

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2014

Report Required by the Ethics
in Government Act of 1978
(5 U.S.C. app. §§ 101-111)

1. Person Reporting (last name, first, middle initial) Boyle, Larry M.	2. Court or Organization U.S. District Court, Idaho	3. Date of Report 4/24/2015
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Full-time U.S. Magistrate Judge, Recall Status	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2014 to 12/31/2014
7. Chambers or Office Address U.S. Courthouse, Federal Bldg. 550 West Fort Street, 6th Floor Boise, ID 83724		
IMPORTANT NOTES: The instructions accompanying this form must be followed. Complete all parts, checking the NONE box for each part where you have no reportable information.		

I. POSITIONS. (Reporting individual only; see pp. 9-13 of filing instructions.)

☐ NONE (No reportable positions.)

	<u>POSITION</u>	<u>NAME OF ORGANIZATION/ENTITY</u>
1.	Partner/Proprietor	Boyle Enterprises (See Part VIII.A)
2.	Partner/Proprietor	Boyle Publishing (See Part VIII.E)
3.		
4.		
5.		

II. AGREEMENTS. (Reporting individual only; see pp. 14-16 of filing instructions.)

☐ NONE (No reportable agreements.)

	<u>DATE</u>	<u>PARTIES AND TERMS</u>
1.	1986-92	State of Idaho Judicial Retirement (See Part VIII.C)
2.		
3.		

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III. NON-INVESTMENT INCOME. *(Reporting individual and spouse; see pp. 17-24 of filing instructions.)***A. Filer's Non-Investment Income**☐ NONE *(No reportable non-investment income.)*

<u>DATE</u>	<u>SOURCE AND TYPE</u>	<u>INCOME</u> (yours, not spouse's)
1. 2014	Boyle Enterprises (See Part VIIIA)	\$0.00
2. 2014	State of Idaho Judiciary pension plan - monthly (See VIII.D)	\$29,246.70
3. 2014	United States Courts Judiciary Pension Plan (Monthly) (See VIII.D)	\$160,000.00
4. 2014	Boyle Publishing	\$0.00
5. 2014	Nationwide - State deferred compensation	\$9,730.28

B. Spouse's Non-Investment Income - *If you were married during any portion of the reporting year, complete this section.**(Dollar amount not required except for honoraria.)*☒ NONE *(No reportable non-investment income.)*

<u>DATE</u>	<u>SOURCE AND TYPE</u>
1.	
2.	
3.	
4.	

IV. REIMBURSEMENTS -- *transportation, lodging, food, entertainment.**(Includes those to spouse and dependent children; see pp. 25-27 of filing instructions.)*☒ NONE *(No reportable reimbursements.)*

<u>SOURCE</u>	<u>DATES</u>	<u>LOCATION</u>	<u>PURPOSE</u>	<u>ITEMS PAID OR PROVIDED</u>
1.				
2.				
3.				
4.				
5.				

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V. GIFTS. *(Includes those to spouse and dependent children; see pp. 28-31 of filing instructions.)*NONE *(No reportable gifts.)*

	<u>SOURCE</u>	<u>DESCRIPTION</u>	<u>VALUE</u>
1.			
2.			
3.			
4.			
5.			

VI. LIABILITIES. *(Includes those of spouse and dependent children; see pp. 32-33 of filing instructions.)*NONE *(No reportable liabilities.)*

	<u>CREDITOR</u>	<u>DESCRIPTION</u>	<u>VALUE CODE</u>
1.	Northwest Mutual Life Ins. Co.	Loan on Policy	K
2.	Navient (fka Sallie Mae Servicing)	Guarantor for [REDACTED] MBA loan	L
3.			
4.			
5.			

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VII. INVESTMENTS and TRUSTS – income, value, transactions (Includes those of spouse and dependent children; see pp. 34-60 of filing instructions.)

☐ NONE (No reportable income, assets, or transactions.)

A. Description of Assets (including trust assets) Place "(X)" after each asset exempt from prior disclosure	B. Income during reporting period		C. Gross value at end of reporting period		D. Transactions during reporting period				
	(1) Amount Code 1 (A-H)	(2) Type (e.g., div., rent, or int.)	(1) Value Code 2 (J-P)	(2) Value Method Code 3 (Q-W)	(1) Type (e.g., buy, sell, redemption)	(2) Date mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
1. Income Beneficiary, Trust, Rexburg, ID	A	Dividend	J	W					
2. USG Annuity & Life Co, Des Moines, IA	A	Interest	J	U					
3. USG Annuity & Life Co, Des Moines, IA	A	Interest	K	U					
4. State of Idaho, Public Employee Savings Plan, Boise, ID	D	Interest	M	U					
5. State of Idaho Judicial Retirement, Boise, ID		None	J	W					
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									
16.									
17.									

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000	B = \$1,001 - \$2,500 G = \$100,001 - \$1,000,000	C = \$2,501 - \$5,000 H1 = \$1,000,001 - \$5,000,000	D = \$5,001 - \$15,000 H2 = More than \$5,000,000	E = \$15,001 - \$50,000
2. Value Codes (See Columns C1 and D3)	J = \$15,000 or less N = \$250,001 - \$500,000 P3 = \$25,000,001 - \$50,000,000	K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000 P4 = More than \$5,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	
3. Value Method Codes (See Column C2)	Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	S = Assessment W = Estimated	T = Cash Market	

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VIII. ADDITIONAL INFORMATION OR EXPLANATIONS. *(Indicate part of report.)*

- A. In 1995 [REDACTED] started a family owned home and consumer product distribution business - Boyle Enterprises. [REDACTED] manages the business and my role is passive. This was a new reporting item in 1995. There was modest income generated in 1996-2008 and was reported on tax returns.
- B. Part VII, Item 4 is my state judicial thrift savings plan (PEBSCO). I started this deferred income savings plan when I was a state court judge. Prior to 1995, it was not reported because it is very similar to the Federal Thrift Savings Plan which is not reportable. However, because not expressly exempt, I felt it should be reported.
- C. Part II, Item 1, and Part VII, Item 5, is a state judicial statutory retirement program. The exact amount is unknown but I am vested at approximately 24% of a State Supreme Court Justice's annual salary which is \$2,231.93 per month. In addition, I retired from active judicial duty and am now a recalled to service Magistrate Judge. I am drawing a monthly annuity from the Judicial Retirement system in the same amount as a United States Magistrate Judge salary on a monthly basis.
- D. Part III, Item 2: In June 2008, I began receiving a monthly retirement benefit of \$2,231.93 from my employment in the State of Idaho Judiciary.

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IX. CERTIFICATION.

I certify that all information given above (including information pertaining to my spouse and minor or dependent children, if any) is accurate, true, and complete to the best of my knowledge and belief, and that any information not reported was withheld because it met applicable statutory provisions permitting non-disclosure.

I further certify that earned income from outside employment and honoraria and the acceptance of gifts which have been reported are in compliance with the provisions of 5 U.S.C. app. § 501 et. seq., 5 U.S.C. § 7353, and Judicial Conference regulations.

Signature: s/ **Larry M. Boyle**

NOTE: ANY INDIVIDUAL WHO KNOWINGLY AND WILLFULLY FALSIFIES OR FAILS TO FILE THIS REPORT MAY BE SUBJECT TO CIVIL AND CRIMINAL SANCTIONS (5 U.S.C. app. § 104)

Committee on Financial Disclosure
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