## 5 U.S.C. § 13104

(a) Annual and termination reports.--Each report filed pursuant to section 13103(d) and (e) of this title shall include a full and complete statement with respect to the following:

. . . .

## (2) Gifts and reimbursements.--

(A) Gifts.—The identity of the source, a brief description, and the value of all gifts aggregating more than the minimal value as established by section 7342(a)(5) of this title, or \$250, whichever is greater, received from any source other than a relative of the reporting individual during the preceding calendar year, except that any food, lodging, or entertainment received as personal hospitality of an individual need not be reported, and any gift with a fair market value of \$100 or less, as adjusted at the same time and by the same percentage as the minimal value is adjusted, need not be aggregated for purposes of this subparagraph.