

UNITED STATES OFFICE OF  
GOVERNMENT ETHICS



MAY 18 2017

Mark Paoletta  
Counsel to the Vice President and  
Designated Agency Ethics Official  
Office of the Vice President  
Executive Office of the President  
Washington, DC 20501

Dear Mr. Paoletta:

In response to your request of March 31, 2017, enclosed is Certificate of Divestiture OGE-2017-052 for Katherine Seaman, spouse of Joshua Pitcock, Assistant to the President and Chief Staff for the Vice President, Office of the Vice President. Please forward the original certificate to Mr. Pitcock. Also enclosed is a copy of the certificate for your files.

If there are any questions, you may contact Stephanie Nonluecha, Program Analyst, at 202-482-9243.

Sincerely,

A handwritten signature in blue ink, appearing to read "David J. Apol".

David J. Apol  
General Counsel

Enclosures





**CERTIFICATE OF DIVESTITURE**

**Certificate No. OGE-2017-052**

**ELIGIBLE PERSON:** Katherine Seaman  
[Spouse of Joshua Pitcock]  
Office of the Vice President

**DATE OF ISSUANCE:** MAY 18 2017


**DIVESTITURE PROPERTY:**

125 shares, INGREDION, INC.

This Certificate of Divestiture is issued in accordance with section 1043 of the Internal Revenue Code of 1986 and 5 C.F.R. § 2634.1002 with respect to the specific property described above. 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.

Note that section 1043 of the Internal Revenue Code and the rules of subpart J of 5 C.F.R. Part 2634 provide for nonrecognition of gain in the case of sales to comply with conflict of interest requirements. The rules of Subpart J relate to the issuance of Certificates of Divestiture and the permitted property into which a 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. 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 be consulted as to these matters. Internal Revenue Service requirements for reporting dispositions of property and making an election not to recognize gain under section 1043 (IRS Form 8824) must be followed by eligible persons wishing to make such an election.

  
\_\_\_\_\_  
David J. Apol  
General Counsel

cc: DAEO, Office of the Vice President

