or compensation or of an agreement for future employment or compensation; (8) to a Member of Congress or a congressional office in response to an inquiry made on behalf of and at the request of an individual who is the subject of the record: (9) to contractors and other non-Government employees working on a contract, service or assignment for the Federal Government when necessary to accomplish a function related to this system of records; (10) on the OGE Website and to any person, department or agency, any written ethics agreement, including certifications of ethics agreement compliance, filed with OGE by an individual nominated by the President to a position requiring Senate confirmation; (11) on the OGE Website and to any person, department or agency, any certificate of divestiture issued by OGE; (12) on the OGE Website and to any person, department or agency, any waiver of the restrictions contained in Executive Order 13770 or any superseding executive order: (13) to appropriate agencies, entities and persons when there has been a suspected or confirmed breach of the system of records, the agency maintaining the records has determined that there is a risk of harm to individuals, the agency, the Federal Government, or national security, and the disclosure is reasonably necessary to assist in connection with the agency's efforts to respond to the suspected or confirmed breach or to prevent, minimize, or remedy such harm; and (14) to another Federal agency or Federal entity, when the agency maintaining the record determines that information from this system of records is reasonably necessary to assist the recipient agency or entity in responding to a suspected or confirmed breach or in preventing, minimizing, or remedying the risk of harm to individuals, the recipient agency or entity, the Federal Government, or national security. See also the OGE/GOVT-1 executive branch-wide Privacy Act system of records.

Public Burden Information

This collection of information is estimated to take an average of ten hours per response, including time for reviewing the instructions, gathering the data needed, and completing the form. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Program Counsel, U.S. Office of Government Ethics (OGE), Suite 500, 1201 New York Avenue, N.W., Washington, DC 20005-3917.

Pursuant to the Paperwork Reduction Act, as amended, an agency may not conduct or sponsor, and no person is required to respond to, a collection of information unless it displays a currently valid OMB control number (that number, 3209-0001, is displayed here and at the top of the first page of this OGE Form 278e).