



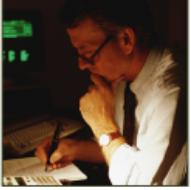
**FECConnect**  
**LIVE**

# Reporting for PACs and Party Committees

January 15, 2025  
12:00pm Eastern



## OBJECTIVES

**Reporting Basics**  


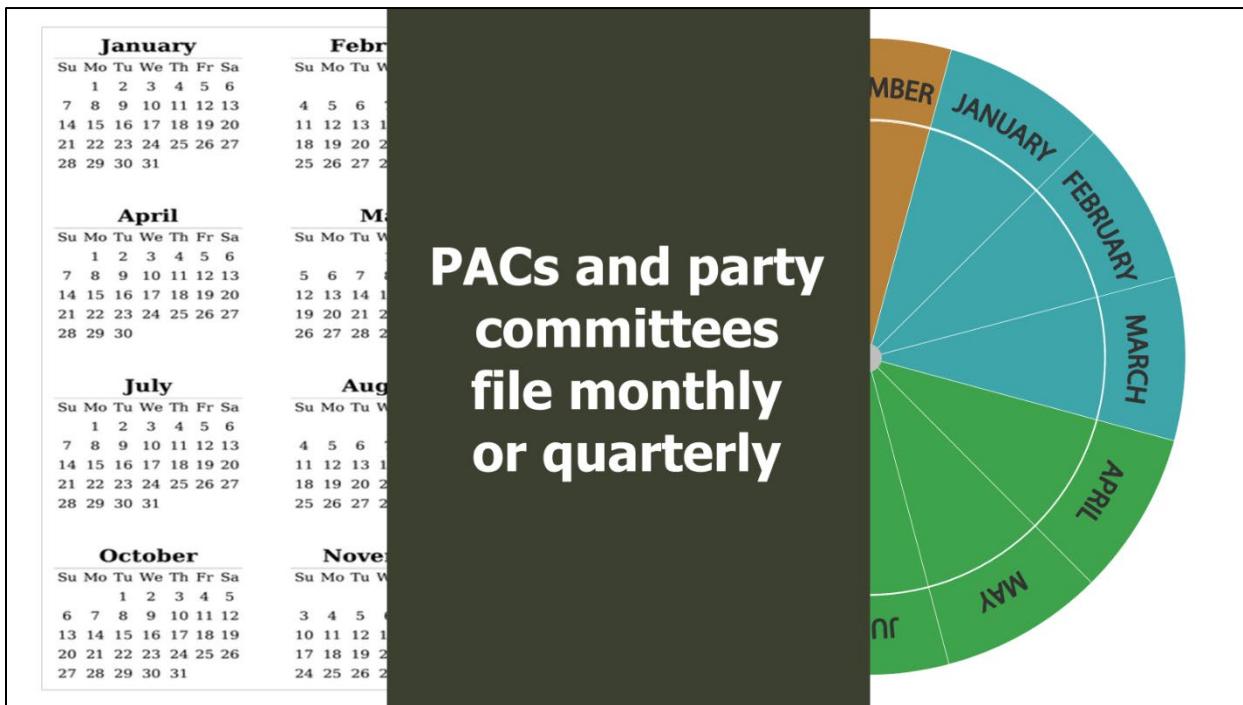
**Forms & Schedules**  


**Reporting Scenarios**  


**RAD Review & RFAIs**  


## FILING DEADLINES AND TIPS FOR TIMELY FILING

### I. Filing Schedule and Report Deadlines



**A. Filing schedule ([11 CFR 104.5\(c\)](#))**  
**1. Election year (even-numbered year)**

<b>Quarterly Filers</b>  <b>2024 Filing Schedule</b>	<b>Report Type</b>	<b>Coverage and Due Dates</b>
	April Quarterly	Covers 1/1 - 3/31/24; Due 4/15/24
		Pre-Primary and Pre-Runoff reports - see next slide
	July Quarterly	Covers 4/1 - 6/30/24; Due 7/15/24
	October Quarterly	Covers 7/1 - 9/30/24; Due 10/15/24
	Pre-General (12G)	Due 12 days before election 12G covers 10/1 - 10/16/24; Due 10/24/24
	Post-General (30G)	Due 30 days after election 30G covers 10/17 - 11/25/24; Due 12/5/24
	Year-End	Covers 11/26 - 12/31/24; Due 1/31/25

- a)** **Quarterly filers:** reports due April 15, July 15, October 15 and January 31; Post-General; Pre-Primary/Pre-General (if triggered).

<b>2024 Monthly Filing Schedule</b>	
<b>Report</b>	<b>Coverage and Due Dates</b>
February Monthly	Covers 1/1 - 1/31/2024; Due 2/20/2024
March Monthly	Covers 2/1 - 2/29/2024; Due 3/20/2024
April Monthly	Covers 3/1 - 3/31/2024; Due 4/20/2024
May Monthly	Covers 4/1 - 4/30/2024; Due 5/20/2024
June Monthly	Covers 5/1 - 5/31/2024; Due 6/20/2024
July Monthly	Covers 6/1 - 6/30/2024; Due 7/20/2024
August Monthly	Covers 7/1 - 7/31/2024; Due 8/20/2024
September Monthly	Covers 8/1 - 8/31/2024; Due 9/20/2024
October Monthly	Covers 9/1 - 9/30/2024; Due 10/20/2024
Pre-General	Covers 10/1 - 10/16/2024; Due 10/24/2024
Post-General	Covers 10/17 - 11/25/2024; Due 12/5/2024
Year-End	
	Covers 11/26 - 12/31/2024; Due 1/31/2025

- b)** **Monthly filers:** reports due on 20<sup>th</sup> of each month, except Pre-General and Post-General in lieu of November and December Monthly reports. Monthly filers must file a Year-End Report on January 31 of each year.

2. Non-election year (odd-numbered year)

## 2025 Semi-Annual Reports\*

Report	Coverage and Due Dates
Mid-Year	Covers 1/1 - 6/30/2025; Due 7/31/2025
Year-End	Covers 7/1 - 12/31/2025; Due 1/31/2026

\*Quarterly-filing PACs and party committees file semi-annually in non-election years

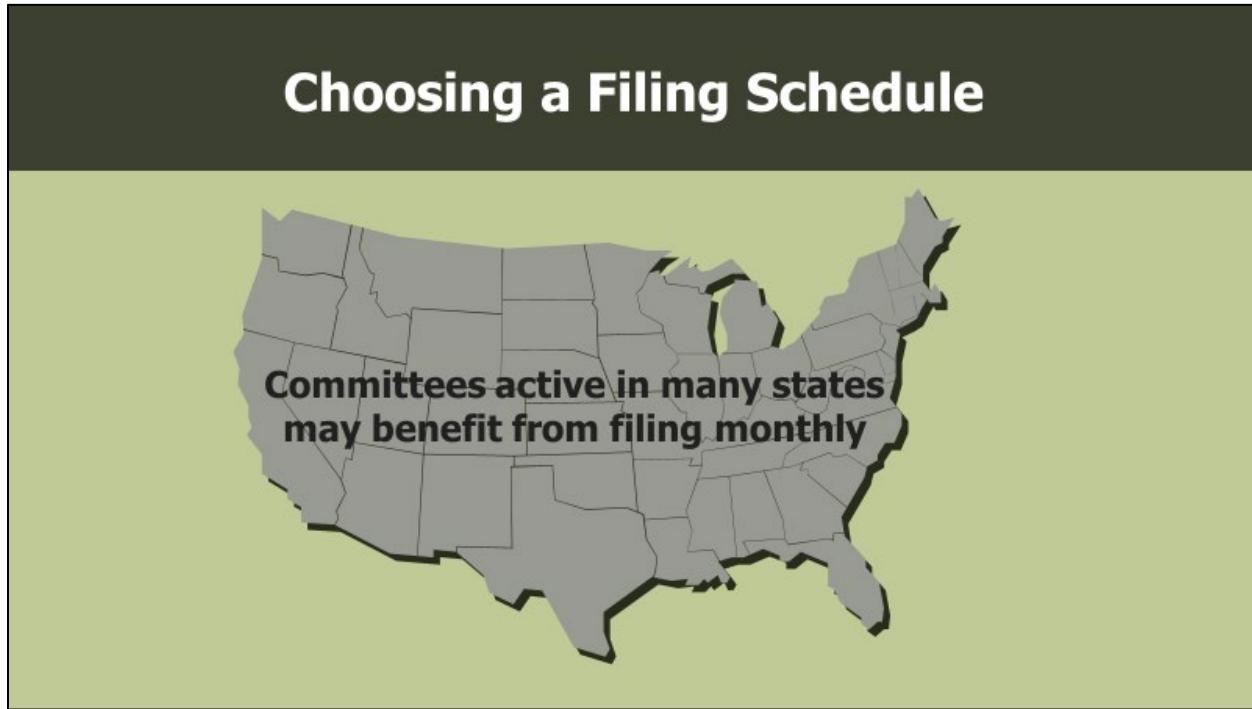
- a) **Quarterly filers:** file reports on a **semi-annual basis**; reports due July 31 and January 31.

## 2025 Monthly Filing Schedule

Report	Coverage and Due Dates
February Monthly	Covers 1/1 - 1/31/2025; Due 2/20/2025
March Monthly	Covers 2/1 - 2/28/2025; Due 3/20/2025
April Monthly	Covers 3/1 - 3/31/2025; Due 4/20/2025
May Monthly	Covers 4/1 - 4/30/2025; Due 5/20/2025
June Monthly	Covers 5/1 - 5/31/2025; Due 6/20/2025
July Monthly	Covers 6/1 - 6/30/2025; Due 7/20/2025
August Monthly	Covers 7/1 - 7/31/2025; Due 8/20/2025
September Monthly	Covers 8/1 - 8/31/2025; Due 9/20/2025
October Monthly	Covers 9/1 - 9/30/2025; Due 10/20/2025
November Monthly	Covers 10/1 - 10/31/2025; Due 11/20/2025
December Monthly	Covers 11/1 - 11/30/2025; Due 12/20/2025
Year-End	Covers 12/1 - 12/31/2025; Due 1/31/2026

- b) **Monthly filers:** file reports on the 20<sup>th</sup> of each month, except for Year-End due on January 31.

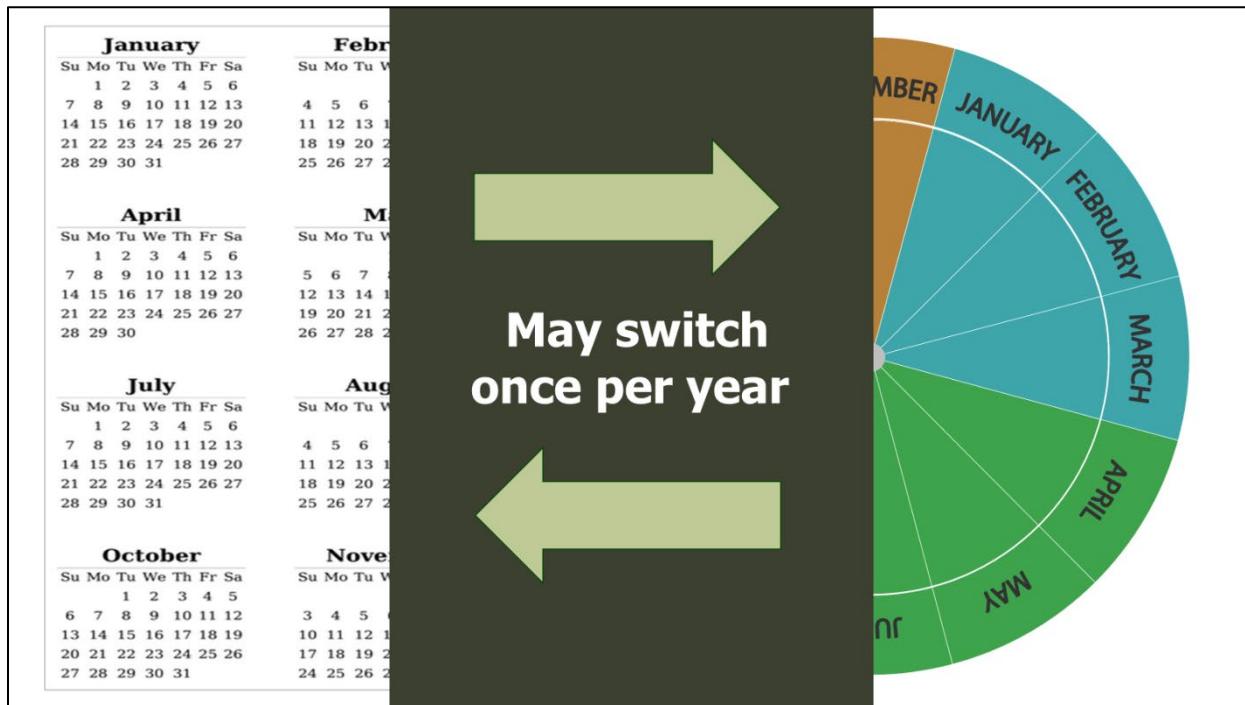
3. **Reporting period** begins the day after close of books of last report filed.
4. **Monthly reporting is mandatory for national party committees or party committees with reportable federal election activity (FEA).**  
[11 CFR 300.36\(c\)](#). If a party committee that files quarterly engages in reportable FEA, it must switch to monthly.



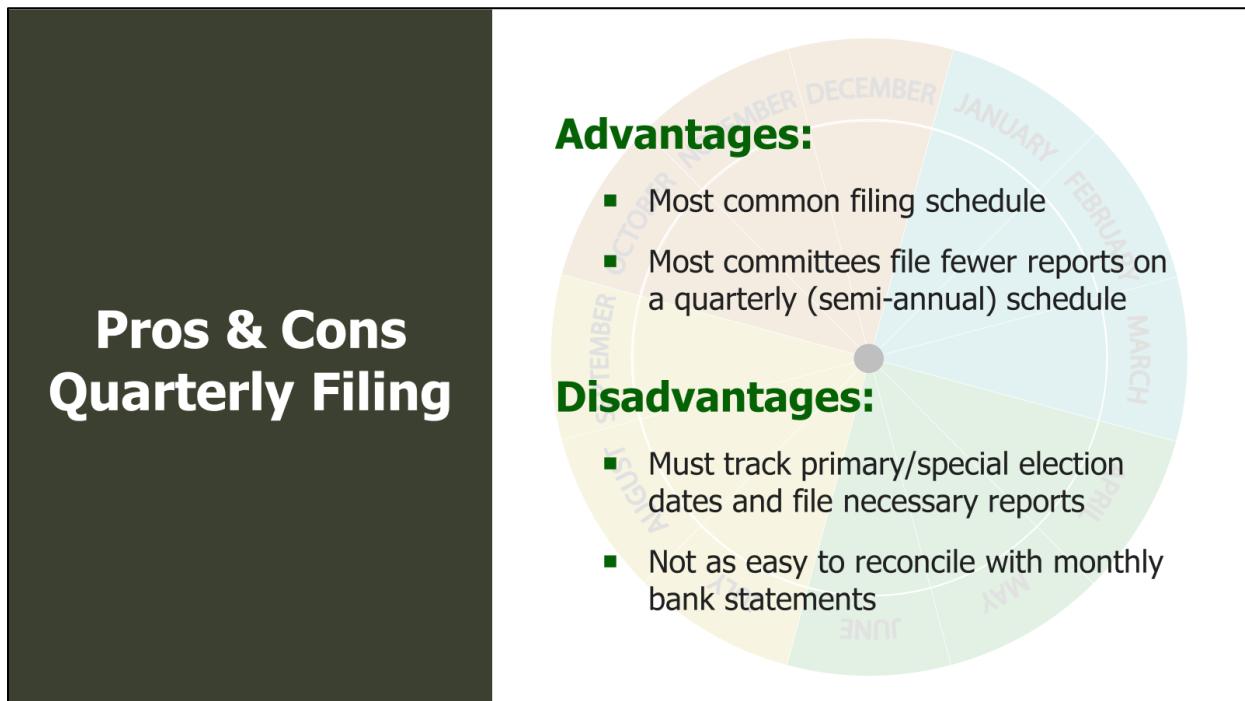
**2025 report deadlines available on the FEC website:** [www.fec.gov/help-candidates-and-committees/dates-and-deadlines/](http://www.fec.gov/help-candidates-and-committees/dates-and-deadlines/)

**B. 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 (FEC 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 FEA must automatically switch to monthly filing.



3. May only change filing schedule once per calendar year.



<b>January</b>		<b>February</b>		<b>March</b>		
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

**Advantages:**

- No need to track primary/special election dates or file reports
- Easier to reconcile with monthly bank statements

<b>April</b>		<b>May</b>		<b>June</b>		
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

**Disadvantages:**

- Most committees file more reports on monthly schedule

<b>July</b>		<b>August</b>		<b>September</b>		
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

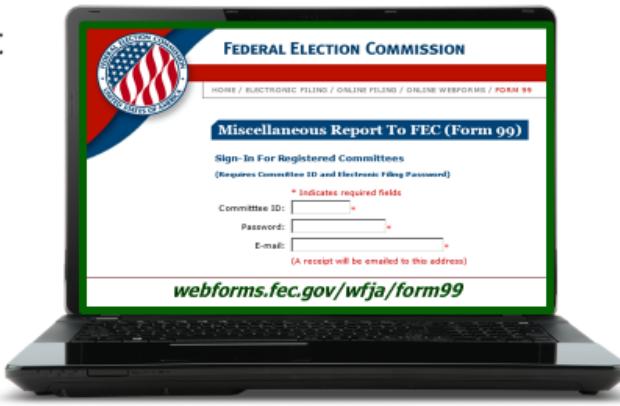
<b>October</b>		<b>November</b>		<b>December</b>		
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5		
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

## Pros & Cons Monthly Filing

## Changing Filing Frequency

**Request on or before next report**

- Electronic filers must submit request electronically (Form 99)
- No more than once per year



[webforms.fec.gov/wfja/form99](http://webforms.fec.gov/wfja/form99)

[webforms.fec.gov/wfja/form99](http://webforms.fec.gov/wfja/form99)

## Filing on Time

### No Extensions

- Filing dates not extended for weekends or holidays
- Must be received on business day preceding filing date



### Registered/Certified vs. Overnight Mail

- If using USPS registered/certified 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. Keep receipt/tracking number

### C. Filing on time

#### 1. Paper filers – other reporting considerations

- a) **Statute prohibits extensions** (applicable to all filers).
- b) **Weekends and holidays**

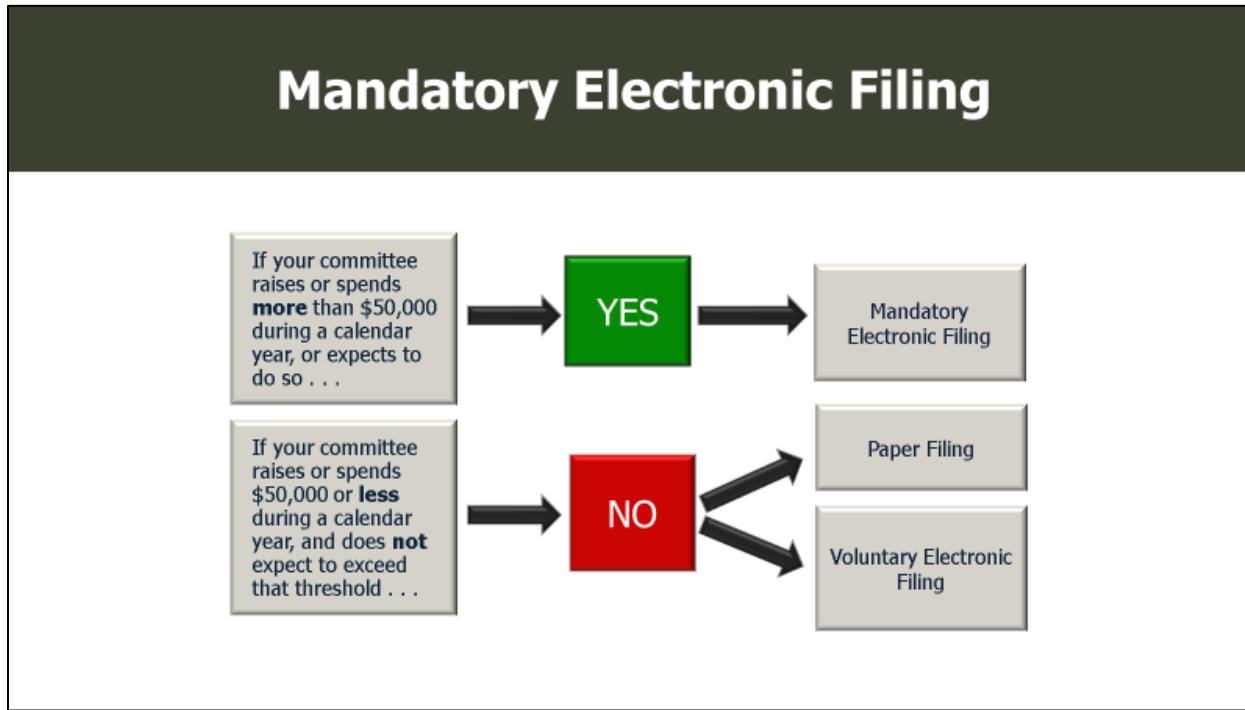
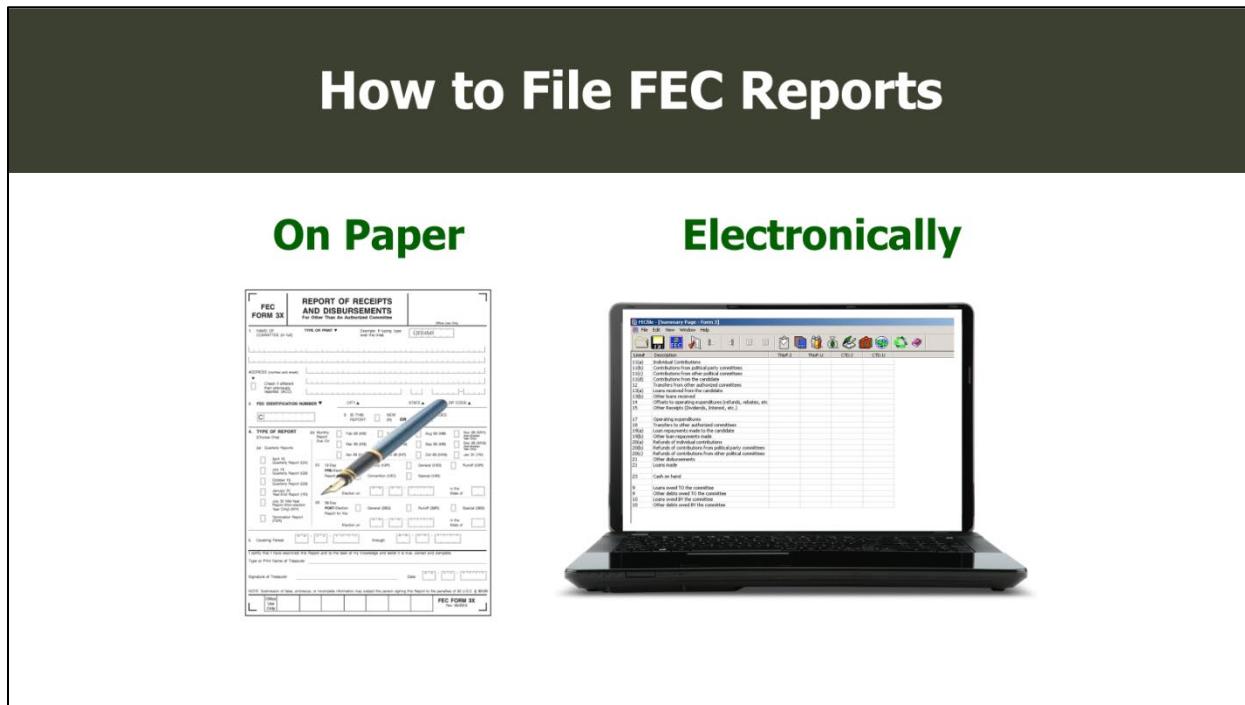
Filing dates not extended for weekends or holidays. Must be filed on or before business day preceding filing date.

- c) **Registered/certified vs. first class mail**

- (1) If filing using USPS registered/certified mail, report is considered filed on the date of the U.S. postmark; keep your receipt in the event of a delivery failure.
- (2) Reports filed via priority or overnight mail with a delivery confirmation or an online tracking system will be considered timely filed if the report is postmarked on or before the mailing deadline.
- (3) If using first class mail or hand delivery, report is considered timely filed when it is received by the Commission; risk of timely delivery is on the filer.

#### 2. Electronic filers – filed when received/validated by Commission

Electronic report considered “filed” when it is received and validation by the Commission’s computer system on or before 11:59 p.m. (Eastern Time) on the filing date.



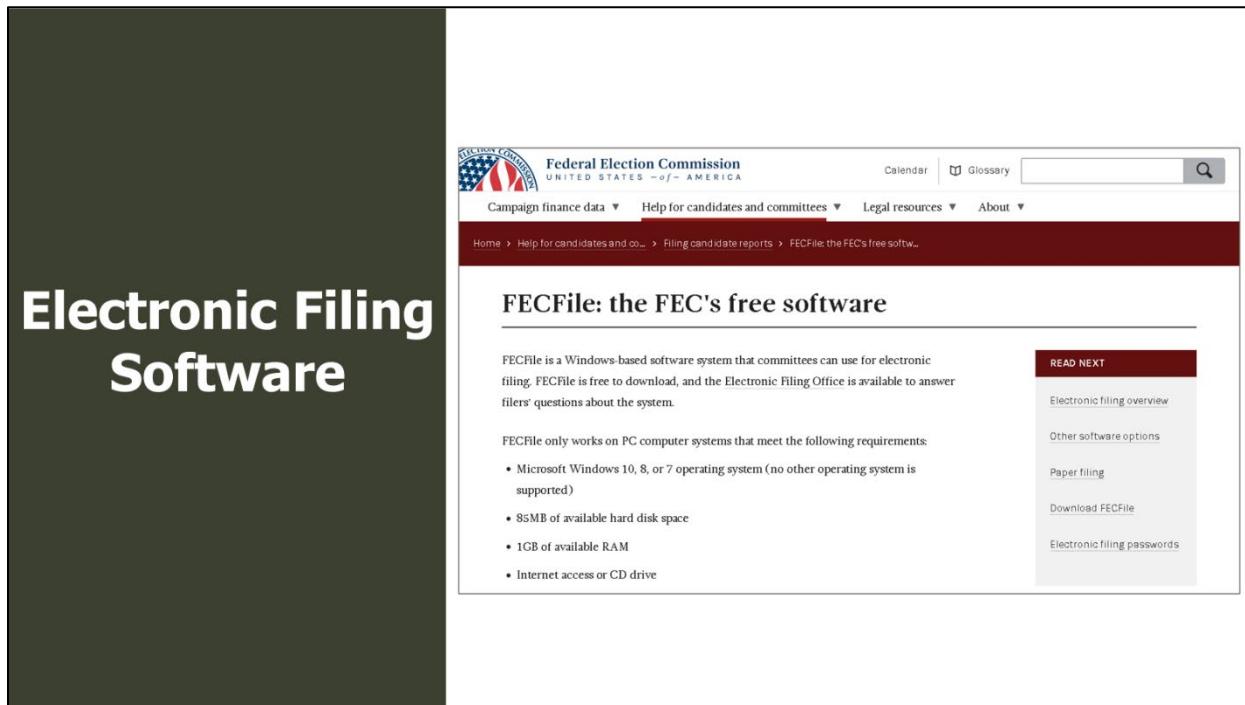
**D. Electronic filing v. paper filing ([11 CFR 104.18](#))**

1. **Mandatory for:** PACs, campaigns and party committees that raise or spend more than \$50,000 in calendar year or have reason to expect to do so.
2. **Voluntary for:** All other filers

3. **Exceeding threshold for electronic filing**
  - a) Once committee exceeds threshold, it begins filing electronically with the next regular report.
  - b) Committee must continue to file electronically for the next two calendar years (January through December), unless it is a committee that has \$50,000 or less in net debts outstanding on January 1 following the general election, and that anticipates terminating prior to January 1 of the next election year.
4. **Voluntary electronic filing**
  - a) Committees that aren't required to file electronically, but choose to anyway, must continue to do so for the remainder of the calendar year.
  - b) New committees with no prior data on which to base calculations have reason to expect to exceed threshold if they either:
    - (1) Receive contributions or make expenditures that exceed \$12,500 in first quarter of calendar year, or
    - (2) Receive contributions or make expenditures that exceed \$25,000 in first half of the calendar year.
    - (3) Threshold calculated on a per-committee basis; affiliated committees calculate their own contributions and expenditures separately for purposes of determining if they have met mandatory e-filing threshold.
5. **Paper filing by e-filer**

Committees that submit a report on paper that should have been filing electronically will be treated as non-filers and may be subject to enforcement actions (including Administrative Fines).
6. **To meet the filing deadline, an electronically filed report must be received and validated by the Commission's computer system on or before 11:59 p.m. (Eastern Time) on the filing date.**

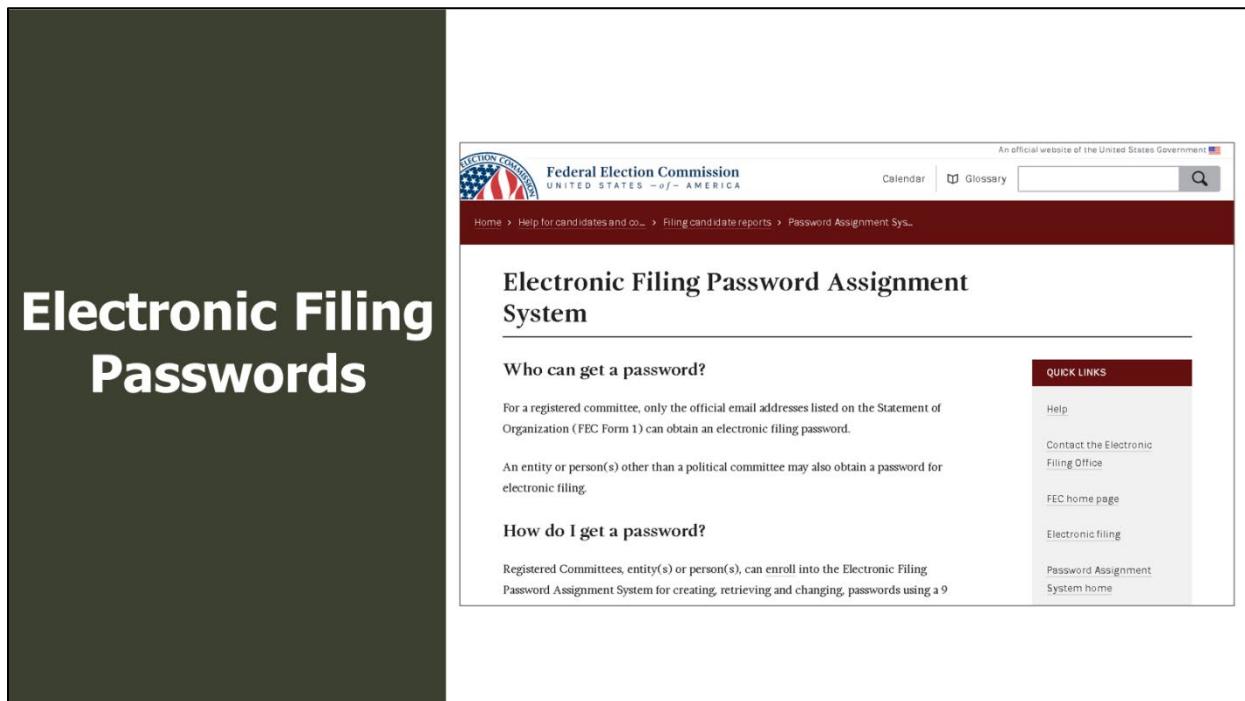
- E. Electronic filing password**
1. **Passwords required.** You cannot file without one.
  2. **How do you get a password?**
    - a) Most committees may obtain or change their password online at [webforms.fec.gov/psa/newrequest.htm](http://webforms.fec.gov/psa/newrequest.htm)
    - b) Existing committees that have not previously used the online system should contact the Electronic Filing Office for assistance at 202-694-1307.
  3. **How long does it take?**
    - a) Passwords can now be obtained in just a few minutes online.
    - b) We recommend you request your password as early in the process as possible in case any issues arise.



The screenshot shows the Federal Election Commission (FEC) website. The main content area is titled "FECFile: the FEC's free software". It explains that FECFile is a Windows-based software system for electronic filing, available for free download. The page lists requirements for using FECFile, including a Microsoft Windows 10, 8, or 7 operating system, 85MB of available hard disk space, 1GB of available RAM, and Internet access or a CD drive. A sidebar on the right is titled "READ NEXT" and includes links to "Electronic filing overview", "Other software options", "Paper filing", "Download FECFile", and "Electronic filing passwords".

## Electronic Filing Software

[www.fec.gov/help-candidates-and-committees/filing-reports/fecfile-software/](http://www.fec.gov/help-candidates-and-committees/filing-reports/fecfile-software/)



The screenshot shows the FEC website. The main content area is titled "Electronic Filing Password Assignment System". It explains that only registered committees can obtain an electronic filing password. An entity or person(s) other than a political committee may also obtain a password for electronic filing. A sidebar on the right is titled "QUICK LINKS" and includes links to "Help", "Contact the Electronic Filing Office", "FEC home page", "Electronic filing", and "Password Assignment System home".

## Electronic Filing Passwords

[webforms.fec.gov/psa/getstarted.htm](http://webforms.fec.gov/psa/getstarted.htm)

## Administrative Fines

<b>FEC FORM 3X</b>	<b>REPORT OF RECEIPTS AND DISBURSEMENTS</b> For Other Than An Authorized Candidate	(Rev. 10-1-19)
<b>I. NAME OF COMMITTEE (if M)</b> <b>TYPE OF PRINT</b> <b>Example: If Spring, type over the date</b> <b>12/14/14</b>		
ADDRESS (number and street) <small>Check if different from Form 100-1</small>		
<b>II. FEC IDENTIFICATION NUMBER</b> <b>CITY</b> <b>STATE</b> <b>ZIP</b> <small>Check box</small>		
<b>III. REPORT PERIOD</b> <small>Check box</small>		
<b>IV. TYPE OF REPORT</b> <b>Check One</b> <small>(a) Quarterly Reports</small>		
<input type="checkbox"/> 60-Days <input type="checkbox"/> 120-Days <input type="checkbox"/> 180-Days <input type="checkbox"/> 240-Days <input type="checkbox"/> 300-Days <input type="checkbox"/> 360-Days		
<small>(b) Semi-Annual Reports</small> <input type="checkbox"/> 120-Days <input type="checkbox"/> 180-Days <input type="checkbox"/> 240-Days <input type="checkbox"/> 300-Days <input type="checkbox"/> 360-Days		
<small>(c) Annual Reports</small> <input type="checkbox"/> 120-Days <input type="checkbox"/> 180-Days <input type="checkbox"/> 240-Days <input type="checkbox"/> 300-Days <input type="checkbox"/> 360-Days		
<small>(d) Semi-Annual Report Form to FEC</small> <input type="checkbox"/> 120-Days <input type="checkbox"/> 180-Days <input type="checkbox"/> 240-Days <input type="checkbox"/> 300-Days <input type="checkbox"/> 360-Days		
<small>(e) Semi-Annual Report Form to State</small> <input type="checkbox"/> 120-Days <input type="checkbox"/> 180-Days <input type="checkbox"/> 240-Days <input type="checkbox"/> 300-Days <input type="checkbox"/> 360-Days		
<small>(f) Semi-Annual Report Form to Local</small> <input type="checkbox"/> 120-Days <input type="checkbox"/> 180-Days <input type="checkbox"/> 240-Days <input type="checkbox"/> 300-Days <input type="checkbox"/> 360-Days		
<small>(g) Semi-Annual Report Form to State and Local</small> <input type="checkbox"/> 120-Days <input type="checkbox"/> 180-Days <input type="checkbox"/> 240-Days <input type="checkbox"/> 300-Days <input type="checkbox"/> 360-Days		
<small>(h) Semi-Annual Report Form to FEC and Local</small> <input type="checkbox"/> 120-Days <input type="checkbox"/> 180-Days <input type="checkbox"/> 240-Days <input type="checkbox"/> 300-Days <input type="checkbox"/> 360-Days		
<small>(i) Semi-Annual Report Form to FEC and State</small> <input type="checkbox"/> 120-Days <input type="checkbox"/> 180-Days <input type="checkbox"/> 240-Days <input type="checkbox"/> 300-Days <input type="checkbox"/> 360-Days		
<small>(j) Semi-Annual Report Form to FEC and State and Local</small> <input type="checkbox"/> 120-Days <input type="checkbox"/> 180-Days <input type="checkbox"/> 240-Days <input type="checkbox"/> 300-Days <input type="checkbox"/> 360-Days		
<b>V. CLOSING PERIOD</b> <b>THROUGH</b> <b>IN THE STATE OF</b> <small>Check box</small>		
<small>Identify all the persons examined this Report and to the best of my knowledge and belief it is true, correct and complete.</small>		
<small>Type or Print Name of Treasurer</small>		
<small>Signature of Treasurer</small> <b>DATE</b> <b>12/14/14</b>		
<small>NOTE: Submission of "false" statements, or incomplete information may subject the person signing this Report to the sum of \$2 (2 U.S.C. § 3606)</small>		
<small>Officer Use Only</small>		
<b>REPORT FORM 3X</b> <small>Rev. 10-1-19</small>		

## Civil money penalties for filing late

Size of fine depends several factors, including:

- Proximity to election
  - Amount disclosed on report
  - Prior violations

[www.fec.gov/legal-resources/enforcement/administrative-fines/calculating-administrative-fines/](http://www.fec.gov/legal-resources/enforcement/administrative-fines/calculating-administrative-fines/)

## **F. 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.

Penalty calculator - [www.fec.gov/legal-resources/enforcement/administrative-fines/calculating-administrative-fines/](http://www.fec.gov/legal-resources/enforcement/administrative-fines/calculating-administrative-fines/)

### a) Election sensitivity

- (1) Election sensitive reports include:

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

- (2) All other reports are considered nonsensitive.

b) Whether committee is a late filer or a non-filer

- (1) For sensitive reports

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

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

## Best Efforts to File on Time

Committee prevented from filing report on time by reasonably unforeseen circumstances beyond its control

Filed the report no later than 24 hours after end of those circumstances



### G. Best efforts defense

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). [11 CFR 111.35\(b\)\(3\)](https://www.ecb.gov/11CFR111.35(b)(3))

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

- Severe weather or other disaster-related event
- FEC computer/software failure that tech support cannot resolve
- Widespread disruption of internet transmissions

**Best Efforts to File on Time**

**3. Best efforts defense**

- a) Committee may use best efforts defense if failure to report is due to “reasonably unforeseen circumstances beyond the committee's control,” such as the 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. [11 CFR 111.35\(c\)](#).

**Committee prevented from filing report on time by other factors, including:**

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

**Not Considered Best Efforts**

- 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. *See 11 CFR 111.35(d).*

**4. For more information, review:**

**Rule**

- Explanation and Justification for the Regulations on Best Efforts in Administrative Fines Challenges - [sers.fec.gov/fosers/showpdf.htm?docid=5970](https://sers.fec.gov/fosers/showpdf.htm?docid=5970)
- Record article - [www.fec.gov/updates/best-efforts-defense-replaces-the-extraordinary-circumstances-defense/](https://www.fec.gov/updates/best-efforts-defense-replaces-the-extraordinary-circumstances-defense/)

**Policy Statement**

- Statement of Policy Regarding Treasurers' Best Efforts to Obtain, Maintain, and Submit Information as Required by the Federal Election Campaign Act - [www.fec.gov/resources/cms-content/documents/fedreg\\_notice\\_2007-13\\_EO13892.pdf](https://www.fec.gov/resources/cms-content/documents/fedreg_notice_2007-13_EO13892.pdf)
- Record article - [www.fec.gov/updates/policy-statement-on-treasurers-best-efforts/](https://www.fec.gov/updates/policy-statement-on-treasurers-best-efforts/)

## Best Practices: Filing

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



### H. Best practices for filing reports

- Ensure your staff and vendors understand filing rules and deadlines.
- Electronic filers: update your software regularly.
- Have a current email address on the FEC Form 1 to electronically receive Requests for Additional Information (RFAs) and courtesy reminders about reports due. Up to two email addresses can be provided on a FEC Form 1 for receiving FEC communications.
- Notify the Commission of address, email and treasurer changes by filing an amended FEC Form 1.
- Provide timely and adequate responses to RFAs.
- *FEC Record* article outlining dates and deadlines for year posted every January - [www.fec.gov/updates/?update\\_type=fec-record](http://www.fec.gov/updates/?update_type=fec-record)

## FORMS AND SCHEDULES

### I. FEC Form 3X – Report of Receipts and Disbursements

# FEC Form 3X

## Used by PACs and Party Committee Filers

- **Cover Page:** shows report type/coverage dates
- **Summary Page:** overview of receipts and disbursements
- **Detailed Summary Page:** overview of receipts and disbursements by category
- **Schedules:** show detailed info by line number

**Summary Page**

Committee name, mailing address, FEC ID number

Type of report (e.g., Year-End)

Period covered

Treasurer's signature and date

FEC FORM 3X		REPORT OF RECEIPTS AND DISBURSEMENTS For Other Than An Authorized Committee	
1. NAME OF COMMITTEE (in full)		TYPE OR PRINT ▼ Example: If typing, type over the lines. <b>12FE4MS</b>	
ADDRESS (number and street)		CITY ▲ STATE ▲ ZIP CODE ▲	
<input type="checkbox"/> Check if different than previously reported (ACO)			
2. FEC IDENTIFICATION NUMBER ▼ <b>C</b>		3. IS THIS REPORT <input type="checkbox"/> NEW (N) OR <input type="checkbox"/> AMENDED (A)	
4. TYPE OF REPORT (Choose One)		4. TYPE OF REPORT (Choose One)	
(a) Quarterly Reports:		(b) Monthly Report	
<input type="checkbox"/> April 15 <input type="checkbox"/> Quarterly Report (Q1) <input type="checkbox"/> June 15 <input type="checkbox"/> Quarterly Report (Q2) <input type="checkbox"/> October 15 <input type="checkbox"/> Quarterly Report (Q3) <input type="checkbox"/> December 31 <input type="checkbox"/> Year-End Report (YE)		<input type="checkbox"/> Feb 20 (M) <input type="checkbox"/> Mar 20 (M) <input type="checkbox"/> Apr 20 (M) <input type="checkbox"/> May 20 (M) <input type="checkbox"/> Jun 20 (M) <input type="checkbox"/> Jul 20 (M) <input type="checkbox"/> Aug 20 (M) <input type="checkbox"/> Sep 20 (M) <input type="checkbox"/> Oct 20 (M) <input type="checkbox"/> Nov 20 (M) <input type="checkbox"/> Dec 20 (M) <input type="checkbox"/> Year-End Report (YE)	
<input type="checkbox"/> Termination Report (TER)		<input type="checkbox"/> Primary (P) <input type="checkbox"/> Convention (C) <input type="checkbox"/> Special (S)	
		<input type="checkbox"/> General (G) <input type="checkbox"/> Runoff (R) <input type="checkbox"/> In the State of [ ]	
		<input type="checkbox"/> General (G) <input type="checkbox"/> Runoff (R) <input type="checkbox"/> Special (S) <input type="checkbox"/> In the State of [ ]	
5. 12-Day PRE-Election Report for the:		6. 30-Day POST-Election Report for the:	
<input type="checkbox"/> Election on [ ] through [ ]		<input type="checkbox"/> Election on [ ] through [ ]	
Covering Period [ ] through [ ]		In the State of [ ]	
I certify that I have examined this Report and to the best of my knowledge and belief it is true, correct and complete. Type or Print Name of Treasurer [ ]			
Signature of Treasurer [ ] Date [ ]			
NOTE: Submission of false, erroneous, or incomplete information may subject the person signing this Report to the penalties of 52 U.S.C. § 30109			
Office Use Only		FEC FORM 3X Rev. 05/2016	

## Detailed Summary Page: Receipts

DETAILED SUMMARY PAGE of Receipts		
Page 3		
FEC Form 3X (Rev. 05/2016)		
Write or Type Committee Name		
Report Covering the Period: From: <input type="text"/> / <input type="text"/> / <input type="text"/> To: <input type="text"/> / <input type="text"/> / <input type="text"/>		
<b>I. Receipts</b>	<b>COLUMN A</b> Total This Period	<b>COLUMN B</b> Calendar Year-to-Date
11. Contributions (other than loans) From:		
(a) Individuals/Persons Other Than Political Committees		
(i) Itemized (use Schedule A).....		
(ii) Unitemized.....		
(iii) TOTAL (add Lines 11(a)(i) and (ii))..... ►		
(b) Political Party Committees.....		
(c) Other Political Committees (such as PACs).....		
(d) Total Contributions (add Lines 11(a)(i), (b), and (c)) (Carry Totals to Line 33, page 5)..... ►		
12. Transfers From Affiliated/Other Party Committees.....		

## Reporting Receipts

**Always itemize:**

- ✓ Contributions from party committees and organizations
- ✓ Contributions from other political committees
- ✓ Transfers
- ✓ Loans

**Itemize all other receipts when:**

- ✓ Aggregate > \$200 from one source in a calendar year

SCHEDULE A (FEC Form 3X) ITEMIZED RECEIPTS		
Use separate scheduling for each category of the Detailed Summary Page		
FOR LINE NUMBER: PAGE OF 11a 11b 11c 12 13 14 15 16 17		
NAME OF COMMITTEE (In Full)		
A. Full Name of Individual (Last, First, Middle Initial) or Full Organization Name Mailing Address City _____ State _____ Zip Code _____ FEC ID number of contributing federal political committee. <b>C</b> _____ Name of Employer (for Individual) _____ Occupation (for Individual) _____ Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (Specify) _____ Aggregate Year-to-Date <b>▼</b> Date of Receipt <input type="text"/> / <input type="text"/> / <input type="text"/> Amount of Each Receipt this Period <input type="text"/> Memo Item <input type="checkbox"/>		
B. Full Name of Individual (Last, First, Middle Initial) or Full Organization Name Mailing Address City _____ State _____ Zip Code _____ FEC ID number of contributing federal political committee. <b>C</b> _____ Name of Employer (for Individual) _____ Occupation (for Individual) _____ Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (Specify) _____ Aggregate Year-to-Date <b>▼</b> Date of Receipt <input type="text"/> / <input type="text"/> / <input type="text"/> Amount of Each Receipt this Period <input type="text"/> Memo Item <input type="checkbox"/>		
C. Full Name of Individual (Last, First, Middle Initial) or Full Organization Name Mailing Address City _____ State _____ Zip Code _____ FEC ID number of contributing federal political committee. <b>C</b> _____ Name of Employer (for Individual) _____ Occupation (for Individual) _____ Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (Specify) _____ Aggregate Year-to-Date <b>▼</b> Date of Receipt <input type="text"/> / <input type="text"/> / <input type="text"/> Amount of Each Receipt this Period <input type="text"/> Memo Item <input type="checkbox"/>		
SUBTOTAL of Receipts This Page (optional) <input type="text"/> ►		
TOTAL This Period (last page this line number only) <input type="text"/> ►		

**A. Report receipts on the appropriate line number**

**1. Itemize regardless of amount:**

- a) Contributions from political committees - Line 11b or 11c
- b) Transfers from affiliated authorized committees - Line 12
- c) Loans received - Line 13

2. **Threshold for other categories**

Itemize all other receipts once they exceed \$200 when aggregated with other receipts from that same source during the calendar year.

## Best Efforts Statements

Can be filed “presumptively” at the beginning of the calendar year

Be sure your statement:

- Outlines your committee’s set procedure
- Includes each of the required steps outlined in the committee guide

Retain detailed records of your follow-up requests (copies of letters, emails, phone logs)



3. **Best efforts ([11 CFR 104.7](#))**

Required to make “best efforts” to obtain, maintain and report required information.

a) **To show “best efforts,” committee must:**

- (1) Request information in solicitation, along with applicable disclaimer informing contributors that information is required under federal law; and
- (2) Make follow-up request within 30 days of receipt of contributions lacking required information, keep written documentation of follow-up request (with no additional solicitation made).

b) **Amend reports** to disclose information received but not previously disclosed (or to include information in memo reports on the next report filed).

## Detailed Summary Page: Disbursements

**DETAILED SUMMARY PAGE**  
of Disbursements

FEC Form 3X (Rev. 05/2016) Page 4

II. Disbursements	COLUMN A Total This Period	COLUMN B Calendar Year-to-Date
1. Operating Expenditures:		
(a) Allocated Federal/Non-Federal Activity (from Schedule H4)		
(ii) Federal Share		
(ii) Non-Federal Share		
(b) Other Federal Operating Expenditures		
(c) Total Operating Expenditures (add 21(a)(i), (a)(ii), and (b))		
22. Transfers to Affiliated/Other Party Committees		
23. Contributions to Federal Candidates/Committees and Other Political Committees		
24. Independent Expenditures		
25. Transfers to Schedule D		
26. Coordinated Party Expenditures (52 U.S.C. § 30116(d)) (use Schedule F)		
26. Loan Repayments Made		
27. Loans Made		
28. Refunds of Contributions To: (a) Individuals/Persons Other Than Political Committees		

## Reporting Disbursements

### Always itemize:

- ✓ Transfers to affiliated committees
- ✓ Loans made and repaid
- ✓ Contributions to federal candidates and other political committees

### Itemize all other disbursements when:

- ✓ Aggregate > \$200 to same payee in a calendar year

**SCHEDULE B (FEC Form 3X)**  
ITEMIZED DISBURSEMENTS

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

FOR LINE NUMBER: (line numbers 21-30)	PAGE OF
21	22
22	23
23	24
24	25
25	26
26	27
27	28
28	29
29	30

Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions 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)

Full Name (Last, First, Middle Initial)

A. Mailing Address

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Purpose of Disbursement

Candidate Name

Office Sought:  House  Senate  President  Other (specify) \_\_\_\_\_

Disbursement For:  Primary  General  Other (specify) \_\_\_\_\_

Category/Type

Full Name (Last, First, Middle Initial)

B. Mailing Address

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Purpose of Disbursement

Candidate Name

Office Sought:  House  Senate  President  Other (specify) \_\_\_\_\_

Disbursement For:  Primary  General  Other (specify) \_\_\_\_\_

Category/Type

Full Name (Last, First, Middle Initial)

C. Mailing Address

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Purpose of Disbursement

Candidate Name

Office Sought:  House  Senate  President  Other (specify) \_\_\_\_\_

Disbursement For:  Primary  General  Other (specify) \_\_\_\_\_

Category/Type

SUBTOTAL of Disbursements This Page (optional) \_\_\_\_\_

TOTAL This Period (list page this line number only) \_\_\_\_\_

### B. Report disbursements on the appropriate line number

#### 1. Itemize regardless of amount:

- a) Transfers to affiliated authorized committees – Line 22
- b) Contributions made to candidates/other political committees – Line 23
- c) Loan repayments – Line 27

#### 2. Threshold for other disbursement categories

Itemize all other disbursements once they exceed \$200 when aggregated with other disbursements to the same payee during the calendar year.

## 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) <b>A. ABC Group</b>			Date of Disbursement <b>12 / 15 / 2024</b>	
Mailing Address <b>123 Money Lane</b>			FEC Identification Number <b>C</b>	
City <b>City</b>	State <b>ST</b>	Zip Code <b>00000</b>	Amount of Each Disbursement this Period <b>10,000.00</b>	
Purpose of Disbursement <b>FEC Compliance Consulting</b>			Category/Type	
Office Sought: <input type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President <input type="checkbox"/> District:	Disbursement For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▾	State:		
<input type="checkbox"/> Memo Item				

### 3. Purpose of disbursement

- 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.

## Purpose of Disbursement



### Rule of thumb:

Could a reader discern why a payment was made by reading the description?

### Non-exhaustive list available online:

[www.fec.gov/help-candidates-and-committees/purposes-disbursement/](http://www.fec.gov/help-candidates-and-committees/purposes-disbursement/)

- Rule of thumb:** consider whether purpose would allow someone unaffiliated with committee to discern why a payment is made.

- c) Lists are updated periodically and made available online  
[www.fec.gov/help-candidates-and-committees/purposes-disbursement/](http://www.fec.gov/help-candidates-and-committees/purposes-disbursement/)

## Common Schedule Errors

Make sure all the schedules needed are included with the filing



23. Contributions to  
Federal Candidates/Committees  
and Other Political Committees..... **\$3,300.00**

Disbursement on  
Detailed Summary Page

Supporting Schedule B

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) <input checked="" type="checkbox"/> 23 <input type="checkbox"/> 22 <input checked="" type="checkbox"/> 23 <input type="checkbox"/> 26 <input type="checkbox"/> 27 <input type="checkbox"/> 28a <input type="checkbox"/> 28b <input checked="" type="checkbox"/> 28c <input type="checkbox"/> 29 <input type="checkbox"/> 30b	
NAME OF COMMITTEE (In Full) <b>XYZ Political Action Committee</b>	
Full Name (Last, First, Middle Initial) <b>Jane Doe for Congress</b>	
Mailing Address <b>PO Box 1234</b>	
City <b>Alexandria</b>	State <b>VA</b>
Zip Code <b>00000</b>	
Purpose of Disbursement <b>Contribution</b>	
Constituent Name <b>Jane Doe</b>	
Office Sought <input checked="" type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President	Disbursement For: <input type="checkbox"/> Primary <input type="checkbox"/> Other (specify) <b>General</b>
State: <b>VA</b>	
District: <b>1</b>	
Category/Type	
Date of Disbursement <b>10 11 2024</b>	
FEC Identification Number <b>C</b>	
Amount of Each Disbursement this Period <b>3,300.00</b>	
Memo Item	

**C. Common schedule errors**

**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.

## **Include all information required by each schedule:**

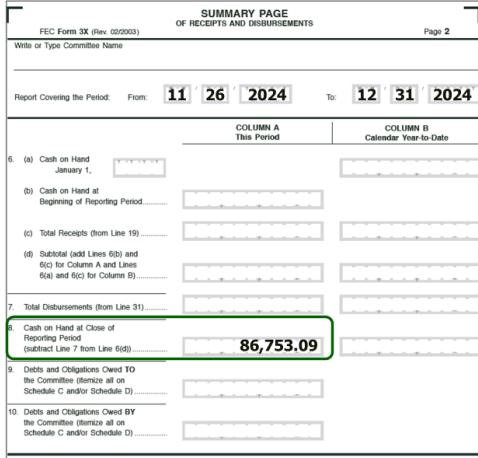
- Full name of contributor
- Employer/occupation information
- Purposes of disbursement
- Purposes for debts

## **Common Schedule Errors**

### **2. Fill out the schedule completely**

If filing electronically, it is helpful to review 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 Math Errors



**Cash on hand**

**Detailed Summary Page**

- Line totals
- Column B figures (YTD or ECTD)

**Amendments**

#### D. Common math errors

##### 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.

## Avoid Common Mistakes

- ✓ Check for math errors
- ✓ Include all required schedules, provide all required information
- ✓ Consult form instructions available on FEC.gov
- ✓ Designate contributions
- ✓ Only enter contributors into reporting software once to avoid aggregation problems
- ✓ Ensure correct committee name disclosed for contributions made/received

### Avoiding common errors

- Check for math errors.
- Include all appropriate schedules.
- Provide all information required by schedule. Form instructions are available on FEC website - [www.fec.gov/help-candidates-and-committees/forms/](http://www.fec.gov/help-candidates-and-committees/forms/)
- 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 2025”).
- 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.
- 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.

## REPORTING SCENARIOS

### SCENARIO #1: ITEMIZING CONTRIBUTIONS RECEIVED

#### Itemizing Receipts

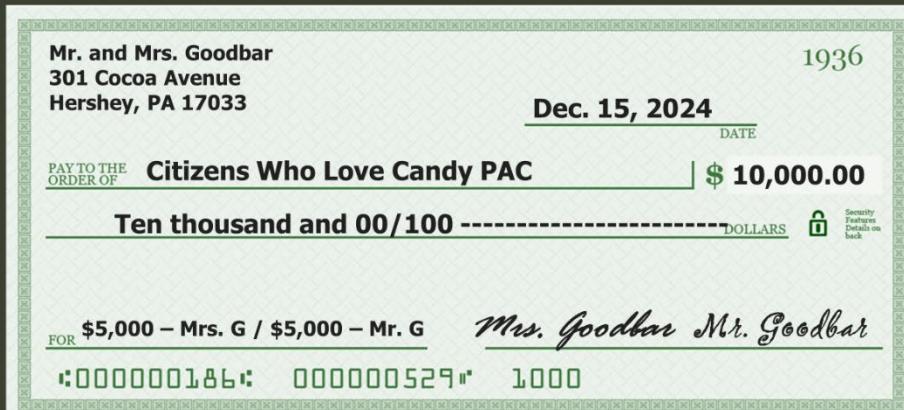
#### Reporting Contributions Received

- What type of transaction is this?
- How must the committee disclose this transaction?
- What information from the scenario do we need to disclose this correctly?
- Tricky issues?

*On December 15, 2024, Mr. and Mrs. Goodbar present a contribution check for \$10,000 to the Citizens Who Love Candy PAC, a federal PAC. They used their personal joint account for this contribution, but were careful to both sign the check and note how much to attribute to each of them. (Neither Mr. nor Mrs. Goodbar have contributed to the PAC in 2024).*

## REPORTING SCENARIO #1

### REPORTING RECEIPT OF CONTRIBUTION



**1. What type of transaction is this?**

**Answer:** Mr. and Mrs. Goodbar have each made a \$5,000 contribution to the PAC.

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

**Answer:** Since the aggregate contributions from Mr. and Mrs. Goodbar exceed \$200 in the calendar year, the PAC must disclose each contribution, itemizing them on the Year-End Report on Schedule A, Line 11a(i).

*See reporting example on next page*

# Reporting Receipt of Contributions

## Year-End (YE) Report; FEC Form 3X: Schedule A, Line 11(a)(i)

SCHEDULE A (FEC Form 3X) ITEMIZED RECEIPTS		Use separate schedule(s) or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.	FOR LINE NUMBER: <input type="checkbox"/> PAGE <input type="checkbox"/> OF (check only one)
<input type="checkbox"/> NAME OF COMMITTEE (In Full) <b>Citizens Who Love Candy PAC</b>		<input checked="" 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 type="checkbox"/> 16 <input type="checkbox"/> 17	
Full Name of Individual (Last, First, Middle Initial) or Full Organization Name <b>A. Mr. Goodbar</b> Mailing Address <b>301 Cocoa Avenue</b> City <b>Hershey</b> State <b>PA</b> Zip Code <b>17033</b>		Date of Receipt <b>12 / 15 / 2024</b>	
FEC ID number of contributing federal political committee. <b>C</b>		Amount of Each Receipt this Period <b>5,000.00</b>	
Name of Employer (for Individual) <b>The Hershey Co.</b> Occupation (for Individual) <b>Candy Maker</b>		<input type="checkbox"/> Memo Item	
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▾		Aggregate Year-to-Date ▾ <b>5,000.00</b>	
Full Name of Individual (Last, First, Middle Initial) or Full Organization Name <b>B. Mrs. Goodbar</b> Mailing Address <b>301 Cocoa Avenue</b> City <b>Hershey</b> State <b>PA</b> Zip Code <b>17033</b>		Date of Receipt <b>12 / 15 / 2024</b>	
FEC ID number of contributing federal political committee. <b>C</b>		Amount of Each Receipt this Period <b>5,000.00</b>	
Name of Employer (for Individual) <b>The Hershey Co.</b> Occupation (for Individual) <b>Candy Maker</b>		<input type="checkbox"/> Memo Item	
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▾		Aggregate Year-to-Date ▾ <b>5,000.00</b>	

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

**Answer:** Remember, for contributions greater than \$50, a committee must obtain the identity of the contributor and the date the contribution was received. The committee must also use “best efforts” to obtain, maintain and report the name of employer and occupation since their aggregate year-to-date contributions total to the PAC is greater than \$200 each in the calendar year.

### Tricky Issues/Points to Remember:

- Itemize contributions from an individual or other person/entity on Schedule A, Line 11(a)(i) once aggregate calendar year to date received exceeds \$200.
- **Required information in itemizing receipts:**
  - Full name and address of contributor or source
  - Occupation/employer – if contributor is an individual
  - Date of receipt
  - Amount
  - Aggregate year-to-date total of all receipts from the same source.
  - Optional, but encouraged: committee ID# where applicable
- Date used on the report is the date of receipt – not the date of deposit, or the date on the check.
- Don’t fill in election information on Schedule A for individual contributions.

**SCENARIO #2: REPORTING ULTIMATE PAYEES**

## Itemizing Disbursements

### Reporting Ultimate Payees

- What type of transaction is this?
- How must the committee disclose this transaction?
- What information from the scenario do we need to disclose this correctly?
- Tricky issues?

*On December 5, 2024, Joy Almond, the treasurer for American Candy PAC, realizes that the office is low on supplies. She runs out to the nearby Staples office supply store and uses her personal funds to purchase \$750 worth of office supplies. She is reimbursed by the PAC in full on December 30.*

**1. What type of transaction is this?**

**Answer:** Joy's initial purchase is an advance of personal funds. When an individual who is not acting as a vendor advances personal funds to obtain goods or services that are used by a political committee, the committee must treat the individual's payment as a contribution and as an outstanding debt until reimbursed. [11 CFR 116.5](#).

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

**Answer:** Joy advanced funds and was reimbursed in the same reporting period. Therefore, the reimbursement made to her is itemized on Schedule B for Line 21b (Other Federal Operating Expenses). Joy is listed as the payee, along with her mailing address, and the date, amount and purpose of the reimbursement.

Because her payments to the vendor aggregated more than \$200 in a calendar year, the PAC must also include a memo entry that includes the name and address of the vendor, as well as the date, amount and purpose of the repayment.

*See reporting example on next page*

# Report Reimbursement

## Year-End (YE) Report; FEC Form 3X: Schedule B, Line 21(b)

Made and  
Reimbursed  
in Same  
Period

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)
<input checked="" type="checkbox"/> 21b <input type="checkbox"/> 22 <input type="checkbox"/> 23 <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		PAGE OF
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) <b>American Candy PAC</b>		
Full Name (Last, First, Middle Initial) <b>Almond Joy</b>		Date of Disbursement <b>12 / 30 / 2024</b>
Mailing Address <b>460 East 32nd Street</b>		FEC Identification Number <b>C</b>
City <b>New York</b>	State <b>NY</b>	Zip Code <b>10024</b>
Purpose of Disbursement <b>Reimbursement for office supplies</b>		Amount of Each Disbursement this Period <b>750.00</b>
Candidate Name		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"/> Other (specify) ▾	
State: District:	General	
Full Name (Last, First, Middle Initial) <b>Staples</b>		Date of Disbursement <b>12 / 05 / 2024</b>
Mailing Address <b>900 West 79th Street</b>		FEC Identification Number <b>C</b>
City <b>New York</b>	State <b>NY</b>	Zip Code <b>10024</b>
Purpose of Disbursement <b>Office supplies</b>		Amount of Each Disbursement this Period <b>750.00</b>
Candidate Name		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"/> Other (specify) ▾	
State: District:	General	
		<input checked="" type="checkbox"/> Memo Item

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

**Answer:** To itemize ultimate payees, the PAC needs not only Joy's name and address, but also the date she made the initial payment to the vendor, as well as the vendor's name and address. The specific purpose of the disbursement must be listed and must meet the qualifications to be considered an "adequate" purpose.

### Tricky Issues/Points to Remember:

- Disbursements are itemized when payments made to a specific payee aggregate more than \$200 in a calendar year.
- In these two situations, the political committee must provide additional information about a vendor who was the ultimate payee:
  - The committee reimburses an individual who used personal funds to pay committee expenses aggregating more than \$200 to a single vendor.
  - The committee's payment of its credit card bill includes charges of more than \$200 to a single vendor.
- Notice of Interpretive Rule (July 8, 2013) - [www.fec.gov/resources/cms-content/documents/fedreg\\_notice\\_2013-09\\_EO13892.pdf](http://www.fec.gov/resources/cms-content/documents/fedreg_notice_2013-09_EO13892.pdf)
- More information on reporting ultimate payees - [www.fec.gov/updates/reporting-ultimate-payees-for-committee-disbursements-re-draft-interpretive-rules/](http://www.fec.gov/updates/reporting-ultimate-payees-for-committee-disbursements-re-draft-interpretive-rules/)

**SCENARIO #3: CONTRIBUTIONS MADE TO CANDIDATES  
(FEDERAL vs. NONFEDERAL)**

## Itemizing Disbursements

**Contributions to Federal Candidates**

- Disclosed on Schedule B, Line 23
- Include office sought, state & district (if applicable)
- Include election designation

**Contributions to Nonfederal Candidates**

- Disclosed on Schedule B, Line 29



## Itemizing Disbursements

**Reporting Contributions Made to Federal and Nonfederal Candidates**

- What type of transaction is this?
- How must the committee disclose this transaction?
- What information from the scenario do we need to disclose this correctly?
- Tricky issues?

**Reporting Examples #3A – 3D**

*American Candy PAC (a multicandidate committee, quarterly filer) makes several contributions to both federal and nonfederal candidates. In the following four examples, let's evaluate the proper way for the PAC to disclose these contributions.*

**Example #3A: Contribution made to federal and nonfederal candidates**

*On November 1, 2024, the PAC makes a \$5,000 contribution to Goodbar for Congress.*

**1. What type of transaction is this?**

**Answer:** Contribution from the PAC to a federal candidate.

**2. How must the committee disclose the transaction?**

**Answer:** Report the contribution on Schedule B for Line 23.

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

**Answer:** Itemization includes office sought, state & district of the candidate as well as election designation.

**Report Contribution Made to Federal Candidate  
Post-General (30G) Report; FEC Form 3X: 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 type="checkbox"/> 28a <input type="checkbox"/> 28b <input checked="" type="checkbox"/> 23 <input type="checkbox"/> 28c <input type="checkbox"/> 29 <input type="checkbox"/> 26 <input type="checkbox"/> 27 <input type="checkbox"/> 30b		
<small>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.</small>				
NAME OF COMMITTEE (In Full) <b>American Candy PAC</b>				
Full Name (Last, First, Middle Initial) <b>A. Goodbar for Congress</b>			Date of Disbursement <b>11 / 01 / 2024</b>	
Mailing Address <b>777 Sunshine Lane</b>			FEC Identification Number <b>C</b>	
City <b>Tampa</b>	State <b>FL</b>	Zip Code <b>33614</b>	Amount of Each Disbursement this Period <b>5,000.00</b>	
Purpose of Disbursement <b>Contribution</b>			Category/ Type <b>011</b>	
Candidate Name <b>James Goodbar</b>			Memo Item	
Office Sought: <input checked="" type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President	Disbursement For: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify) <b>▼</b>			
State: <b>FL</b>	District: <b>14</b>			

**Example #3B: Contribution to nonfederal candidate**

*On December 10, the PAC makes a contribution to Re-Elect Baby Ruth for Governor, a nonfederal campaign.*

**1. What type of transaction is this?**

**Answer:** Contribution made by the PAC to a nonfederal candidate.

**2. How must the committee disclose the transaction?**

**Answer:** Contributions made to nonfederal candidates are reported on Schedule B, Line 29.

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

**Answer:** Itemization includes purpose of disbursement “Nonfederal contribution,” but candidate information is NOT needed.

<h2 style="margin: 0;">Report Contribution Made to Nonfederal Candidate</h2> <h3 style="margin: 0;">Year-End (YE) Report; FEC Form 3X: Schedule B, Line 29</h3>									
<b>SCHEDULE B (FEC Form 3X) ITEMIZED DISBURSEMENTS</b>				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 type="checkbox"/> 23	<input type="checkbox"/> 26	<input type="checkbox"/> 27	
				<input type="checkbox"/> 28a	<input type="checkbox"/> 28b	<input type="checkbox"/> 28c	<input checked="" type="checkbox"/> X	<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) <b>American Candy PAC</b>									
Full Name (Last, First, Middle Initial) <b>A. Re-Elect Baby Ruth for Governor</b>									
Mailing Address <b>873 Long Drive</b>									
City <b>Aberdeen</b>		State <b>MD</b>		Zip Code <b>21001</b>		Date of Disbursement <b>12 / 10 / 2024</b>			
Purpose of Disbursement <b>Nonfederal contribution</b>									
Candidate Name <b>Not Applicable</b>					Category/ Type <b>011</b>				
Office Sought: <input type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President State: District: <b>Not Applicable</b>									
Disbursement For: <input type="checkbox"/> General <input type="checkbox"/> Other (specify) <b>Not Applicable</b>									
Amount of Each Disbursement this Period <b>900.00</b>									
<input type="checkbox"/> Memo Item									

**Example #3C: Refund of contribution made**

*On December 12, 2024, American Candy PAC receives a refund check from the Committee to Elect Bazooka Bubble.*

*The contribution was originally made on September 25, 2024, designated for the general election and disclosed by the PAC on their October Quarterly Report. After a successful campaign, the candidate Bazooka Bubble decided to use excess campaign funds to refund some contributors.*

**1. What type of transaction is this?**

**Answer:** The campaign is refunding a contribution made by the PAC.

**2. How must the committee disclose the transaction?**

**Answer:** When a refund check is received from another committee and deposited into the PAC's account, it should be disclosed as a receipt on Schedule A, Line 16.

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

**Answer:** Itemization includes FEC ID number of the campaign committee issuing the refund. Also include a notation indicating on which report the PAC originally reported/itemized the contribution, "Contribution itemized on Oct Quarterly."

## Report Refund of Contribution Made as Receipt Year-End (YE) Report; FEC Form 3X: Schedule A, Line 16

SCHEDULE A (FEC Form 3X) ITEMIZED RECEIPTS		Use separate schedule(s) for each category of the Detailed Summary Page	FOR LINE NUMBER: <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	PAGE OF
<small>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.</small>				
NAME OF COMMITTEE (In Full) <b>American Candy PAC</b>				
Full Name of Individual (Last, First, Middle Initial) or Full Organization Name <b>A. Committee to Elect Bazooka Bubble</b>			Date of Receipt <b>12 12 2024</b>	
Mailing Address <b>873 Long Drive</b>			Amount of Each Receipt This Period <b>500.00</b>	
City <b>Aberdeen</b>		State <b>MD</b>	Zip Code <b>21001</b>	
FEC ID number of contributing federal political committee. <b>C 00011011</b>		Memo Item <b>Contribution itemized on Oct Quarterly</b>		
Name of Employer (for Individual)		Occupation (for Individual)		
Receipt For: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼		Aggregate Year-to-Date ▼ <b>500.00</b>		

**Example #3D: Uncashed check of contribution made**

*On December 15, 2024, the PAC Treasurer Joy Almond realizes the \$5,000 contribution it made to Goodbar for Congress was never cashed, so she cancels the check.*

**1. What type of transaction is this?**

**Answer:** Contribution made by the PAC was never cashed, resulting in the PAC canceling the check.

**2. How must the committee disclose the transaction?**

**Answer:** Voided or returned/uncashed checks are disclosed as negative disbursement entries on Schedule B, Line 23 – supporting the Detailed Summary Page line number where the transaction was originally disclosed.

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

**Answer:** Itemization includes purpose of disbursement “Check uncashed” as well as the applicable candidate information (office sought, state & district, election designation). Also include a notation indicating on which report the PAC originally reported/itemized the contribution, “Check uncashed, see Post-General.”

## Report Uncashed Check as Negative Disbursement Year-End (YE) Report; FEC Form 3X: 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"/> 26 <input type="checkbox"/> 27 <input type="checkbox"/> 28a <input type="checkbox"/> 28b <input checked="" 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) <b>American Candy PAC</b>				
Full Name (Last, First, Middle Initial) <b>A. Goodbar for Congress</b>			Date of Disbursement <b>12 / 15 / 2024</b>	
Mailing Address <b>777 Sunshine Lane</b>			FEC Identification Number <b>C</b>	
City <b>Tampa</b>	State <b>FL</b>	Zip Code <b>33614</b>	Purpose of Disbursement <b>Check uncashed</b>	
Candidate Name <b>James Goodbar</b>			Category/ Type <b>011</b>	
Office Sought: <input checked="" type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President	Disbursement For: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify) ▾		Amount of Each Disbursement this Period <b>- 5,000.00</b>	
State: <b>FL</b>	District: <b>14</b>	<b>Check uncashed</b> <input type="checkbox"/> Memo Item <b>See Post-General</b>		

**SCENARIO #4: CURING EXCESSIVE CONTRIBUTIONS – REDESIGNATIONS & REATTRIBUTIONS**

## Itemizing Disbursements

### Redesignations

- Use memo entries to note previously reported information – do not add to the totals
- If redesignated after the close of books, show redesignation on 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, include year, debt and election (e.g., 2024 general debt)

## Itemizing Disbursements

### Reporting Redesignations

- What type of transaction is this?
- How must the committee disclose this transaction?
- What information from the scenario do we need to disclose this correctly?
- Tricky issues?

*On October 28, 2024, the American Candy PAC (a multicandidate PAC) mails off a \$6,000 general election contribution check to Committee to Elect Kit Kat. The campaign receives the contribution check and sees that the PAC made an excessive contribution.*

*The campaign treasurer sends an email thanking American Candy PAC for the contribution. In the email, the campaign informs the PAC that the contribution is in excess of the limit by \$1,000 and asks if the PAC would be willing to redesignate the excessive portion to the next election, the 2026 primary, if not, the campaign will issue a refund for the excessive amount. The PAC knows they have 60 days to respond and waits until after the general election. On November 10, after learning Kit Kat won the election, the PAC responds to the email, agreeing to redesignate the excessive \$1,000 to Kit Kat's 2026 primary.*

**1. What type of transaction is this?**

**Answer:** There are two transactions for this example. First, disclosing a contribution made by the PAC to a federal candidate; and second, disclosing the redesignation of the excessive portion of the original contribution made to a different election, as agreed upon by the PAC.

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

**Answer:** Disclosure consists of two transactions: first the \$6,000 contribution made on October 28 is reported by the PAC on the Post-General Report; second, the redesignation is reported on the PAC's Year-End Report.

**(NOTE:** the redesignation isn't complete until the PAC agrees to redesignate the excessive portion). Both transactions are disclosed on Schedule B, Line 23.

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

**Answer:**

**Report original contribution as disbursement:** itemize the check as written – \$6,000 for the general – include purpose of disbursement “Contribution” as well as the applicable candidate information (office sought, state & district, election designation).

To completely disclose the redesignation, itemization consists of three separate entries on Schedule B.

**Report disbursement:** show reporting using two separate entries:

- Show original \$6,000 contribution again as a MEMO entry (check “Memo Item” box); include notation indicating on which report the PAC originally reported/itemized the contribution and that the redesignation follows below, “As disclosed on Post-General, Redesignation below.”
- Subtract excessive amount of contribution – \$1,000 removed from general contribution, as a MEMO entry.

For both entries, include cross-reference notations: “redesignation below”

**Report redesignation:** show reporting of \$1,000 contribution from the PAC as a MEMO entry. Change designation to primary (include additional notation “2026 Primary” since for different election cycle) and include notation indicating “Redesignation.”

*See reporting examples on next page*

## Report Contribution Made as Disbursement Post-General (30G) Report; FEC Form 3X: Schedule B, Line 23

SCHEDULE B (FEC Form 3X) ITEMIZED DISBURSEMENTS		FOR LINE NUMBER: (check only one)	PAGE OF
		<input type="checkbox"/> 21b <input type="checkbox"/> 28a <input type="checkbox"/> 22 <input type="checkbox"/> 28b <input checked="" type="checkbox"/> 23 <input type="checkbox"/> 28c <input type="checkbox"/> 26 <input type="checkbox"/> 29 <input type="checkbox"/> 27 <input type="checkbox"/> 30b	
<small>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.</small>			
NAME OF COMMITTEE (In Full) <b>American Candy PAC</b>			
Full Name (Last, First, Middle Initial) <b>A. Committee to Elect Kit Kat</b>		Date of Disbursement <b>10 / 28 / 2024</b>	
Mailing Address <b>1060 West Addison Street</b>		FEC Identification Number <b>C 00011011</b>	
City <b>Chicago</b>	State <b>IL</b>	Zip Code <b>60613</b>	Amount of Each Disbursement this Period <b>6,000.00</b>
Purpose of Disbursement <b>Contribution</b>		<b>011</b>	<input type="checkbox"/> Memo Item <b>Redesignation Pending</b>
Candidate Name <b>Kit Kat</b>		Category/ Type	
Office Sought: <input checked="" type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President	Disbursement For: <input type="checkbox"/> Primary <input type="checkbox"/> Other (specify) ▾	<input checked="" type="checkbox"/> General	
State: <b>IL</b>	District: <b>9</b>		

## Report Redesignation of Contribution Made

Year-End (YE) Report;  
FEC Form 3X:  
Schedule B, Line 23

SCHEDULE B (FEC Form 3X) ITEMIZED DISBURSEMENTS		FOR LINE NUMBER: (check only one)	PAGE OF
		<input type="checkbox"/> 21b <input type="checkbox"/> 28a <input type="checkbox"/> 22 <input type="checkbox"/> 28b <input checked="" type="checkbox"/> 23 <input type="checkbox"/> 28c <input type="checkbox"/> 26 <input type="checkbox"/> 29 <input type="checkbox"/> 27 <input type="checkbox"/> 30b	
<small>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.</small>			
NAME OF COMMITTEE (In Full) <b>American Candy PAC</b>			
Full Name (Last, First, Middle Initial) <b>A. Committee to Elect Kit Kat</b>		Date of Disbursement <b>10 / 28 / 2024</b>	
Mailing Address <b>1060 West Addison Street</b>		FEC Identification Number <b>C</b>	
City <b>Chicago</b>	State <b>IL</b>	Zip Code <b>60613</b>	Amount of Each Disbursement this Period <b>6,000.00</b>
Purpose of Disbursement <b>Contribution</b>		<b>011</b>	<input type="checkbox"/> Memo Item <b>As disclosed on Oct Quarterly X Memo Item Redesignation below</b>
Candidate Name <b>Kit Kat</b>		Category/ Type	
Office Sought: <input checked="" type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President	Disbursement For: <input type="checkbox"/> Primary <input type="checkbox"/> Other (specify) ▾	<input checked="" type="checkbox"/> General	
State: <b>IL</b>	District: <b>9</b>		
Full Name (Last, First, Middle Initial) <b>B. Committee to Elect Kit Kat</b>			
Mailing Address <b>1060 West Addison Street</b>		Date of Disbursement <b>12 / 05 / 2024</b>	
City <b>Chicago</b>	State <b>IL</b>	Zip Code <b>60613</b>	FEC Identification Number <b>C</b>
Purpose of Disbursement <b>Contribution</b>		<b>011</b>	Amount of Each Disbursement this Period <b>- 1,000.00</b>
Candidate Name <b>Kit Kat</b>		Category/ Type	<input type="checkbox"/> Memo Item <b>Redesignated below</b>
Office Sought: <input checked="" type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President	Disbursement For: <input type="checkbox"/> Primary <input type="checkbox"/> Other (specify) ▾	<input checked="" type="checkbox"/> General	
State: <b>IL</b>	District: <b>9</b>		
Full Name (Last, First, Middle Initial) <b>C. Committee to Elect Kit Kat</b>			
Mailing Address <b>1060 West Addison Street</b>		Date of Disbursement <b>12 / 05 / 2024</b>	
City <b>Chicago</b>	State <b>IL</b>	Zip Code <b>60613</b>	FEC Identification Number <b>C</b>
Purpose of Disbursement <b>Contribution</b>		<b>011</b>	Amount of Each Disbursement this Period <b>1,000.00</b>
Candidate Name <b>Kit Kat</b>		Category/ Type	<input type="checkbox"/> Memo Item <b>Redesignation</b>
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"/> Other (specify) ▾	<input checked="" type="checkbox"/> General	
State: <b>IL</b>	District: <b>9</b>		

**LOOKING AHEAD:  
REPORTING INDEPENDENT EXPENDITURES**

## Looking Ahead: Independent Expenditures

### Communications that:

Expressly advocate the election or defeat of a clearly identified candidate; and

Are made without cooperation, consultation, request or suggestion of candidate or party committee



### Independent expenditures – definition

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.

## Independent Expenditures

- PACs and party committees report independent expenditures on Schedule E of FEC Form 3X
- Date made is date communication is disseminated
- Independent expenditures aggregated on a per calendar year, per election, per office sought basis

A screenshot of the FEC Form 3X, Schedule E, showing the fields for reporting independent expenditures. The form includes sections for 'Name of Person or Organization', 'Type of Communication', and 'Date of Dissemination or Broadcast'. The form is a multi-page document with several identical sections for different communications.

### Independent expenditures – disclosure

- **Report using FEC Form 3X, Schedule E during appropriate reporting period.**
- **Date made = date disseminated**
  - An independent expenditure is considered made when it is publicly distributed or otherwise publicly disseminated.
  - Interpretive rule (October 4, 2011) - [www.fec.gov/resources/cms-content/documents/fedreg\\_notice\\_2011-13\\_EO13892.pdf](http://www.fec.gov/resources/cms-content/documents/fedreg_notice_2011-13_EO13892.pdf)
- **Aggregation** on per calendar year, per election, per office sought (race) basis.

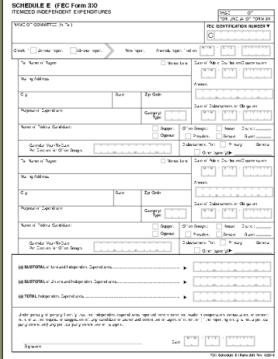
### Additional reporting of independent expenditures on 24- and 48-hour basis

- **24- and 48-Hour Report** is filed using stand-alone Schedule E; check appropriate box to note type of report.
- **Disclose last-minute expenditure again on next regularly scheduled report.**

## Reporting Independent Expenditures

### 48-Hour Reports

IE's aggregate **>\$10,000**  
made **>20 days** before election



\*Our *Dates and deadlines* page will be updated with all the dates for the 2025-26 cycle as they become available

- **48-Hour reporting ([11 CFR 104.5\(g\)\(1\)](https://www.ecfr.gov/lookup/section?path=/ecfr/11/104.5&id=11 CFR 104.5(g)(1)))**
  - Must file **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.
  - 48-Hour Report is required each time an additional \$10,000 is aggregated in independent expenditures.

## 24-Hour Reports

IEs aggregate **≥\$1,000** made  
**<20 days** but **>24 hours** before election

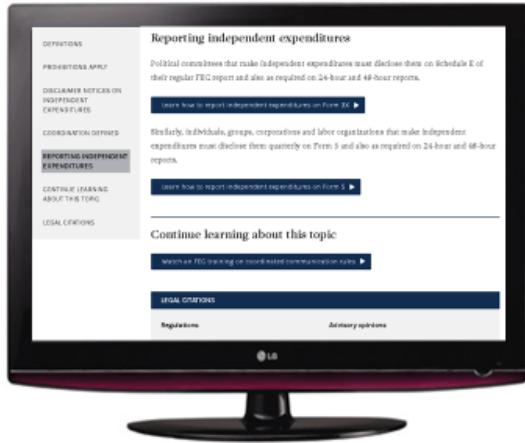
\*Our *Dates and deadlines* page will be updated with all the dates for the 2025-26 cycle as they become available

## Reporting 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.
- 24-Hour Report is required each time an additional \$1,000 is aggregated in independent expenditures.

## Questions on IE Reporting?



**More on making and reporting independent expenditures:**  
[www.fec.gov/help-candidates-and-committees/making-independent-expenditures/](http://www.fec.gov/help-candidates-and-committees/making-independent-expenditures/)

**Contact RAD:**  
[www.fec.gov/help-candidates-and-committees/question-rad/](http://www.fec.gov/help-candidates-and-committees/question-rad/)

**More: Time frames for independent expenditures reporting for the current year -**  
[www.fec.gov/help-candidates-and-committees/dates-and-deadlines/](http://www.fec.gov/help-candidates-and-committees/dates-and-deadlines/)

**Making independent expenditures -**[www.fec.gov/help-candidates-and-committees/making-independent-expenditures/](http://www.fec.gov/help-candidates-and-committees/making-independent-expenditures/)

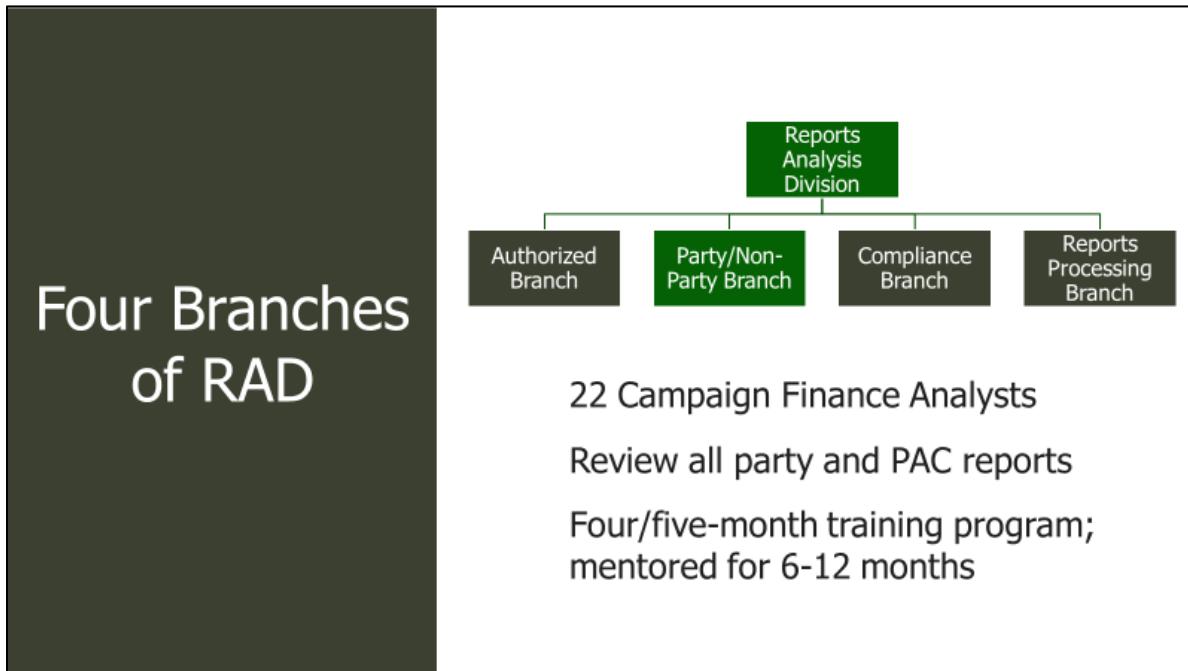
**Reporting independent expenditures on FEC Form 3X -**[www.fec.gov/help-candidates-and-committees/making-independent-expenditures/reporting-independent-expenditures-form-3x/](http://www.fec.gov/help-candidates-and-committees/making-independent-expenditures/reporting-independent-expenditures-form-3x/)

## REPORTS ANALYSIS DIVISION REVIEW AND REFERRAL POLICY

### I. Reports Analysis Division (RAD)

#### A. Organization of RAD – four branches

RAD is divided into four branches – Authorized, Party/Non-Party, Compliance and Reports Processing.



### PAC/Party Branch Analysts

Each Analyst assigned 400-500 committees

State party committees assigned by state; local party committees assigned randomly

More senior analysts assigned to:

- Larger PACs
- National party committees



## Analysts Responsibilities



- Review assigned committees' reports by established deadlines
- Assist committees by phone, log calls
- Respond to inquiries via email
- Meet with committees upon request
- Participate in FEC outreach programs
- Work on special projects

## Find Your Campaign Finance Analyst

### Submit a question to the Reports Analysis Division (RAD)

#### Authorized representatives

If you represent a committee or another entity registered with the FEC, RAD staff can help answer your reporting questions.

General information  
1-800-424-9530  
8:30 a.m. to 5:30 p.m.  
Eastern Time

Submit this form and your committee's RAD analyst will email you, usually within 3 business days. Or, for immediate assistance, use your designated analyst's provided contact information to call the analyst by phone during business hours.

[www.sec.gov/help-candidates-and-committees/question-rad/](http://www.sec.gov/help-candidates-and-committees/question-rad/)

## II. RAD Review of Reports and Referral Policy

### Review and Referral Policy

#### 30 categories of review:

- Mathematical discrepancies
- Failure to provide supporting schedules
- Failure to properly itemize contributions from individuals
- Prohibited excessive and impermissible contributions
- Improper itemization of disbursements

##### A. RAD policy

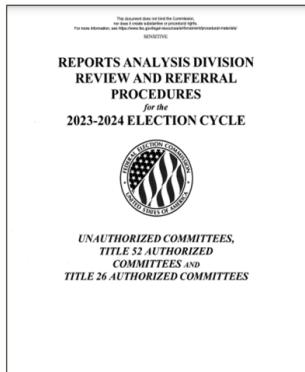
1. Policy is reassessed every election cycle and revisions/changes made based on input from RAD and other offices (such as Office of General Counsel (OGC)), and Commissioners.
2. A redacted version of the RAD review and referral policy can be found on the FEC website.

##### B. Categories of RAD review

1. Internal policy contains categories of review checked by the Analyst.
2. Policy has established thresholds for making determinations on whether to send a RFAI.
3. Thresholds are confidential.

## RFAI Thresholds

Thresholds are confidential;  
Policy is approved by Commission



## Review and Referral Policy

[www.fec.gov/resources/cms-content/documents/Final-Redacted-2023-2024-RAD-Review-Referral-Procedures.pdf](http://www.fec.gov/resources/cms-content/documents/Final-Redacted-2023-2024-RAD-Review-Referral-Procedures.pdf)

## Review of Reports



### **Thresholds applied on per report basis**

- If a reporting issue appears on multiple reports, committee may receive multiple RFAIs on same issue
- Analyst does not consider previous responses to RFAIs, except:
  - ▶ Best efforts procedures; and
  - ▶ Foreign address safe harbor guidelines

**It's possible to see an issue questioned on one report, but not on another**

4. Review is conducted on a per report basis, meaning the thresholds are applied to each report reviewed.

- (a) This means a committee may receive a RFAI which includes the same issue already addressed in response to a RFAI referencing a different report.
- (b) Exceptions include outlining best efforts procedures which would apply to the two-year cycle and responses relating to foreign address inquiries that indicate safe harbor guidelines are followed for all contributions apply for the two-year election cycle.
- (c) 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.

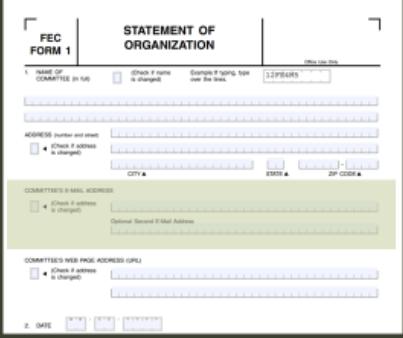
<p>If internal thresholds are met:</p> <ul style="list-style-type: none"><li>■ Analyst sends RFAI with response due date in upper right corner</li></ul> <p>No extensions</p> <p>Responses assessed by analysts and team leaders</p> <p>Analysts do not reply to committee responses</p>	<p><b>Request for Additional Info</b></p> 
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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: [www.fec.gov/help-candidates-and-committees/question-rad/](http://www.fec.gov/help-candidates-and-committees/question-rad/)*

## RFAIs sent by email



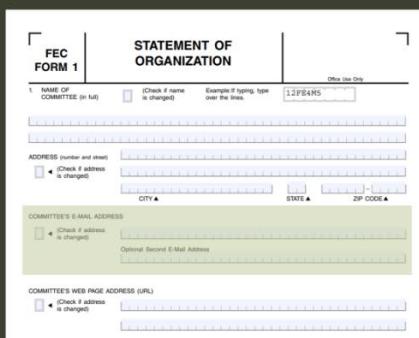
RAD emails RFAIs to email address(es) on Statement of Organization (FEC Form 1)

List up to two email addresses on FEC Form 1

Ensure current contact information appears on FEC Form 1

2. Committees should ensure they provide the most current mailing/email addresses on their Statement of Organization (FEC Form 1). Often RFAIs are returned by the Post Office due to an incorrect mailing address.
3. RAD sends RFAIs via email to the committee's official email address, as disclosed on the FEC Form 1. Up to two email addresses can be provided (both will be used for emailing RFAIs). Committees will have the option to continue to receive RFAIs on paper through the mail.

## RFAIs sent by email



April 16, 2024

**Response Due Date:** **5/21/24**

Dear Treasurer:

This letter is prompted by the Commission's preliminary review of the report referenced above. This notice requests information essential to full public disclosure of your federal election campaign finance. 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):

- Line 16 of the Detailed Summary Page of your report discloses a total of \$29,185,485.25 in Refunds of Contributions Made to Federal Candidates and Other Political Committees. The sum of the entries itemized on Schedule A, however, indicates the total to be \$29,143,465.88. Please amend your report to clarify the discrepancy. (52 U.S.C. §30104(b) and 11 CFR §104.5)

Please note, you will not receive an additional notice from the Commission on this matter. Your response will be reviewed by the Commission on or before the due date noted above to be taken into consideration in determining whether such 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.

www.fec.gov/help-candidates-and-committees/request-additional-information. Should you have any questions regarding this letter, please contact the Commission's Office of Campaign Finance at (202) 223-0800 or (202) 223-0801, or by email at [ccf@fec.gov](mailto:ccf@fec.gov). You may also contact the Office of Campaign Finance at (202) 223-0800 or (202) 223-0801, or by email at [ccf@fec.gov](mailto:ccf@fec.gov).

Contact Info

Sincerely,

  
Jack Baisden  
Sr. Campaign Finance & Reviewing Analyst

## Responding to RFAIs

Analysts do not always contact committees when a response is insufficient



Committee should contact its analyst before and/or after filing a response

## Responding to RFAIs

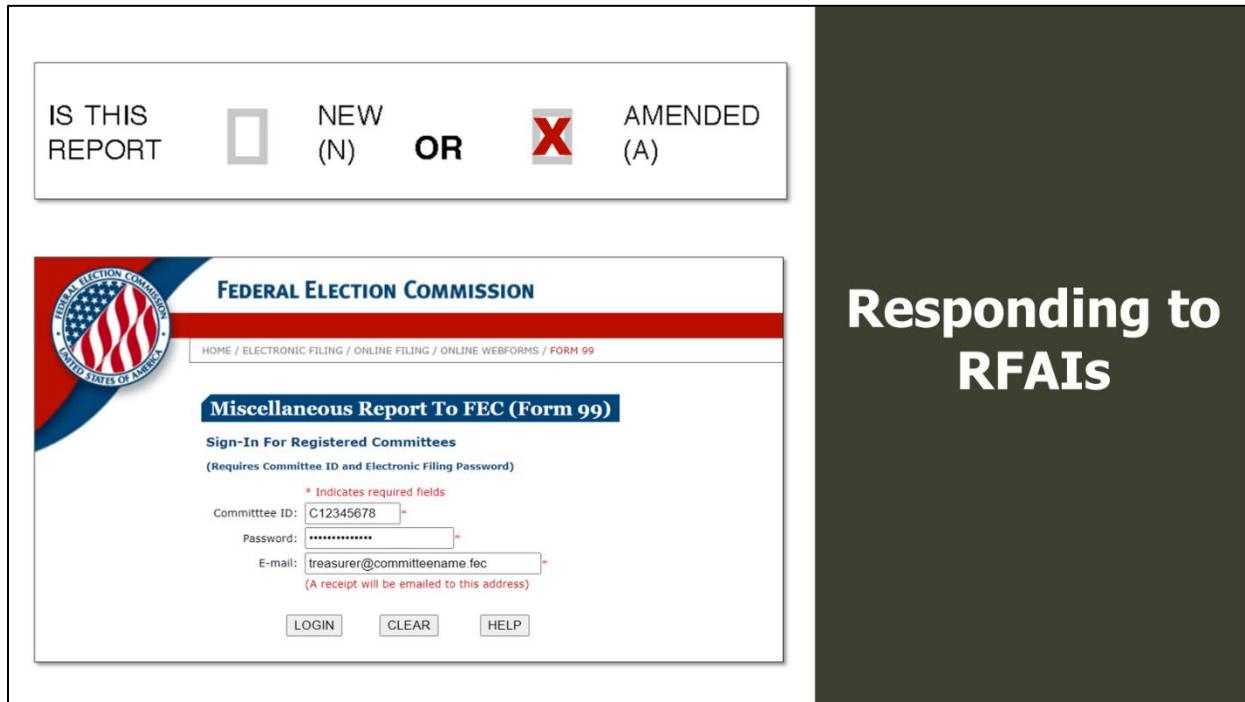
Analysts do not make legal conclusions

Analysts cannot categorize your activity

In some cases, RAD consults OGC before sending an RFAI and when assessing a committee's response

4. **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.



IS THIS REPORT  NEW (N) OR  AMENDED (A)

**FEDERAL ELECTION COMMISSION**

HOME / ELECTRONIC FILING / ONLINE FILING / ONLINE WEBFORMS / FORM 99

**Miscellaneous Report To FEC (Form 99)**

Sign-In For Registered Committees

(Requires Committee ID and Electronic Filing Password)

\* Indicates required fields

Committee ID: C12345678

Password:

E-mail: treasurer@committeename.fec

(A receipt will be emailed to this address)

LOGIN    CLEAR    HELP

## Responding to RFAIs

5. **Must amend report when changing information that affects entries on a report.** This would include additions, changes or deletions.
6. **Miscellaneous text submission (FEC 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

Election results

Responses to RFAs

- ✓ Late or no response
- ✓ Inadequate response



### D. Referrals to the Audit Division

1. Factors for making referrals to the Audit Division
  - a) Level of financial activity
  - b) Responses to RFAs:
    - (1) Late or no response,
    - (2) Inadequate response.
2. The number of amendments filed is not a factor.
3. The number of RFAs is not a factor if responded to adequately and on time.

## OGC & ADRO Referrals



Policy includes referral thresholds

RAD calls committee before referring matter to explain RFAI and request response

Committee's adequate and timely response may prevent referral

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

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.

### Action initiated by:

- FEC Audit and review
- Sworn and notarized complaint
- Referral from another office

### Agency actions:

- Administrative Fines
- Alternative Dispute Resolution
- Matters Under Review (MURs)

## Enforcement

## Internal Controls

A process designed to ensure:

- Effective and efficient operations
- Reliable financial reporting
- Compliance with laws and regulations
- Protection of the organization's assets

Formalize in writing

Educate committee staff

Verify that professional compliance firms use internal controls and best practices



Most banks offer fraud prevention services

Check and ACH debit Positive Pay

- Verify that checks and ACH debits presented to the bank are authorized committee expenses

Contact your bank for more information on Positive Pay programs

- Some banks may charge a fee for these services, but others offer them for free

## Minimum Safeguards: Fraud Controls



### F. Fraud controls

1. Most banks offer services to prevent check and ACH fraud.
2. Fraud prevention programs (often referred to as Positive Pay systems) allow your bank to work more closely with your committee to verify that:
  - a) The checks presented to the bank for payment on your account are authorized; and
  - b) The ACH debits made against your committee's account are approved committee expenses.
3. Some banks may charge a fee for these services, but others offer them for free. Contact your financial institution for more information.

**More: Internal controls resources - [www.fec.gov/help-candidates-and-committees/keeping-records/misappropriated-funds/](http://www.fec.gov/help-candidates-and-committees/keeping-records/misappropriated-funds/)**

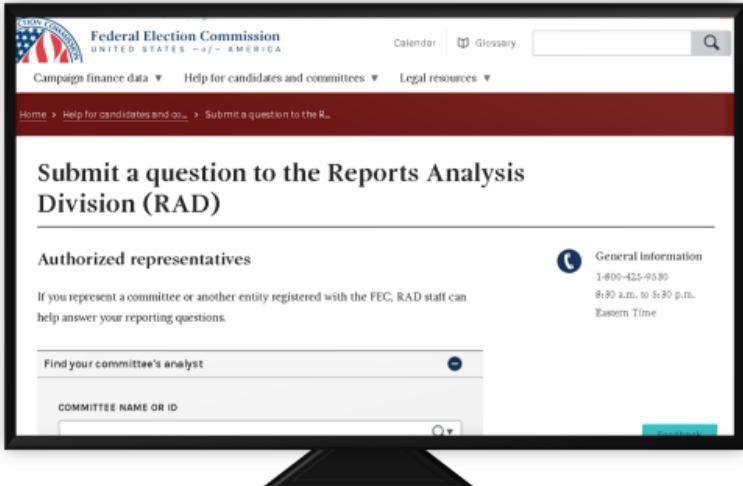
## Best Practices: Reporting

- ✓ Respond completely to RFAIs by specified deadline
- ✓ Contact your analyst with any questions, especially if you are not sure what's wrong. The analyst can assist prior to the report being amended
- ✓ Consult most recent "inadequate purpose" list
- ✓ Be sure all purposes of disbursements disclosed are on "acceptable" list or would meet rule of thumb

### 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.

## Compliance Help



**Reports Analysis Division information:**  
[www.fec.gov/help-candidates-and-committees/question-rad/](http://www.fec.gov/help-candidates-and-committees/question-rad/)

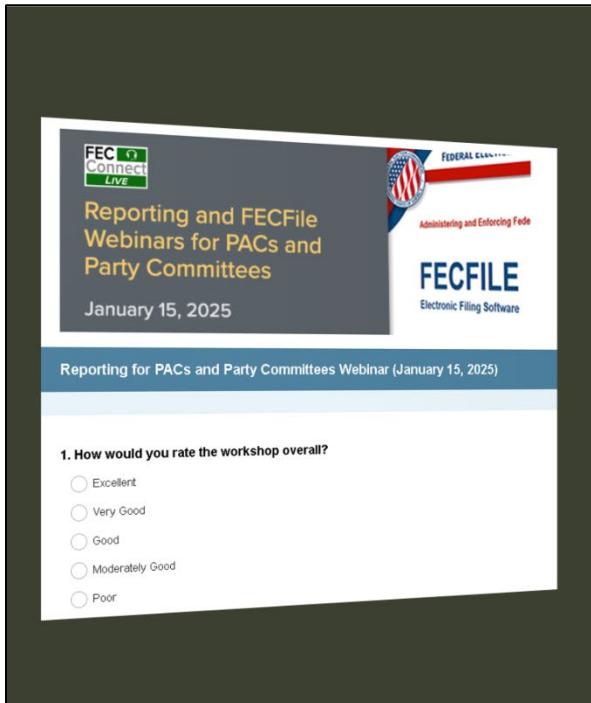
## More Reporting Help

Guides for campaigns and committees  
[www.fec.gov/help-candidates-and-committees/guides/](http://www.fec.gov/help-candidates-and-committees/guides/)

FECTube YouTube channel (including "Help with FECFile")  
[www.youtube.com/user/FECTube](http://www.youtube.com/user/FECTube)

Extended phone coverage

Call your analyst! 800-424-9530, press 5



The screenshot shows a survey page from SurveyMonkey. At the top left is the FEC Connect LIVE logo. To its right is the FECFILE logo, which includes the text "FEDERAL ELECTION COMMISSION" and "UNITED STATES OF AMERICA" around a circular emblem. Below these logos is the text "Reporting and FECFILE Webinars for PACs and Party Committees" and the date "January 15, 2025". A blue header bar below this text contains the text "Reporting for PACs and Party Committees Webinar (January 15, 2025)". The main content area of the survey begins with the question "1. How would you rate the workshop overall?". Below this question are five radio button options: "Excellent", "Very Good", "Good", "Moderately Good", and "Poor".

**Help Us Help You!**

Please complete an evaluation of this workshop.

**FECConnect**  
**LIVE**

**Evaluation Link:** <https://www.surveymonkey.com/r/6BDGPSW>