

# FARA

## Foreign Agents Registration Act



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

Form 10-Q

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended March 28, 2011

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission file number 000-10070

**APPLE INC.**

(Exact name of Registrant as specified in its charter)

California  
Office or other jurisdiction  
of incorporation or organization  
1 Infinite Loop  
Cupertino, California  
(Address of principal executive offices)

94-240430  
(U.S. Employer Identification No.)  
  
95014  
(Zip Code)

# United States Disclosure Regime

Form **1041** Department of the Treasury—Internal Revenue Service  
**U.S. Income Tax Return for Estates and Trusts** 2016 OMB No. 1545-0092

Information about Form 1041 and its separate instructions

A Check all that apply:

- Decedent's estate
- Simple trust
- Complex trust
- Qualified disability trust
- ESBT (S portion only)
- Grantor type trust
- Bankruptcy estate—Ch. 7
- Bankruptcy estate—Ch. 11
- Pooled income fund

B Number of Schedules K-1 attached (see instructions) ▶

G Check here if the estate or filer

- 1 Interest income
- 2a Total ordinary
- b Qualified divide
- 3 Business income
- 4 Capital gain or loss
- 5 Rents, royalties
- 6 Farm income
- 7 Ordinary gain or loss
- 8 Other income
- 9 Total income
- 10 Interest. Check box.
- 11 Taxes

Form **1040** Department of the Treasury—Internal Revenue Service (99)  
**U.S. Individual Income Tax Return** 2016 OMB No. 1545-0074 IRS Use Only

For the year Jan. 1–Dec. 31, 2016, or other tax year beginning \_\_\_\_\_, 2016, ending \_\_\_\_\_, 20

Your first name and initial \_\_\_\_\_ Last name \_\_\_\_\_

If a joint return, spouse's first name and initial \_\_\_\_\_ Last name \_\_\_\_\_

Home address (number and street), if you have a P.O. box, see instructions.

City, town or post office, state, and ZIP code.

Foreign country name \_\_\_\_\_

Filing Status 1 2 3

Check only one box.

If a joint return, spouse's first name and initial \_\_\_\_\_ Last name \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below.

#193906809

# Overview of U.S. Disclosure Regime

## Goals

- Promote accountability of public officials
- Information gathering
- Increase transparency in government and elections
- Limit and expose corruption
- Build public trust in government

## Administration

- Private individuals, public officials, candidates for public office, and businesses all have disclosure obligations
- Federal and state governments both impose disclosure requirements
- Agencies work together to administer disclosure laws

# Entities that Regulate Disclosure

- Department of Justice
- Securities and Exchange Commission
- Internal Revenue Service
- Federal Election Commission
- Department of Treasury
- United States Congress
- Government Accountability Office



# Types of U.S. Disclosure Laws

- Disclosure Requirements for Public Companies
- Ethics in Government Act
- Lobbying Disclosure Act
- Foreign Agents Registration Act
- STOCK Act
- Federal Election Campaign Act
- Suspicious Activity Reports and Currency Transaction Reports
- Taxes for Individuals
- Taxes for Corporations
- State Disclosure Requirements

# Disclosure Requirements for Public Companies

- Public companies must file:
  - Annual reports containing comprehensive overview of company's business and financial condition
  - Quarterly reports with unaudited financial statements
  - Current reports to announce major events, such as bankruptcy, acquisition, etc.
- Must disclose certain material legal proceedings




---

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549  
**FORM 10-K**

**ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**  
For the fiscal year ended December 31, 2008  
OR  
 **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**  
For the transition period from \_\_\_\_\_ to \_\_\_\_\_  
Commission File No. 1-2217

*The Coca-Cola Company*  
(Exact name of Registrant as specified in its charter)

**DELAWARE** 58-0628465  
(State or other jurisdiction of incorporation or organization) (IRS Employer Identification No.)

**One Coca-Cola Plaza** 30313  
Atlanta, Georgia (Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (404) 676-2121  
Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Name of each exchange on which registered
COMMON STOCK, \$0.25 PAR VALUE	NEW YORK STOCK EXCHANGE
Securities registered pursuant to Section 12(g) of the Act: None	

Indicate by check mark if the Registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.  
Yes  No

Indicate by check mark if the Registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Exchange Act. Yes  No

Indicate by check mark whether the Registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months and (2) has been subject to such filing requirements for the past 90 days. Yes  No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of Registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):  
Large accelerated filer  Accelerated filer  Non-accelerated filer  Smaller reporting company   
(Do not check if a smaller reporting company)

Indicate by check mark if the Registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes  No

The aggregate market value of the common equity held by non-affiliates of the Registrant (assuming for these purposes, but without conceding, that all executive officers and Directors are "affiliates" of the Registrant) as of June 27, 2008, the last business day of the Registrant's most recently completed second fiscal quarter, was \$113,780,250,547 (based on the closing sale price of the Registrant's Common Stock on that date as reported on the New York Stock Exchange).

The number of shares outstanding of the Registrant's Common Stock as of February 23, 2009 was 2,314,658,162.

**DOCUMENTS INCORPORATED BY REFERENCE**

Portions of the Company's Proxy Statement for the Annual Meeting of Shareowners to be held on April 22, 2009, are incorporated by reference in Part III.

---

# Ethics in Government Act

- High-level government officials must disclose their financial interests: income, gifts, liabilities, potential conflicts of interest
- Office of Government Ethics oversees executive ethics program and helps prevent and resolve conflicts of interest
- Promote public trust in government institutions and officials
- Prevent conflicts between public interest and private interests of officials



# Lobbying Disclosure Act

## Lobbyists:

- Advocate client interests to legislative and executive branch officials
- Provide lawmakers and regulators with information and expertise



## Disclosure Requirements

- Lobbyists and organizations employing in-house lobbyists must register
- Registration with House of Representatives and Senate
- Government Accountability Office audits lobbyist compliance with disclosure obligations

# Foreign Agents Registration Act

- Individuals doing political or advocacy work on behalf of foreign entities in the United States must register with the Department of Justice and disclose their activities
- Public database of registration statements
- Noncompliance could result in fines or jail time



# Stop Trading on Congressional Knowledge (STOCK) Act

- Members of Congress, President, Vice President, and other officials cannot use non-public information for personal gain
- Members of Congress must file and disclose all transactions of stocks, bonds, and other securities
- No special access to IPOs



# Federal Election Disclosure Requirements

- Candidates, political parties, and political action committees file regular reports disclosing the money they raise and spend
- Campaigns generally must disclose individuals who donate
- Maintain detailed records of campaign donations
- Campaigns must investigate potential illegal contributions



SCHEDULE A (FEC Form 3)		FOR LINE NUMBER: (check only one)		PAGE OF	
ITEMIZED RECEIPTS		Use separate schedule(s) for each category of the Detailed Summary Page			
		<input checked="" type="checkbox"/> 11a	<input type="checkbox"/> 11b	<input type="checkbox"/> 11c	<input type="checkbox"/> 11d
		<input type="checkbox"/> 12	<input type="checkbox"/> 13a	<input type="checkbox"/> 13b	<input type="checkbox"/> 14
		<input type="checkbox"/> 15			
Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.					
NAME OF COMMITTEE (In Full) Martha Washington for Congress					
Full Name (Last, First, Middle Initial) Nellie Custis					
A. Mailing Address 1001 George Washington Hwy City: Mount Vernon State: VA Zip Code: 20000				Date of Receipt 01 / 15 / 2018	
FEC ID number of contributing federal political committee. C				Amount of Each Receipt this Period \$500.00	
Name of Employer Student				Occupation Student	
Receipt For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) 2018				Election Cycle-to-Date \$500.00	
<input type="checkbox"/> Memo Item					

# Suspicious Activity Reports

- Financial Institution: insured bank; private banker; credit union; broker or dealer in securities or commodities; currency exchange; insurance company; travel agency; casino; etc.
- Financial institutions assist government in preventing money laundering:
  - Record cash purchases of negotiable instruments
  - File reports of large cash transactions
  - Report suspicious activity that could suggest criminality

FinCEN form 109 March, 2011 Previous editions will not be accepted after September 2011		<b>Suspicious Activity Report by Money Services Business</b> Please type or print. Always complete entire report. Items marked with an asterisk * are considered critical. (See instructions .)		 OMB No. 1506-0015	
1 <input type="checkbox"/> Check this box only if amending or correcting a prior report (see item 1 instructions)		1a <input type="checkbox"/> Check this box if this is a recurring report			
<b>Part I Subject Information</b>		2 <input type="checkbox"/> Multiple subjects (see item instructions)			
3 Subject type (check only one box) a <input type="checkbox"/> Purchaser/sender b <input type="checkbox"/> Payee/receiver c <input type="checkbox"/> Both a & b d <input type="checkbox"/> Other					
*4 Individual's last name or entity's full name		*5 First name		6 Middle initial	
*7 Address					
*8 City		*9 State	*10 Zip Code		*11 Country Code (if not US)
*12 Government issued identification (if available)					
a <input type="checkbox"/> Driver's license/state I.D. b <input type="checkbox"/> Passport c <input type="checkbox"/> Alien registration z <input type="checkbox"/> Other					
e Number					
f Issuing state/country					
*13 SSN/ITIN (individual) or EIN (entity)		*14 Date of birth		15 Telephone number	
<b>Part II Suspicious Activity Information</b>					
*16 Date or date range of suspicious activity		*17 Total amount involved in suspicious activity a <input type="checkbox"/> Amount unknown			
From		To		\$	
*18 Category of suspicious activity (check all that apply)					
a <input type="checkbox"/> Money laundering b <input type="checkbox"/> Structuring c <input type="checkbox"/> Terrorist financing z <input type="checkbox"/> Other (specify)					
*19 Financial services involved in the suspicious activity and character of the suspicious activity, including unusual use (check all that apply).					
a <input type="checkbox"/> Money order b <input type="checkbox"/> Traveler's check c <input type="checkbox"/> Money transfer					
z <input type="checkbox"/> Other e <input type="checkbox"/> Currency exchange					
Check all of the following that apply					
(1) <input type="checkbox"/> Alters transaction to avoid completing funds transfer record or money order or traveler's check record (\$3,000 or more)		(5) <input type="checkbox"/> Individual(s) using multiple or false identification documents		(6) <input type="checkbox"/> Two or more individuals using the similar/same identification	
(2) <input type="checkbox"/> Alters transaction to avoid filing CTR form (more than \$10,000)		(7) <input type="checkbox"/> Two or more individuals working together		(8) <input type="checkbox"/> Same individual(s) using multiple locations over a short time period	
(3) <input type="checkbox"/> Comes in frequently and purchases less than \$3,000		(4) <input type="checkbox"/> Changes spelling or arrangement of name		(9) <input type="checkbox"/> Offers a bribe in the form of a tip/gratuity	

# Currency Transaction Reports

- Financial Institutions report currency transactions over \$10,000 conducted by, or on behalf of, one person.
  - Must obtain, and report, personally identifiable information of person(s) conducting the transaction
- Protect against money laundering and other financial crimes

FINCEN Form <b>104</b> (Formerly Form 4789) (Eff. December 2003) Department of the Treasury FinCEN		<b>Currency Transaction Report</b> ▶ Previous editions will not be accepted after August 31, 2004. ▶ Please type or print. (Complete all parts that apply--See Instructions)			 OMB No. 1508-0004	
1 Check all box(es) that apply:    a <input type="checkbox"/> Amends prior report    b <input type="checkbox"/> Multiple persons    c <input type="checkbox"/> Multiple transactions						
<b>Part I Person(s) Involved in Transaction(s)</b>						
<b>Section A--Person(s) on Whose Behalf Transaction(s) is Conducted</b>						
2 Individual's last name or entity's name <b>Smith</b>			3 First name <b>Jane</b>		4 Middle initial <b>Q</b>	
5 Doing business as (DBA) <b>ABC Express</b>				6 SSN or EIN 1   1   1   1   1   1   1   1   1		
7 Address (number, street, and apt. or suite no.) <b>123 Home Address Road</b>				8 Date of birth <b>07/15/1976</b>		
9 City <b>Silver Spring</b>		10 State <b>M   D</b>	11 ZIP code <b>20910</b>	12 Country code (if not U.S.) 	13 Occupation, profession, or business <b>Freight Delivery</b>	
14 If an individual, describe method used to verify identity:    a <input checked="" type="checkbox"/> Driver's license/State I.D.    b <input type="checkbox"/> Passport    c <input type="checkbox"/> Alien registration						
d <input type="checkbox"/> Other _____		e issued by: <b>Maryland</b>		f Number: <b>00-000-000</b>		

# “Know Your Customer” Laws

- Help financial institutions avoid illegal transactions by making them understand their clients’ identities and business relationships
- Impose customer due diligence requirements:
  - Perform diligence on every customer and maintain records containing essential facts of each customer
  - Must ask certain questions of customers to understand their suitability



# Taxes for Individuals

- Must file income tax forms annually with Internal Revenue Service
- All income must be reported: wages, capital gains, rents, etc.
- Must file to collect refund because of pay-as-you-go tax system
- Penalties for filing late and for misrepresenting income
- Auditing promotes compliance

Form **1040** Department of the Treasury—Internal Revenue Service  
**U.S. Individual Income Tax Return**

For the year Jan. 1–Dec. 31, 2010, or other tax year beginning

**Name, Address, and SSN**

**P R I N T C L E A R L Y**

Your first name and initial

If a joint return, spouse's first name and initial

Home address (number and street). If you have a P.O. box, check the box on the next line.

City, town or post office, state, and ZIP code. If you have a P.O. box, check the box on the next line.

See separate instructions.

Presidential Election Campaign  Check here if you, or your spouse if filing jointly, want to contribute to the Presidential Election Campaign.

**Filing Status**

1  Single

2  Married filing jointly (even if not both spouses are U.S. citizens)



# Taxes for Businesses

- Almost all businesses file annual tax returns with Internal Revenue Service (partnerships file information returns)
- Employers must pay employment taxes for employees
- Federal income tax withholding obligations
- Penalties for filing late and for misrepresenting income
- Auditing promotes compliance



# State Disclosure Requirements

- States have disclosure requirements that are independent of federal disclosure requirements
  - Individual and corporate income taxes
  - Lobbying disclosures
  - Election-related disclosures

# Whistleblowers

- Employees may disclose information about violation of law, fraud, abuse of authority, or other misconduct in the workplace.
- Whistleblowers may report to: supervisors, the agency's Inspector General, Congress, or the Office of Special Counsel
- Identity of whistleblower generally remains confidential



# Whistleblower Protection

- Laws and policies prevent retaliation against whistleblowers
  - Unlawful to take personnel actions (demotion, bad reviews, firing) against whistleblowers
  - Cannot subject whistleblowers to criminal prosecution for reporting misconduct
  - Agencies must investigate retaliation against whistleblowers
  - Protections apply to whistleblowers who are intelligence officials



# Whistleblower Case Study: Sherron Watkins

- Former Vice President of Corporate Development at Enron Corporation
- Sent anonymous memorandum to Enron CEO Ken Lay that read, “I am incredibly nervous that we will implode in a wave of accounting scandals.”
- Later Watkins met with Lay to convey concerns in-person.



## Whistleblower Case Study, Cont.

- Corruption Issues at Enron:
  - Employees pressured to use travel agency owned by CEO's sister to book travel
  - CFO had conflict of interest because he formed an investment partnership which mostly did nothing by buy, sell, and hedge assets with Enron.
  - Set up partnerships where it could bury its losses, or generate imaginary revenues.



## Whistleblower Case Study, Cont.

- Watkins called to testify before U.S. House of Representatives and U.S. Senate Committees about her warnings to Enron
- Former CEOs convicted of conspiracy, fraud, and insider trading.
- Enron filed for bankruptcy

