

**2012 October Reporting Roundtable
PACs & Party Committees**

PAC/Party Reporting Roundtable



October 3, 2012

[http://www.fec.gov/info/
roundtable_materials/workshopmaterials.shtml](http://www.fec.gov/info/roundtable_materials/workshopmaterials.shtml)



Objectives

- **Review filing deadlines and application of “best efforts” for timely filing**
- Learn about the Reports Analysis Division (RAD) review process and how best to respond to a Request for Additional Information (RAI)
- Discuss common reporting errors

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Timely Filing

I. Reporting - Timely Filing Schedule and Reporting Dates (Review)



Quarterly Filers - 2012

Report Type	Coverage and Due Dates
April Quarterly	Covers 1/1 - 3/31; Due 4/15/12
July Quarterly	Covers 4/1 - 6/30; Due 7/15/12
October Quarterly	Covers 7/1 - 9/30; Due 10/15/12
Pre-Election	Covers 1st day of current period to 20 days before election; Due 12 days before election (12G covers 10/1-10/17/12; Due 10/25/12)
Post-General	Covers from 1 st day of period to 11/26; Due 12/6/12
Year-End	Covers 11/27 to 12/31; Due 1/31/13

*PACs/Parties may also be required to file 24/48-Hour Reports of Independent Expenditures.

A. Quarterly Filing

1. Committees that file quarterly in election years file on a semi-annual schedule in non-election years.
2. If a party committee that files quarterly engages in reportable FEA, it must switch to monthly.
3. Reporting period always begins the day after close of books of last report filed.
4. PACs and Party Committees that file Quarterly should file on January 31, April 15, July 15 and **October 15** in election years, plus any applicable **Pre- (10/25/2012) or Post-General election (12/06/2012) reports.**
5. See *Reports Due in 2012* at <http://www.fec.gov/pages/fecrecord/2012/january/2012reporting.shtml>



Monthly Filers – 2012

Reporting Period	Due Date
January 1-31	February 20
February 1-29	March 20
March 1-31	April 20
April 1-30	May 20
May 1-31	June 20
June 1-30	July 20
July 1-31	August 20
August 1-31	September 20
September 1-30	October 20
October 1-17 (Pre-General)	October 25
October 18-November 26 (Post-General)	December 6
November 27-December 31 (Year-End)	January 31, 2013

*PACs/Parties may also be required to file 24/48-Hour Reports of Independent Expenditures.

B. Monthly Filing

1. Monthly is mandatory for national party committees or party committees with reportable FEA. 11 CFR 300.36(c). See also *Reports Due in 2012* at <http://www.fec.gov/pages/fecrecord/2012/january/2012reporting.shtml>
2. File reports on the 20th of each month.
3. During election year, file **Pre- (10/25/2012) and Post-General (12/06/2012)** election reports in place of November and December monthly reports.
4. Monthly filers must file a Year-End Report on January 31 of each year.
5. Reporting period begins the day after close of books of last report filed.



Changing Filing Frequency

- ▶ Request at the time a required report is filed under current filing schedule or in a separate Form 99 (Miscellaneous Text Submission)
 - Electronic filers must submit request electronically
- ▶ No more than once per year

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C. Changing Filing Schedule

1. PACs and Party Committees may change their filing schedule from quarterly to monthly or from monthly to quarterly only after notifying the Commission in writing (or electronically, if an e-filer) of their intention. The committee can provide this notification along with a required report filed under the committee's current filing schedule or in a separate Miscellaneous Text Submission (Form 99).
2. The committee should wait to receive a letter from the FEC acknowledging its filing frequency change. The committee will then be required to file the next required report under the new filing schedule. However, party committees that engage in reportable federal election activity (FEA) must automatically switch to monthly filing.
3. May only change filing schedule once per calendar year.



Filing on Paper

- **No Extensions**
 - Filing dates not extended for weekends or holidays.
 - Must be received on business day preceding filing date.
- **Registered vs. Overnight Mail**
 - If filing using USPS registered mail, keep receipt.
 - “Overnight Mail” means next-day express or priority mail with delivery confirmation or overnight service with online tracking system. Same terms as registered/certified mail. (Keep receipt/tracking number.)

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- D. Other Reporting Considerations for Paper Filers**
1. **Statute Prohibits Extensions** (Applicable to Paper and Electronic Filers).
 2. **Weekends and Holidays**
Filing dates not extended for weekends or holidays. Must be filed on business day preceding filing date.
 3. **Registered vs. Overnight Mail**
 - a) If filing using USPS registered mail, keep receipt.
 - b) “Overnight Mail” means next-day express or priority mail with a delivery confirmation or an overnight service with an online tracking system. File using same terms as certified/registered mail. (Keep receipt/tracking number.)



Administrative Fine Program

- Civil money penalties for filing late, or not filing at all.
- Size of fine depends on various factors.

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E. **Administrative Fine Program (AFP)**

1. **Background**

Program for assessing civil money penalties for violations for failure to file reports on time and/or at all.

2. **Applies to:**

- a) Late filers
- b) Non-filers
- c) Regulations found at 11 CFR 111.30-111.45

3. **Civil Money Penalties -- Factors in determining:**

The interaction of several factors will determine the size of the penalty (also see calculator on website at http://www.fec.gov/af/af_calc.shtml).



Administrative Fine Program

- Election-sensitive reports:
 - ▶ **Late filer** - filed after due date, but more than four days before the applicable election.
 - ▶ **Non-filer** - filed later than that or not at all.
- Non-sensitive reports:
 - ▶ **Late filer** - filed ≤ 30 days after the due date.
 - ▶ **Non-filer** - filed > 30 days late or not at all.

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a) **Election Sensitivity**

Election sensitive reports include:

- **October Quarterly of election year,**
- **October Monthly of election year,** and
- Pre-election reports for primary, general and special elections.

All other reports are considered nonsensitive.

b) **Whether Committee is a Late filer or a Non-filer**

(1) For Sensitive Reports

- (a) Late filer – when report is filed after the due date but more than four (4) days prior to the election.
- (b) Non-filer - report filed after due date and four (4) days or less before the election, or not at all.

(2) For Nonsensitive Reports

- (a) Late filer – when report is filed within 30 days after the due date.
- (b) Non-filer – when report is filed 31 or more days after due date, or not at all.
- (c) Can still be considered a “nonfiler” even if report is eventually filed.



Administrative Fine Program

- Prior civil money penalties for reporting violations
- Financial activity in report
- Smaller penalties for activity < \$50,000
- Penalty calculator on FEC website at http://www.fec.gov/af/af_calc.shtml

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- c) **Prior civil money penalties for reporting violations under the AFP.**
- d) **Financial Activity**
 - (1) Amount of financial activity in the report – total amount of receipts and disbursements.
 - (2) Committees with less than \$50,000 in financial activity during the reporting period in question are subject to reduced penalties under the AFP pursuant to April 2003 revisions to the regulations.
 - (3) July 2009 revisions to the AFP regulations adjusted penalties for inflation.
 - (4) Campaign Finance Analysts will not be able to tell you if you will be fined or how much. You can use the Administrative Fine calculator (http://www.fec.gov/af/af_calc.shtml) to estimate your fine. Your committee will be notified in writing if the FEC assesses a civil penalty against your committee under the AFP.



Best Efforts to File on Time

Best efforts* may be used as a defense for late filing if:

- Committee was prevented from filing report on time by reasonably unforeseen circumstances beyond committee's control and
- Filed the report no later than 24 hours after the end of those circumstances

*Not the same as best efforts for obtaining contributor information

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- F. Timely Filing/Using Best Efforts (not the same as “best efforts” for obtaining contributor information)**
- 1. Reports required on time;** no extensions.
 - 2. If report not filed on time,** committees may use “best efforts” defense if committee took normal precautions and trained staff, but failure to report was due to circumstances beyond committee's control and the late report was filed within 24 hours after those circumstances ended (pursuant to April 2007 revisions to AFP regulations).



Best Efforts to File on Time

Committee may use best efforts defense if late filing is due to:

- Failure of FEC computers/Commission-provided software, despite committee seeking technical assistance from FEC personnel and resources
- Widespread disruption of information transmissions over internet
- Severe weather or other disaster-related event

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3. When can best efforts defense be used:

- a) Committee may use best efforts defense if failure to report is due to failure of Commission computers or software, despite receiving Commission technical assistance, widespread disruption of information transmissions over the internet, or severe weather or other disaster-related event.



Best Efforts to File on Time

Committee may **not** use best efforts defense if late filing is due to:

- Negligence;
- Illness, inexperience or unavailability of treasurer or committee staff;
- Committee computer, software or ISP failures;
- Delays caused by committee vendors/contractors;
- Failure to know; or
- Failure to use filing software properly.

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- b) Committee may **not** use best efforts defense if failure to report is due to unavailability, inexperience or negligence of staff, counsel or organization, failure of committee's computer system, delays caused by vendors, failure to understand or know the law or failure to use filing software properly.

4. For more information, review

http://www.fec.gov/law/cfr/ej_compilation/2007/notice_2007-7.pdf
(rules) and

http://www.fec.gov/law/cfr/ej_compilation/2007/notice_2007-13.pdf
(policy statement) and the May and July 2007 *Record* issues.



Best Practices: Filing

- ✓ Ensure your staff and vendors understand filing rules and deadlines
- ✓ Update your software regularly
- ✓ Have a current email address on Form 1 to receive courtesy email reminders

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Best Practices:

- Ensure your staff, vendors and counsel understand reporting and filing rules and deadlines.
- Update your software regularly.
- To keep up with filing deadlines, make sure your committee has a current email address on its Form 1 (for receiving courtesy reminders). (To do this, submit a complete electronic Form 1 with a new email address.) Deadlines are also posted online at http://www.fec.gov/info/report_dates.shtml and in the January Record each year.



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II. RAD Review Process

RAD Review Process



Organization of RAD

3 Branches

- Party Non-Party Branch – 20 analysts
 - ▶ Review all Party and PAC reports
 - ▶ 4-5 month training program and mentored for 6-12 months
- Authorized Branch – 15 analysts
 - ▶ Review all federal candidate committee reports
 - ▶ 2 month training program and mentored for 6-12 months
- Compliance Branch – 4 analysts
 - ▶ Implement the Non-Filer and Administrative Fine programs

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A. Organization of RAD

1. Three Branches

- a) Party/Non-Party Branch – reviews all party committee and PAC reports – 20 analysts. New analysts undergo a 4-5 month training process and are then mentored by a more senior analyst for 6 to 12 months.
- b) Authorized Branch – reviews federal candidate committee reports – 15 analysts. New analysts undergo a 2 month training process and are then mentored by a more senior analyst for 6 to 12 months.
- c) Compliance Branch – serves a quality control function for the review branches and implements the Non-filer and Administrative Fine Programs – 4 analysts.
- d) Recently began cross training analysts to review reports filed by all committee/entity types.



PAC/Party Analysts

- Each analyst is assigned 200-400 committees
- PACs are assigned randomly
- Larger PACs assigned to more senior analysts
- National committees assigned to more senior analysts, State party committees assigned by state, Local parties assigned randomly

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2. **Committee Assignments – Party/Non-Party Branch**

- a) Party/Non-Party Branch analysts are assigned anywhere from 200 to 400 committees (parties and PACs).
- b) PACs are assigned randomly with the larger ones being assigned to more senior analysts.
- c) National party committees are assigned to the more senior analysts. State party committees are assigned by state, so that the assigned analyst reviews both the Democratic and Republican state parties. Local party committees are assigned randomly.



Analyst Responsibilities

- Review assigned committees' reports by established deadlines
- Assist committees by phone and log calls
- Meet with committees by request
- Participate in FEC conferences
- Special projects

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3. **Analyst Responsibilities**

- a) Review all reports filed by assigned committees by established deadlines.
- b) Customer service role – assist committees on the phone on a daily basis and log phone calls. Meet with committees by request.
- c) Participate in FEC Conferences and Roundtables.
- d) Special Projects.



RAD Review and Referral Policy

- Categories of review include:
 - Mathematical Discrepancies
 - Failure to Provide Supporting Schedules
 - Failure to Properly Itemize Contributions from Individuals
 - Prohibited, Excessive and Impermissible Contributions
 - Improper Itemization of Disbursements
- RFAI threshold
- Policy thresholds are confidential and document is approved by the Commission

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B. RAD Review of Reports

1. RAD Review and Referral Policy

- a) Internal policy contains categories of review the analyst checks, such as: Prohibited, Excessive and Impermissible Contributions, Mathematical Discrepancies, Failure to Provide Supporting Schedules and Failure to Properly Itemize Contributions from Individuals and Disbursements, to name a few.
- b) Policy has established thresholds for making determinations on whether to send a Request for Additional Information (RFAI).
- c) Thresholds are confidential and policy is approved by the Commission. A redacted version of the RAD Review and Referral Policy can be found on the RAD web page.



Review of Reports

- Thresholds are applied on a per report basis. Exception: increased and decreased activity on amended reports is also assessed on a two year election cycle basis.
 - If reoccurring reporting issues exist on multiple reports, a committee may receive multiple RFAIs identifying the same issue.
 - RAD does not consider previous responses to RFAIs.
 - Exception: Responses relating to best efforts procedures apply for the two year election cycle
- It's possible to see an issue questioned on one report, but not on another.

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- d) Review is conducted on a per report basis, meaning the thresholds are applied to each report reviewed.
 - (1) This means a committee may receive a RFAI which includes the same issue already addressed in response to a RFAI referencing a different report.
 - Exceptions include outlining Best Efforts procedures which would apply to the two-year cycle.
 - (2) There may be several issues that are aggregated together to meet a single threshold, so it's possible to see an issue questioned on one report that isn't included in an RFAI on for another report.
- e) Policy is reassessed every election cycle and revisions/changes made based on input from RAD and other offices (such as OGC), and Commissioners.



Request for Additional Info

- If internal thresholds are met, analyst sends RFAI with response due date in upper right corner
- No extensions
- Responses assessed by analysts, team leaders
- Analysts do not reply to committee responses

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Request for Additional Info

 FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20543

RQ-2

November 1, 2012

LAVERN DE FAZIO, TREASURER
SMITH FOR CONGRESS
123 SCHLEMIER STREET, NORTH
MILWAUKEE, WI 00123

Response Due Date
12/6/2012

IDENTIFICATION NUMBER: C00123456

REFERENCE: 12 DAY PRE-GENERAL REPORT (10/01/2012 - 10/17/2012)

Dear Treasurer:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. This notice requests information essential to full public disclosure of your federal election campaign finances. Failure to adequately respond by the response date noted above could result in an audit or enforcement action. Additional information is needed for the following 1 item(s):

- Schedule A of your report discloses one or more contributions that appear to exceed the limits set forth in the Act (see attached). You should examine all of your contributions to check for additional excessive contributions. The Committee's procedures for processing contributions should also be reviewed.

An individual or a political committee other than an authorized committee or qualified multi-candidate committee may not make a contribution to a candidate for federal office in excess of \$2,400 per election. An authorized committee may not make a contribution to a candidate for federal office in excess of \$2,000 per election. A qualified multi-candidate committee and all affiliated committees may not make a contribution(s) to a candidate for federal office in excess of \$5,000 per election. The term "contribution" includes any gift, subscription, loan, advance, or deposit of money or anything of value made by any person for the purpose of influencing any election for federal office. (2 U.S.C. § 441a(a) and (f); 11 CFR § 110.1(b), (e) and (k))

Response Due Date

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Request for Additional Info

Please note, you will not receive an additional notice from the Commission on this matter. Adequate responses must be received by the Commission on or before the due date noted above to be taken into consideration in determining whether audit action will be initiated. Failure to comply with the provisions of the Act may also result in an enforcement action against the committee. Any response submitted by your committee will be placed on the public record and will be considered by the Commission prior to taking enforcement action. Requests for extensions of time in which to respond will not be considered.

Electronic filers must file amendments (to include statements, designations and reports) in an electronic format and must submit an amended report in its entirety, rather than just those portions of the report that are being amended.

If you should have any questions regarding this matter or wish to verify the adequacy of your response, please contact me on our toll-free number (800) 424-9530 (at the prompt press 5 to reach the Reports Analysis Division) or my local number (202) 694-1166.

Sincerely,

Bradley Matheson
Senior Campaign Finance Analyst
Reports Analysis Division

418

Analyst's Phone Number →

← **Analyst's Name**

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Request for Additional Info



Click here →

<http://www.fec.gov/rad/index.shtml>

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C. Request for Additional Information (RFAI)

- 1. If internal thresholds are met, an RFAI is sent**, with a Response Due Date in the upper right hand corner of the letter, extensions are not granted. The committee analyst's name and contact telephone number are also provided in the letter.

*Tip: You can find out who your analyst is by visiting:
<http://www.fec.gov/rad/index.shtml>.*



Responding to RFAIs

- Analysts do not contact committees in every case when a response is not sufficient
- Committee should contact its analyst before and/or after filing a response
- Analysts do not make legal conclusions
- Analysts can not categorize your activity
- In some cases, RAD consults OGC before sending an RFAI and when assessing a committee's response

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2. Responses are assessed by the analysts and in some cases, team leaders.

- a) Analysts do not reply to responses.
- b) Contact is not made with committees in every case when a response is not sufficient. Further explanation below.
- c) Committees are encouraged to contact their assigned analyst prior to responding if unsure about how to respond or after a response is filed to ensure an adequate response is received.
- d) Keep in mind that analysts can't make legal conclusions or give guidance on a legal conclusion being made by a committee. In addition, they cannot determine what category your activity falls under (i.e., independent expenditures or coordinated party expenditures).
- e) In some cases, RAD consults with OGC before sending a RFAI and when making a response assessment.



Responding to RFAs

- File amendment to add, change or delete actual entries on FEC report
- Use miscellaneous text submission (Form 99) for narrative responses that do not affect actual entries within a report (e.g., demonstrating best efforts)

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3. **Must amend report when changing information that affects entries on a report.** This would include additions, changes or deletions.
4. **Miscellaneous Text Submission (Form 99)**
Used for narrative responses that do not affect actual entries within a report. (For example, when outlining procedures for “Best Efforts” in obtaining contributor information.)



Audit Consideration Factors

- Level of financial activity
- Responses to RFAIs
 - ✓ Late or no response
 - ✓ Inadequate response
- Number of amendments filed is NOT a factor
- Number of RFAIs received is NOT a factor if responses were adequate and timely

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C. Referrals to the Audit Division

1. Factors for making referrals to the Audit Division

- a) Level of financial activity;
- b) Responses to RFAIs:
 - (1) Late or no response,
 - (2) Inadequate response.

2. The number of amendments filed is not a factor

- #### 3. The number of RFAIs is not a factor if responded to adequately and on time.



OGC & ADRO Referrals

- Policy includes referral thresholds
- RAD calls committee before referring to OGC or ADRO to explain RFAI and request response
- Adequate and timely response may prevent referral

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D. Referrals to OGC (Office of General Counsel) and ADRO (Alternative Dispute Resolution Office)

1. Internal policy includes thresholds for determining whether a matter should be referred to OGC or ADRO.
2. Committee will receive a phone call from RAD prior to a referral to ADRO or OGC to explain RFAI and request a response.
3. An adequate response is required by the timeframe given to prevent the matter from being referred.



Contact Information

- Ensure current mailing address, email address and phone number appear on Statement of Organization (FEC Form 1). Often RFAIs are returned by the Post Office due to an incorrect mailing address.
- RAD's process for sending RFAIs has changed. Most RFAIs are now sent via email to the Committee's official email address disclosed on the Statement of Organization.

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4. Committees should ensure that they have provided the most current mailing address, email address and phone numbers on their Statement of Organization (FEC Form 1). Often RFAIs are returned by the Post Office due to an incorrect mailing address.
5. RAD's process for sending RFAIs has changed. Most RFAIs are now sent via email to the Committee's official email address, as disclosed on the Statement of Organization (FEC Form 1). Up to two email addresses can now be provided (both will be used for emailing RFAIs). Committees will have the option to continue to receive RFAIs on paper through the mail.



Objectives

- Review filing deadlines and application of “best efforts” for timely filing
- Learn about the Reports Analysis Division (RAD) review process and how best to respond to a Request for Additional Information (RAI)
- Discuss common reporting errors

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III. Common Reporting Errors

Common Reporting Errors

A. Common Math Errors



Common Math Errors

- Cash on hand
- Detailed Summary Page
 - Line totals
 - Column B figures (YTD or ECTD)
- Amendments

SUMMARY PAGE OF RECEIPTS AND DISBURSEMENTS		
FEC Form 3X (Rev. 02/2003)	Page 2	
Write or Type Committee Name		
Report Covering the Period: From: 09 01 2012 To: 09 30 2012		
	COLUMN A This Period	COLUMN B Calendar Year-to-Date
6. (a) Cash on Hand January 1,		
(b) Cash on Hand at Beginning of Reporting Period.....		
(c) Total Receipts (from Line 19).....		
(d) Subtotal (add Lines 6(b) and 6(c) for Column A and Lines 6(a) and 6(c) for Column B).....		
7. Total Disbursements (from Line 31).....		
8. Cash on Hand at Close of Reporting Period (subtract Line 7 from Line 6(d)).....	49,286.32	
9. Debts and Obligations Owed TO the Committee (itemize all on Schedule C and/or Schedule D).....		
10. Debts and Obligations Owed BY the Committee (itemize all on Schedule C and/or Schedule D).....		

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Common Math Errors

- Cash on hand
- Detailed Summary Page
 - Line totals
 - Column B figures (YTD or ECTD)
- Amendments

SUMMARY PAGE OF RECEIPTS AND DISBURSEMENTS		
FEC Form 3X (Rev. 02/2003)		Page 2
Write or Type Committee Name		
Report Covering the Period: From: '09 01 ' 2012 To: 09 30 ' 2012		
	COLUMN A This Period	COLUMN B Calendar Year-to-Date
6. (a) Cash on Hand January 1,		
(b) Cash on Hand at Beginning of Reporting Period.....	49,286.32	
(c) Total Receipts (from Line 19).....		
(d) Subtotal (add Lines 6(b) and 6(c) for Column A and Lines 6(a) and 6(c) for Column B).....		
7. Total Disbursements (from Line 31).....		
8. Cash on Hand at Close of Reporting Period (subtract Line 7 from Line 6(d)).....		
9. Debts and Obligations Owed TO the Committee (itemize all on Schedule C and/or Schedule D).....		
10. Debts and Obligations Owed BY the Committee (itemize all on Schedule C and/or Schedule D).....		

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1. **Cash on Hand**
The ending balance of the last report should match the opening balance of the current report.
2. **Use the Detailed Summary Page to conduct a quality check for Columns A and B.**
 - Ensure that each of the “total” lines equals the sum of the lines supporting that total line.
 - Do the math to ensure that the Column B figure (Year-To-Date) is correct. Column B from last report + Column A from this report = Column B for this report.
3. **Amendments:**
Math errors like those mentioned above occur frequently when a committee amends a past report and does not file all subsequent reports. For changes made to an old report, the committee may need to file all subsequent amendments in many cases, including if any contributions or disbursements moved lines, if activity moved to a different report, or if activity is added or removed from that reporting period. A small adjustment on a past report can affect each of the following reports.

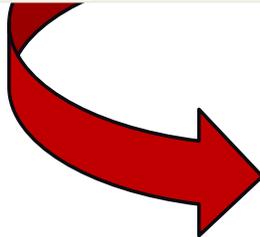
B. Common Schedule Errors



Common Schedule Errors

- Make sure all of the schedules needed are included with the filing.

23. Contributions to Federal Candidates/Committees and Other Political Committees.....	\$2,500	Disbursement on Detailed Summary Page
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Supporting Schedule B

SCHEDULE B (FEC Form 3X)		FOR LINE NUMBER: (check only one)		PAGE OF	
ITEMIZED DISBURSEMENTS		Use separate schedule(s) for each category of the Detailed Summary Page			
		<input type="checkbox"/> 21b	<input type="checkbox"/> 22	<input checked="" type="checkbox"/> 23	<input type="checkbox"/> 24
		<input type="checkbox"/> 27	<input type="checkbox"/> 28a	<input type="checkbox"/> 28b	<input type="checkbox"/> 28c
Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.					
NAME OF COMMITTEE (in full) XYZ PAC					
Full Name (Last, First, Middle Initial) A. Jane Doe for Congress			Date of Disbursement 09 / 01 / 2012		
Mailing Address PO Box 1234			State: US Zip Code: 00000		
City: Big City			Amount of Each Disbursement this Period 2,500.00		
Purpose of Disbursement Contribution			Candidate Name Jane Doe		
Office sought: <input checked="" type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President			Disbursement For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) _____		
State: US District: 1					

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- 1. Include correct schedules.**
 The Detailed Summary Page gives cues as to which schedules will need to be included with the filing. For example, if the committee has an amount on Line 23, a Schedule B will need to be included in your filing to support the amount on Line 23 of the Detailed Summary Page.
- 2. Fill out the schedule completely.**
 If the committee files electronically, it is helpful to look at the report as it appears filled in on the FEC Forms. Add any missing information, including purposes of disbursement or employer and occupation information.



Common Schedule Errors

- Include all information required by each schedule:
 - Full name of contributor
 - Employer/occupation information
 - Purposes of disbursement
 - Purposes for debts

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C. Best Efforts Statements



Best Efforts Statements

- Can be filed “preemptively” at the beginning of a year or election cycle
- Be sure your statement:
 - Outlines your committee’s set procedure
 - Includes each of the required steps outlined in the campaign or committee guide
- Retain detailed records of your follow-up requests (copies of letters, emails, phone logs)

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D. Purpose of Disbursement



Purpose of Disbursement

Entry must be sufficiently specific, when considered with the identity of the recipient, to provide a clear reason for the payment.

Full Name (Last, First, Middle Initial) A. LMN Consulting		Date of Disbursement 09 / 15 / 2012	
Mailing Address 123 Moneyed Lane		Amount of Each Disbursement this Period 2,500.00	
City, State Zip Code City, ST 00000		Candidate Name PAC Fundraising Consulting	
Purpose of Disbursement PAC Fundraising Consulting		Category/Type	
Office Sought: <input type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President	Disbursement For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) _____		
State: District:	<input type="checkbox"/> Refund or Disposal of Excess Contributions Required Under 11 C.F.R. 403.80		

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1. FEC regulations require that the “purpose of disbursement” entry for each disbursement be sufficiently specific, when considered with the identity of the recipient, to provide a clear reason for the payment. 11 CFR 104.3(b)(3) and (4).



Purpose of Disbursement

- Rule of thumb: Could reader discern why a payment was made simply by reading the description provided?
- Non-exhaustive lists for inadequate and adequate examples available online
 - <http://www.fec.gov/law/policy.shtml#purpose>

2012 FEC Information Division

2. Policy statement includes non-exhaustive lists of acceptable and unacceptable “purpose of disbursement” descriptions intended to provide additional guidance to the regulated community and to foster consistency among filers.
3. As a rule of thumb, the statement suggests that filers consider whether a person unaffiliated with the campaign/committee could discern why a payment was made by reading the description they have provided.
4. Lists are updated periodically and made available online
 - Inadequate examples at <http://www.fec.gov/rad/pacs/documents/ExamplesofAdequatePurposes.pdf>
 - Adequate examples at <http://www.fec.gov/rad/pacs/documents/ExamplesofAdequatePurposes.pdf>

IV. Reporting Examples

Reporting Examples

2012 FEC Information Division

Contributions Made
(PACs & Parties)

- To Federal Candidates
 - Disclosed on Schedule B supporting Line 23 of Detailed Summary Page
 - Include office sought, state & district
 - (if applicable)
 - Include election designation
- To Nonfederal Candidates
 - Disclosed on Schedule B supporting Line 29 of Detailed Summary Page

2012 FEC Information Division



Federal Candidate

Schedule B, Line 23

SCHEDULE B (FEC Form 3X) ITEMIZED DISBURSEMENTS

Use separate schedule(s)
 for each category of the
 Detailed Summary Page

FOR LINE NUMBER:
 (check only one)

PAGE OF

<input type="checkbox"/> 21b	<input type="checkbox"/> 22	<input checked="" type="checkbox"/> 23	<input type="checkbox"/> 24	<input type="checkbox"/> 25	<input type="checkbox"/> 26
<input type="checkbox"/> 27	<input type="checkbox"/> 28a	<input type="checkbox"/> 28b	<input type="checkbox"/> 28c	<input type="checkbox"/> 29	<input type="checkbox"/> 30b

Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.

NAME OF COMMITTEE (In Full)

Ice Cream Political Action Committee

Full Name (Last, First, Middle Initial)

A. Committee to Elect Laverne DeFazio

Date of Disbursement

07 / 14 / 2012

Mailing Address

555 5th Avenue

City, State Zip Code

City, ST 00000

Purpose of Disbursement

Contribution

011

Amount of Each Disbursement this Period

5,000.00

Candidate Name

Laverne DeFazio

Category/
Type

Office Sought:

House

Senate

President

Disbursement For:

Primary

General

Other (specify)

2012

State: **WI**

District:



Nonfederal Candidate

Schedule B, Line 29

SCHEDULE B (FEC Form 3X) ITEMIZED DISBURSEMENTS

Use separate schedule(s)
for each category of the
Detailed Summary Page

FOR LINE NUMBER:
(check only one)

PAGE OF

21b 22 23 24 25 26
 27 28a 28b 28c 29 30b

Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.

NAME OF COMMITTEE (In Full)

Ice Cream Political Action Committee

Full Name (Last, First, Middle Initial)

A. Re-Elect Feeney for Governor

Date of Disbursement

07 / 14 / 2012

Mailing Address

853 5th Avenue

City

City, ST 00000

State

Zip Code

Purpose of Disbursement

Nonfederal contribution

011

Amount of Each Disbursement this Period

1,000.00

Candidate Name

Category/
Type

Office Sought:

House
 Senate
 President

Disbursement For:

Primary General
 Other (specify)

State:

District:

2012 FEC Information Division

A. Contributions Made (Federal vs. Nonfederal) – PACs and Parties

1. Federal Candidates

- Disclosed on Schedule B supporting Line 23 of the Detailed Summary Page.
- Include office sought, state & district (if applicable).
- Include election designation.

2. Nonfederal Candidates

- Disclosed on Schedule B supporting Line 29 of the Detailed Summary Page.



Returned vs. Refunded

PACs & Parties:

- Returned, Lost or Voided checks
 - Negative entry on line number where transaction was originally disclosed
- Refunds
 - Refund check from another committee appears on Schedule A for line 16

2012 FEC Information Division

B. Voids vs. Refunds – PACs and Parties

- 1. Voids or returned/uncashed checks** – should be disclosed as negative entries on the schedule supporting the Detailed Summary Page line number where the transaction was originally disclosed.



Returned, Lost or Voided

Negative Entry, Schedule B, Line 23

SCHEDULE B (FEC Form 3X)		FOR LINE NUMBER: (check only one)		PAGE 1 OF 2	
ITEMIZED DISBURSEMENTS		Use separate schedule(s) for each category of the Detailed Summary Page		<input type="checkbox"/> 21b <input type="checkbox"/> 22 <input checked="" type="checkbox"/> 23 <input type="checkbox"/> 24 <input type="checkbox"/> 25 <input type="checkbox"/> 26 <input type="checkbox"/> 27 <input type="checkbox"/> 28a <input type="checkbox"/> 28b <input type="checkbox"/> 28c <input type="checkbox"/> 29 <input type="checkbox"/> 30b	
Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.					
NAME OF COMMITTEE (In Full) Ice Cream Political Action Committee					
Full Name (Last, First, Middle Initial) A. Carmine Ragusa for Congress			Date of Disbursement 09 / 18 / 2012		
Mailing Address 202 Somewhere St.					
City City, ST 00000			State Zip Code		
Purpose of Disbursement Check uncashed			Category/Type 011		
Candidate Name Carmine Ragusa			Amount of Each Disbursement this Period - 2,000.00		
Office Sought: <input checked="" type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President		Disbursement For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) Primary 2012			
State: WI District: 07		Check uncashed See March Monthly			

2012 FEC Information Division



Refund of Contribution

Schedule A, Line 16

SCHEDULE A (FEC Form 3X)		FOR LINE NUMBER: PAGE 1 OF 1	
ITEMIZED RECEIPTS		Use separate schedule(s) for each category of the Detailed Summary Page	
Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.		FOR LINE NUMBER: (check only one) <input type="checkbox"/> 11a <input type="checkbox"/> 11b <input type="checkbox"/> 11c <input type="checkbox"/> 12 <input type="checkbox"/> 13 <input type="checkbox"/> 14 <input type="checkbox"/> 15 <input checked="" type="checkbox"/> 16 <input type="checkbox"/> 17	
NAME OF COMMITTEE (In Full) Ice Cream Political Action Committee			
Full Name (Last, First, Middle Initial) A. Rhonda Lee for Congress		Date of Receipt 09 / 04 / 2012	
Mailing Address 777 Sunshine Lane		Amount of Each Receipt this Period 500.00	
City City, ST 00000		FEC ID number of contributing federal political committee. C 00000001	
Name of Employer		Occupation	
Receipt For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)		Aggregate Year-to-Date 500.00	

**Contribution
itemized in June
Monthly**

2012 FEC Information Division

- Refunds** – when a refund check is actually received from another committee and deposited into the federal account, it should be disclosed on Schedule A for Line 16 as a receipt.



Resignations

- Use memo entries to note previously reported information – do not add them again to the totals.
- If redesignated after the close of books, show the redesignation on the next report and indicate the report on which it was previously itemized.
- Previous report should not be amended.
- If redesignating for previous election, to retire debts, be sure to note year, debt and election (e.g., 2012 primary debt)

2012 FEC Information Division

C. **Resignations of Excessive Contributions (PACs, Parties & Authorized Committees)**

1. Use memo entries to note previously reported information – do not add them again to the totals.
2. If redesignated after the close of books, show the redesignation on the next report and indicate the report on which it was previously itemized.
3. Previous report should not be amended.
4. If redesignating for previous election, to retire debts, be sure to note year, debt and election (e.g., 2012 primary debt).



Redesignations: PAC/Party

September Monthly

SCHEDULE B (FEC Form 3X) ITEMIZED DISBURSEMENTS		Use separate schedule(s) for each category of the Detailed Summary Page	FOR LINE NUMBER: (check only one)	PAGE 1 OF 2
Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.		<input type="checkbox"/> 21b <input type="checkbox"/> 22 <input checked="" type="checkbox"/> 23 <input type="checkbox"/> 24 <input type="checkbox"/> 25 <input type="checkbox"/> 26 <input type="checkbox"/> 27 <input type="checkbox"/> 28a <input type="checkbox"/> 28b <input type="checkbox"/> 29c <input type="checkbox"/> 29 <input type="checkbox"/> 30b		
NAME OF COMMITTEE (In Full) Ice Cream Political Action Committee				
Full Name (Last, First, Middle Initial)		Date of Disbursement		
A. Committee to Elect Jenny Piccolo		"08" / "13" / "2012"		
Mailing Address 555 5th Avenue		State Zip Code		
City, ST 00000		Amount of Each Disbursement this Period		
Purpose of Disbursement Contribution		011		
Candidate Name Jenny Piccolo		Category/Type 6,000.00		
Office Sought: <input type="checkbox"/> House <input checked="" type="checkbox"/> Senate <input type="checkbox"/> President		Disbursement For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General		
State: WI District:		Other (specify) 2012		
Full Name (Last, First, Middle Initial)		Date of Disbursement		
B.		M / M / D - D / Y - Y - Y - Y		
Mailing Address		State Zip Code		
City		Amount of Each Disbursement this Period		
Purpose of Disbursement		Category/Type		
Candidate Name		Amount of Each Disbursement this Period		
Office Sought: <input type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President		Disbursement For: <input type="checkbox"/> Primary <input type="checkbox"/> General		
State: District:		Other (specify)		

Division



Redesignations: PAC/Party

October Monthly

SCHEDULE B (FEC Form 3X) ITEMIZED DISBURSEMENTS		FOR LINE NUMBER: (check only one)	PAGE 1 OF 2
Use separate schedule(s) for each category of this Detailed Summary Page		<input type="checkbox"/> 21b <input type="checkbox"/> 22 <input checked="" type="checkbox"/> 23 <input type="checkbox"/> 24 <input type="checkbox"/> 25 <input type="checkbox"/> 26 <input type="checkbox"/> 27 <input type="checkbox"/> 28a <input type="checkbox"/> 28b <input type="checkbox"/> 28c <input type="checkbox"/> 29 <input type="checkbox"/> 30b	
Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.			
NAME OF COMMITTEE (In Full) Ice Cream Political Action Committee			
Full Name (Last, First, Middle Initial)			
A. Committee to Elect Jenny Piccolo Mailing Address: 555 5th Avenue City, State Zip Code: City, ST 00000		Date of Disbursement: 08 / 13 / 2012	
Purpose of Disbursement: Contribution Candidate Name: Jenny Piccolo		Amount of Each Disbursement this Period: 6,000.00	
Office Sought: <input checked="" type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President State: WI District:		Disbursement For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) 2012 Primary	
Full Name (Last, First, Middle Initial) B. Committee to Elect Jenny Piccolo Mailing Address: 555 5th Avenue City, State Zip Code: City, ST 00000		Date of Disbursement: 09 / 22 / 2012	
Purpose of Disbursement: Contribution -- Redesignation Candidate Name: Jenny Piccolo		Amount of Each Disbursement this Period: 1,000.00	
Office Sought: <input checked="" type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President State: WI District:		Disbursement For: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify) 2012 General	

6,000.00
 MEMO as disclosed
 in Sept. Monthly

1,000.00
 MEMO

2012 FEC Information Division



Review: IE Definition

Expenditure for a communication expressly advocating the election or defeat of a clearly identified candidate, that is not made in cooperation, consultation, or concert with, or at the request or suggestion of a candidate or his/her agents.

EXPRESS ADVOCACY
NO COORDINATION

2012 FEC Information Division

D. Independent Expenditures – Definition

1. Expenditure for communication that "expressly advocates" the election or defeat of a clearly identified candidate and that is not made in cooperation with, or at the suggestion of, the candidate or his/her campaign or its agents, or a political party or its agents.



Disclosure

- PACs report on Schedule E of Form 3X
- Date made = Date disseminated
- Aggregate on per calendar year, per election, per office sought basis

2012 FEC Information Division

E. Disclosure of Independent Expenditures

- 1. Report using Schedule E/FEC Form 3X during appropriate reporting period.**
- 2. Date Made = Date Disseminated**
 - An independent expenditure is considered made when it is publicly distributed or otherwise publicly disseminated.
 - See the FEC's interpretive rule at 76 FR 16233 (October 4, 2011) (online at http://www.fec.gov/law/cfr/ej_compilation/2011/notice_2011-13.pdf).
- 3. Aggregation**
Done on a per calendar year, per election, per office sought (race) basis.
- 4. Additional reporting on 48- and 24-hour basis:**

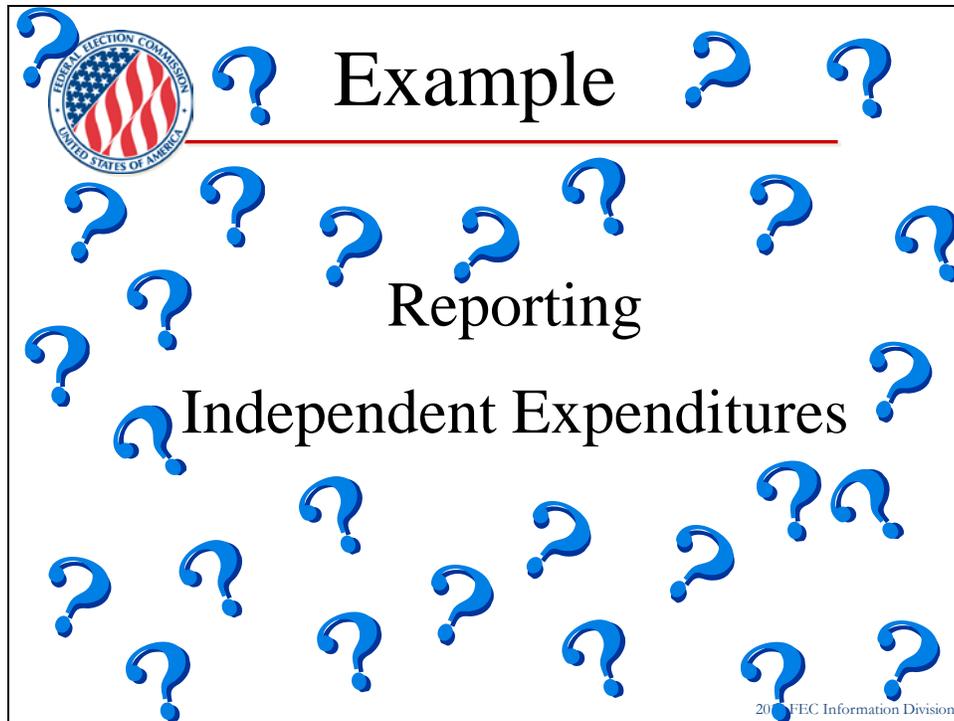


Disclosure

- **48-Hour Reports**
Required for IEs aggregating \geq \$10,000 made 20 days or more before an election
- **24-Hour Reports**
Required for IEs aggregating \geq \$1,000 made $<$ 20 days but more than 24 hours before an election.
- **Disclose again on next regular report**

2012 FEC Information Division

- **48-Hour Reporting (11 CFR 104.5(g)(1))**
 - Must file a **48-Hour Report** for independent expenditures that aggregate \$10,000 or more, anytime during a calendar year up to and including the 20th day before an election.
 - A 48-Hour Report is required each time an additional \$10,000 is aggregated in independent expenditures.
- **24-Hour Reporting (11 CFR 104.5(g)(2))**
 - Must file a **24-Hour Report** for independent expenditures aggregating \$1,000 or more made less than 20 days but more than 24 hours before the day of an election.
 - A 24-Hour Report is required each time an additional \$1,000 is aggregated in independent expenditures.
- **48-Hour and 24-Hour Report** is filed using stand-alone Schedule E; check appropriate box to note type of report.
- **The 48-Hour Report and 24-Hour Report time frames** for each state are located on our website at http://www.fec.gov/info/charts_ie_dates_2012.shtml.



Reporting Example: Large Last-Minute Independent Expenditures

Senate Candidate Al Daniels doesn't accept PAC checks and his campaign won't speak to PAC representatives. Still, the XYZ PAC wants to support him because of his strong stance on issues of importance to the company. XYZ PAC decides to buy local cable ads costing \$8,000 expressly advocating the election of Al Daniels. The ads will air on October 27, just before the November 6 General Election. The bill will be paid on November 27, 2012.

1. **What type of transaction is this?**
2. **How must the committee disclose the transaction(s)?**
3. **What information from the scenario do we need to disclose this correctly?**

Reporting Example Answer Key: Large Last-Minute Independent Expenditures

1. What type of transaction is this?



PAC/Party Reporting Independent Expenditures

Last-Minute Independent Expenditures

- What type of transaction is this?
Last-minute independent expenditure
- How must the committee disclose the transaction(s)?
24-hour report, then on post-general
- What information from the scenario do we need to disclose this correctly?
- Tricky Issues?

2012 FEC Information Division

The PAC is making an independent expenditure, defined as an expenditure for a communication that “expressly advocates” the election or defeat of a clearly identified candidate and that is not made in cooperation with, or at the request or suggestion of, a candidate or his/her campaign or its agents, or a political party committee or its agents.

2. How must the committee disclose the transaction(s)?

An independent expenditure is considered made when it is publicly distributed or otherwise publicly disseminated. If it aggregates \$1,000 or more and is made less than 20 days but more than 24 hours before the day of an election, as this expenditure did, the PAC must file a 24-Hour Report on Schedule E disclosing the independent expenditure. The PAC must disclose the independent expenditure again, on Schedule E, for the next regular FEC report (30-Day Post General Report).



24 Hour IE Report

SCHEDULE E (FEC Form 3X) ITEMIZED INDEPENDENT EXPENDITURES		PAGE 1 OF 1 FOR LINE 24 OF FORM 3X	
NAME OF COMMITTEE (In Full) XYZ Political Action Committee		FEC IDENTIFICATION NUMBER C 00000004	
Check if <input checked="" type="checkbox"/> 24-hour report <input type="checkbox"/> 48-hour report <input type="checkbox"/> New report <input type="checkbox"/> Amends report filed on		M M / D D / Y Y - Y Y	
Full Name (Last, First, Middle Initial) of Payee Local News 9		Date 10 / 27 / 2012	
Mailing Address 1010 Cavalier Drive		Amount 8,000.00	
City City, ST 00000		State: VA	
Purpose of Expenditure Cable Ad	Category/ Type 004	Office Sought: <input checked="" type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President	
Name of Federal Candidate Supported or Opposed by Expenditure: Al Daniels		Check One: <input checked="" type="checkbox"/> Support <input type="checkbox"/> Oppose	
Calendar Year-To-Date Per Election for Office Sought 8,000.00		Disbursement For: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify) 2012	

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Reporting example continues on next page

3. What information from the scenario do we need to disclose this correctly?

Key facts in the scenario include the date of dissemination (10/27/12), the fact that it is an advertisement that contained express advocacy, and was not coordinated with the campaign. The PAC will also need to disclose the payee's name and address, the candidate information, the purpose of the expenditure, the amount and the calendar year-to-date per election for the office sought.

On the next report filed (30 Day Post-General covering 10/18/12-11/26/12), the PAC must report the same information disclosed on the 24-hour Notice on Schedule E as a MEMO entry because the payment has not been made yet. Accordingly, the PAC must report a debt on Schedule D to "Local 9 News" until it is settled.



IE Disclosed Next Report (30G)

SCHEDULE E (FEC Form 3X) ITEMIZED INDEPENDENT EXPENDITURES		PAGE 1 OF 1 FOR LINE 24 OF FORM 3X	
NAME OF COMMITTEE (In Full) XYZ Political Action Committee		FEC IDENTIFICATION NUMBER C 00000004	
Check if <input type="checkbox"/> 24-hour report <input type="checkbox"/> 48-hour report <input type="checkbox"/> New report <input type="checkbox"/> Amends report filed on		M M / D D / Y Y Y Y	
Full Name (Last, First, Middle Initial) of Payee Local News 9		Date 10 / 27 / 2012	
Mailing Address 1010 Cavalier Drive		Amount MEMO	
City State Zip Code City, ST 00000		8,000.00	
Purpose of Expenditure Cable Ad	Category/Type 004	Office Sought: <input type="checkbox"/> House State: VA <input checked="" type="checkbox"/> Senate District: <input type="checkbox"/> President	
Name of Federal Candidate Supported or Opposed by Expenditure: Al Daniels		Check One: <input checked="" type="checkbox"/> Support <input type="checkbox"/> Oppose	
Calendar Year-To-Date Per Election for Office Sought 8,000.00		Disbursement For: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify) 2012	

2012 FEC Information Division

Reporting example continues on next page



Reporting Debt to Vendor on Next Report (30G)

SCHEDULE D (FEC Form 3X)		(Use separate schedule(s) for each numbered line)	PAGE 1 OF 1
DEBTS AND OBLIGATIONS Excluding Loans			FOR LINE NUMBER: (check only one) <input type="checkbox"/> 9 <input checked="" type="checkbox"/> 10
NAME OF COMMITTEE (In Full) XYZ Political Action Committee			
A. Full Name (Last, First, Middle Initial) of Debtor or Creditor Local News 9		Nature of Debt (Purpose): Cable Ad for Al Daniels	
Mailing Address 1010 Cavalier Drive			
City	State		
City, ST 00000			
Outstanding Balance Beginning This Period 0.00			
Amount Incurred This Period 8,000.00	Payment This Period 0.00	Outstanding Balance at Close of This Period 8,000.00	

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When full payment is made to the vendor on 11/27/12, it should be reflected on Schedule E supporting Line 24, as well as Schedule D supporting Line 10 of the Year End Report (coverage period: 11/26/12-12/31/12).

Reporting example continues on next page



IE Payment Disclosed on Year End

SCHEDULE E (FEC Form 3X) ITEMIZED INDEPENDENT EXPENDITURES		PAGE 1 OF 1 FOR LINE 24 OF FORM 3X	
NAME OF COMMITTEE (In Full) XYZ Political Action Committee		FEC IDENTIFICATION NUMBER C 00000004	
Check if <input type="checkbox"/> 24-hour report <input type="checkbox"/> 48-hour report <input type="checkbox"/> New report <input type="checkbox"/> Amends report filed on		M M / D D / Y Y Y Y	
Full Name (Last, First, Middle Initial) of Payee Local News 9		Date 11 / 27 / 2012	
Mailing Address 1010 Cavalier Drive		Amount 8,000.00	
City State Zip Code City, ST 00000		Office Sought: <input type="checkbox"/> House State: VA <input checked="" type="checkbox"/> Senate District: <input type="checkbox"/> President	
Purpose of Expenditure Cable ad disseminated on 10/27/2012		Category/Type 004	
Name of Federal Candidate Supported or Opposed by Expenditure: Al Daniels		Check One: <input checked="" type="checkbox"/> Support <input type="checkbox"/> Oppose	
Calendar Year-To-Date Per Election for Office Sought 8,000.00		Disbursement For: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify) 2012	

2012 FEC Information Division

Reporting example continues on next page



Reporting Debt to Vendor on Year End

SCHEDULE D (FEC Form 3X)		(Use separate schedule(s) for each numbered line)	PAGE 1 OF 1
DEBTS AND OBLIGATIONS			FOR LINE NUMBER: (check only one)
Excluding Loans			<input type="checkbox"/> 9 <input checked="" type="checkbox"/> 10
NAME OF COMMITTEE (In Full) XYZ Political Action Committee			
A. Full Name (Last, First, Middle Initial) of Debtor or Creditor Local News 9		Nature of Debt (Purpose): Cable Ad for Al Daniels	
Mailing Address 1010 Cavalier Drive			
City	State	Zip Code	
City, ST	00000		
Outstanding Balance Beginning This Period 8,000.00			
Amount Incurred This Period 0.00	Payment This Period 8,000.00	Outstanding Balance at Close of This Period 0.00	

2012 FEC Information Division

4. Tricky Issues:

a) 24-Hour Reporting

- Must file a **24-hour report** for independent expenditures aggregating \$1,000 or more made less than 20 days but more than 24 hours before the day of an election
- Check “24-hour” box.
- Must be received by FEC within 24 hours after the independent expenditure is publicly distributed or otherwise publicly disseminated.
- Must be certified (signed) by treasurer (e-filers should type the treasurers name following the certification on the notice).
- For paper filers, can use overnight delivery, hand-delivery or fax to 202-219-0174 (certified or registered mail date will not be considered filed date for these).
- **The 24-hour report period for the general election: Oct. 18 - Nov. 4, 2012.**

b) 48-Hour Reporting

- In addition, must file a **48-hour report** for independent expenditures that aggregate \$10,000 or more, anytime during a calendar year up to and including the 20th day before an election.
- Check “48-hour” box
- Must be received by FEC within 48 hours after expenditure is publicly distributed or otherwise publicly disseminated.
- Must be certified (signed) by treasurer (e-filers should type the treasurer’s name following the certification on the notice).
- For paper filers, can use overnight delivery, hand-delivery or fax to 202-219-0174 (certified or registered mail date will not be considered filed date for these).
- Last-minute independent expenditures must be disclosed again on Schedule E of the next scheduled report that the committee files.
- Aggregation is done on a per calendar year, per election, per office sought (race) basis.
- A 48-Hour Notice is required each time an additional \$10,000 is aggregated in independent expenditures.
- The 48-Hour Notice time frames for each state are located on our web site at http://www.fec.gov/info/report_dates.shtml#ie.
- **The period for 48-hour reports of independent expenditures for the general election runs through October 17, 2012.**



Avoid Common Mistakes

- Check for math errors
- Include all appropriate schedules, with all information
- Provide all information required by schedule
- Consult form instructions available on our website
- Designate contributions
- Only enter contributors into reporting software once to avoid aggregation problems
- Ensure correct committee name disclosed for contributions made/received

2012 FEC Information Division

G. Avoiding Common Errors

1. Check for math errors.
2. Include all appropriate schedules.
3. Provide all information required by schedule. Consult form instructions available on our web site at <http://www.fec.gov/info/forms.shtml>.
4. Designate all contributions made to Federal candidate committees. If not designated, contribution is applied towards next election and may result in excessive contribution. Also indicate year of election and check Primary or General. For Special, Runoff, Convention or Recount election, check "Other" and also include election type and year (e.g., "Special General 2010").
5. Avoid accidentally entering contributors multiple times into the committee's reporting software program. This causes aggregation problems as well as excessive contributions to be reported.
6. Ensure the correct committee name is disclosed for contributions made. Using an incorrect committee name creates data entry problems and errors on the public record.



Best Practices: Reporting

- ✓ Respond completely to all RFAIs by the deadline specified
- ✓ Contact your analyst to clarify questions and issues! Please contact the analyst if you are not sure what is wrong. The analyst can assist prior to the report being amended.
- ✓ Consult the most recent copy of “inadequate purpose” list
- ✓ Make sure all purposes of disbursements disclosed are on the “acceptable” list or would meet the rule of thumb

2012 FEC Information Division

Best Practices:

- Consult most recent copy of inadequate purpose list.
- Make sure all purposes of disbursements disclosed are on the “acceptable” list or would meet the rule of thumb.
- Respond completely to all RFAIs by the deadline specified.
- Contact your analyst to clarify questions and issues. Please contact the analyst if you are unsure of what is wrong. The analyst can assist prior to the report being amended.



Objectives

- Review filing deadlines and application of “best efforts” for timely filing
- Learn about the Reports Analysis Division (RAD) review process and how best to respond to a Request for Additional Information (RAI)
- Discuss common reporting errors

2012 FEC Information Division



Workshop Evaluation

Help Us Help You!

Please complete an evaluation
of this workshop.

2012 FEC Information Division