

Name: Samantha Tanner-Lester

Return completed form to:
rachel.y.carpenter@wv.gov
or WV Ethics Commission
210 Brooks Street, Suite 300
Charleston, WV 25301



Candidate information, if applicable
County: Clay
Candidate for: House of Delegates
Date you filed for candidacy: 01/12/2026
District or circuit, if applicable: 62

Received
JAN 20 2026
West Virginia Ethics Commission

West Virginia Ethics Commission Financial Disclosure Statement

Directions

- Please read and answer **every question**—even if your answer is “N/A” (not applicable). Incomplete original Statements will be returned to you for completion or correction.
- You must file a new Financial Disclosure Statement **each year** you hold or run for a public position.
- If this is your annual filing, the Statement is due by February 1.
- If you are a new appointee, this Statement is due within 30 days of the date of your appointment.
- If you are a candidate for public office, this Statement is due within 10 days of filing your *Certificate of Announcement*.
- The information you provide on this Statement covers the prior calendar year, except where otherwise indicated.
- You may attach additional pages to this form if necessary.

1. Name of Filer and Spouse

Filer's last name Tanner-Lester First name Samantha
 Spouse's last name Lester First name Jacob
 County of residence Clay
 Business (employment) address N/A
 City/state/zip N/A

2. Elective Office

Do you currently hold: (1) an elected county, circuit or state office **OR** (2) an elected office in one of the following cities: Charleston, Fairmont or Morgantown? Yes No If yes, title of office: _____

Are you presently a candidate for public office? N/A Yes No

If yes, for what office: House of Delegates Date you filed for candidacy: 01/12/2026

3. Positions on State Boards, Commissions or Agencies

List all State Boards, Commissions or Agencies on which you now serve or have served during the past calendar year through appointment by the Governor. Mark here if N/A

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4. Business Names

List all names under which you and/or your spouse conducted or did business during the past calendar year. If you or your spouse were self-employed, list the name or names under which you or your spouse conducted the business, trade, sole proprietorship or profession.

Mark here if no business names to report.

self spouse

self spouse

self spouse

5. Employment

For you and your spouse, list the name and address of each full-time or part-time employer(s) during the past calendar year. Include all employment with city, county or state government as well as employment in the private sector. Provide your job title and a general description of your job duties. For purposes of this question, an employer is one who provides you with a W-2 form. This does not include self-employment if listed elsewhere on the Financial Disclosure Statement.

Mark here if neither you nor your spouse were employed.

	Employer Name and Address	Job title and duties of your position
self <input checked="" type="checkbox"/> spouse <input type="checkbox"/>	1. Klie Law Offices Buckhannon, WV	Family Law Paralegal
self <input checked="" type="checkbox"/> spouse <input type="checkbox"/>	2. Robert Dunlap & Assoc. Beckley, WV	Senior Paralegal - Family Law
self <input type="checkbox"/> spouse <input checked="" type="checkbox"/>	3. Southern Highlands Mental Health Rockview, WV	PRSS - Peer Recovery Support
self <input checked="" type="checkbox"/> spouse <input checked="" type="checkbox"/>	4. Redemption Services Beckley, WV / Statewide	Paraprofessionals in Social Services

6. 20% Gross Income Categories for you and your spouse

Did you or your spouse receive more than 20% of your gross income during the past calendar year from any one or more of the categories listed below? Yes No If yes, mark with an 'X' all categories that apply to you and/or your spouse.

self	spouse	self	spouse	self	spouse
COMPANIES		MINING		GOVERNMENT	
<input type="checkbox"/>	<input type="checkbox"/> Advertising	<input type="checkbox"/>	<input type="checkbox"/> Surface mining	<input type="checkbox"/>	<input type="checkbox"/> City or town
<input type="checkbox"/>	<input type="checkbox"/> Beer, wine or liquor (or distributor)	<input type="checkbox"/>	<input type="checkbox"/> Mining equipment	<input type="checkbox"/>	<input type="checkbox"/> County
<input type="checkbox"/>	<input type="checkbox"/> Brokerage/Financial Advisor	<input type="checkbox"/>	<input type="checkbox"/> Deep mining	<input type="checkbox"/>	<input type="checkbox"/> State
<input type="checkbox"/>	<input type="checkbox"/> Cable television	OIL OR GAS		ASSOCIATIONS OR ORGANIZATIONS	
<input type="checkbox"/>	<input type="checkbox"/> Chemical	<input type="checkbox"/>	<input type="checkbox"/> Retail	<input type="checkbox"/>	<input type="checkbox"/> Labor Association/Organization
<input type="checkbox"/>	<input type="checkbox"/> Construction	<input type="checkbox"/>	<input type="checkbox"/> Wholesale	<input type="checkbox"/>	<input type="checkbox"/> Professional Association
<input type="checkbox"/>	<input type="checkbox"/> Insurance	<input type="checkbox"/>	<input type="checkbox"/> Exploration	<input type="checkbox"/>	<input type="checkbox"/> Association that promotes gaming or lottery
<input type="checkbox"/>	<input type="checkbox"/> Interstate transportation	<input type="checkbox"/>	<input type="checkbox"/> Production & Drilling	<input type="checkbox"/>	<input type="checkbox"/> Association of public employees or public officials
<input type="checkbox"/>	<input type="checkbox"/> Intrastate transportation	UTILITIES		<input type="checkbox"/>	<input type="checkbox"/> Trade Association or Organization
<input type="checkbox"/>	<input type="checkbox"/> Manufacturing	<input type="checkbox"/>	<input type="checkbox"/> Electric	OTHER	
<input type="checkbox"/>	<input type="checkbox"/> Media	<input type="checkbox"/>	<input type="checkbox"/> Gas	<input type="checkbox"/>	<input type="checkbox"/> Economic Development
<input type="checkbox"/>	<input type="checkbox"/> Promotional	<input type="checkbox"/>	<input type="checkbox"/> Telephone	<input type="checkbox"/>	<input type="checkbox"/> Hospitals or other health care providers
<input type="checkbox"/>	<input type="checkbox"/> Race tracks	<input type="checkbox"/>	<input type="checkbox"/> Water	<input type="checkbox"/>	<input type="checkbox"/> Information Technology
<input type="checkbox"/>	<input type="checkbox"/> Recreation	FINANCIAL		<input type="checkbox"/>	<input type="checkbox"/> Legal service providers
<input type="checkbox"/>	<input type="checkbox"/> Retail	<input type="checkbox"/>	<input type="checkbox"/> Banks, Savings & Loan Assoc.	<input type="checkbox"/>	<input type="checkbox"/> Lobbying
<input type="checkbox"/>	<input type="checkbox"/> Timber	<input type="checkbox"/>	<input type="checkbox"/> Loan or Finance Companies		
<input type="checkbox"/>	<input type="checkbox"/> Wholesale				
<input type="checkbox"/>	<input type="checkbox"/> Waste disposal				

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7. For-Profit Business

List the name and address of each for-profit business on which either you or your spouse served on the Board of Directors or as an officer during the past calendar year. Describe the type of business.

Mark here if neither you nor your spouse served on a Board of Directors or was an officer of a for-profit business.

Name and address of the business	Description of the business
self <input type="checkbox"/> spouse <input type="checkbox"/>	
self <input type="checkbox"/> spouse <input type="checkbox"/>	
self <input type="checkbox"/> spouse <input type="checkbox"/>	

8. Non-Profit Organization

List the name and address of each non-profit organization on which either you or your spouse served on the Board of Directors or as an officer during the past calendar year. Describe the non-profit organization.

Mark here if neither you nor your spouse served on a Board of Directors or was an officer of a non-profit organization.

Name and address of the organization	Description of the non-profit
self <input type="checkbox"/> spouse <input type="checkbox"/>	
self <input type="checkbox"/> spouse <input type="checkbox"/>	
self <input type="checkbox"/> spouse <input type="checkbox"/>	

9. Sales or Contracts with State, County or Local Government

During the past calendar year, did you or your spouse have any sales or contracts with any unit of state, county or local government? Yes No (Sales or contracts for goods or services may be either direct or through a partnership, corporation or association in which either you or your spouse owned or controlled more than 10 percent.)

If yes, identify the government agency that purchased the goods or services, and describe the nature of the goods or services. (See the instruction sheet for more information about the Ethics Act's prohibition against having an interest in a public contract under W. Va. Code § 6B-2-5(d).)

Name of Government organization	Description of goods or services provided
self <input type="checkbox"/> spouse <input checked="" type="checkbox"/> Example: State of WV DHHR	Foster home placement studies
self <input checked="" type="checkbox"/> spouse <input type="checkbox"/> Example: Clay County Sheriff's Department	Rental of garage space for patrol cars
self <input type="checkbox"/> spouse <input type="checkbox"/>	
self <input type="checkbox"/> spouse <input type="checkbox"/>	
self <input type="checkbox"/> spouse <input type="checkbox"/>	

10. Adult Children – Public Employment

List the name and business address of any adult child or step-child employed by any unit of state, county or local government during the past calendar year. Mark here if this question does not apply to you.

Name of child or step-child	Business address

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11. DEBTS

A. Owed to others on the date you sign this form: List the names of all persons residing or transacting business in the state who you owe more than \$5,000 (in the aggregate) on the date of this Statement. Include debts you owe in the name of any other person and debts on which you are a cosigner.

You **DO NOT** have to report:

1. Debts to immediate family members, parents or grandparents
2. Home mortgages for your primary and secondary residences
3. Loans for autos maintained for the use of your immediate family
4. Student loans
5. Debts resulting from the ordinary conduct of your business, profession or occupation
6. Debts to a financial institution or to a credit card company

If any debt over \$5,000, which is otherwise non-reportable, required the approval of the state or any of its political subdivisions, or if a loan was obtained from the "Linked Deposit Program" (W. Va. Code § 12-1A-1 et seq.), you must list the debt.

Mark here if you owe no debts as described above.

Samantha has ongoing student loans, a personal loan through Clay County Bank as well as a refinanced loan for my vehicle through them. Jacob is also on the personal loan.

B. Owed to you on the date you sign this form: List the names of all persons residing or transacting business in the state who owe you, in the aggregate, more than \$5,000 on the date of this Statement (either in your name or any other person's name for your use or benefit.)

You **DO NOT** have to report:

1. Debts from immediate family members, parents or grandparents
2. Debts resulting from the ordinary conduct of your business, profession or occupation
3. Demand or saving accounts in banks, savings and loan associations, or other similar depositories
4. Loans by you to any business in which you have an ownership interest

Mark here if you had no debts owed to you as described above.

12. GIFTS

A gift is anything with monetary value, including meals and beverages. During the past calendar year, if you, your spouse, and/or any of your dependents received one or more gifts whose total value is more than \$100 from a person, business or organization which has a direct and immediate interest in a governmental activity over which you have control, then list the name of each giver UNLESS it falls into one of the exceptions listed below. "Total value" includes the cumulative fair market value of all gifts from the same source, directly or indirectly, during the past calendar year.

Gifts from the following sources need **NOT** be reported:

1. your spouse, child, grandchild, parents or grandparents
2. a trust established by your spouse, child, grandchild or ancestor
3. a will or lawful inheritance in the absence of a will
4. a registered lobbyist (registered lobbyists report these expenditures on the Lobbyist Schedule A form with their Lobbyist Activity Reporting forms)

Mark here if you received no gifts as described above.

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This page applies to questions 13 and 14 on the next page.

**** If you are an elected official, candidate or state employee, you do not need to complete Worksheet A. You must, however, answer questions 13 and 14 about you and your spouse.**

**** All other filers:** If you have been appointed to serve on a State Board, Commission or Agency by the Governor and receive no compensation for your service, you may not be required to report certain financial information about your spouse. Complete Worksheet A to determine if this spousal exemption applies. You still must report your own income and business information in questions 13 and 14.

Worksheet A (for questions 13 and 14)

Part 1. Are you a State Board, Commission or Agency member appointed by the Governor?

YES Continue to Part 2.

NO **DO NOT** complete parts 2 or 3 on this page. Continue to questions 13 and 14 on the next page and answer the questions for both you and your spouse.

Part 2. Do you hold another office or employment position that requires you to file this Financial Disclosure Statement?

YES **DO NOT** complete part 3 on this page. Continue to questions 13 and 14 on the next page and answer the questions for both you and your spouse.

NO Continue to Part 3.

Part 3. Complete this section to determine if you are exempt from disclosing certain financial information about your spouse in questions 13 and 14 on the next page.

List the name of the State Board, Commission or Agency of which you are an appointed member:
Board name: _____

Check each box that applies:

- There is no compensation, per diem, salary or other payment authorized by state law for serving on this Board or Commission. (Excluding travel or expense reimbursement) Note: The test is not whether you decline compensation but whether it is authorized by code, statute or law.
- Neither my spouse nor a business with which he or she is associated is regulated by the State Board, Commission or Agency on which I serve by appointment. ("Associated" is defined as a business in which your spouse, or his or her immediate family member, is a director, officer, owner, employee, compensated agent or holder of stock which constitutes five percent or more of the total outstanding stocks of any class. "Immediate family member" means dependent children, grandchildren or parents.)
- Neither my spouse nor a business with which he or she is associated has a contract with, or receives any grants or appropriations from, the State Board, Commission or Agency on which I (the filer) serve.

→ **If you have checked all three boxes in Part 3 above, then answer questions 13 and 14 on the next page as they pertain only to you.**

→ **If you did not check all three boxes in Part 3, you must answer questions 13 and 14 in their entirety as they pertain to both you and your spouse.**

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13. ALL sources of income over \$1,000 including employment during the past calendar year (To determine if you must disclose income information about your spouse, refer to Worksheet A)

- a. List every source or category of income or employment over \$1,000 received by you and/or your spouse during the past calendar year in your name, or by any other person for your use or benefit. Include employment even if listed elsewhere on this Statement.
- b. Include distributions received from retirement and pension accounts.
- c. Do not list specific names of clients or customers. For example, if you are a lawyer or an insurance agent, do not list the names of your clients.
- d. Do not disclose actual dollar amounts of income, only the source.

Indicate if the income was received by you or your spouse by marking the appropriate box in the chart below.

Categories of income over \$1,000		Description (or job title)
self <input checked="" type="checkbox"/> spouse <input type="checkbox"/>	Example: Social Security	U.S. Government
self <input checked="" type="checkbox"/> spouse <input type="checkbox"/>	Example: Sold real estate	Sold residence in Beckley
self <input checked="" type="checkbox"/> spouse <input type="checkbox"/>	Example: Farming/timber	Sold timber from my farm
self <input checked="" type="checkbox"/> spouse <input type="checkbox"/>	Example: Employment	Teacher, Mingo County schools
self <input checked="" type="checkbox"/> spouse <input type="checkbox"/>	Employment - Kline Law office	Family Law Paralegal
self <input checked="" type="checkbox"/> spouse <input type="checkbox"/>	Employment - Robert Dunlap Assoc.	Senior Paralegal - Family Law
self <input type="checkbox"/> spouse <input checked="" type="checkbox"/>	Employment - Southern Highlands	PRSS - Peer Recovery Support
self <input checked="" type="checkbox"/> spouse <input type="checkbox"/>	Employment - Redemption Services	Paraprofessional - Social Services
self <input type="checkbox"/> spouse <input type="checkbox"/>		
self <input type="checkbox"/> spouse <input type="checkbox"/>		

14. Business and/or Property Interests (To determine if you must disclose business or property interests of your spouse, refer to Worksheet A)

List the name and address of each business in which, during the past calendar year or at present, you or your spouse held an interest with a fair market value of \$10,000 or more including, but not limited to: non-publicly owned businesses, publicly or privately traded stocks, bonds or securities, including those held in self-directed retirement accounts, and commercial real estate. (For purposes of this question, DO NOT include mutual funds or specific holdings in mutual funds or retirement accounts. However, distributions from retirement accounts must be reported in question 13 if they are greater than \$1,000 annually.) Attach additional sheets if necessary.

Mark here if neither you nor your spouse had any interest in a business or real estate as described above.

self <input type="checkbox"/> spouse <input checked="" type="checkbox"/>	Example: Jones Coal Hauling, 123 Main Street, Placeville WV
self <input checked="" type="checkbox"/> spouse <input type="checkbox"/>	Example: Stonefront Apartment Building, 123 Main Street, Charleston WV 25312
self <input checked="" type="checkbox"/> spouse <input type="checkbox"/>	Example: Acme Bank Stock, 788 Water Street, Cincinnati OH 34343
self <input type="checkbox"/> spouse <input type="checkbox"/>	
self <input type="checkbox"/> spouse <input type="checkbox"/>	
self <input type="checkbox"/> spouse <input type="checkbox"/>	