

MODIFICATION REQUEST COVER SHEET

Name of Filer	DAVID GREEN
Reporting Period	<input type="checkbox"/> Annual report <input checked="" type="checkbox"/> Candidate report (May 15, 2019 – May 14, 2020)
Type of Request	<input checked="" type="checkbox"/> New <input type="checkbox"/> Renewal with No Change <input type="checkbox"/> Full Commission Approval <input type="checkbox"/> Renewal with Change
Office Held/Sought & Term	County Commissioner, Spokane County, If Elected, Term Expires: December 31, 2024
Application Rule(s)	<input checked="" type="checkbox"/> Income & Ownership Interest: WAC 390-28-100(1)(b) <input type="checkbox"/> Personal Residence: WAC 390-28-100(1)(d) <input type="checkbox"/> Attorney: WAC 390-28-100(1)(e)(i) <input type="checkbox"/> Judge / Judicial Candidate: WAC 390-28-100(1)(e)(ii) <input type="checkbox"/> Spousal: WAC 390-28-100(1)(e)(iv) <input type="checkbox"/> Other: WAC 390-28-100(1)(e)
Explanation of Rule(s)	<p>Income and ownership interests. An applicant may be exempted from reporting the information otherwise required by RCW 42.17A.710 (1)(f) and (g), if:</p> <ul style="list-style-type: none"> (i) Public disclosure would violate any legally recognized confidential relationship that serves a legitimate business interest; (ii) The information does not relate to a business entity which would be subject to the regulatory authority of the office sought or held by the applicant in whole or in part; (iii) Such reporting would present a manifestly unreasonable hardship to the applicant including but not limited to adversely affecting the competitive position of an entity in which the applicant had an interest of ten percent or more as described in RCW 42.17A.120; and (iv) The interest in question would present no actual or potential conflict with the performance of the duties of the office sought or held.
Supporting Documents (attached)	<input checked="" type="checkbox"/> Current F-1 (May 15, 2019 – May 14, 2020, Filed May 27, 2020) <input checked="" type="checkbox"/> Modification Request Application

Reason(s) for Modification (as stated by filer)	<ul style="list-style-type: none">• Mr. Green is requesting a reporting modification that would exempt him from reporting business customers who paid \$12,000 or more to David Green CPA PLLC during the reporting period.• Mr. Green states that as a tax return preparer, David Green CPA PLLC and himself are bound by Internal Revenue Code § 7216 which provides for civil and criminal penalties if a tax return preparer knowingly discloses tax return information to third parties, including the name of a tax client.• Mr. Green states he has a 10% or more ownership interest in David Green CPA PLLC, has access to the entity's customer list, and has the ability to sort the customer list to identify business customers paying more than \$12,000 during the reporting period.• Mr. Green states that during the reporting period one business customer (a dental practice) paid \$12,000 or more.• Mr. Green states that the role of a Spokane County Commissioner is to adopt rules, hire staff, approve contracts, and set policy and that in normal circumstances the county's authority would not typically impact a dental practice within the Spokane City Limits.• Mr. Green states that the clients of David Green CPA PLLC are not listed in public sources, publications, websites, or other public records.• Mr. Green states that he would disclose any payments to David Green CPA PLLC from Spokane County, however that no payments were received from Spokane County during the reporting period.
Other Issues	<ul style="list-style-type: none">• Mr. Green stated that he would recuse himself if a matter came before him involving a conflict of interest between his duties as a Spokane County Commissioner and David Green CPA PLLC.