

**FECConnect**  
 **LIVE**

# Corporate PAC Operations, Part 2




**March 12, 2025 2:45pm Eastern**

<b>Objectives</b>		
		
<b>Review rules for supporting candidates</b>	<b>Examine corporate &amp; PAC communications</b>	<b>Discuss use of corporate facilities</b>

## OBJECTIVES

- Highlight methods for supporting federal candidates
- Evaluate Communications: Audience, message, payment and disclosure
- Identify and apply rules for use of corporate facilities

## SUPPORTING FEDERAL CANDIDATES



**Review rules for supporting candidates**

1

2

3

Contribution limits

Excessive contributions

Returned vs refunded contributions

### I. Making Contributions (11 CFR [110.1](#) and [110.2](#))

**PAC-to-candidate per-election limits\***

Nonmulticandidate SSFs = **\$3,500**

Multicandidate SSFs = **\$5,000**

\* Limit available only for elections in which candidate participates

For 2025-26 Elections	Candidate Committee per election	PAC (SSF and Nonconnected) per year	State, District & Local Party Committee per year	National Party Committee per year	Additional National Party Accounts per year
Individual	\$3,500	\$5,000	\$10,000 (combined)	\$44,300	\$132,900
Candidate Committee	\$2,000	\$5,000	Unlimited Transfers	Unlimited Transfers	
PAC: Multicandidate	\$5,000	\$5,000	\$5,000 (combined)	\$15,000	\$45,000
PAC: Nonmulticandidate	\$3,500	\$5,000	\$10,000 (combined)	\$44,300	\$132,900
National Party Committee	\$5,000	\$5,000	Unlimited Transfers	Unlimited Transfers	
State, District & Local Party Committee	\$5,000 (combined)	\$5,000 (combined)	Unlimited Transfers	Unlimited Transfers	

## Contribution Limits

**A. Limitations apply:**

**1. Non-multicandidate PACs**

- a) Indexed for inflation.
- b) May give \$3,500 per election to federal candidates for 2025-2026 elections.

**2. Multicandidate PACs**

May give \$5,000 per election to federal candidates for 2025-2026 elections (limits unchanged).

**3. Both in-kind and monetary contributions count against limits.**

**4. PAC to PAC**

Both non-multicandidate and multicandidate PACs may give \$5,000 to another PAC (for example, a leadership PAC).

**5. Corporation may not make contributions (except to Super PAC or non-contribution account of Hybrid PAC)**

Undesignated contributions count toward candidate's next election

**Designation required if:**

- Contributing to future election
- Retiring debt from previous election

For 2025-26 Elections	Candidate Committee per election	PAC (SSF and Nonconnected) per year	State, District & Local Party Committee per year	National Party Committee per year	Additional National Party Committee Accounts per year
Individual	\$3,500	\$5,000	\$10,000 (combined)	\$44,300	\$132,900
Candidate Committee	\$2,000	\$5,000	Unlimited Transfers	Unlimited Transfers	
PAC: Multicandidate	\$5,000	\$5,000	\$5,000 (combined)	\$15,000	\$45,000
PAC: Nonmulticandidate	\$3,500	\$5,000	\$10,000 (combined)	\$44,300	\$132,900
National Party Committee	\$5,000	\$5,000	Unlimited Transfers	Unlimited Transfers	
State, District & Local Party Committee	\$5,000 (combined)	\$5,000 (combined)	Unlimited Transfers	Unlimited Transfers	

**Contribution Limits**

**6. Designation of campaign contributions by PAC**

**a) Undesignated contributions**

- Count towards the candidate's next scheduled election.
- Date contribution is made determines which election limit it counts against.

**b) Designation required when:**

- PAC intends contribution to count toward a future election, beyond the upcoming election.
- PAC is making contribution to retire candidate's debt from a past election. Note: This is permissible only if:
  - Candidate has net debts outstanding from that election; and
  - Contribution, when aggregated with previous contributions to same candidate for same election, does not exceed limit.



**Practical Application:**

The Snowboard Company PAC decides to contribute \$10,000 to Senator Jocelyn Jones, for her re-election campaign. Jocelyn is in a tough primary in Colorado on June 25. The PAC treasurer, Trek Smith, issues a check to the campaign for \$10,000 on June 24.

**Any red flags?**





**Example, continued:**

Let's work through the check. The date on the check is June 24 and the contribution is from a qualified multicandidate committee (identified as such on the check).

Since the contribution was not designated, the **date made** determines which election it counts against. **To determine date made, the campaign must use the date a contribution is postmarked or hand-delivered** (and NOT the date on the check).

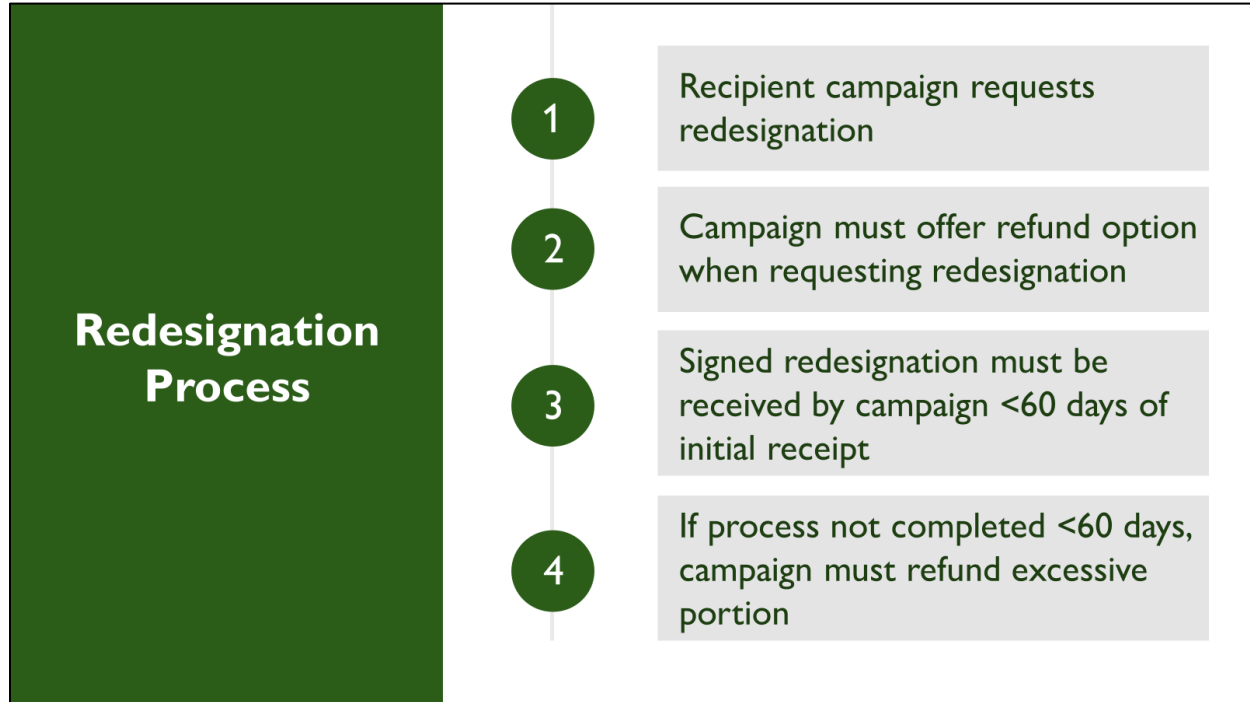
This contribution was mailed on June 25, the primary date, and thus will count against the primary limit because the **date made** was on or before the date of the primary.

However, because it was undesignated, it is a \$10,000 contribution to the primary, and therefore excessive.

**How do the campaign and PAC resolve this situation?**

**B. Methods for fixing excessive contributions**

- Refund
- Redesignate



1. **Procedures for redesignation request ([11 CFR 110.1\(b\)\(5\)\(ii\)\(B\)\(1\)-\(4\)](#))**
  - a) Campaign must offer refund option when asking PAC for redesignation.
  - b) Signed redesignation authorization must be received by campaign within 60 days of their receipt of original contribution.
  - c) If redesignation process not completed within 60 day window, campaign must refund the excessive portion back to the PAC.
2. **Electronic contributor redesignations**

Campaigns may rely on an online process to assure the contributor's identity and intent in a way that satisfies the electronic signature requirements. Consult [the Final Rule on Technological Modernization, 89 FR 196 \(January 2, 2024\)](#).




3. **Avoid excessive contributions!**
- a) **Designate election for all contributions – highly recommended.**
  - b) **Designation required if:**
    - PAC intends contribution to count toward a future election, beyond the upcoming election.
    - Making debt retirement contribution for past election.

***Best Practice: Avoid Excessive Contributions – Designate All Contributions!***

**Reporting Example #3A & B: Itemizing Monetary Contributions Made to Federal Candidates and Committees**

**Reporting Example**

**Itemizing monetary contributions made and refunded**



Senator Jocelyn Jones

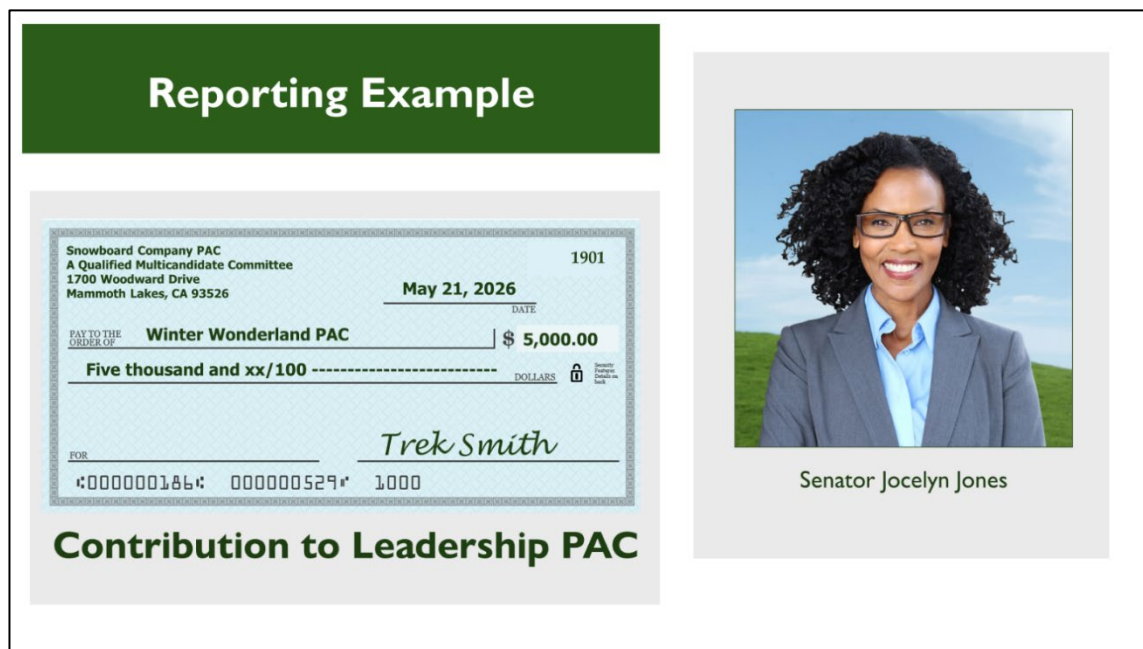
The Snowboard Company PAC, a multicandidate committee based in California, really likes Senator Jocelyn Jones, a snowboarder now representing Colorado.

On May 21, the PAC made out two checks: one to Senator Jones's campaign committee, and one to her Leadership PAC, the Winter Wonderland PAC. (Note: The PAC had not previously contributed to the Senator or to the Leadership PAC.)

**For each check, ask the following questions:**

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

**Reporting Example #3A – Answers:  
Monetary Contribution to Federal PAC (Check #1901)**



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

**Answer:** This check represents a contribution made by the Snowboard Company PAC as a \$5,000 contribution to a Senator's Leadership PAC. Note that the Leadership PACs is not affiliated with the authorized committee of the Leadership PAC sponsor (Senator Jones).

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

**Answer:** The Snowboard Company PAC must itemize the contribution on its June Monthly report (covering the month of May) on a Schedule B for Line 23.



**Poll Question:**

**When itemizing a leadership PAC contribution, must candidate and election info be listed?**

- ☐ A: Yes
- ☐ B: No



### Answer to Poll Question:

**When itemizing a leadership PAC contribution, must candidate and election info be listed?**

- ☐ A: Yes
- ☒ B: No – CORRECT ANSWER

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

**Answer:** Disclose the Leadership PAC’s name and address, the date made and the amount. For purpose, note “contribution.” The candidate and election information is not required because the Leadership PAC is not an authorized committee that is affiliated with the campaign.

# Contribution to Leadership PAC

Users can search for leadership PACs by sponsor, using the “committee type” filter on the committee data table ([www.fec.gov/data/committees/](http://www.fec.gov/data/committees/)). Each leadership PAC’s profile lists its sponsor on the “about this committee” tab.

## Leadership PAC Sponsor Search

An official website of the United States government. Here's how you know.

Federal Election Commission  
UNITED STATES — of — AMERICA

Calendar | Glossary

Campaign finance data | Help for candidates and committees | Legal resources | About

Home > Campaign finance data > Browse data > Committees

Edit filters

COMMITTEE NAME OR ID

YEARS ACTIVE

Committee details

Committee type

Committees

Viewing 71/95 results


Name	Committee ID	Treasurer	Type	Designation	First filing date
ALASKANS FOR A NEW CONGRESS	C00689935	ELSTUN W LAUESEN	Single Candidate Independent Expenditure	Unauthorized	2018-10-14
STEVEN SHARP COMMITTEE	C00687061	SHARP, RYAN PATRICK MR.	Single Candidate Independent Expenditure	Unauthorized	2018-09-08
INTERNATIONAL LONGSHOREMENS ASSOCIATION (ILA) LOCAL 1969 AFL-CIO POLITICAL ACTION COMMITTEE	C00689316	PEREZ, JOSEPH III	PAC - Nonqualified	Unauthorized	2019-03-04
CHAMPIONS OF GUN SENSE	C00690164	NEDELKA, LAWRENCE	PAC - Nonqualified	Unauthorized	2018-10-22
WORKERS DEFENSE ACTION FUND PAC	C00688929	TIMM, EMILY	Super PAC (Independent Expenditure-Only)	Unauthorized	2019-10-04

Feedback

[www.fec.gov/data/committees/](http://www.fec.gov/data/committees/)

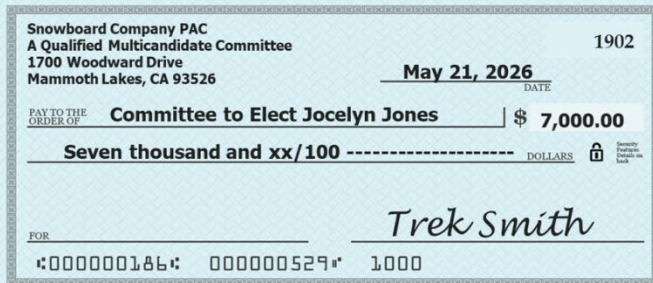
[www.fec.gov/data/committees/](http://www.fec.gov/data/committees/)

**Reporting Example #3B – Answers:  
Contribution to Federal Candidate (Check #1902)**



Senator Jocelyn Jones

## Reporting Example



**Contribution to Campaign**

The Jones campaign receives the PAC check on May 24, and notes that the undesignated \$7,000 check is an excessive contribution. As such, the campaign sends the Snowboard Company PAC a redesignation request. As a big supporter of the Senator, the PAC does not want a refund. On June 2, the PAC treasurer sends the campaign a redesignation letter which is received by the campaign treasurer on June 5.

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

**Answer:** This check represents two separate contributions made by the PAC. The check for \$7,000 represents contributions to both the primary and the general election campaign of the Committee to Elect Jocelyn Jones. However, as an undesignated contribution, it's an excessive primary contribution. To remedy this, the campaign has asked the PAC to redesignate the excessive portion (\$2,000) to the general election.

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

**Answer:** The PAC is required to disclose the original disbursement since the close of books for the June Monthly report (covering the month of May) falls before the redesignation letter is sent by the PAC. Then the PAC then must disclose the redesignation on the July Monthly report (covering the month of June) since the redesignation occurred during that reporting period.

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

**Answer:**

**Report original disbursement (June Monthly) -** show reporting on Schedule B for Line 23. The itemization information includes candidate committee's name and address, the date made, amount, the candidate's name and office sought (including state and congressional district (if applicable; for Senate, just put the state)), the election (including year) for which the contribution was made (check appropriate box). For purpose, note "contribution." Note that FECFile allows users to get the committee's information from a database. Include notation "Redesignation pending."

<b>Contribution to Campaign</b>	<b>June Monthly (M6) Report FEC Form 3X: Schedule B, Line 23</b>	
	<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) <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 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>Snowboard Company PAC</b>		
Full Name (Last, First, Middle Initial) <b>A. Committee to Elect Jocelyn Jones</b>		
Date of Disbursement <b>05 / 21 / 2026</b>		
Mailing Address <b>2632 Retro Drive</b>		
City <b>Denver</b> State <b>CO</b> Zip Code <b>80202</b>		
Purpose of Disbursement <b>Contribution</b> <b>011</b>		
Candidate Name <b>Jocelyn Jones</b>		
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: <b>CO</b> District: <input type="checkbox"/> Other (specify) ▼		
FEC Identification Number <b>C 00011011</b>		
Amount of Each Disbursement this Period <b>7,000.00</b>		
<input type="checkbox"/> Memo Item <b>Redesignation Pending</b>		

#### Reporting the redesignation:

**Report redesignation (July Monthly):** Show reporting on Schedule B for Line 23. There will be three separate entries.

- \$7,000 contribution as disclosed on June monthly – MEMO ITEM
- -\$2,000 contribution with primary checked – NEGATIVE ENTRY; MEMO ITEM
- \$2,000 contribution shown with general checked – REDESIGNATION; MEMO ITEM

Disclose all entries as MEMO entries since this is not new money leaving the PAC account, but new information on a previous disbursement.

*Reporting example continues on next page*

## Redesignation

July Monthly (M7) 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)  
☐ 21b ☐ 22 ☒ 23 ☐ 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)  
**Snowboard Company PAC**

Full Name (Last, First, Middle Initial)  
**Committee to Elect Jocelyn Jones**

Date of Disbursement  
**05 / 21 / 2026**

Mailing Address  
**2632 Retro Drive**

City  
**Denver** State  
**CO** Zip Code  
**80202**

Purpose of Disbursement  
**Contribution** Category/Type  
**011**

Candidate Name  
**Jocelyn Jones**

Office Sought: ☐ House ☒ Senate Disbursement For: ☒ Primary ☐ General ☐ Other (specify) ☐

State  
**CO** District:

Amount of Each Disbursement this Period  
**7,000.00**  
**See 2026 June Monthly**  
☒ Memo Item

Full Name (Last, First, Middle Initial)  
**Committee to Elect Jocelyn Jones**

Date of Disbursement  
**06 / 05 / 2026**

Mailing Address  
**2632 Retro Drive**

City  
**Denver** State  
**CO** Zip Code  
**80202**

Purpose of Disbursement  
**Contribution** Category/Type  
**011**

Candidate Name  
**Jocelyn Jones**

Office Sought: ☐ House ☒ Senate Disbursement For: ☒ Primary ☐ General ☐ Other (specify) ☐

State  
**CO** District:

Amount of Each Disbursement this Period  
**-2,000.00**  
☒ Memo Item

Full Name (Last, First, Middle Initial)  
**Committee to Elect Jocelyn Jones**

Date of Disbursement  
**06 / 05 / 2026**

Mailing Address  
**2632 Retro Drive**

City  
**Denver** State  
**CO** Zip Code  
**80202**

Purpose of Disbursement  
**Contribution** Category/Type  
**011**

Candidate Name  
**Jocelyn Jones**

Office Sought: ☐ House ☒ Senate Disbursement For: ☐ Primary ☒ General ☐ Other (specify) ☐

State  
**CO** District:


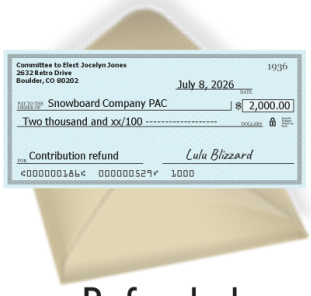
Amount of Each Disbursement this Period  
**2,000.00**  
☒ Memo Item **Redesignated**

### KEY POINTS TO REMEMBER:

- Itemize contributions to all federal campaigns and committees on Schedule B for Line 23, regardless of amount.
  - For contributions to federal campaign committees, include candidate information.
- Memo entries** are transactions that are itemized, but the dollar total is excluded from the committee's total receipts or expenditures.
  - For example**, committees would use memo entries when itemizing a credit card bill on a Schedule B. The lump sum payment for the bill is itemized as a regular expenditure. The committee would use memo entries to list any specific charges that meet the itemization threshold. By using memo entries, the specific charges are not included in calculations for total expenditures.
- 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.
- Strongly recommended that PACs designate contributions to campaigns for particular elections (use year and type of election to properly designate).
- If designating for prior election, also note "debt" (for example, "2024 General Debt").
- Treat contributions to a leadership PAC as a contribution to a PAC, not a contribution to a campaign.
- Reporting examples:** [www.fec.gov/help-candidates-and-committees/reporting-examples/](https://www.fec.gov/help-candidates-and-committees/reporting-examples/)

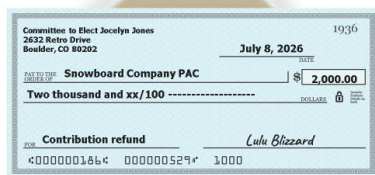


**Reporting Example #3C:  
Itemizing Refunded, Lost and Returned Contributions Made to Federal Candidates and  
Committees**

<p>Returned, Lost or Voided Checks</p>  <p>Snowboard Company PAC 1700 Woodward Drive Mammoth Lakes, CA 93526</p> <p>July 5, 2026</p> <p>Winter Wonderland PAC 333 Pine Street Boulder, CO 80302</p> <p>RETURN TO SENDER</p>	<p><b>Contributions: Returned vs. Refunded</b></p>	 <p>Refunded Contribution</p>
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<p><b>Returned</b></p>	<p>Report as <b>negative entry</b> on same line number as original disbursement</p>  <p>Snowboard Company PAC 1700 Woodward Drive Mammoth Lakes, CA 93526</p> <p>July 5, 2026</p> <p>Winter Wonderland PAC 333 Pine Street Boulder, CO 80302</p> <p>RETURN TO SENDER</p>
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Report refund from a political committee as a **receipt** on Schedule A, Line 16



**Refunded**

On July 10, the Snowboard Company PAC treasurer realizes that the check to the Winter Wonderland PAC never cleared the bank, and decides to void the check and add the money back into the PAC's checking account.

On the same day, the PAC receives a refund check from the Jocelyn Jones' Campaign for \$2,000. Senator Jones lost in the primary and has refunded the PAC's general election contribution.

**For both checks, ask the following questions:**

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

**Reporting Example #3C – Answers:  
Itemizing Refunded, Lost and Returned Contributions Made to Federal Candidates and  
Committees**

**1. What types of transactions are these?**

**Answer:** The uncashed check to the leadership PAC that was voided by the Snowboard Company PAC treasurer represents a lost, voided or returned contribution (in this case lost/voided) and thus, a negative expenditure. The check containing the refund from the Committee to Jocelyn Jones represents a refund to be deposited, and thus, is a receipt.

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

**Answer:** Voided or returned/uncashed checks should be disclosed as negative entries on the Line number the transaction was originally disclosed (in this case, Schedule B for Line 23). On the other hand, 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.

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

**Answer:** The committee will need the information that was originally disclosed on a previous report regarding the transaction and will also need to reference that report on its disclosure. The committee should also reference the original contribution date in the “purpose” section of the report.

***Reporting example continues on next page***

**Report Lost/Voiced/Returned Contribution:**

<b>Returned Contribution</b>	<b>August Monthly (M8) Report FEC Form 3X: Schedule B, Line 23</b>	
	<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) <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 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>Snowboard Company PAC</b>	
	Full Name (Last, First, Middle Initial) <b>A. Winter Wonderland PAC</b>	
	Mailing Address <b>333 Pine Street</b>	
	City <b>Boulder</b> State <b>CO</b> Zip Code <b>80302</b>	
	Purpose of Disbursement <b>Check returned – orig. contribution 5/21/26</b>	
	Candidate Name _____ Category/Type _____	
	Office Sought: <input type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President <input type="checkbox"/> Disbursement For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼	
	State: _____ District: _____	
	Date of Disbursement <b>07 / 10 / 2026</b>	
	FEC Identification Number <b>C 00512018</b>	
	Amount of Each Disbursement this Period <b>-5,000.00</b>	
	<b>Uncashed check from 2026 June Monthly</b>	

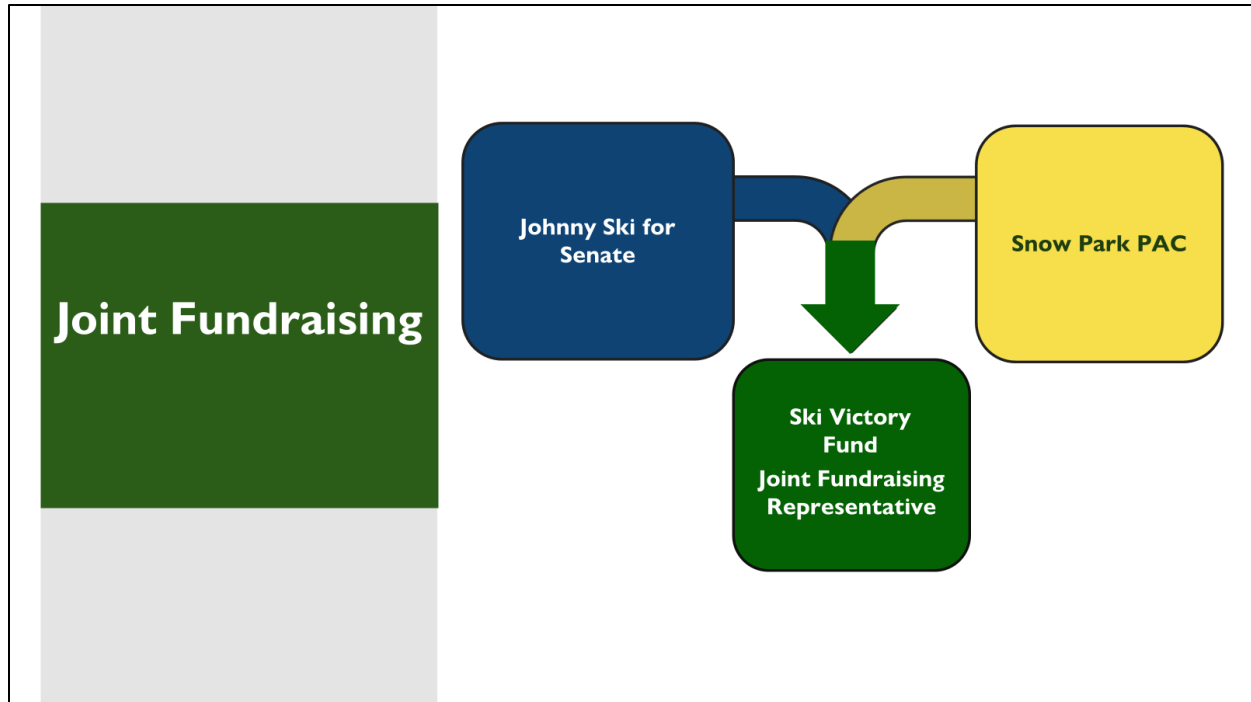
**Report Refunded Contribution Received:**

<b>August Monthly (M8) Report FEC Form 3X: Schedule A, Line 16</b>		<b>Refunded Contribution</b>
<b>SCHEDULE A (FEC Form 3X) ITEMIZED RECEIPTS</b>		
Use separate schedule(s) for each category of the Detailed Summary Page		
FOR LINE NUMBER: (check only one) <input type="checkbox"/> 11a <input type="checkbox"/> 11b <input type="checkbox"/> 11c <input checked="" type="checkbox"/> 12 <input type="checkbox"/> 13 <input type="checkbox"/> 14 <input type="checkbox"/> 15 <input type="checkbox"/> 16 <input type="checkbox"/> 17		
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>Snowboard Company PAC</b>		
Full Name of Individual (Last, First, Middle Initial) or Full Organization Name <b>A. Committee to Elect Jocelyn Jones</b>		
Mailing Address <b>2632 Retro Drive</b>		
City <b>Denver</b> State <b>CO</b> Zip Code <b>80202</b>		
FEC ID number of contributing federal political committee. <b>C 00011011</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>2,000.00</b>		
Date of Receipt <b>07 / 10 / 2026</b>		
Amount of Each Receipt this Period <b>2,000.00</b>		
<input type="checkbox"/> Memo Item		
<b>Contribution itemized in 2026 June Monthly</b>		

**KEY POINTS TO REMEMBER:**

- If SSF receives its original check, not deposited (or if its check is lost or otherwise not deposited):
  - Report amount as negative entry on Schedule B for Line 23.
  - Subtract from the total amount for that schedule.
  - Note that check is lost, voided, etc. (FECFile users: use description field).
- If SSF receives refund check issued by candidate:
  - Itemize on Schedule A for Line 16 (check appropriate election designation box).
  - Reference previous report of contribution made (FECFile users: use description field).
- **Reporting examples:** [www.fec.gov/help-candidates-and-committees/reporting-examples/](http://www.fec.gov/help-candidates-and-committees/reporting-examples/)





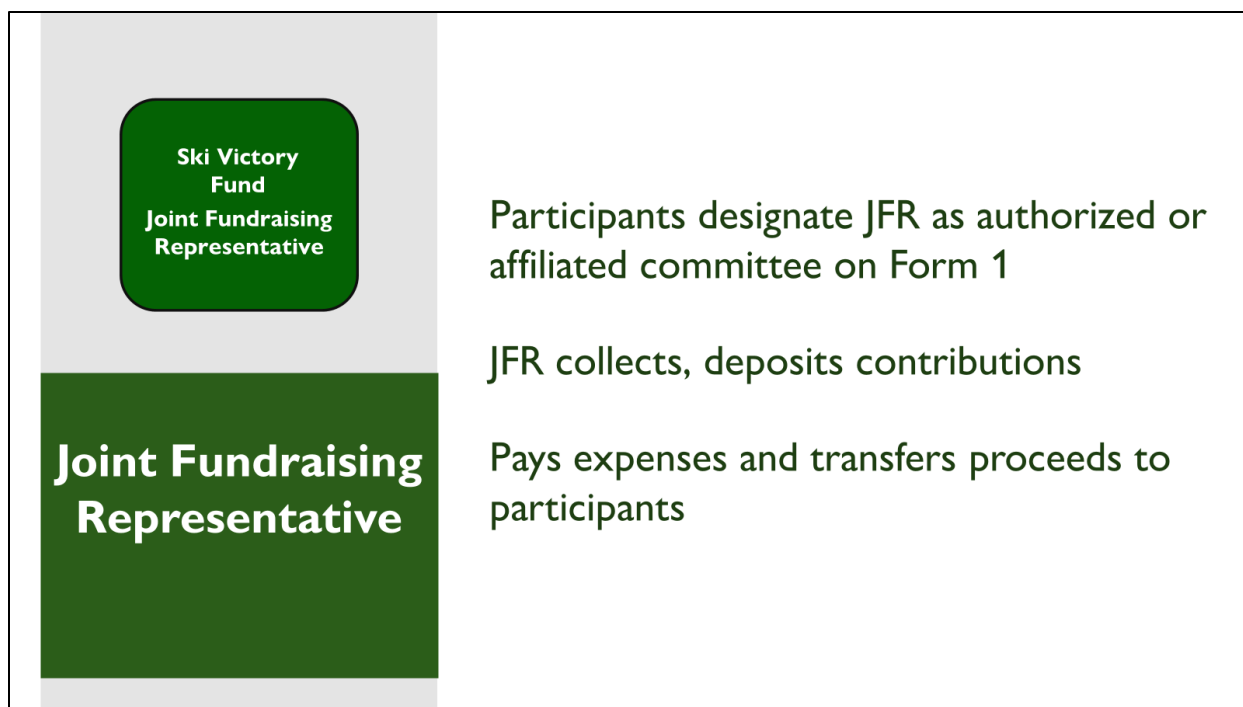
C. Contributions to a Joint Fundraising Committee ([11 CFR 102.17](#))

1. What is joint fundraising?

Joint fundraising is election-related fundraising conducted by a campaign committee and one or more other political committees or unregistered organizations.

**More:** [www.fec.gov/help-candidates-and-committees/making-disbursements/joint-fundraising-candidates-political-committees/](http://www.fec.gov/help-candidates-and-committees/making-disbursements/joint-fundraising-candidates-political-committees/)

**NOTE:** While SSFs may be invited to contribute to a joint fundraising committee, FEC rules prohibit them from being one of the committees jointly fundraising. See [11 CFR 102.17](#), which is titled “Joint fundraising by committees **other than** separate segregated funds.”



**2. Basics of how joint fundraisers work:**

- a). All participants must either create a new committee (recommended) or select one of the participating federal political committees to act as joint fundraising representative (JFR).
- b). New committee established as JFR must register with the FEC and must include the name of each participating federal candidate in the new committee's name.
- c). Participants amend FEC Form 1 to designate JFR as an authorized committee.
- d). Responsible for collecting and depositing joint contributions, paying expenses and allocating net proceeds to all participants.
- e). Must keep records and report overall joint fundraising activity.
- f). Participants agree to formula to allocate proceeds and expenses and sign a written agreement.



**Ski Victory Fund is a joint fundraising committee for Johnny Ski for Senate and the Snow Park PAC.**



Contributions to the Ski Victory Fund will be split 50/50 between the committees, but contributors may specify a different allocation. The allocation formula may change if any contribution would cause a contributor to exceed the limit to one of the committees.

## Joint Fundraising

Allocation Ratio





Contributor	Individual	Corporate	Political Committee	Other	Total
ABC Corp	\$10,000	\$10,000	\$0	\$0	\$20,000
DEF Inc	\$5,000	\$5,000	\$0	\$0	\$10,000
GHI LLC	\$15,000	\$15,000	\$0	\$0	\$30,000
JKL PAC	\$0	\$0	\$10,000	\$0	\$10,000
MNO Fund	\$0	\$0	\$0	\$10,000	\$10,000
<b>Total</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$80,000</b>

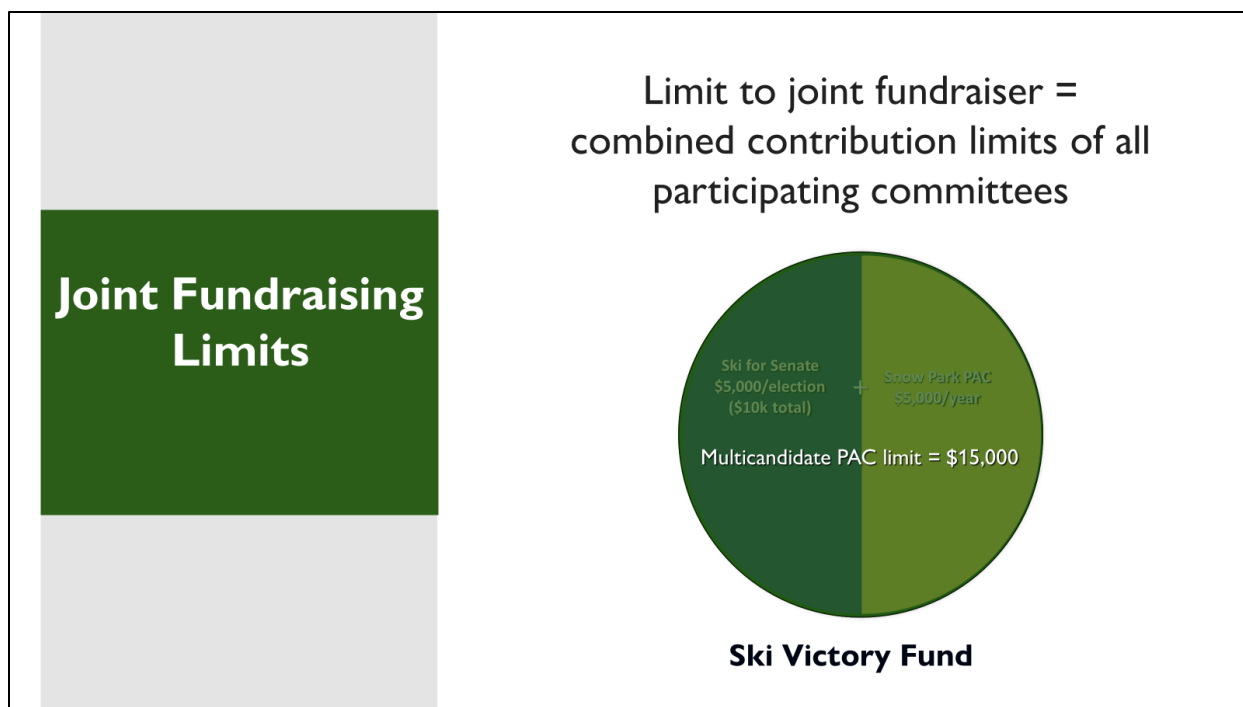
\$

Adjustments made to stay within limits

### 3. Solicitations by joint fundraising representatives (JFR)

Joint fundraising solicitations must state:

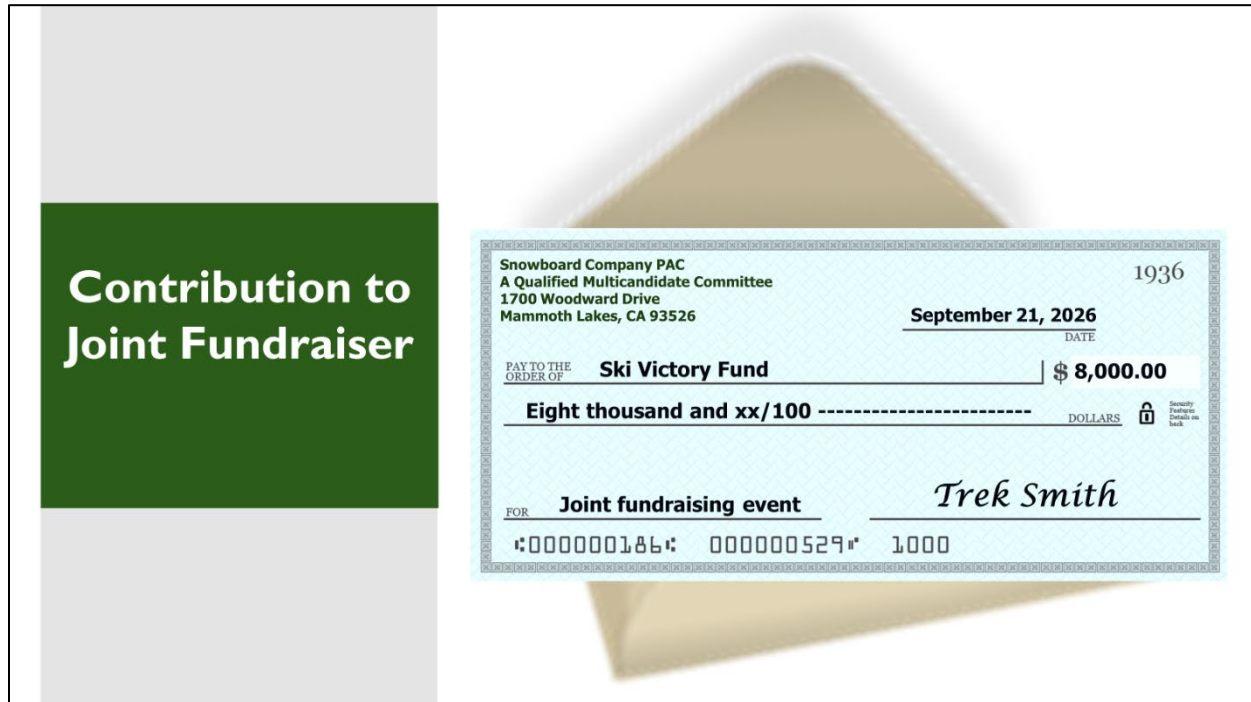
- a) Names of all participants (regardless of whether they are registered political committees)
- b) Allocation formula (how contributions will be split)
- c) Allowance for alternate designation by contributors
- d) Excessive contributions may change allocation formula  
[11 CFR 102.17\(c\)\(2\)\(i\)](#)
- e) JFR and participants must screen contributions to make sure they are neither prohibited nor in excess of contribution limits.



**4. Application of limits**

Maximum limit a PAC may contribute to the joint fundraising committee = Total amount it may contribute to all participants, without exceeding any limits.

**Reporting Example #5:  
Contribution made by SSF to a joint fundraiser (Check #1936)**



Senator Johnny Ski and his leadership PAC, the Snow Park PAC, are holding a joint fundraising event on September 21. They plan to divide the expenses and proceeds equally and designate the “Ski Victory Fund” as their joint fundraising representative (JFR).

The Snowboard Company PAC plans to attend the event. Since it has not previously given to the Snow Park PAC, it has a limit of \$5,000 to give to the leadership PAC. And as the Snowboard Company PAC had already contributed the maximum to the candidate’s primary election and \$2,000 towards the candidate’s general election campaign, it has a limit of \$3,000 left for the general.

The PAC ultimately made a contribution of \$8,000 to the joint fundraising representative.

**1. How should the Snowboard Company PAC disclose the contribution to the Ski Victory Fund?**



## Reporting Example #5 - Answer:

### 1. How should the Snowboard Company PAC disclose the contribution to the Ski Victory Fund?

The PAC must disclose the contribution on Schedule B for Line 23; itemizing the JFR as the payee and noting “contribution to joint fundraising representative” as Purpose of Disbursement.

<b>Contribution to Joint Fundraiser</b>	<b>October Monthly (MI0) Report</b>	
	<b>FEC Form 3X: Schedule B, Line 23</b>	
<b>SCHEDULE B (FEC Form 3X)</b>		
<b>ITEMIZED DISBURSEMENTS</b>		
Use separate schedule(s) for each category of the Detailed Summary Page		
FOR LINE NUMBER: (check only one)		
<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 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>Snowboard Company PAC</b>		
Full Name (Last, First, Middle Initial)		
<b>A. Ski Victory Fund</b>		
Mailing Address		
<b>1111 First Street SW</b>		
City	State	
<b>Washington</b>	<b>DC</b>	
Zip Code		
<b>20228</b>		
Purpose of Disbursement		
<b>Contribution to joint fundraiser</b>		
Candidate Name	Category/Type	
Office Sought:	Disbursement For:	
<input type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President	<input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼	
State:	District:	
Date of Disbursement		
<b>09 / 21 / 2026</b>		
FEC Identification Number		
<b>C 00000002</b>		
Amount of Each Disbursement this Period		
<b>8,000.00</b>		
<input type="checkbox"/> Memo Item		

Note that the Snowboard Company PAC does not have to disclose how the contribution was allocated between the campaign and the leadership PAC. Although the participants have a 50/50 formula, they will need to reallocate Snowboard Company PAC’s contribution in order to avoid an excessive contribution to the candidate (because half of \$8,000 (\$4,000) is more than the limit the PAC has left for the candidate; remember, they gave \$2,000 to the general already.).

After its contribution is reallocated, Snowboard Company PAC will make a \$5,000 contribution to the leadership PAC and a \$3,000 general election contribution to the candidate. However, that will be disclosed by the JFR and the participants on their reports; the PAC needs only to show the total amount contributed to the JFR on its report.

**More:** Examples of JFR and participants disclosure of contributions received:

[www.fec.gov/help-candidates-and-committees/filing-reports/joint-fundraising-transfers/](http://www.fec.gov/help-candidates-and-committees/filing-reports/joint-fundraising-transfers/)

### KEY POINTS TO REMEMBER:


- Report the contribution as a contribution to the joint fundraising representative.
- **Do not break out the amounts per candidate or per committee.** This is done on the JFR’s report.

## USE OF COMMUNICATIONS AND CORPORATE FACILITIES/ FOR ELECTION-RELATED ACTIVITIES

Objectives		
		
Review rules for supporting candidates	Examine corporate & PAC communications	Discuss use of corporate facilities

### I. General Prohibition and Exceptions

**Remember...**



Most permissible corporate activity in connection with federal elections results from exceptions to the ban on corporate contributions


**A. General prohibition ([11 CFR 114.2](#))**

Corporations are generally prohibited from making contributions (direct or in-kind) to candidates.

Corporations may finance certain election-related communications and may permit limited use of their facilities

**Shifting Focus from PAC to Corporate Activity**

**Communications & Facilities Exceptions**



**B. Exceptions: what's permitted**

1. Establishment of an SSF (as discussed in Corporate PAC Operations, Part 1)
2. Use of corporate facilities for election-related activities
3. Financing certain election-related communications to the restricted class (coordination with candidates OK for restricted class communications)
4. **Independent expenditures and electioneering communications ([11 CFR 114.10](#))**
  - a) Corporations may make independent expenditures and electioneering communications to the general public using general treasury funds, provided that they do not coordinate those communications with candidates or political party committees.
  - b) They may also make contributions to Super PACs and Hybrid PACs that make independent expenditures.

**More:** [www.fec.gov/help-candidates-and-committees/making-disbursements-ssf-or-connected-organization/](https://www.fec.gov/help-candidates-and-committees/making-disbursements-ssf-or-connected-organization/)

## II. Exemption for Communications to the Restricted Class

### Communications and Facilities Exceptions

**Unlimited Communications to Restricted Class**



**Unlimited Ind. Exp's & Contributions to Super/Hybrid PACs**



**Limited Use of Facilities for Campaign Activity**



*When evaluating a corporation's communication, there are four factors to consider: audience, message, payment, and reporting.*

*Let's start with a corporation's ability to make unlimited communications to its restricted class.*

*Remember...*

## Restricted Class for Corporate SSF

### Executive and Administrative Personnel



### Stockholders



### Families of both



#### A. Definition: restricted class for communications

##### 1. Corporations

Stockholders, executive and administrative personnel, and families of both groups. *(Same audience as for SSF solicitations)*

*An organization may communicate with its restricted class on any subject, including express advocacy of the election/defeat of candidates for federal office.*

## Unlimited Communications to Restricted Class



1

Message may be about any topic,  
including express advocacy

Message unmistakably urges election or defeat of clearly identified federal candidate.

**Two Part Definition:**

- Part A: Specific Call to Action
- Part B: Only Reasonable Interpretation Test

**Express  
Advocacy**



**B. Definition: express advocacy**

**Two part definition of unmistakably urging election or defeat**

**1. Part A: Specific call to action ([11 CFR 100.22\(a\)](#))**

- **Explicit words of advocacy for or against a federal candidate**  
*Examples: “Re-elect your Congressman,” “support your Democratic nominee,” “reject the incumbent.”*
- **Urging action with respect to candidates associated with a particular issue**  
*Example: “Vote Pro-Environment,” when accompanied by names or photographs of candidates identified as supporting the issue.*
- **Campaign slogan or words (such as seen on bumper stickers & pins) that can have no other reasonable meaning than to support or oppose candidate**  
*Examples: “Bush/Cheney!”; “Obama 2012!”*


**2. Part B: Express advocacy by context—“only reasonable interpretation test” ([11 CFR 100.22\(b\)](#))**

Absent explicit words of advocacy for or against a candidate, the communication, when taken as whole and with limited reference to context, can only be interpreted by reasonable person as “encouraging action to elect or defeat” federal candidate.



*These communications may be coordinated with a candidate or party committee.*

## Unlimited Communications to Restricted Class



- 1 Message may be about any topic, including express advocacy
- 2 Communication may be coordinated with candidate or party

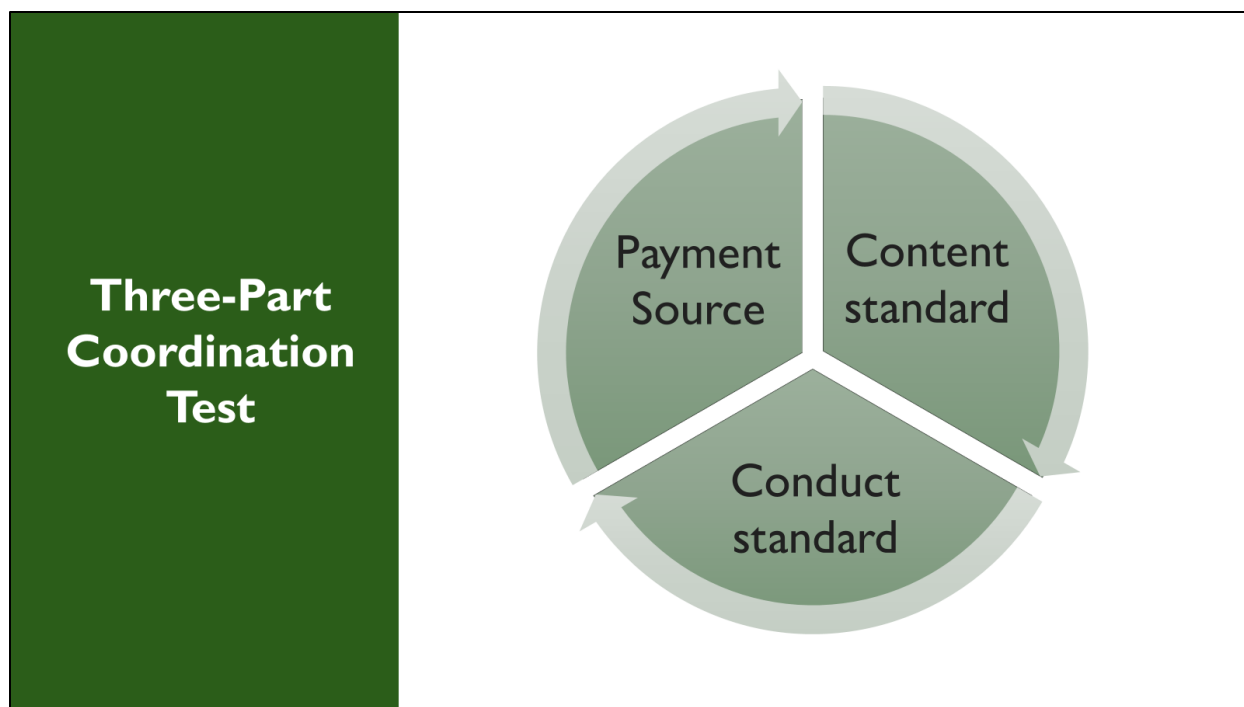
**C. Definition: Coordination ([11 CFR 109.20](#))**

Coordination means “made in cooperation, consultation or concert with, or at the request or suggestion of, a candidate, a candidate’s authorized committee, or their agents, or a political party committee or its agents.”



**1. Why important? Coordination = in-kind contribution  
(unless exempt communication by corporation to restricted class)  
([11 CFR 109.21\(b\)\(1\)](#))**

- **Corporation** prohibited from making in-kind contributions to candidates or parties.
- **Subject to contribution limitations.**
- **Appropriate disclaimer required.**
- **Reporting:** In many cases, reportable by campaign or party committee as in-kind contribution received (and by PAC if in-kind contribution made by PAC).






2. **Coordinated communications - three-part test ([11 CFR 109.21\(d\)](#))**  
All three parts must be satisfied to justify conclusion that payments for a coordinated communication are for the purpose of influencing a federal election (and that costs incurred are in-kind contributions).

<p><b>Three-Part Coordination Test</b></p> 	<p>Paid for by someone other than the referenced candidate</p> 
--	---

**a) Source of payment**

- To be considered coordinated, communication must be paid for by someone other than a candidate, an authorized committee or a political party committee. (If campaign paid for it themselves, coordination wouldn't be an issue.)
- Payment prong is satisfied if communication is paid for by the PAC.

<p><b>Three-Part Coordination Test</b></p>  <p><b>Content Standard</b></p>	<p><b>Includes at least one of the following:</b></p> <ul style="list-style-type: none"><li>• Electioneering communication</li><li>• Republication of campaign materials</li><li>• Express advocacy or its functional equivalent</li><li>• Public communication referring to a candidate, distributed in candidate's jurisdiction within <b>certain timeframe before election</b></li></ul>
---	---

b) **“Content Standard”**([11 CFR 109.21\(c\)\(1\)-\(5\)](#))

Will satisfy prong if communication meets any one of these **five** standards:

- (1) **Electioneering communication;**
- (2) **Public communication that republishes, disseminates or distributes campaign materials;**
- (3) **Public communication with express advocacy;**
- (4) **Communication that is “functional equivalent of express advocacy;”**

A communication that is susceptible of no reasonable interpretation other than as an appeal to vote for or against a clearly identified federal candidate.

- Applies without regard to the timing of the communication or the targeted audience.
- In its application of this test, Commission will follow Supreme Court’s reasoning in [FEC v. Wisconsin Right to Life](#).

See [Final Rules on Coordinated Communications, 75 Fed. Reg. 55947 \(September 15, 2010\)](#).

## Public Communication Timeframes



### House/Senate candidate:

Within **90 days** of candidate's election  
(primary, general)

### Presidential or VP candidate:


Starting **120 days** before primary (or  
convention, caucus) through the date of  
the general election



**(5) Public communication referring to candidate within certain time frame before election (no express advocacy required);**

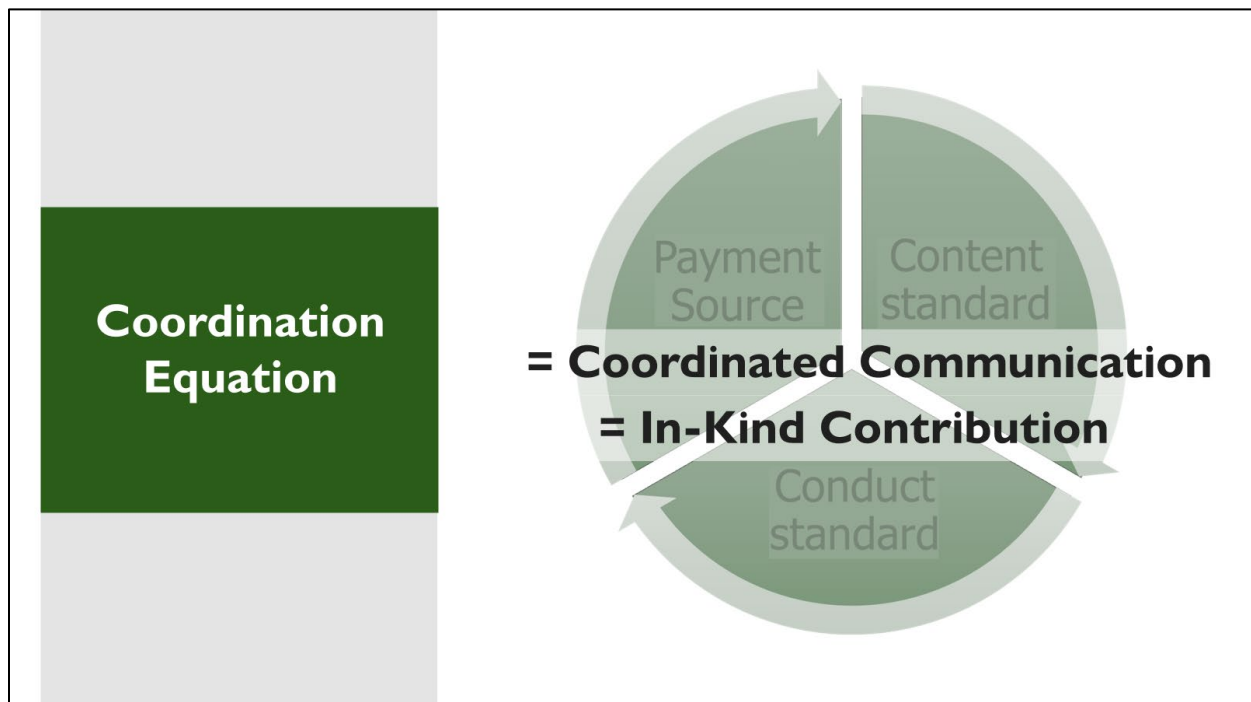
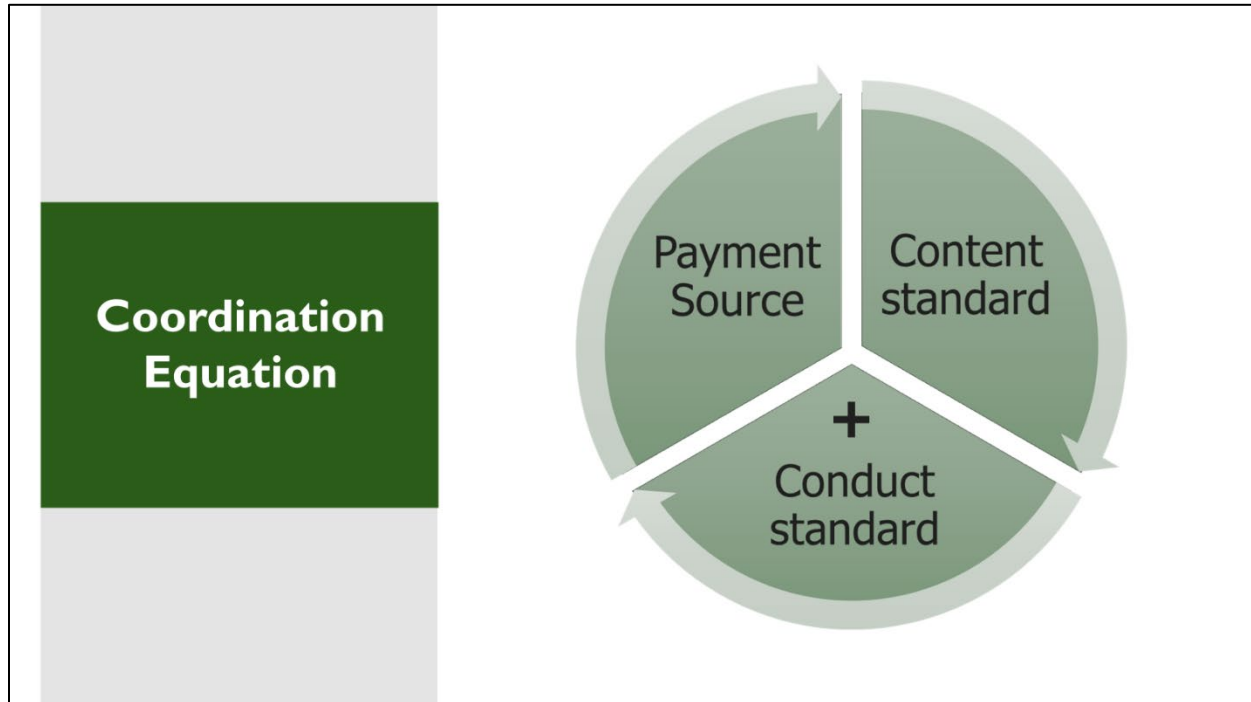
Communication meets content standard, even without express advocacy if it:

- Refers to clearly identified candidate
- Is directed to voters in the jurisdiction of the clearly identified candidate or to voters in a jurisdiction where one or more candidates of the political party appear on the ballot; and
- Is publicly disseminated during certain time frames:
- **Senate and House candidates** = 90 days before a primary or general election.
- **Presidential candidates** = entire period from 120 days before the clearly identified candidate's primary in that jurisdiction where disseminated up through the date of the general election.
- **Political parties** = 90 days before a primary or general election (congressional cycle).
- **Time frames for 2025 special elections:**  
[www.fec.gov/help-candidates-and-committees/dates-and-deadlines/2025-reporting-dates/coordinated-communications-periods-special-elections-2025/](https://www.fec.gov/help-candidates-and-committees/dates-and-deadlines/2025-reporting-dates/coordinated-communications-periods-special-elections-2025/)

<p><b>Three-Part Coordination Test</b></p>  <p><b>Conduct Standard</b></p>	<p><b>Includes at least one of the following:</b></p> <ul style="list-style-type: none"><li>• Request or suggestion</li><li>• Material involvement</li><li>• Substantial discussion</li><li>• Common vendor (120-day safe harbor)</li><li>• Former employee/independent contractor (120-day safe harbor)</li></ul>
---	--

- c) **“Conduct Standard”**  
Test satisfied if communication meets any one of these five standards:
- (1) **Request or suggestion** ([11 CFR 109.21\(d\)\(1\)](#))
  - (2) **Material involvement** ([11 CFR 109.21\(d\)\(2\)](#))
  - (3) **Substantial discussion** ([11 CFR 109.21\(d\)\(3\)](#))
  - (4) **Employment of common vendor**  
([11 CFR 109.21\(d\)\(4\)](#))  
Safe harbor of 120 days applies.
  - (5) **Former employee/independent contractor**  
([11 CFR 109.21\(d\)\(5\)](#))  
Safe harbor of 120 days applies.
- d) **Firewall policy** may be put in place in cases of common vendors, former employees or former contractors; document in writing. See [11 CFR 109.21\(h\)](#).

**Remember...**



*As noted previously, these restricted class communications are not considered contributions, but reporting may be required.*

## Unlimited Communications to Restricted Class



- 1


Message may be about any topic, including express advocacy
- 2

Communication may be coordinated with candidate or party
- 3

Not considered a contribution to candidate or party
- 4

Reporting varies, depending on message and payment

## Reporting Communications to Restricted Class

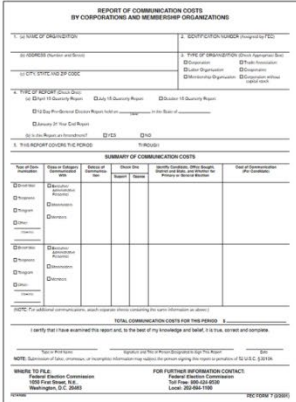


If...

Message includes express advocacy and cost exceeds \$2,000 for election

Then...

Organization files  
FEC Form 7



[www.fec.gov/resources/cms-content/documents/fecform7.pdf](http://www.fec.gov/resources/cms-content/documents/fecform7.pdf)



**If...**

PAC pays for an express advocacy message to restricted class

**Then...**

PAC reports payment on FEC Form 3X as Other Disbursement

## Reporting Communications to Restricted Class



[www.fec.gov/resources/cms-content/documents/fecfrm3x.pdf](http://www.fec.gov/resources/cms-content/documents/fecfrm3x.pdf)

## Communications and Facilities Exceptions

**Unlimited Communications to Restricted Class**



**Unlimited Ind. Exp's & Contributions to Super/Hybrid PACs**




**Limited Use of Facilities for Campaign Activity**



## II. Unlimited Independent Expenditures and Contributions to Super PACs, Hybrid PACs

*Like your PAC, your connected organization may make independent expenditures and make contributions to Super PACs and Hybrid PACs to finance their independent expenditures. Let's begin by defining the term "independent expenditure:"*

### Independent Expenditures




Expressly advocate candidate's election or defeat; not coordinated with candidate or the candidate's campaign

- A. General definition: independent expenditure**  
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 request or suggestion of, the candidate or his/her campaign or its agents, or a political party or its agents.
- B. Elements of definition**
- 1. Clearly identified ([11 CFR 100.17](#))**  
A candidate's name, nickname, photograph or drawing appears or identity is otherwise apparent through references such as "the President," "your Congressman," "the incumbent."
  - 2. Express advocacy ([11 CFR 100.22](#))**  
Message unmistakably urges election or defeat of one or more clearly identified candidates.
  - 3. No coordination ([11 CFR 109.20](#))**  
Must not satisfy the three-part coordination test described above.

No limit on amount of expenditure

Connected organizations may make IEs,  
but a prohibited in-kind contribution  
results if coordinated

## Independent Expenditures




- C. **Connected organization or PAC may make independent expenditure**
1. Unlimited
  2. Disclaimer required
  3. Must be reported

## Coordinated Communications

Treated as an **in-kind contribution**

- Limits and prohibitions apply

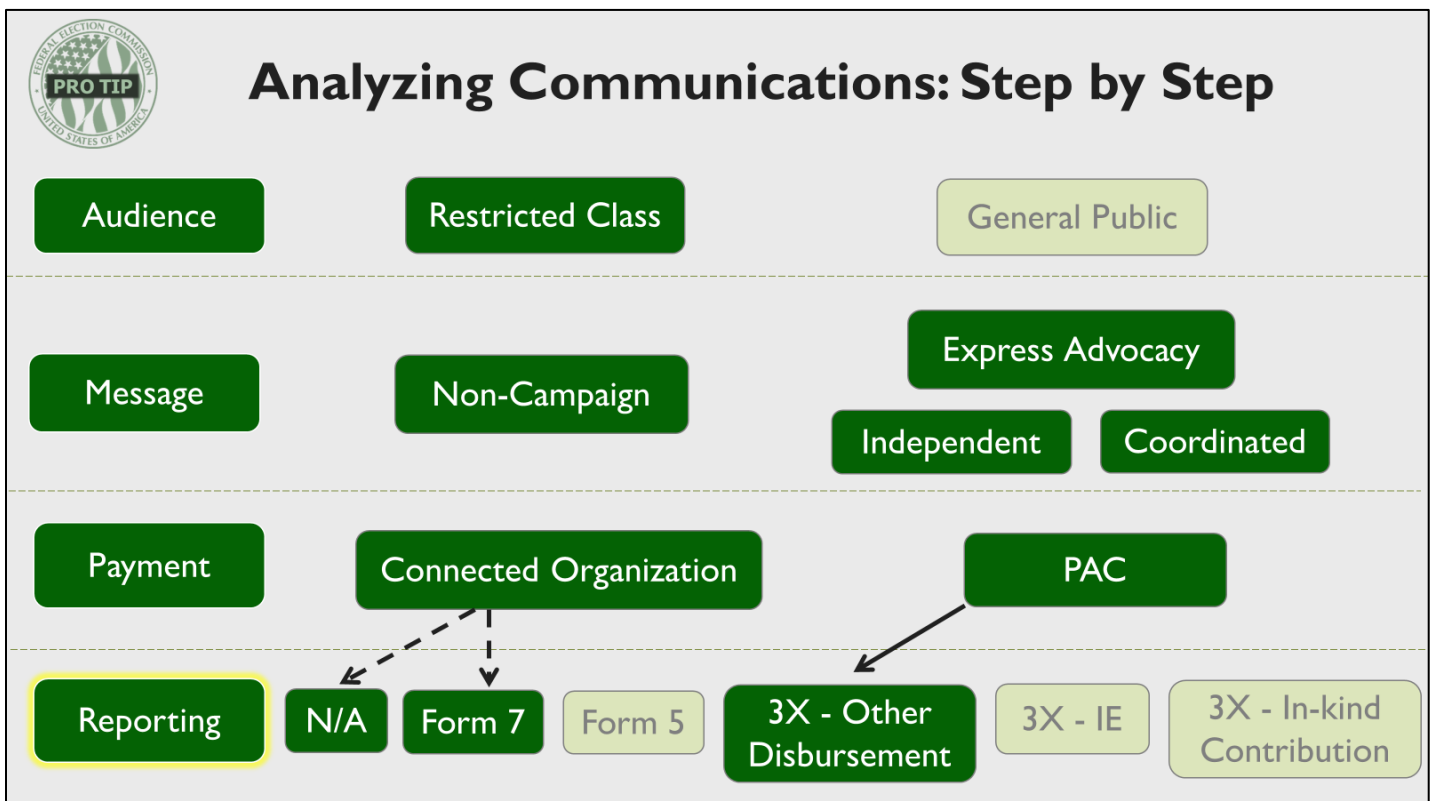


- D. **Connected organization cannot make coordinated communications**

### III. Analyzing Communications

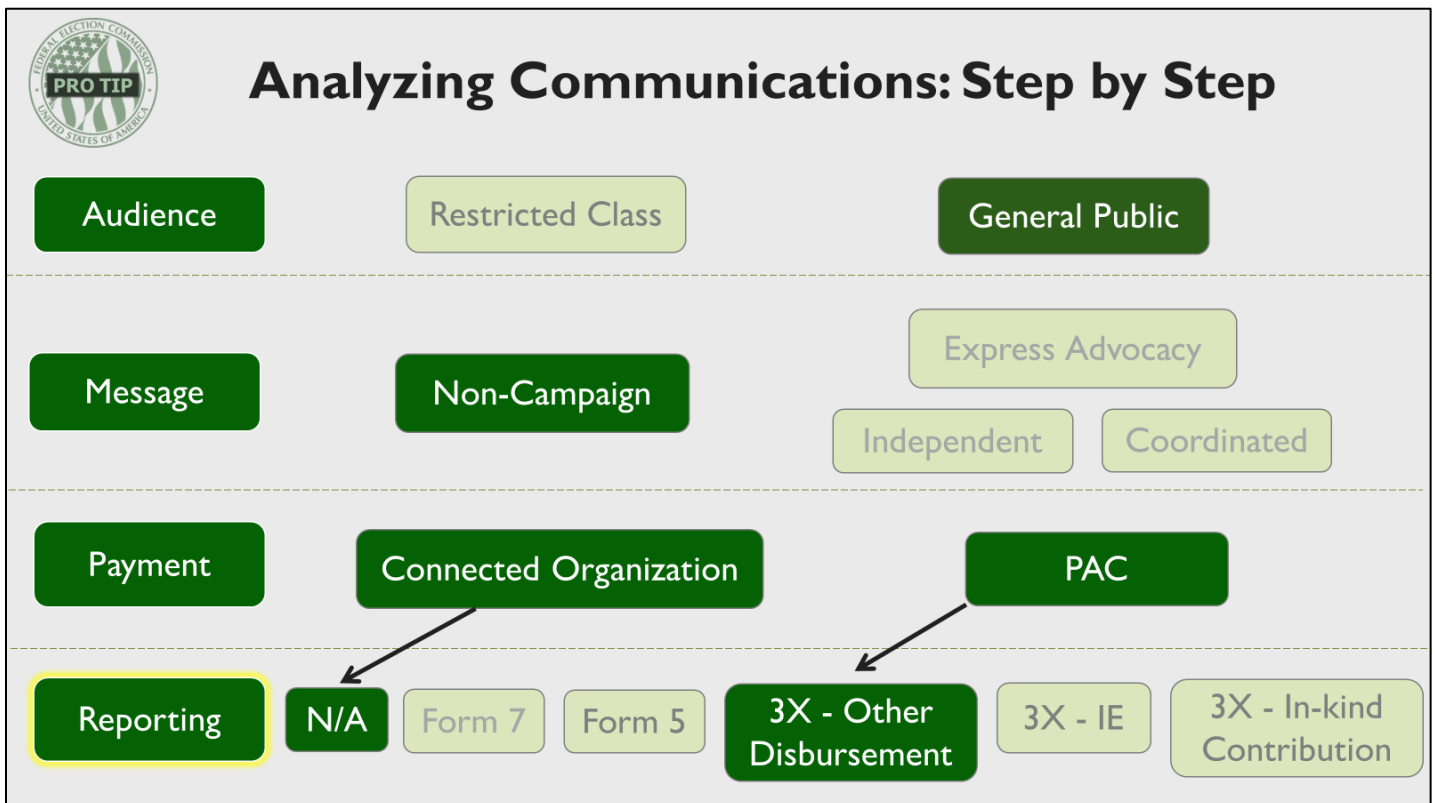


Analysis of non-campaign and express advocacy communications to the restricted class

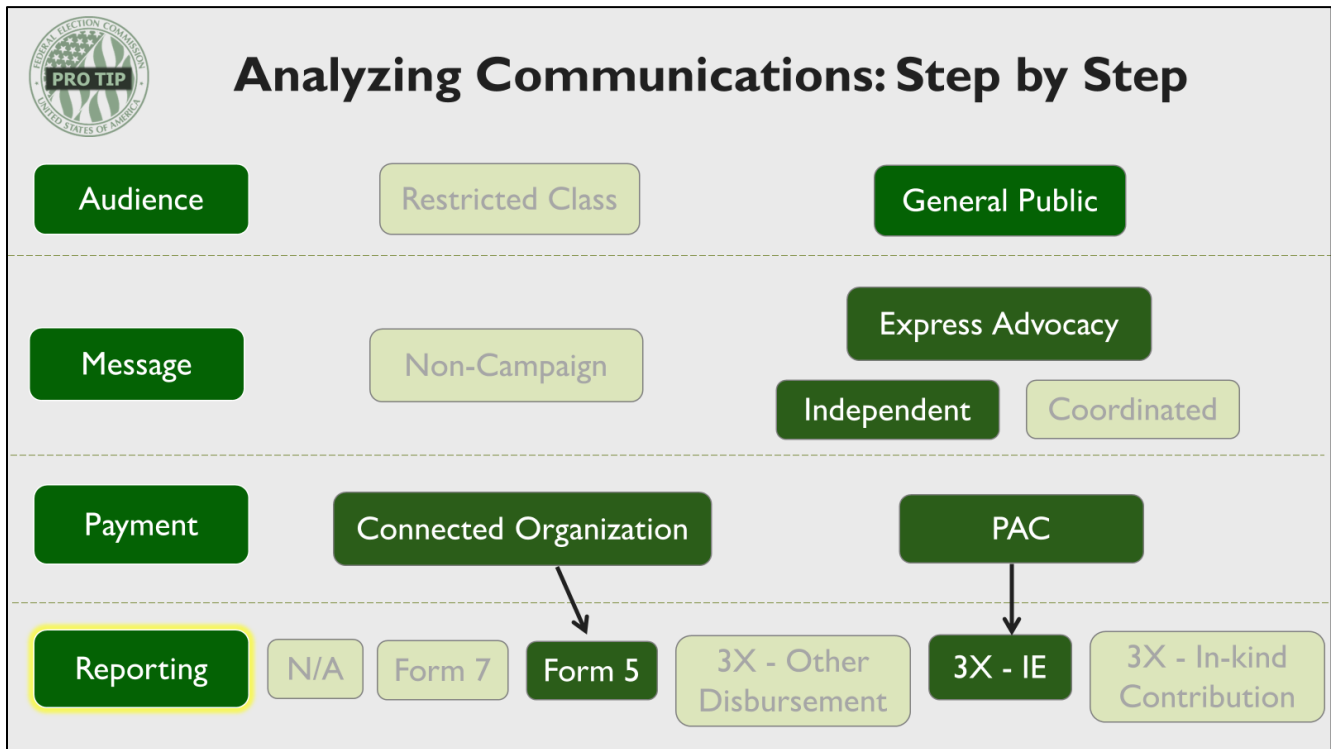




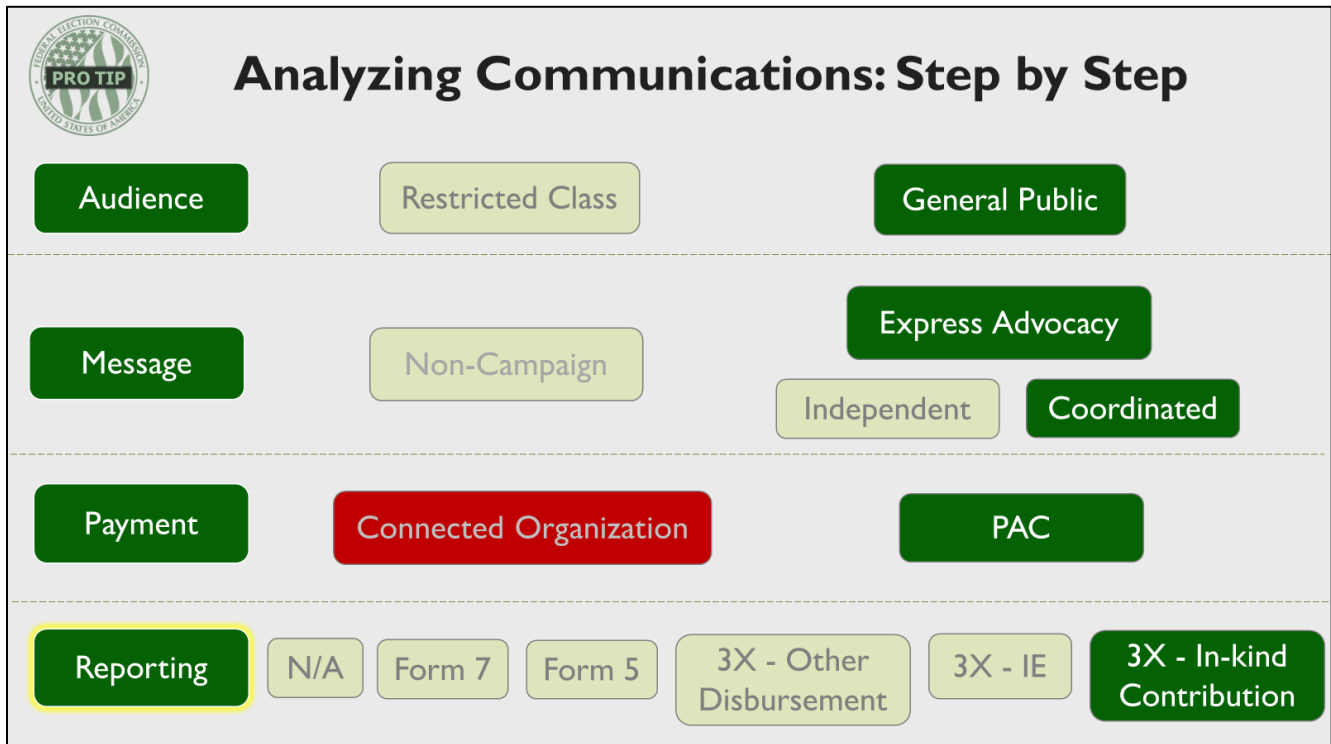
### Analysis of non-campaign communication to the general public

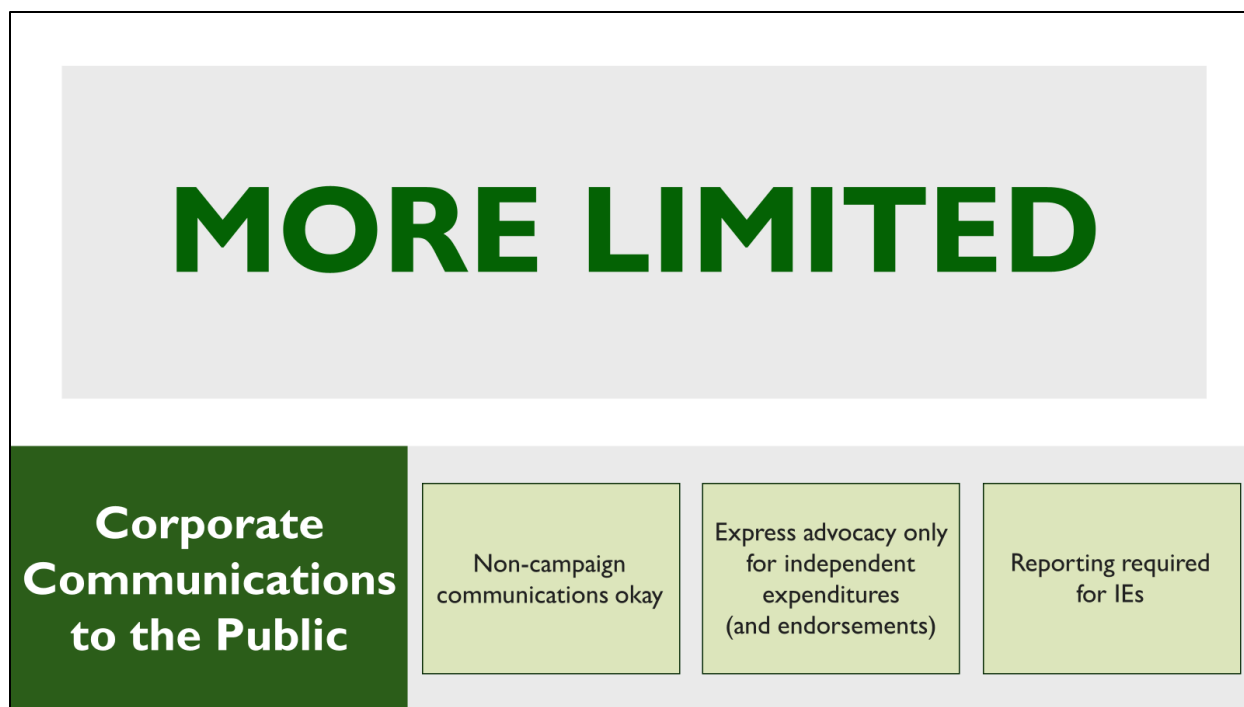


**Analysis of independent expenditure (express advocacy, independent) communication to the general public**



**Analysis of coordinated communication (express advocacy, coordinated) to the general public**





*As you can see, there's a lot to consider when undertaking communications that support or oppose candidates. To do it right, we suggest you ask yourself a series of questions:*

- 1. Who is the audience for the communication?*
- 2. What is the message?*
- 3. Who is (or can) pay for the communication?*
- 4. Finally, based on all of that, what reporting is required?*



## SCENARIO: OFFICEHOLDER VISIT

### Scenario: Officeholder Visit

Representative Jessica Johnson visits the Snowboard Company to speak with its members and her other constituents about legislation affecting the snowboard industry.

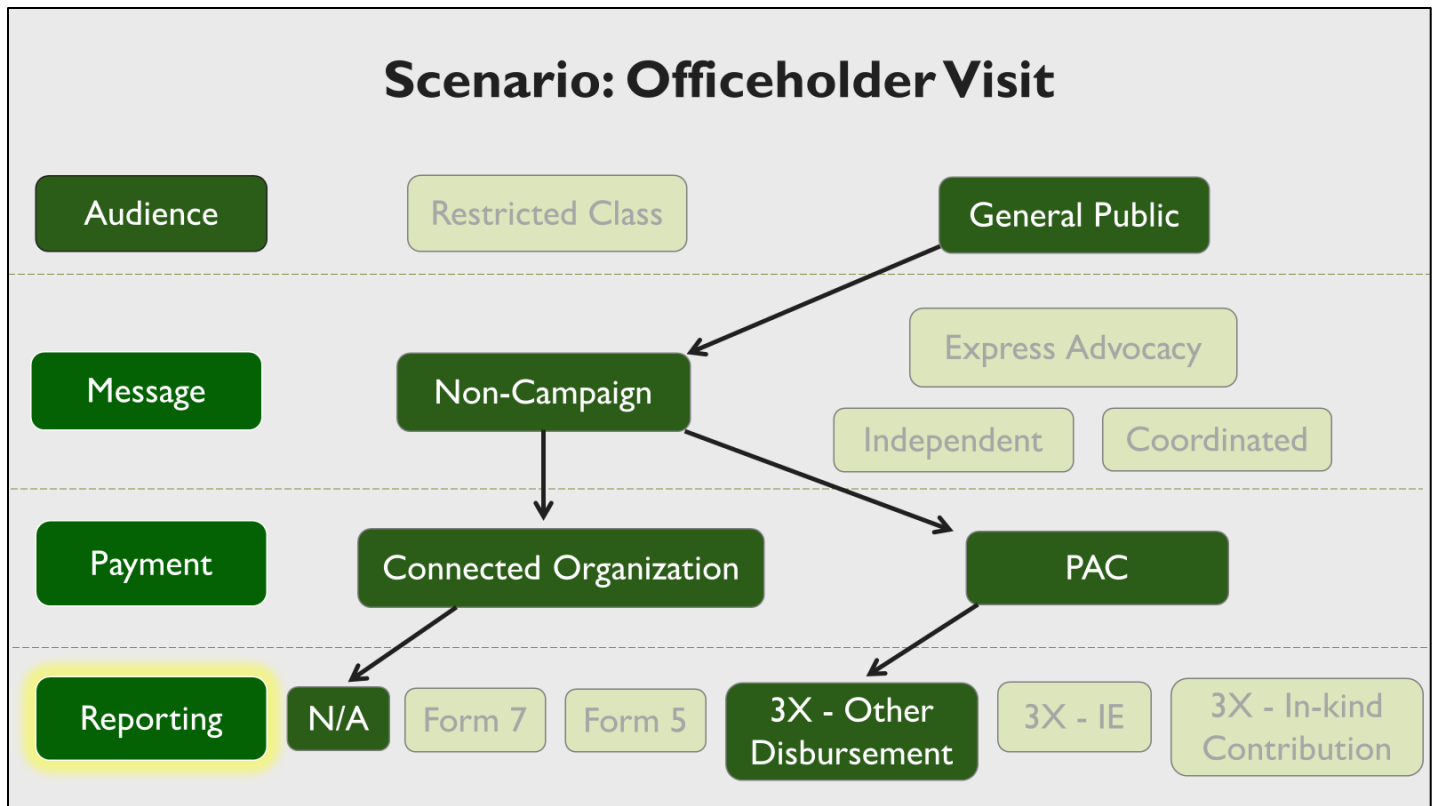
The Company's Executive Director, Flip Winters, introduces Rep. Johnson, but does not mention her re-election campaign.



During a tour of her district with her official staff, Representative Jessica Johnson visits the Snowboard Company headquarters to speak with its members and other constituents about current legislation affecting the mountain sports and snowboard industry.

Flip Winters, the Snowboard Company's Executive Director, briefly introduces Representative Johnson before her speech, but does not mention anything about her re-election campaign.

*Let's analyze this scenario using our four factors: audience, message, payment and reporting...*



- A. **Reporting non-campaign communications before the restricted class**
1. **By corporation - none**
  2. **By SSF**
    - a) As a political committee registered with the FEC, the SSF must report all disbursements from its account, even if not related to federal elections.
    - b) **Use FEC Form 3X**  
Such costs are reported on **Line 29, "Other Disbursements."**

*What if the communication is about a federal election? Let's examine a typical scenario...*

## SCENARIO: CANDIDATE APPEARANCE

### Scenario: Candidate Appearance



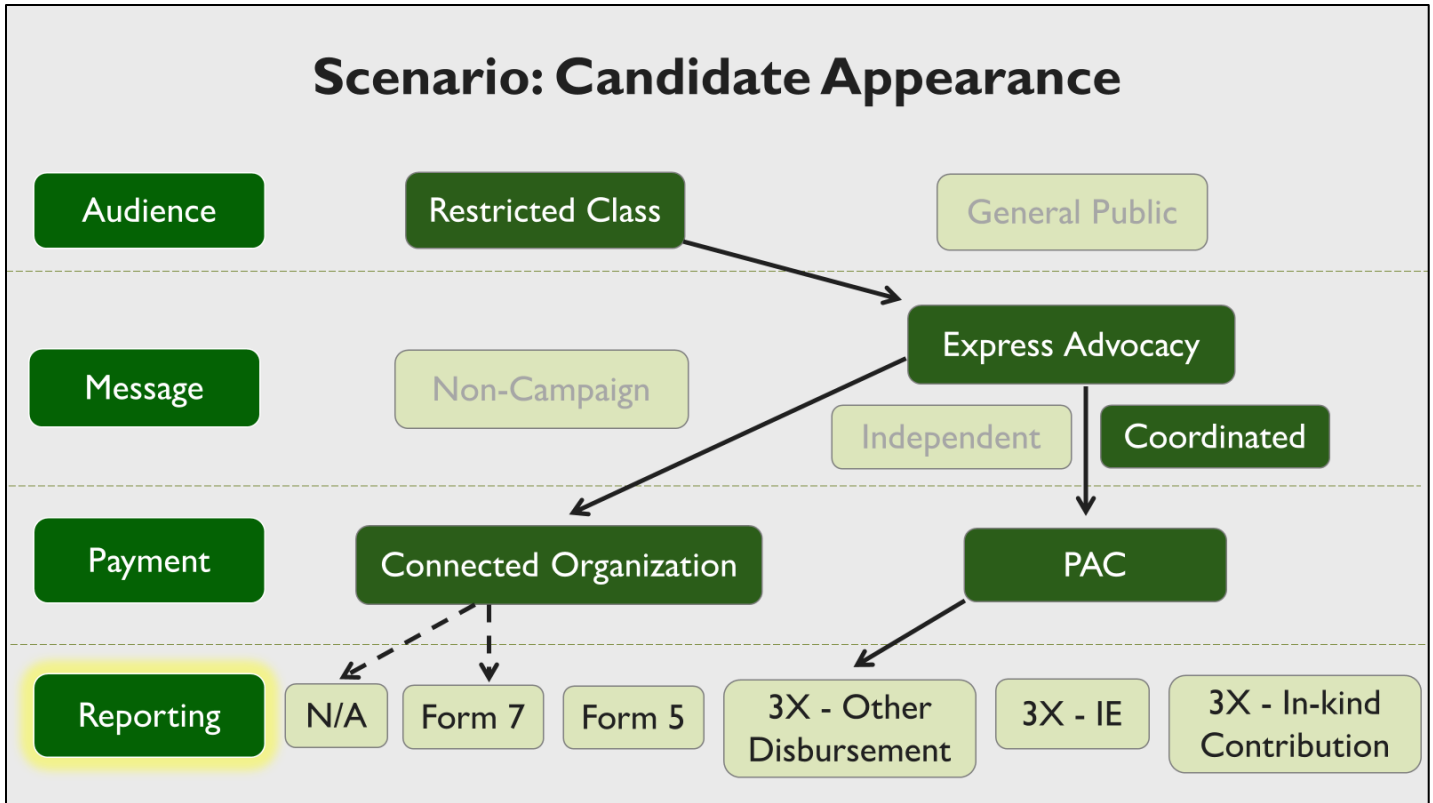
Flip, Executive Director of the Snowboard Company, invites all corporate executives to a luncheon where Senate Candidate Scott Rodriguez delivers a campaign speech.

As Flip introduces the candidate, he tells all to “Vote for Scott!”

Flip, the Executive Director of the Snowboard Company wants to do all he can to help Senate Candidate Scott Rodriguez get elected to Congress. He has a number of ideas to make this happen.

His first idea is to invite the candidate to meet the organization's executives and members. Flip organizes a meet and greet luncheon at the Snowboard Company Headquarters. As the executives and members settle in, Flip calls the candidate up to the dais to address the crowd and in his introduction, Flip tells the crowd to, “Vote for Scott!”

*Let's analyze this scenario using our four factors: audience, message, payment and reporting...*



This scenario involves an express advocacy communication to the restricted class of the corporation. Because it is strictly to the restricted class, it may be coordinated with the candidate or the candidate's agents, and may be paid for by the corporation or the corporation's PAC.

*Let's look at the rules that governed this scenario.*

### Before the restricted class...

- ✓ Candidate and corporation may both expressly advocate and solicit contributions
- ✓ Candidate may collect contributions
- ✓ SSF may act as conduit, but the contributions count against its limit



### Key Points for Candidate Appearance

#### B. Express advocacy communications before the restricted class ([11 CFR 114.3](#))

##### 1. General guidelines for candidate appearance

- Candidate and corporation can expressly advocate for candidate
- Both candidate and corporation can solicit contributions for candidate.
- Candidate/campaign may collect contributions at event.
- Corporation's SSF may collect contributions; will trigger requirements as conduit for earmarked contributions (limits count all the way around).

See 11 CFR [110.6](#) and [114.2\(f\)](#).

***Strongly recommended: Let the campaign collect the money***

**More:** [www.fec.gov/help-candidates-and-committees/making-disbursements-ssf-or-connected-organization/events-and-programs-candidates-or-party-committees-by-ssf/](http://www.fec.gov/help-candidates-and-committees/making-disbursements-ssf-or-connected-organization/events-and-programs-candidates-or-party-committees-by-ssf/)



## Reporting Candidate Appearance

### Before the restricted class...

- ✓ If guidelines followed, no prohibited contribution results
- ✓ Corporation files FEC Form 7 if it spends more than \$2,000 for election
- ✓ PAC may pay for expenses; no contribution results

## 2. Reporting express advocacy communications before restricted class

### a) By corporation (election years ONLY)

Required if express advocacy communication costs exceeds \$2,000 when aggregated for all candidates running in the same election (primaries or general elections).

#### (1) Use FEC Form 7

Download form: [www.fec.gov/help-candidates-and-committees/forms/#other-filers](http://www.fec.gov/help-candidates-and-committees/forms/#other-filers)

#### (2) Continuous filing

If additional express advocacy communication expenses for primaries or general elections.

**More:** [www.fec.gov/help-candidates-and-committees/making-disbursements-ssf-or-connected-organization/corporation-labor-organization-communications-restricted-class/](http://www.fec.gov/help-candidates-and-committees/making-disbursements-ssf-or-connected-organization/corporation-labor-organization-communications-restricted-class/)

### b) By SSF

(1) If the communication costs are paid for by the SSF, they will not result in a contribution or expenditure.

#### (2) Use FEC Form 3X

Such costs are reported on Line 29 as “Other Disbursements.” See [AO 2000-03](#). (Note that you should reference this AO on your FEC report when itemizing such costs.)

*So, because an exception to the definition of contribution covered express advocacy communications to the restricted class, no prohibited contribution was made, even though the event was coordinated. Reporting is required though.*

*Let's see how the results change when the audience changes.*

## SCENARIO: CANDIDATE FUNDRAISER

### Scenario: Candidate Fundraiser



Scott Rodriguez

Flip wants to contact other industry executives and invite them to a breakfast in the main reception room at the corporate headquarters to meet Scott Rodriguez.

Flip directs his secretary to reserve the room and email the invitation that asks the guests to bring their checkbooks.

Flip has another idea to help broaden the support base for Candidate Rodriguez. Flip would like to have another meet and greet event at the Snowboard Company Headquarters but this time, he would like to invite other industry executives who are not affiliated with the Snowboard Company. Flip discusses his idea with the candidate's campaign manager and they agree that a mimosa breakfast held at the Snowboard Company Headquarters on March 30 would work best for the campaign.

On March 14, a couple weeks prior to the scheduled event, Flip enlists his secretary to assist with event logistics. He directs her to reserve the largest reception room at Snowboard Company Headquarters for March 30 and to draft the email invitation. He reviews the invitation to ensure it includes a note for the invited guests to bring their checkbooks. Flip signs off on the draft and his secretary emails the invitation out that same afternoon.





**Poll Question:**

**Since the event is aimed at the general public, involves express advocacy and was coordinated with the campaign, who may pay?**

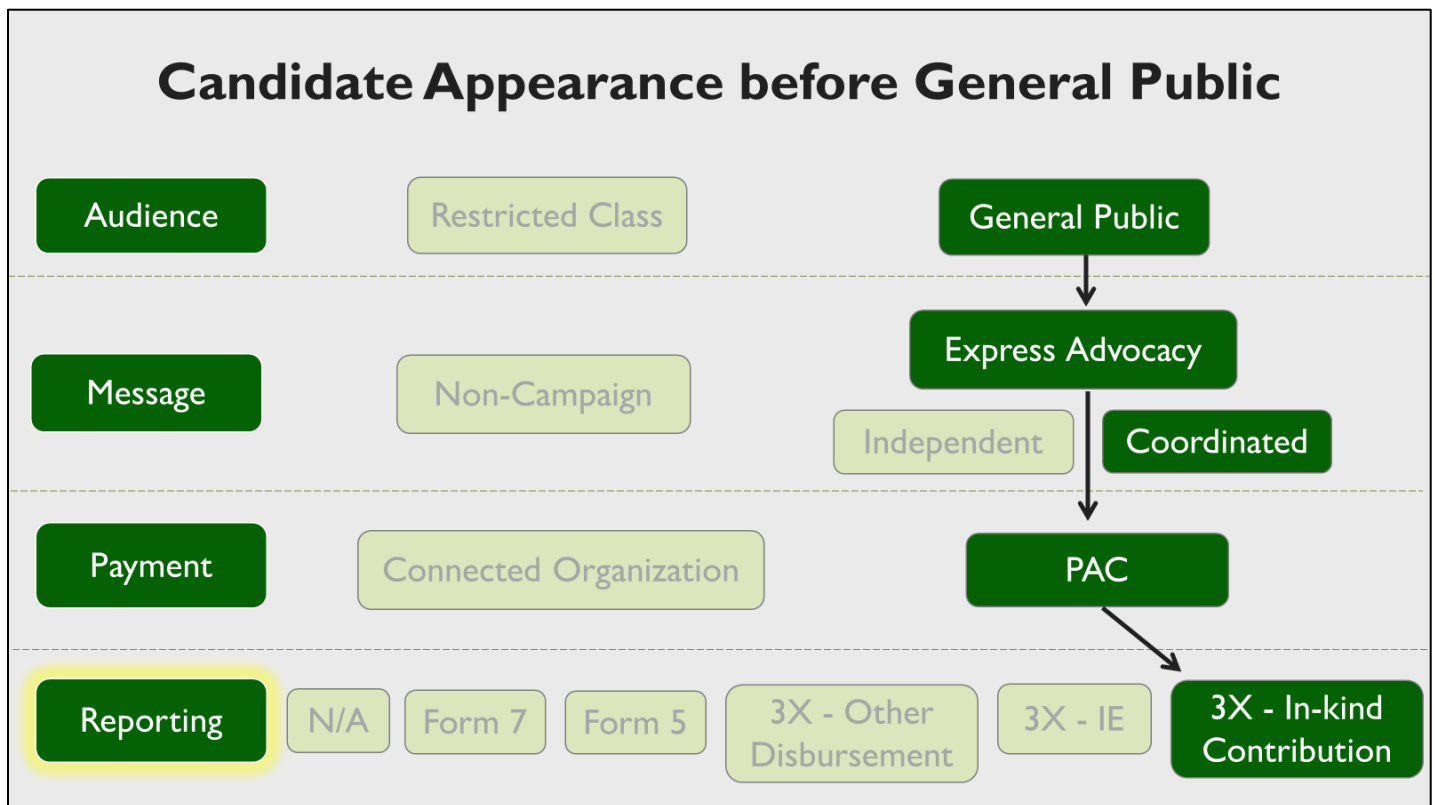
- ☐ A: Campaign or PAC
- ☐ B: Corporation or PAC
- ☐ C: Campaign, corporation or PAC

**Answer to Poll Question:**

**Since the event is aimed at the general public, involves express advocacy and was coordinated with the campaign, who may pay?**

- ☒ **A: Campaign or PAC – CORRECT ANSWER**
- ☐ B: Corporation or PAC
- ☐ C: Campaign, corporation or PAC

***Answer to poll question: Campaign or PAC may pay. If campaign pays, it's an operating expenditure by the campaign. If PAC pays, it results in an in-kind contribution.***



This scenario involves an event before the general public, so it does not fall within the exemption for restricted class communications. The communication contains express advocacy and is coordinated with the campaign, resulting in an in-kind contribution. Therefore, only the organization's PAC pay for this, subject to the contribution limits and reporting requirements.

***Since this fundraiser involved the use of the organization's facilities and resources, there are some additional factors to consider.***

## **SCENARIO: INDEPENDENT EXPENDITURES**



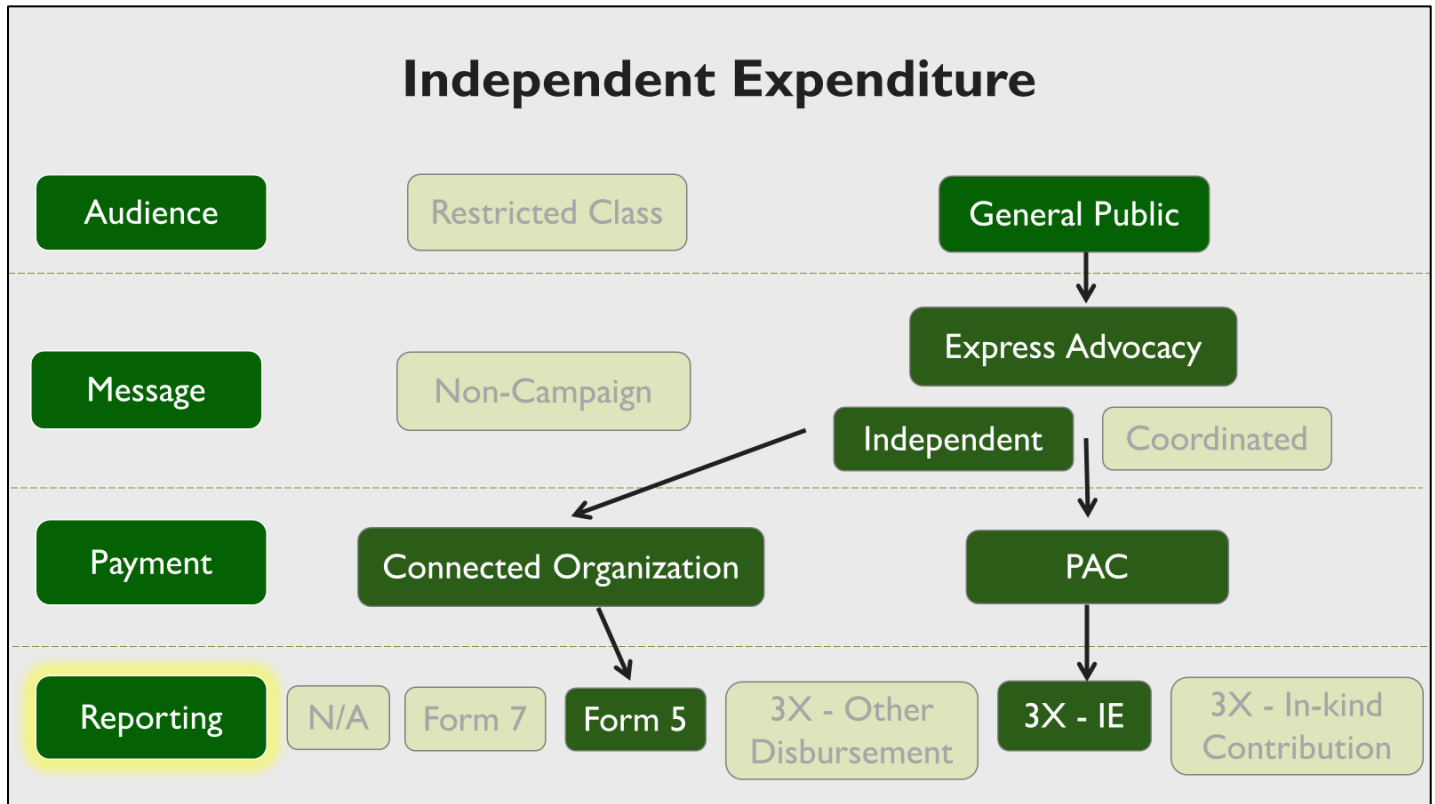
**Scenario:  
Independent Expenditures**

House candidate Paula Skater is not accepting PAC contributions

Nevertheless, the Snowboard Company wants to support Paula's campaign

Company plans to purchase a TV ad advocating her election

*What factors do we need to consider for this communication?*



Because the ad is a television ad that explicitly urges the public to vote for a candidate, and did not meet the conduct prong of the three-prong coordinated communications test, it qualifies as an independent expenditure. As such, it will require a disclaimer notice and reporting as an independent expenditure, whether done by the organization or the PAC.

## Disclaimers for Independent Expenditures



- ✓ Paid for by statement
- ✓ Not authorized by any candidate or committee
- ✓ Stand by your ad requirement for radio and TV

### C. Disclaimer rules for independent expenditures

Independent expenditures must include a disclaimer to explain who has paid for the communication and that it is not authorized by any candidate or candidate's committee.

1. **Content of “paid for by” disclaimer:** payor, contact info, not authorized by a candidate ([11 CFR 110.11\(b\)\(3\)](#))
  - a) **Print ads – requirements** ([11 CFR 110.11\(c\)\(2\)](#))  
Box, safe harbor, color contrast
  - b) **TV and radio ads – requirements** ([11 CFR 110.11\(c\)\(4\)](#))
    - Paid for by disclaimer
    - Stand by your ad (“XYZ PAC is responsible for the content of this advertising”) – orally spoken and also for TV ad, in writing at end of ad.
    - Color contrast, 4 seconds visible and 4% percent of vertical picture height rule applies to TV ads.

## Disclaimers for Independent Expenditures



Similar to print and broadcast media, but no stand-by-your-ad requirement

Adapted disclaimer when full disclaimer would occupy >25% of communication, plus:

- Visible/audible indicator that full disclaimer is available; and
- Technological mechanism to access full disclaimer

### c) Internet ads [\(11 CFR 110.11\(c\)\(5\)\)](#)

- Communication with text or graphic components must include clearly readable written disclaimer that “can be viewed without taking any action”
- Audio-only communications must include audio disclaimer that recipient can hear without taking any action
- Communication with disclaimer displayed within video, disclaimer must be visible for at least four seconds and appear without the recipient taking any action
- Adapted “paid for by” disclaimer when full disclaimer would occupy >25% of communication, plus:
- Visible/audible indicator that full disclaimer is available (e.g., word, image, sound, symbol, or icon); and
- Technological mechanism to access full disclaimer (e.g., hover-over text, pop-up screen, scrolling text, rotating panel, or hyperlink)

#### More:

- **Making independent expenditures:** [www.fec.gov/help-candidates-and-committees/making-disbursements-ssf-or-connected-organization/making-independent-expenditures-ssf-corporation-labor-organization/](http://www.fec.gov/help-candidates-and-committees/making-disbursements-ssf-or-connected-organization/making-independent-expenditures-ssf-corporation-labor-organization/)
- **Record articles**
  - **Basic rules for disclaimers on radio and TV ads**  
[www.fec.gov/updates/basic-rules-for-disclaimers-on-radio-and-tv-ads/](http://www.fec.gov/updates/basic-rules-for-disclaimers-on-radio-and-tv-ads/)
  - **Commission adopts final rule on internet communications disclaimers and the definition of public communication**  
[www.fec.gov/updates/commission-adopts-final-rule-internet-communications-disclaimers-and-definition-public-communication/](http://www.fec.gov/updates/commission-adopts-final-rule-internet-communications-disclaimers-and-definition-public-communication/)

## D. Disclosure of independent expenditures

### Reporting Independent Expenditures

For reporting purposes, date made is date communication was disseminated

Independent expenditures are aggregated on a per calendar year, per election, per office sought basis

### Reporting Independent Expenditures

Corporations report on FEC Form 5

File on a quarterly basis and file 48-Hour and 24-Hour Reports, as required

1. By the organization:
  - a) Report using FEC Form 5.  
Download or access webform at [www.fec.gov/help-candidates-and-committees/forms/#other-filers](http://www.fec.gov/help-candidates-and-committees/forms/#other-filers)



**More:** Information and reporting examples for Form 5: [www.fec.gov/help-candidates-and-committees/making-independent-expenditures/reporting-independent-expenditures-form-5/](http://www.fec.gov/help-candidates-and-committees/making-independent-expenditures/reporting-independent-expenditures-form-5/)

- b) **Filed on quarterly basis**  
No pre- or post- election reports for connected organization.

**More:** [www.fec.gov/help-candidates-and-committees/making-independent-expenditures/quarterly-reports-independent-expenditure-filers/](http://www.fec.gov/help-candidates-and-committees/making-independent-expenditures/quarterly-reports-independent-expenditure-filers/)

## Reporting Independent Expenditures

SSFs report on FEC Form 3X

File on a quarterly or monthly basis and file 48-Hour and 24-Hour Reports, as required

2. **By the PAC:**  
a) **Report using FEC Form 3X/Schedule E**

**More:** Information and reporting examples for Form 3X, Schedule E: [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/)

- b) **File in regularly scheduled report all independent expenditures made which aggregate over \$200 in a calendar year.**

**More:** [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/)

3. **Date made = date disseminated**

An independent expenditure is considered made when it is publicly distributed or otherwise publicly disseminated.

**More:** [\*Interpretive Rule on When Certain Independent Expenditures are “Publicly Disseminated” for Reporting Purposes, 76 FR 61254 \(October 4, 2011\)\*](#)

4. **Aggregation**

Done on a per calendar year, per election, per office sought (race) basis.

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

E. **Additional reporting of independent expenditures on 48- and 24-hour basis**

## Reporting Independent Expenditures

### 48-Hour Reports

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

October 2026							November 2026						
SU	MO	TU	WE	TH	FR	SA	SU	MO	TU	WE	TH	FR	SA
				1	2	3	1	2	3	4	5	6	7
4	5	6	7	8	9	10	8	9	10	11	12	13	14
11	12	13	14	15	16	17	15	16	17	18	19	20	21
18	19	20	21	22	23	24	22	23	24	25	26	27	28
25	26	27	28	29	30	31	29	30					

1. **48-hour reporting (11 CFR 104.5(g)(1))**

- a) Must file a **48-Hour Report** for independent expenditures aggregating \$10,000 or more, anytime during a calendar year up to and including the 20th day before an election.
- b) A 48-Hour Report is required each time an additional \$10,000 is aggregated in independent expenditures.

**More:** [www.fec.gov/help-candidates-and-committees/filing-pac-reports/48-hour-reports/](http://www.fec.gov/help-candidates-and-committees/filing-pac-reports/48-hour-reports/)

## 24-Hour Reports

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

October 2026							November 2026						
SU	MO	TU	WE	TH	FR	SA	SU	MO	TU	WE	TH	FR	SA
				1	2	3	1	2	3	4	5	6	7
4	5	6	7	8	9	10	8	9	10	11	12	13	14
11	12	13	14	15	16	17	15	16	17	18	19	20	21
18	19	20	21	22	23	24	22	23	24	25	26	27	28
25	26	27	28	29	30	31	29	30					

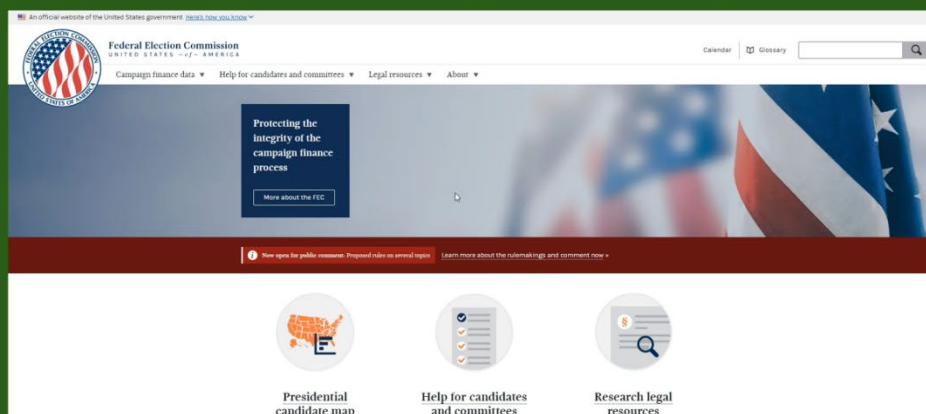
## Reporting Independent Expenditures

2. **24-hour reporting (11 CFR 104.5(g)(2))**
  - a) 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.
  - b) A 24-Hour Report is required each time an additional \$1,000 is aggregated in independent expenditures.

**More:** [www.fec.gov/help-candidates-and-committees/filing-pac-reports/24-hour-reports/](http://www.fec.gov/help-candidates-and-committees/filing-pac-reports/24-hour-reports/)

3. **24- and 48-Hour Reports** are filed using stand-alone Schedule Es; check appropriate box to note type of report.
4. **24- and 48-Hour Report time frames for the 2025 special elections** are available at [www.fec.gov/help-candidates-and-committees/dates-and-deadlines/2025-reporting-dates/24-and-48-hour-reports-independent-expenditures-periods-special-elections-2025/](http://www.fec.gov/help-candidates-and-committees/dates-and-deadlines/2025-reporting-dates/24-and-48-hour-reports-independent-expenditures-periods-special-elections-2025/)

## 24- and 48-Hour Reports of Independent Expenditures periods



<https://www.fec.gov/help-candidates-and-committees/dates-and-deadlines/>

<https://www.fec.gov/help-candidates-and-committees/dates-and-deadlines/>

## Help Reporting Independent Expenditures

### Reporting independent expenditures

Political committees that make independent expenditures must disclose them on Schedule E of their regular FEC report and also as required on 24-hour and 48-hour reports.

[Learn how to report independent expenditures on Form 3X ▶](#)

Similarly, individuals, groups, corporations and labor organizations that make independent expenditures must disclose them quarterly on Form 5 and also as required on 24-hour and 48-hour reports.

[Learn how to report independent expenditures on Form 5 ▶](#)

### 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.

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.

**Available on FEC.gov**

## 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.

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.



#### General information

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

#### Find your committee's analyst

COMMITTEE NAME OR ID



Search for your committee to find your campaign finance analyst.

#### More:

- Reporting independent expenditures: [www.fec.gov/help-candidates-and-committees/making-independent-expenditures/](http://www.fec.gov/help-candidates-and-committees/making-independent-expenditures/)
- Submit a question to RAD: [www.fec.gov/help-candidates-and-committees/question-rad/](http://www.fec.gov/help-candidates-and-committees/question-rad/)
- Reporting examples: [www.fec.gov/help-candidates-and-committees/reporting-examples/](http://www.fec.gov/help-candidates-and-committees/reporting-examples/)

## Communications and Facilities Exceptions

### Unlimited Communications to Restricted Class



### Unlimited Ind. Exp's & Contributions to Super/Hybrid PACs



### Limited Use of Facilities for Campaign Activity



#### IV. Limited Use of Facilities for Campaign Activity

SSF may host candidate fundraiser/event at organization's facilities

SSF must pay **in advance** for use of facilities

Costs incurred by SSF = **in-kind contribution**



#### Use of Facilities for Campaign Event

##### A. Use of facilities/resources in candidate/party fundraising

(11 CFR [114.2\(f\)](#) and [114.9](#))

1. As part of the broad prohibition on corporate and labor contributions, corporations are generally prohibited from providing goods or services at less than the usual or normal charge.
2. This includes permitting the SSF's use of their facilities or other resources for fundraising or other activities in connection with federal elections, without proper payment made in advance.

##### B. Use of corporate/labor facilities

###### 1. Candidate fundraiser/event coordinated with campaign

###### a) Results in in-kind contribution

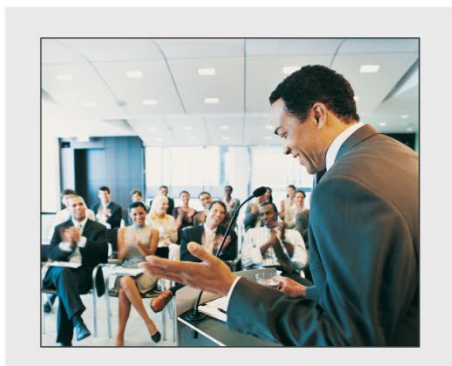
An SSF may hold a fundraiser or other event for a campaign and invite the general public (including other SSFs and PACs, individuals outside its restricted class); however, any costs incurred are in-kind contributions, including personnel, invitations, food, equipment, etc.

###### b) Advance payment required

- (1) The connected organization of the SSF must receive **advance** payment for the use of its staff, mailing list and/or food services (regardless of who is paying for them). See AOs [1984-37](#) and [1984-24](#);



- (2) **Advance** payment to connected organization also required if SSF is paying for use of other connected organization facilities (e.g., meeting rooms, phones); and
- (3) **Payment by SSF counts as an in-kind contribution (reported by campaign and SSF).**



## Use of Facilities for Campaign Event

Campaign or donor must pay in advance for:

- **Staff:** fair market value of salary and benefits
- **Mailing lists:** fair market value
- **Catering/food services:** fair market value

Other facilities: reimburse in commercially reasonable time

**More:** [www.fec.gov/help-candidates-and-committees/making-disbursements-ssf-or-connected-organization/events-and-programs-candidates-or-party-committees-by-ssf/](http://www.fec.gov/help-candidates-and-committees/making-disbursements-ssf-or-connected-organization/events-and-programs-candidates-or-party-committees-by-ssf/)

### 2. Use of directed staff for SSF events on behalf of candidates

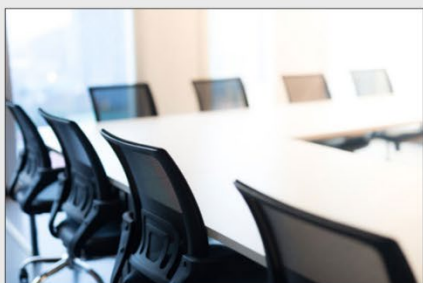
Corporate officials or employees may direct subordinate staff to work on fundraising for candidate or party, using corporate resources, provided that the following rules are observed:

- a) **Advance payment**  
Corporation must receive advance payment for value of staff services, including benefits and overhead.
- b) **No coercion**  
No threats of force, detrimental job actions or financial reprisal if employee refuses to engage in fundraising.
- c) **Collection and forwarding prohibited (except through SSF)**  
Employees may not collect or forward contributions to candidate or party. If the corporation wishes to collect and forward contributions, this must be done using the SSF.



3. **Use of customer/client lists**
- a) **Corporation may permit use with advance payment**  
Corporation may allow use of the corporation's lists of members, employees, vendors or others to send invitations or solicit the contributions, provided that the corporation receives advance payment for fair market value of lists.
- b) **Application to email address lists of corporation**
- Advance payment required under [114.2\(f\)](#).
  - Counts as in-kind contribution by payee.
- c) **Use of catering or food services**  
In connection with fundraising for candidate or party's federal account, the corporation may operate or arrange for catering or other food services, provided that the organization receives advance payment for fair market value of services.

### Use of Facilities: Meeting Rooms



#### **General rule:**

Reimburse at fair market value within commercially-reasonable time

#### **Exception:**

Free/discounted rate if normally offered to civic groups under same conditions and available to any other political committee upon request

#### **If PAC pays:**

Must pay in advance (unless civic group exemption applies)

4. **Use of meeting rooms** (11 CFR [114.9](#) and [114.13](#))
- a) **General rule**  
Campaigns and political parties may rent meeting rooms of a corporation if they reimburse the organization at the normal rental charge, within a commercially reasonable time.

**b) Exception**

A corporation may offer meeting room to candidate or party at discount or for free if it customarily makes meeting room available to civic, community or other groups under the same conditions and if it makes it available to any other candidate or committee on the same terms, upon request.

**More:** [www.fec.gov/help-candidates-and-committees/making-disbursements-ssf-or-connected-organization/use-corporate-or-labor-organization-facilities-and-resources-political-committees-and-persons-other-volunteers/](http://www.fec.gov/help-candidates-and-committees/making-disbursements-ssf-or-connected-organization/use-corporate-or-labor-organization-facilities-and-resources-political-committees-and-persons-other-volunteers/)

**c) PAC paying for room**

If a PAC pays for its connected organization's meeting room for an event as an in-kind contribution, the payment must be made in advance.

**More:** [www.fec.gov/help-candidates-and-committees/making-disbursements-ssf-or-connected-organization/events-and-programs-candidates-or-party-committees-by-ssf/](http://www.fec.gov/help-candidates-and-committees/making-disbursements-ssf-or-connected-organization/events-and-programs-candidates-or-party-committees-by-ssf/)

**5. Other uses (for example, office equipment)**

The corporation's office equipment and other resources may be used for an SSF event on behalf of a candidate/party, provided the corporation is reimbursed as follows:

**a) If campaign/party pays:**

Campaign or party must reimburse the usual and normal charge within a commercially reasonable time – generally 30 days.

**More:** [www.fec.gov/help-candidates-and-committees/making-disbursements-ssf-or-connected-organization/use-corporate-or-labor-organization-facilities-and-resources-political-committees-and-persons-other-volunteers/](http://www.fec.gov/help-candidates-and-committees/making-disbursements-ssf-or-connected-organization/use-corporate-or-labor-organization-facilities-and-resources-political-committees-and-persons-other-volunteers/)

**b) If PAC pays**

If corporation's SSF is paying as in-kind contribution, must pay in advance.

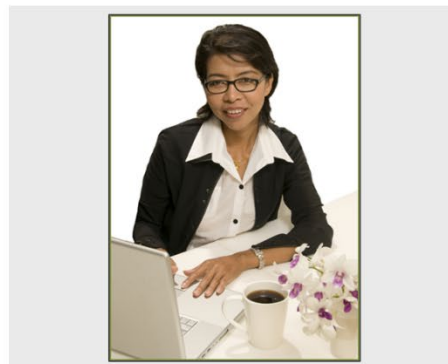
### Incidental use:

- Doesn't prevent employee from completing normal work
- Safe Harbor: one hour per week or four hours per month

### Reimbursement:

- For increased overhead
- If use is more than incidental, reimburse corporation for entire cost of using facilities

## Use of Facilities: Volunteer Activity



#### 6. Employee/member use of facilities for volunteer activity: incidental use ([11 CFR 114.9\(a\)](#))

OK for employees of corporation to make “incidental use” of facilities for their own individual volunteer activity in connection with federal election.

**More:** [www.fec.gov/help-candidates-and-committees/making-disbursements-ssf-or-connected-organization/using-corporate-or-labor-organization-facilities-individual-volunteer-activity/](http://www.fec.gov/help-candidates-and-committees/making-disbursements-ssf-or-connected-organization/using-corporate-or-labor-organization-facilities-individual-volunteer-activity/)

##### a) What is “incidental use?”

- “Incidental use” means use that does not prevent employee or corporation from completing normal work that would be completed during that period.
- Safe Harbor: 1 hour per week or 4 hours per month.

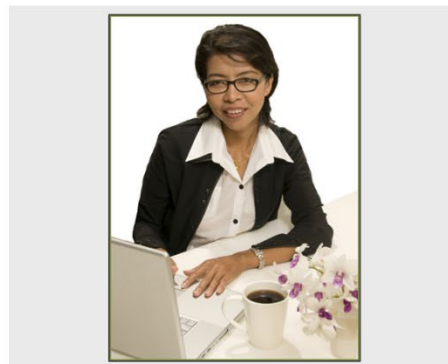
##### b) Reimbursement

- Individual must reimburse corporation for any increased overhead.
- If more than incidental use: Individual must reimburse corporation the entire cost of using the facilities within commercially reasonable time.

## Use of Facilities: Volunteer Activity

It's **not volunteer** activity if the employee is "asked" to volunteer

Use of directed staff without advance payment = **prohibited contribution**



c) **Employee "asked" to "volunteer"**

The "incidental use" allowance does not apply if the employee is asked by a superior to do the work as part of his/her regular duties.

**More:** [www.fec.gov/help-candidates-and-committees/making-disbursements-ssf-or-connected-organization/using-corporate-or-labor-organization-facilities-individual-volunteer-activity/](http://www.fec.gov/help-candidates-and-committees/making-disbursements-ssf-or-connected-organization/using-corporate-or-labor-organization-facilities-individual-volunteer-activity/)

## Use of Facilities – Collection of Campaign Contributions at Event



Do **NOT** collect contributions

PAC collects contributions =  
earmarked contributions

**Avoid** earmarking rules have a  
campaign representative collect  
contributions

### C. Campaign event: rules on collecting campaign contributions

#### 1. Corporation

Corporate personnel MAY NOT collect the checks because this results in prohibited facilitation.

#### 2. Corporation's SSF

Individual representing the PAC may collect campaign contributions at the event. In that instance, the PAC must follow the (cumbersome) rules for reporting earmarked contributions. [11 CFR 110.6](#).

#### 3. **RECOMMENDED: Campaign**

The campaign may collect checks at the event. Reported by campaign only; no reporting by corporation or SSF necessary.

### More:

- **Events and programs for candidates and parties:**

[www.fec.gov/help-candidates-and-committees/making-disbursements-ssf-or-connected-organization/events-and-programs-candidates-or-party-committees-by-ssf/](http://www.fec.gov/help-candidates-and-committees/making-disbursements-ssf-or-connected-organization/events-and-programs-candidates-or-party-committees-by-ssf/)


- **Earmarked contributions forwarded by the SSF:**

[www.fec.gov/help-candidates-and-committees/making-disbursements-ssf-or-connected-organization/earmarked-contributions-forwarded-ssf/](http://www.fec.gov/help-candidates-and-committees/making-disbursements-ssf-or-connected-organization/earmarked-contributions-forwarded-ssf/)

**Reporting Example #6:  
Itemizing SSF Payment for Use of Corporate/Labor Resources for Candidate Fundraiser**

**Reporting Example**

**Itemizing SSF payment for use of corporation's resources for a candidate fundraiser**



Scott Rodriguez

You'll recall that Flip, after consulting with the Rodriguez campaign is having a meet and greet breakfast for the candidate at Snowboard Company Headquarters on March 30, so that other non-member industry executives can meet Candidate Rodriguez. As we learned in the last section, such an event must be paid for by the campaign or the PAC, as it is coordinated and targeted outside the restricted class.

On March 14, a couple weeks prior to the scheduled event, Flip enlists his secretary to assist with event logistics. He directs her to reserve the largest reception room at Snowboard Company Headquarters for March 30 and to draft the email invitation. He reviews the invitation to ensure it includes a note for the invited guests to bring their checkbooks. Flip signs off on the draft and his secretary emails the invitation out that same afternoon.

- 1. What types of transactions are these?**
- 2. How must the committee disclose the transaction(s)?**

**Reporting Example #6 – Answers:**  
**Itemizing SSF Payment for Use of Corporate/Labor Resources for Candidate Fundraiser**

**1. What types of transactions are these?**

**Answer:** The required advance payment by the SSF for the use of the corporation's meeting room and staff time to organize the candidate fundraising event represent in-kind contributions to the federal candidate.



**Poll Question:**  
**Itemizing In-Kind Contributions Made to Candidates**

**What do you disclose on Schedule B for Line 23—the date the in-kind contribution is made, the payment date, or both?**

- ☐ A: Payment date
- ☐ B: In-kind
- ☐ C: Both



**Answer to Poll Question:  
Itemizing In-Kind Contributions Made to Candidates**

**What do you disclose on Schedule B for Line 23—the date the in-kind contribution is made, the payment date, or both?**

- ☐ A: Payment date
- ☐ B: In-kind
- ☒ C: Both – CORRECT ANSWER

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

**Answer:** Disclosure of this activity has two parts.

**Part 1: Disclosure of advance payment**

The SSF must report the advance payment on their Schedule B for Line 21b as an “Operating Expenditure.”

Note that the payment was made to the connected organization on March 14, as the date the room was reserved and the staff time was spent organizing the event — a couple weeks prior to the March 30th event.

Therefore, the SSF itemizes:

- \$1,000.00 advance payment on March 14 to the corporation for staff time and use of the meeting room.
- -\$1,000.00 contribution shown as a negative entry. The entry will use the date the candidate receives the benefit of the resources provided, which is the date of the event — March 30. The SSF reports the entry as a negative entry to negate the in-kind contribution reported on the committee’s Schedule B, Line 23. All candidate and election information is noted in the appropriate boxes.

***Reporting example continues on next page***

## Advance Payment for Use of Facilities

### April Monthly (M4) Report FEC Form 3X: Schedule B, Line 21(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)	PAGE	OF
			<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		

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)  
**Snowboard Company PAC**

Full Name (Last, First, Middle Initial)  
**A. Snowboard Company**

Mailing Address  
**1700 Woodward Drive**

City  
**Mammoth Lakes** State  
**CA** Zip Code  
**93526**

Purpose of Disbursement  
**Use of Meeting Room/Staff Time/Email List** **011**

Candidate Name  
**Scott Rodriguez** Category/Type

Office Sought: ☐ House ☒ Senate ☐ President Disbursement For: ☒ Primary ☐ General ☐ Other (specify) **CA** District:

Date of Disbursement  
**03 / 14 / 2026**

FEC Identification Number  
**C**

Amount of Each Disbursement this Period  
**1,000.00**

☐ Memo Item

Full Name (Last, First, Middle Initial)  
**B. Snowboard Company**

Mailing Address  
**1700 Woodward Drive**

City  
**Mammoth Lakes** State  
**CA** Zip Code  
**93526**

Purpose of Disbursement  
**Use of Meeting Room/Staff Time/Email List (in-kind)** **011**

Candidate Name  
**Scott Rodriguez** Category/Type

Office Sought: ☐ House ☒ Senate ☐ President Disbursement For: ☒ Primary ☐ General ☐ Other (specify) **CA** District:

Date of Disbursement  
**03 / 30 / 2026**

FEC Identification Number  
**C**

Amount of Each Disbursement this Period  
**- 1,000.00**

☐ Memo Item **In-kind See Sch. B, Line 23**

#### Part 2: Disclosure of in-kind contribution

For in-kind contributions, the date the contribution is “made” is the date the candidate receives the benefit of the goods or services. Here, the in-kind contribution was made on March 30, the date of the candidate fundraiser, and must be disclosed on a Schedule B for Line 23. The connected organization is listed as the payee (provider of the resources), and the purpose box includes a notation that it is an in-kind contribution. All candidate and election information is noted in the appropriate boxes.

Also, the SSF must itemize the name/address of the entity providing the resources (the connected organization), purpose of disbursement, a notation of “in-kind” and all of the candidate and election information.

*Reporting example continues on next page*

## In-Kind Contribution

### April Monthly (M4) 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"/> 22	<input checked="" type="checkbox"/> 23	<input type="checkbox"/> 26
<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)  
**Snowboard Company PAC**

Full Name (Last, First, Middle Initial)

A. **Snowboard Company**

Mailing Address  
**1700 Windward Drive**

City **Mammoth Lakes** State **CA** Zip Code **93526**

Purpose of Disbursement  
**Use of Meeting Room/Staff Time/Email List (In-Kind)**

Candidate Name  
**Scott Rodriguez**

Office Sought: ☒ House ☐ Senate ☐ President

State: **CA** District:

Disbursement For: ☒ Primary ☐ General ☐ Other (specify) ▼

Date of Disbursement  
**03 / 30 / 2026**



FEC Identification Number  
**C**

Amount of Each Disbursement this Period  
**1,000.00**

☐ Memo Item


#### KEY POINTS TO REMEMBER:

- Date on Schedule B, Line 21b = date the advance payment for the good/service is provided.
- Negative entry date on Schedule B, Line 21b = date on which the good/service is provided.
- Date on Schedule B, Line 23 = date on which good/service is provided.
- Negative entry for the amount of the good or service provided to the candidate on Schedule B, Line 21b. Electronic filers will need to contact their software provides to work through the negative entry in their software. FECFilers contact your Analyst.
- Indicate all candidate and election information for entries on Schedule B, Line 21b and Line 23 in the appropriate fields.
- Remember with advance payment, there is no initial disbursement of the connected organization's treasury funds because that constitutes an illegal loan, advance, or anything of value to either the candidate or the SSF
- PAC must pay the fair market value of the services, which includes compensation, benefits and overhead. PAC must also pay the fair market value of meeting rooms, catering/food services or mailing/phone lists. All payments must be made in advance to avoid illegal facilitation by the connected organization.
- Must report each payment as an expenditure for the reporting period in which it is made and provide allocation of such expenditure (as a contribution in-kind) per candidate on Schedule B, Line 21b.
- **Reporting examples:** [www.fec.gov/help-candidates-and-committees/reporting-examples/](http://www.fec.gov/help-candidates-and-committees/reporting-examples/)


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**Webinar for Corporations and their PACs**  
March 11 & 12, 2025



Corporate PAC Operations Part 2 (March 12, 2025)

1. How would you rate the workshop overall?

☐ Excellent

☐ Very Good

☐ Good

☐ Moderately Good

☐ Poor

**Coming up: Bonus content on Independent Expenditure Reporting**

Evaluation Link: <https://www.surveymonkey.com/r/3HCCZ35>

## BONUS MATERIAL: INDEPENDENT EXPENDITURE REPORTING

### Reporting Example #7:

#### Disclosing Large Last Minute Independent Expenditures

### Reporting Independent Expenditures

On October 26, 2026, Snowboard Company PAC buys a \$7,500 TV ad advocating the election of candidate Paula Skater

The PAC pays for the ad on November 29

Flip would like to help Paula Skater who is running in the November 2026 general election for California's 8<sup>th</sup> district. The Skater Campaign would not accept a contribution check from the Snowboard Company PAC, nor would they speak to Flip or any other representative of Snowboard Company or the PAC.

Nevertheless, Flip would like the Snowboard Company PAC to do something to help and decides to run a television ad to support Skater's election campaign. Just before the November 3, 2026, general election, the PAC contracts with The TV Station to run a \$7,500 television ad on October 26, supporting Skater. The bill for the ad was paid on November 29.

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 #7 – Answers: Disclosing Large Last-Minute Independent Expenditures

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

**Answer:** 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, the candidate or his/her campaign or its agents, or a political party or its agents.

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

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

## Initial Reporting: 24-Hour Report

### FEC Form 3X: Schedule E, Line 24

SCHEDULE E (FEC Form 3X) ITEMIZED INDEPENDENT EXPENDITURES				PAGE 1 OF 1 FOR LINE 24 OF FORM 3X	
NAME OF COMMITTEE (In Full) <b>Snowboard Company PAC</b>			FEC IDENTIFICATION NUMBER <b>C 00000004</b>		
Check if <input checked="" type="checkbox"/> 24-hour report <input type="checkbox"/> 48-hour report <input checked="" type="checkbox"/> New report <input type="checkbox"/> Amends report filed on					
Full Name of Payee <b>The TV Station</b>			Date of Public Distribution/Dissemination <b>10 / 26 / 2026</b>		
Mailing Address <b>855 Battery St</b>			Amount <b>7,500.00</b>		
City <b>San Francisco</b>	State <b>CA</b>	Zip Code <b>94111</b>	Date of Disbursement or Obligation		
Purpose of Expenditure <b>TV Ad</b>		Category/Type <b>004</b>			
Name of Federal Candidate: <b>Paula Skater</b>			<input checked="" type="checkbox"/> Support <input type="checkbox"/> Oppose <input type="checkbox"/> President <input checked="" type="checkbox"/> House <input type="checkbox"/> Senate District: <b>08</b> State: <b>CA</b>		
Calendar Year-To-Date Per Election for Office Sought			<b>7,500.00</b> Disbursement For: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify) <b>2026 General</b>		

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

**Answer:** Key facts in the scenario include the date of dissemination (10/26/2026), 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 (Post-General Report, covering activity through 11/23/2026, due 12/03/2026), the PAC reports the same information disclosed on the 24-Hour Report on Schedule E as a MEMO entry since the payment has not been made as of the close of books for the Post-General report. Accordingly, the PAC reports a debt on Schedule D to “The TV Station” until it is settled.

## Memo Entry on Next Regular Report

### Post General (30G) Report FEC Form 3X: Schedule E, Line 24

SCHEDULE E (FEC Form 3X) ITEMIZED INDEPENDENT EXPENDITURES		PAGE 1 OF 1 FOR LINE 24 OF FORM 3X
NAME OF COMMITTEE (In Full) <b>Snowboard Company PAC</b>		FEC IDENTIFICATION NUMBER <b>C 00000004</b>
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		
Full Name of Payee <b>The TV Station</b>		<input checked="" type="checkbox"/> Memo Item
Mailing Address <b>855 Battery St</b>		Date of Public Distribution/Dissemination <b>10 / 26 / 2026</b>
City <b>San Francisco</b>	State <b>CA</b>	Zip Code <b>94111</b>
Purpose of Expenditure <b>TV Ad</b>		Amount <b>7,500.00</b>
Category/Type <b>004</b>		Date of Disbursement or Obligation
Name of Federal Candidate: <b>Paula Skater</b>		<input checked="" type="checkbox"/> Support <input type="checkbox"/> Oppose
Calendar Year-To-Date Per Election for Office Sought		Disbursement For: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General
<b>7,500.00</b>		<input type="checkbox"/> Other (specify) <b>2026 General</b>

## Other Reporting – Debt Owed

### Post-General (30G) Report FEC Form 3X: Schedule D, Line 10

SCHEDULE D (FEC Form 3X) DEBTS AND OBLIGATIONS Excluding Loans		(Use separate schedule(s) for each numbered line)	PAGE 1 OF 1 FOR LINE NUMBER: (check only one) <input checked="" type="checkbox"/> 9 <input type="checkbox"/> 10
NAME OF COMMITTEE (In Full) <b>Snowboard Company PAC</b>			
A. Full Name (Last, First, Middle Initial) of Debtor or Creditor <b>The TV Station</b>		Nature of Debt (Purpose): <b>TV Ad for Paula Skater</b>	
Mailing Address <b>855 Battery St</b>			
City <b>San Francisco</b>	State <b>CA</b>	Zip Code <b>94111</b>	
Outstanding Balance Beginning This Period			
Amount Incurred This Period <b>7,500.00</b>		Payment This Period <b>0.00</b>	Outstanding Balance at Close of This Period <b>7,500.00</b>



The full payment made to the vendor on 11/29/2026 is disclosed on Schedule E supporting Line 24, as well as on Schedule D supporting Line 10 of the Year-End Report (coverage period: 11/24/2026-12/31/2026, due 1/31/2027). Note: date of disbursement is the date of the payment to the vendor.

## Subsequent Payment

### Year-End (YE) Report FEC Form 3X: Schedule E, Line 24

SCHEDULE E (FEC Form 3X) ITEMIZED INDEPENDENT EXPENDITURES			PAGE 1 OF 1 FOR LINE 24 OF FORM 3X	
NAME OF COMMITTEE (In Full) <b>Snowboard Company PAC</b>		FEC IDENTIFICATION NUMBER <b>C 00000004</b>		
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				
Full Name of Payee <b>The TV Station</b>		<input checked="" type="checkbox"/> Memo Item		
Mailing Address <b>855 Battery St</b>		Date of Public Distribution/Dissemination <b>10 / 26 / 2026</b>		
City <b>San Francisco</b>	State <b>CA</b>	Zip Code <b>94111</b>	Amount <b>7,500.00</b>	
Purpose of Expenditure <b>TV Ad</b>		Category/Type <b>004</b>	Date of Disbursement or Obligation <b>11 / 29 / 2026</b>	
Name of Federal Candidate: <b>Paula Skater</b>		<input checked="" type="checkbox"/> Support <input type="checkbox"/> Oppose		
Calendar Year-To-Date Per Election for Office Sought		Office Sought: <input checked="" type="checkbox"/> House <input type="checkbox"/> President <input type="checkbox"/> Senate District: <b>08</b> State: <b>CA</b>		
		Disbursement For: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify) <b>2026 General</b>		
		7,500.00		

## Other Reporting – Debt Owed

### Year-End (YE) Report FEC Form 3X: Schedule D, Line 10

SCHEDULE D (FEC Form 3X) DEBTS AND OBLIGATIONS Excluding Loans		(Use separate schedule(s) for each numbered line)	PAGE 1 OF 1 FOR LINE NUMBER: (check only one) <input checked="" type="checkbox"/> 9 <input checked="" type="checkbox"/> 10
NAME OF COMMITTEE (In Full) <b>Snowboard Company PAC</b>			
A. Full Name (Last, First, Middle Initial) of Debtor or Creditor <b>The TV Station</b>		Nature of Debt (Purpose): <b>TV Ad for Paula Skater</b>	
Mailing Address <b>855 Battery St</b>			
City <b>San Francisco</b>	State <b>CA</b>	Zip Code <b>94111</b>	
Outstanding Balance Beginning This Period <b>7,500.00</b>			
Amount Incurred This Period <b>0.00</b>	Payment This Period <b>7,500.00</b>	Outstanding Balance at Close of This Period <b>0.00</b>	

**KEY POINTS TO REMEMBER:**  
**Reporting Last-Minute Independent Expenditures**

- **Debts**
  - Debts include ads that are contracted for but not paid for.
  - When payment for ad is made in subsequent reporting period, report payment on Schedule E, and include date of dissemination in purpose field.
  - Update Schedule D with payment; cross-reference Schedule E.
- **24-Hour Reporting**
  - Must file a **24-Hour Report** for independent expenditures aggregating (per calendar year, per election, per office) \$1,000 or more made less than 20 days but more than 24 hours before the day of an election.
  - Aggregation is done on per calendar year, per election, per office sought (race) basis.
  - Use Schedule E on Form 3X – 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 treasurer's name following the certification on the report).
  - 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.
  - A 24-Hour Report is required each time an additional \$1,000 is aggregated in independent expenditures.
  - Reporting examples: [www.fec.gov/help-candidates-and-committees/reporting-examples/](http://www.fec.gov/help-candidates-and-committees/reporting-examples/)
- **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 20<sup>th</sup> day before an election.
  - Use Schedule E on Form 3X – 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 Report).
  - 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 Report is required each time an additional \$10,000 is aggregated in independent expenditures.
  - Reporting examples: [www.fec.gov/help-candidates-and-committees/reporting-examples/](http://www.fec.gov/help-candidates-and-committees/reporting-examples/)
- **24- and 48-Hour Report time frames for the 2025 special elections are on the FEC website:** [www.fec.gov/help-candidates-and-committees/dates-and-deadlines/2025-reporting-dates/24-and-48-hour-reports-independent-expenditures-periods-special-elections-2025/](http://www.fec.gov/help-candidates-and-committees/dates-and-deadlines/2025-reporting-dates/24-and-48-hour-reports-independent-expenditures-periods-special-elections-2025/)

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