



**CERTIFICATE OF DIVESTITURE**

**CERTIFICATE NO:**

**DATE OF ISSUANCE:**

**ELIGIBLE PERSON:**

**[The divestiture property is identified in the attachment to this Certificate.]**

**[Please note: Upon the sale of this property, only the capital gain realized under Federal tax law is eligible for deferral under section 1043. This Certificate of Divestiture does not apply to ordinary compensation income.]**

This Certificate of Divestiture is issued in accordance with section 1043 of the Internal Revenue Code and 5 C.F.R. § 2634.1002 with respect to the specific property described in the attachment. I hereby determine that the divestiture of the described property is reasonably necessary to comply with 18 U.S.C. § 208, or other applicable Federal conflict of interest statutes, regulations, rules, or executive orders.

Section 1043 of the Internal Revenue Code and the rules of 5 C.F.R. part 2634, subpart J provide for nonrecognition of gain in the case of sales to comply with conflict of interest requirements. The substantive and procedural rules relating to the tax aspects of such sales and rollovers pursuant to the statutory scheme are subject to the jurisdiction of the Internal Revenue Service. Eligible persons should seek the advice of their personal tax advisors for guidance as to the tax aspects of divestiture transactions and whether proposed acquisitions meet the requirements for permitted property. Internal Revenue Service regulations and other guidance should also be consulted as to these matters. Eligible persons must follow Internal Revenue Service requirements for reporting dispositions of property and making an election not to recognize gain under section 1043 (IRS Form 8824).

A Certificate of Divestiture may only be used if the person identified above is an “eligible person” at the time of divestiture. The rules of 5 C.F.R. part 2634, subpart J relate to the issuance of Certificates of Divestiture and the permitted property into which reinvestment must be made during the 60-day period beginning on the date of such a sale in order for nonrecognition to be permitted. Such reinvestments are called rollovers, and are limited to obligations of the United States and diversified investment funds as defined in 5 C.F.R. § 2634.1003.

David J. Apol  
General Counsel

Attachment



**ATTACHMENT**  
**CERTIFICATE NO.: OGE-2021-125**

<b>ASSET</b>	<b>QUANTITY</b>
Adobe Inc.	23 shares
Alphabet Inc. CL C	18 shares
AMAZON COM INC	9 shares
AMERICAN EXPRESS CO	60 shares
APPLE INC	232 shares
AUTOMATIC DATA PROCESSING INC	54 shares
BERKSHIRE HATHAWAY	37 shares
BLACKROCK INC	26 shares
BLACKSTONE GROUP INC	150 shares
COMCAST	274 shares
CITIGROUP INC	108 shares
CROWN CASTLE	64 shares
FACEBOOK INC	39 shares
HONEYWELL INTERNATIONAL INC	124 shares
JPMORGAN CHASE & CO	171 shares
LOCKHEED MARTIN CORP	42 shares
MICROSOFT CORP	95 shares
NVIDIA CORPORATION	28 shares
PAYPAL HLDGS INC COM	71 shares
RAYTHEON	87 shares
SERVICENOW INC	15 shares
T-MOBILE	93 shares
VISA INC	116 shares