



FECConnect
LIVE

Nonconnected PAC Operations, Part 1



March 18, 2026, 1:00 pm Eastern

Objectives



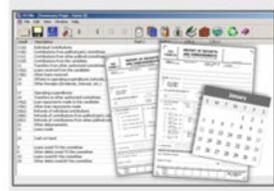
Identify different types of
Nonconnected PACs



Review filing
requirements



Discuss rules for raising
and spending funds



Work through various
reporting scenarios

REGISTRATION AND ORGANIZATION

I. Types of Nonconnected Committees

The type of PAC you form depends on what you want to do.

What do you want to do?

- Make contributions to federal candidates
- Contribute to state and local candidates
- Make independent expenditures supporting or opposing federal candidates

What type of PAC?



Do you want to:

- Make contributions to federal candidates?
- Contribute to state and local candidates?
- Make independent expenditures supporting or opposing federal candidates?

What do you want to do?

- Make contributions to federal candidates
- Contribute to state and local candidates
- Make independent expenditures supporting or opposing federal candidates



Nonconnected PAC



A. “I want to make contributions to federal candidates.”

Form a traditional nonconnected PAC.

Examples:

- A federal PAC without a corporate/labor sponsor that makes contributions to federal candidates.
- A federal PAC sponsored by a partnership or an LLC (or any other type of unincorporated business entity) that makes contributions to federal candidates.
- A leadership PAC formed by a candidate or officeholder.

What do you want to do?

- Make contributions to federal candidates
- Contribute to state and local candidates
- Make independent expenditures supporting or opposing federal candidates



Nonfederal PAC



B. “I want to make contributions to state and local candidates.”

Form a nonfederal PAC.

Alternatively, use your federal PAC as long as state law permits, BUT be aware you must only accept federally permissible funds into that PAC, even though it is active on a state level. It may also have to file reports on a state level.

What do you want to do?

- Make contributions to federal candidates
- Contribute to state and local candidates
- Make independent expenditures supporting or opposing federal candidates



Nonconnected
PAC

OR

Nonconnected PAC

&

Nonfederal PAC



C. “I want to make contributions to both federal and nonfederal candidates.”

Form a traditional nonconnected PAC and either:

- Use that federal PAC to make contributions on both federal and state levels (and subject to both sets of laws); or
- Also form a nonfederal PAC for making contributions on a state and local level (subject to state laws).

What do you want to do?

- Unlimited contributions, corporate and union**
- Cannot make contributions**
- Make independent expenditures supporting or opposing federal candidates**



Super PAC



D. “I only want to make independent expenditures to support (and/or oppose) federal candidates.”

Form a Super PAC (also known as independent expenditure-only committees):

- Super PACs are nonconnected committees that have agreed to forgo making contributions to candidates.
- As a result, they may solicit and accept unlimited contributions from corporations, labor organizations, individuals and political committees for the purpose of making independent expenditures to support or oppose federal candidates.

More: Refer to the following resources

- **Advisory Opinions (AOs):**
 - [AO 2011-12](#) (Majority PAC)
 - [AO 2011-11](#) (Colbert)
 - [AO 2010-11](#) (Commonsense Ten)
 - [AO 2010-09](#) (Club for Growth)
- **Court cases:**
 - [Speech Now v. FEC](#)
 - [Citizens United v. FEC](#)

But what if you want to make both contributions and independent expenditures?

What do you want to do?

- Make contributions to federal candidates
- Contribute to state and local candidates
- Make independent expenditures supporting or opposing federal candidates

Nonconnected PAC OR Hybrid PAC

The slide features a dark green header with the title 'What do you want to do?' in white. Below the header is a white area containing a checklist of three items. The first and third items are checked, while the second is not. Below the checklist, there are two rounded rectangular boxes: a yellow one labeled 'Nonconnected PAC' and a green one labeled 'Hybrid PAC', with a grey oval containing the word 'OR' between them. Two men in blue shirts and khaki pants are standing on either side of the boxes, gesturing towards them.

E. “I want to make both contributions and independent expenditures in connection with federal elections”

Form a Hybrid PAC.

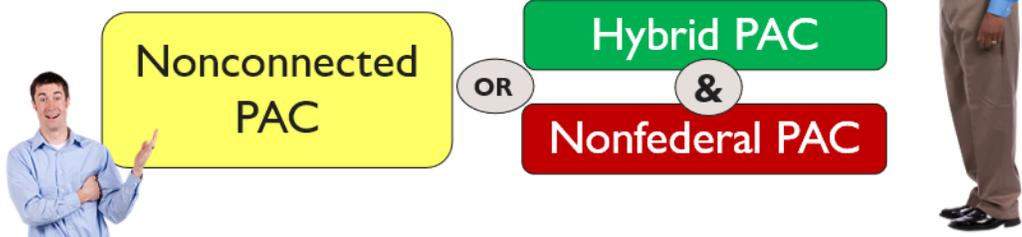
On August 19, 2011, the U.S. District Court for the District of Columbia in [Carey v. FEC](#) declared the contribution limits in [52 U.S.C. § 30116\(a\)\(1\)\(C\) and \(3\)](#) unconstitutional with regard to contributions received to make independent expenditures, as long as a nonconnected PAC uses separate bank accounts to:

- Accept unlimited contributions to finance independent expenditures (a “non-contribution account”); and
- Accept FECA-limited contributions to be used to make contributions (a “federal account”).

Alternatively, form a traditional nonconnected federal PAC, BUT be aware it may not use funds raised outside normal federal limitations and source restrictions.

What do you want to do?

- ☑ Make contributions to federal candidates
- ☑ Contribute to state and local candidates
- ☑ Make independent expenditures supporting or opposing federal candidates



F. “I want to do it all! Make contributions to AND independent expenditures for/against both state and federal candidates”

Form a Hybrid PAC.

Although, in some cases, you may need to also form a separate nonfederal PAC in order to comply with applicable state laws when active in nonfederal elections.

Alternatively, form a traditional nonconnected federal PAC, BUT be aware that such a PAC is subject to federal contribution limits and prohibitions and may have to file reports on a state level to disclose any nonfederal activity.

II. Bank Accounts for Nonconnected Committees

Nonconnected PACs may have three types of accounts

1. Federal account
2. Nonfederal account
3. Non-contribution account

Types of Accounts



Federal Account

1. Funds subject to limits and prohibitions of FECA
2. Funds may be spent for contributions and expenditures

Federal Bank Account



Nonconnected PAC Hybrid PAC

- A. Federal account**
1. **Used by:** nonconnected PACs and Hybrid PACs
 2. **Purpose:** Making contributions to federal candidates/committees; independent expenditures, and if state law permits, nonfederal contributions.

Must meet one of these conditions:

1. Designated by contributor for federal account
2. Solicited for federal account
3. Contributors informed that contribution is subject to federal limits and prohibitions

Federal Bank Account



Nonconnected PAC Hybrid PAC

3. **Conditions:** All funds deposited are subject to federal limitations and restrictions (in other words, must be federally permissible).
 - a) Funds must be **expressly designated or solicited** for use in connection with federal elections; **or**
 - b) **Contributors must be informed** that contribution is subject to federal limits and prohibitions.

Nonfederal Account

1. Funds subject to state law
2. May be spent for nonfederal activity

Nonfederal Bank Account



A map of the United States showing state boundaries.

Nonfederal PAC

B. Nonfederal account

1. **Used by:** All types of nonconnected PACs
2. **Purpose:** Activity that is in connection with state and local elections
3. **Conditions:**
 - a) Does not register with FEC; activities regulated by state law.
 - b) If used for federal activity, subject to funding restrictions and registration threshold of \$1,000.
 - c) May not transfer funds into an affiliated federal PAC except for allocable share of allocable fundraising activity (covered later).

Non-Contribution Account

1. Unlimited funds, including corporate/labor
2. May be spent on independent expenditures

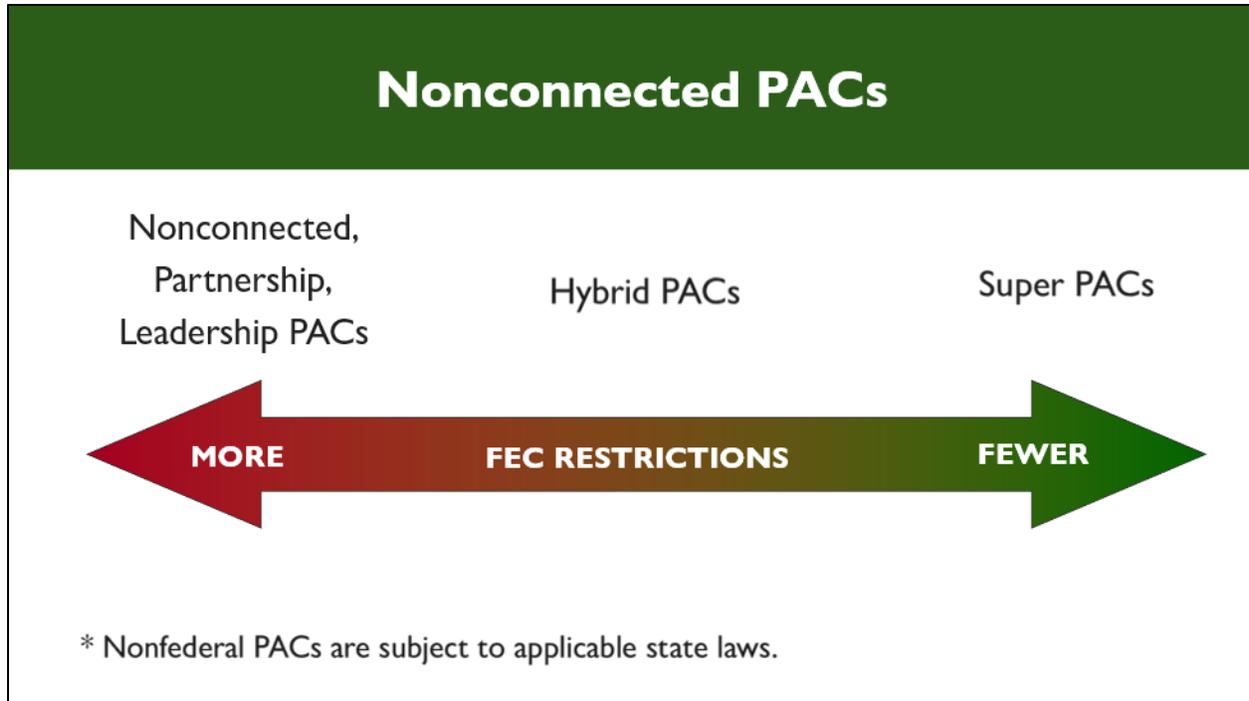
Non- Contribution Account



Super PAC

Hybrid PAC

- C. Non-contribution account**
- 1. Used by: Super PAC; Hybrid PAC**
 - 2. Purpose:** Used to make independent expenditures (communications that contain express advocacy for or against a clearly identified candidate or party and that are not coordinated with any candidate or candidate's committee – more on this in Part 2).
 - 3. Conditions:**
 - a) Contributions into account are not limited in terms of amount and may be accepted from corporations and labor organizations (normally prohibited from making contributions in connection with federal elections).
 - b) May not be used to make contributions.



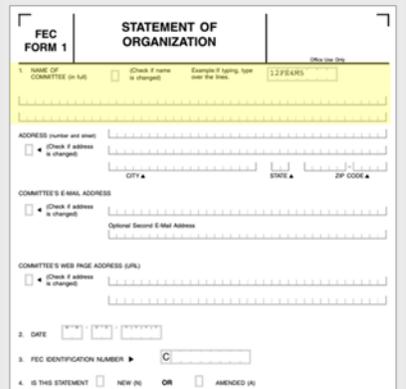
D. Remember:

1. The type of PAC you form and the restrictions it is subject to depend on your intentions.
2. A PAC formed to make contributions to federal candidates and committees is subject to more FEC restrictions than one that is formed solely to make independent expenditures.

Name of Committee

Statute prohibits unauthorized committees from using candidate's name in PAC's official name

Committee Registration



The image shows a screenshot of the FEC Form 1, 'STATEMENT OF ORGANIZATION'. The form is titled 'FEC FORM 1 STATEMENT OF ORGANIZATION' and includes fields for: 1. NAME OF COMMITTEE (in full), 2. DATE, 3. FEC IDENTIFICATION NUMBER, and 4. IS THIS STATEMENT NEW OR AMENDED. There are also checkboxes for 'Check if name is changed' and 'Check if address is changed' for the committee name, address, and website address. The form is partially filled out with example text.

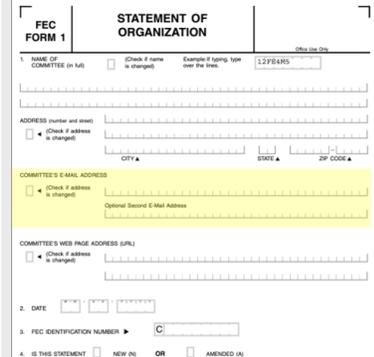
- B. Name of committee**
1. **Use of candidate's name not permitted in official name**
Statute and Commission regulations prohibit the use of a candidate's name by an unauthorized committee in the name of the committee that is registered with the Commission. [52 U.S.C. § 30102\(e\)\(4\)](#); [11 CFR 102.14\(a\)](#).
 2. **Use of candidate's name in special projects or communications**
Commission regulations at 11 CFR [102.14\(a\)](#) and [\(b\)\(3\)](#) prohibit the use of a candidate's name in the title of special projects or communications unless the name shows clear opposition.
 3. **Effects of Appeals Court ruling in [Pursuing America's Greatness v. FEC](#)**
 - a) FEC rules that prohibited use of candidate's name in title of special projects or communications (such as online activities) unless it shows clear opposition found unconstitutional by appeals court.
 - b) FEC enjoined from enforcing regulation.
 - c) **Result:** PACs may now use a candidate's name in all names under which they conduct activities, including how they identify themselves or their projects in solicitations or other communications.
 - d) Statutory ban on PAC's use of a candidate's name in its official name remains in place.

Email Address(es)

Email address required for e-filers

Necessary to receive report notices and other notifications

Committee Registration



Nonconnected PAC Registration

Political Action Committee (PAC):

(e) This committee is a separate segregated fund. (Identify connected organization on line 6.) Its connected organization is a:

Corporation

Corporation w/o Capital Stock

Labor Organization

Membership Organization

Trade Association

Cooperative

In addition, this committee is a Lobbyist/Registrant PAC.

(f) This committee supports/opposes more than one Federal candidate, and is NOT a separate segregated fund or party committee. (i.e., nonconnected committee)

In addition, this committee is a Lobbyist/Registrant PAC.

In addition, this committee is a Leadership PAC. (Identify sponsor on line 6.)

(g) This committee is an independent expenditure-only political committee (Super PAC).

In addition, this committee is a Lobbyist/Registrant PAC.

(h) This committee is a political committee with both contribution and non-contribution accounts (Hybrid PAC).

In addition, this committee is a Lobbyist/Registrant PAC.



- C. Filling out the FEC Form 1 to register (11 CFR [102.1\(d\)](#) and [102.2](#))**
All types of nonconnected committees must file FEC Form 1, checking **box (f)** to indicate the type of committee on Line 5, **within 10 days** of triggering registration by raising or spending more than \$1,000.

Link to online webform: webforms.fec.gov/webforms/form1/index.htm

Super PAC Registration

1. Super PAC registration

An independent expenditure-only political committee checks **box (g)**, informing the FEC that it intends to raise unlimited amounts to make independent expenditures, but will not make contributions.

Webpage on how to register a SuperPAC - www.fec.gov/help-candidates-and-committees/filing-pac-reports/registering-super-pac/

Hybrid PAC Registration

Political Action Committee (PAC):

(e) This committee is a separate segregated fund. (Identify connected organization on line 6.) Its connected organization is a:

<input type="checkbox"/> Corporation	<input type="checkbox"/> Corporation w/o Capital Stock	<input type="checkbox"/> Labor Organization
<input type="checkbox"/> Membership Organization	<input type="checkbox"/> Trade Association	<input type="checkbox"/> Cooperative

In addition, this committee is a Lobbyist/Registrant PAC.

(f) This committee supports/opposes more than one Federal candidate, and is NOT a separate segregated fund or party committee. (i.e., nonconnected committee)

In addition, this committee is a Lobbyist/Registrant PAC.

In addition, this committee is a Leadership PAC. (Identify sponsor on line 6.)

(g) This committee is an independent expenditure-only political committee (Super PAC).

In addition, this committee is a Lobbyist/Registrant PAC.

(h) This committee is a political committee with both contribution and non-contribution accounts (Hybrid PAC).

→ In addition, this committee is a Lobbyist/Registrant PAC.

2. Hybrid PAC registration

Nonconnected committees that intend to establish separate bank accounts to make contributions and raise unlimited amounts to make independent expenditures consistent with stipulated judgment in *Carey v. FEC* should check **box (h)**.

Press release on reporting guidance for political committees that maintain a non-contribution account - www.fec.gov/updates/fec-statement-on-carey-fec/

3. Additional requirements for lobbyist/registrant PACs ONLY **(11 CFR 104.22(c))**

Check applicable box if the PAC is:

a) Disclosed as being established or controlled by a lobbyist/registrant on a report filed with the Clerk of the House or Secretary of the Senate

OR

b) If unable to ascertain whether (a) applies, meets one of these two criteria:

(1) Lobbyist/registrant had primary role in establishment of political committee; or

(2) Lobbyist/registrant directs the governance or operations of committee (either formally or informally)

4. Additional requirements for leadership PACs ONLY
(11 CFR 100.5(e)(6))

Check applicable box if the PAC is directly or indirectly established, financed, maintained or controlled by federal candidate/officeholder (more later in this section).

IV. Other Registration and Organization Issues: No Connected Organization

**Committee
Registration**

6. Name of Any Connected Organization, Affiliated Committee, Joint Fundraising Representative, or Leadership PAC Sponsor

**Nonconnected PACs pay their
own administrative expenses**

Mailing Address _____

CITY STATE ZIP CODE

Relationship: ~~Connected Organization~~ Affiliated Committee Joint Fundraising Representative Leadership PAC Sponsor

FEC Form 1 (Revised 02/2023) Page 3

6. Name of Any Connected Organization, Affiliated Committee, Joint Fundraising Representative, or Leadership PAC Sponsor

Mailing Address _____

CITY STATE ZIP CODE

Relationship: Connected Organization Affiliated Committee Joint Fundraising Representative Leadership PAC Sponsor

7. Custodian of Records. Identify by name, address (phone number - optional) and position of the person in possession of committee books and records.

Full Name _____

Mailing Address _____

CITY STATE ZIP CODE

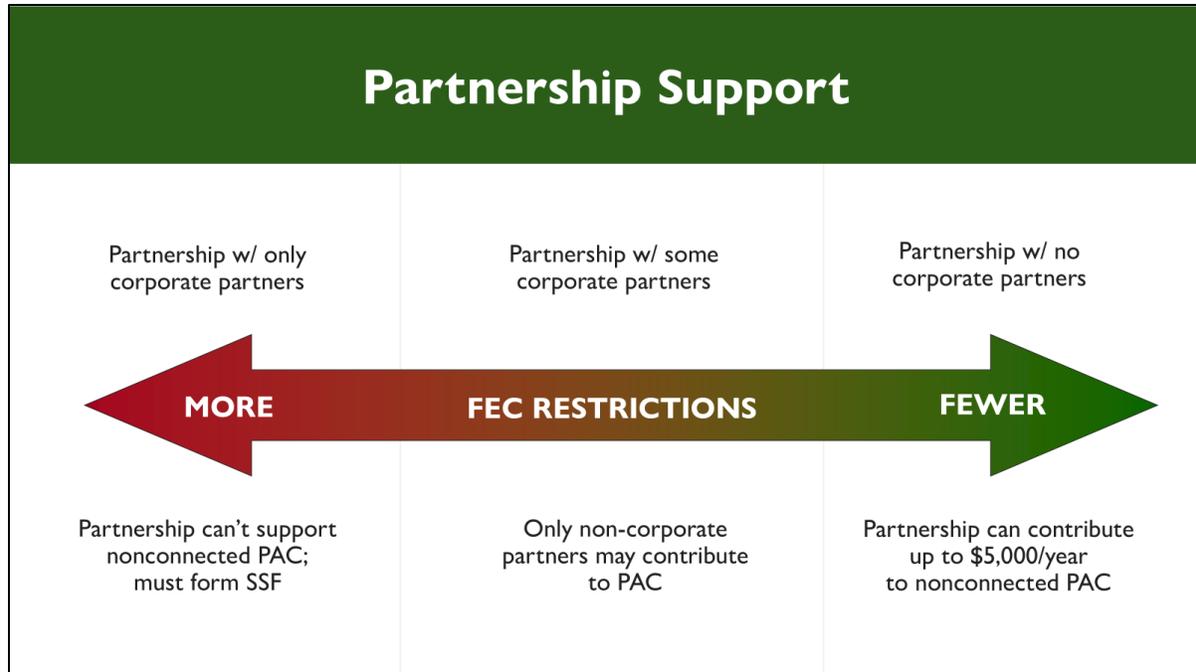
Title or Position _____ Telephone number _____

8. Treasurer. List the name and address (phone number - optional) of the treasurer of the committee, and the name and address of any designated agent (e.g., accountant, attorney).

Full Name of Treasurer _____

A. Basic principle: All types of nonconnected committees pay for their own administrative expenses using funds raised for the committee.

Why? By definition, nonconnected PACs do not have a “connected organization” – in other words, the PAC does not have a sponsoring organization that is incorporated or a labor organization.



B. Special rules for partnership and LLC PACs

1. Partnership without corporate partners (11 CFR [110.1\(d\)](#) and [\(e\)](#); [AO 1982-63](#))

- a) Partnership may sponsor a nonconnected committee (or PAC).
- b) Partnership support of PAC counts as contribution (\$5,000/year).

More: PACs sponsored by partnerships - www.fec.gov/help-candidates-and-committees/candidate-taking-receipts/partnership-llc-contributions/#political-action-committees-sponsored-by-partnerships

2. Partnership with corporate partners

- a) Partnership composed entirely of corporate members may not establish political committee unless the partnership is affiliated with one of the corporate partners (for example, when a joint venture partnership is affiliated with one of its corporate owners). In that case it may establish a corporate PAC (separate segregated fund). [AO 2003-28](#).
- b) Corporate PAC would follow completely different rules for establishing PAC and soliciting contributions for the PAC.

More: Partnerships and LLCs involved with corporations and SSFs -

www.fec.gov/help-candidates-and-committees/registering-ssf/partnerships-and-llcs-involved-corporations-ssfs/

• Refer to the following resources:

- [11 CFR Part 114](#)
- AOs [2008-05](#) and [2004-42](#)

V. Other Registration and Organization Issues: Affiliation

The image displays two versions of the FEC Form 4 (Financial Disclosure) form, specifically section 6, 'Name of Any Connected Organization, Affiliated Committee, Joint Fundraising Representative, or Leadership PAC Sponsor'. The left screenshot shows the form with the 'Affiliated Committee' relationship selected. The right screenshot shows the same form with a green header 'Committee Registration' overlaid.

Affiliated Committees

Committees established, financed, maintained or controlled by same entity

- Generally treated as one committee for purposes of the federal campaign finance laws
- Share limits on contributions made and received

A. **Affiliated committees (11 CFR [100.5\(e\)](#) and [110.3\(a\)\(3\)](#))**

1. **How to determine:**

- a) Principle: committees established, financed, maintained, or controlled by same entity or group of persons.

- b) Others may also be affiliated depending on various factors, such as similar patterns of contributions, common officers, etc.

2. Examples:

- a) Nonconnected PACs established, financed, maintained, or controlled by same entity or group of persons.
- b) A partnership PAC might be considered affiliated with another PAC if the partnership and the entity sponsoring the other PAC are commonly owned or financed.
- c) **Exception:** leadership PACs (discussed next page)

3. Why important:

- a) Same contribution limit applies to contributions received and made by affiliated committees.
- b) If one committee qualifies as multicandidate, all its affiliated committees qualify.
- c) No limit on transfers between affiliated committees.

Leadership PAC

Nonconnected PAC directly/indirectly controlled by federal candidate or officeholder, but is:

- NOT an authorized committee;
- NOT affiliated with an authorized committee; and
- NOT a party committee.

6. Name of Any Connected Organization, Affiliated Committee, Joint Fundraising Representative, or Leadership PAC Sponsor

John Doe
123 Main Street
Anytown, ST 00000
9999 99-0000

Relationship: Connected Organization Affiliated Committee Joint Fundraising Representative Leadership PAC Sponsor

NOT AFFILIATED

4. Application to leadership PACs (11 CFR [100.5\(e\)\(6\)](#) and [104.22](#))

a) Definition of leadership PAC:

A federal PAC that is directly or indirectly established, financed, maintained or controlled by federal candidate/officeholder but is:

- Not an authorized committee;
- Not affiliated with an authorized committee; and
- Not a political party committee.

List Leadership PAC Sponsor

6. Name of Any Connected Organization, Affiliated Committee, Joint Fundraising Representative, or Leadership PAC Sponsor

Jane Doe
123 Main Street
Mailing Address
NOT AFFILIATED
Anytown ST 00000
CITY STATE ZIP CODE

Relationship: Connected Organization Affiliated Committee Joint Fundraising Representative Leadership PAC Sponsor

Committee Registration

FEC Form 1 (Presidential Election) Page 3

Write or Type Committee Name

6. Name of Any Connected Organization, Affiliated Committee, Joint Fundraising Representative, or Leadership PAC Sponsor

Mailing Address

CITY STATE ZIP CODE

Relationship: Connected Organization Affiliated Committee Joint Fundraising Representative Leadership PAC Sponsor

7. Custodian of Records. Identify by name, address (phone number - optional) and position of the person in possession of committee books and records.

Full Name

Mailing Address

CITY STATE ZIP CODE

Title or Position Telephone number

8. Treasurer. List the name and address (phone number - optional) of the treasurer of the committee, and the name and address of any designated agent (e.g., assistant treasurer).

Full Name of Treasurer

- b) **For FEC Form 1, leadership PACs should:**
 - (1) Check applicable box if the PAC is a federal PAC that is directly or indirectly established, financed, maintained or controlled by federal candidate/officeholder.
 - (2) Identify the federal candidate/officeholder.
- c) **Leadership PACs are not affiliated with authorized committees**
Although a leadership PAC technically has a “sponsor” that must be listed on FEC Form 1, by definition it is not affiliated with the authorized committee of its sponsoring official or candidate.
[11 CFR 100.5\(e\)\(6\)](#).

VI. Other Registration and Organization Issues: Treasurer

List PAC Treasurer

8. Treasurer: List the name and address (phone number – optional) of the treasurer of the committee, and the name and address of any designated agent (e.g., assistant treasurer).

Full Name of Treasurer _____

Mailing Address _____

REQUIRED

CITY STATE ZIP CODE

Title or Position _____ Telephone number _____

Full Name of Designated Agent _____

Mailing Address _____

RECOMMENDED

CITY STATE ZIP CODE

Title or Position _____ Telephone number _____

Committee
Registration

FEC Form 1 (Revised 08/2025) Page 3

How to Sign Committee Name: _____

1. Name of Any Connected Organization, Affiliated Committee, Joint Fundraising Organization, or Leadership PAC Sponsor _____

Mailing Address _____

CITY STATE ZIP CODE

Address: Connected Organization Affiliated Organization Joint Fundraising Organization Leadership PAC Sponsor

2. Committee of Records: Identify by name, address (phone number – optional) and position of the person responsible for committee books and records.

Full Name _____

Mailing Address _____

CITY STATE ZIP CODE

Title or Position _____ Telephone number _____

3. Treasurer: List the name and address (phone number – optional) of the treasurer of the committee and the name and address of any designated agent (e.g., assistant treasurer).

Full Name of Treasurer _____

- A. Treasurer required; Assistant Treasurer strongly recommended**
Identify on FEC Form 1.

Committee Treasurer

Treasurer and Assistant Treasurer Duties

- Deposits receipts
- Authorizes all expenditures
- Monitors contributions
- Keeps all required records
- Signs reports
- Files accurate reports on time

Treasurer List the name and address (phone number - optional) of the treasurer of the committee, and the name and address of any designated agent (i.e., assistant treasurer).

Full Name of Treasurer			
Mailing Address			
	CITY	STATE	ZIP CODE
Title or Position			
	Telephone number		
Full Name of Designated Agent			
Mailing Address			
	CITY	STATE	ZIP CODE
Title or Position			
	Telephone number		

B. Duties:

1. Deposits receipts
2. Authorizes all expenditures
3. Monitors contributions
4. Keeps all required records
5. Signs reports
6. Files accurate reports on time

Committee Treasurer

The screenshot shows a form with the following sections:

- Treasurer:** Full Name of Treasurer, Mailing Address, City, State, ZIP Code, Telephone number.
- Designated Agent:** Full Name of Designated Agent, Mailing Address, City, State, ZIP Code, Telephone number.

Treasurer generally named as enforcement respondent in official capacity

Personal liability possible if:

- Knowingly and willfully violated the Act;
- Recklessly failed to fulfill duties; or
- Intentionally ignored information that led to the violation

C. Treasurer responsible for compliance

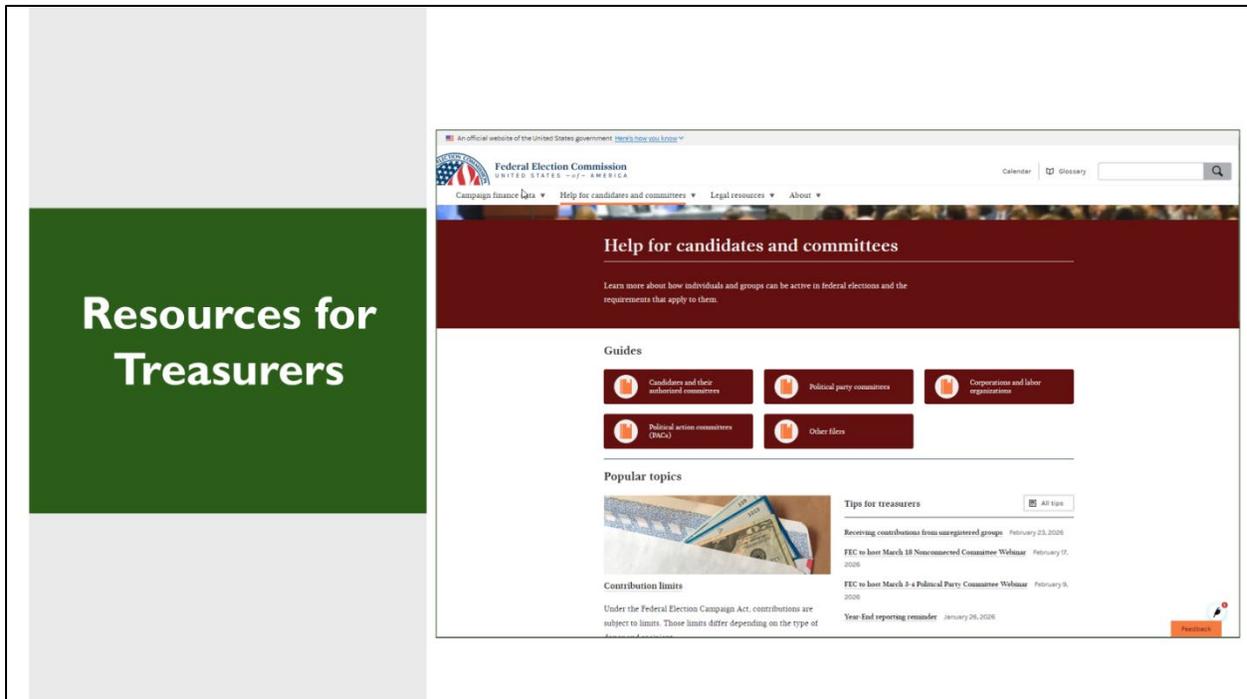
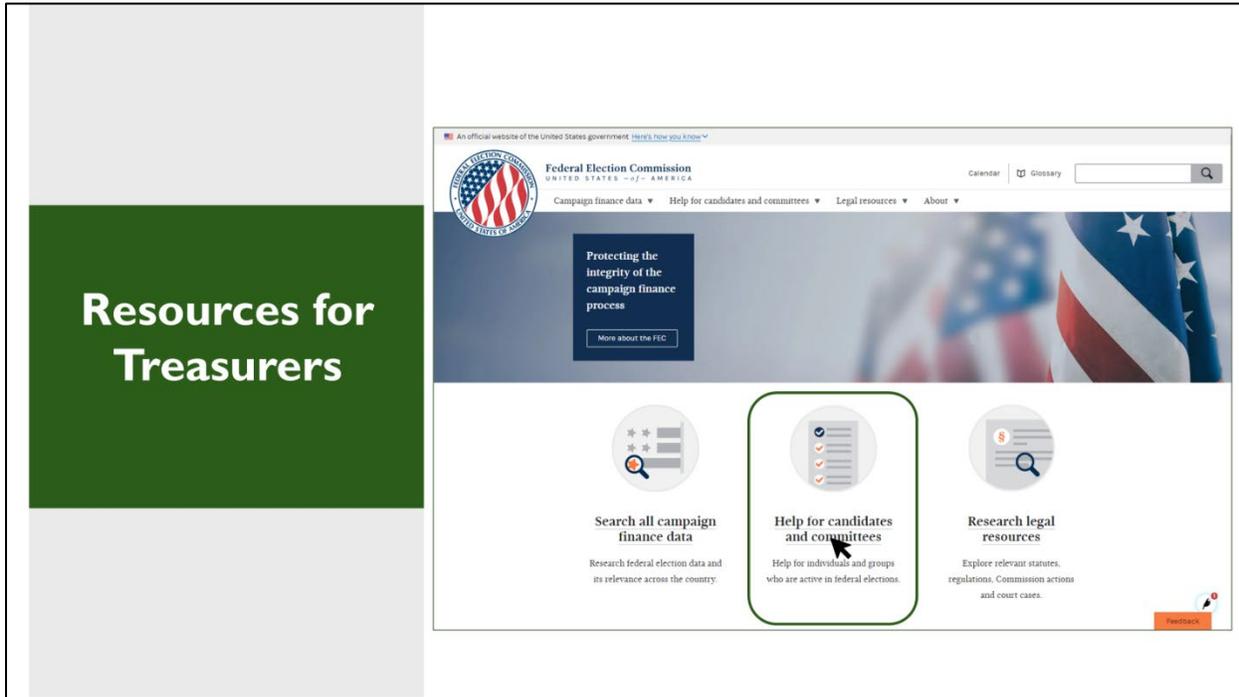
Usually named in enforcement actions.

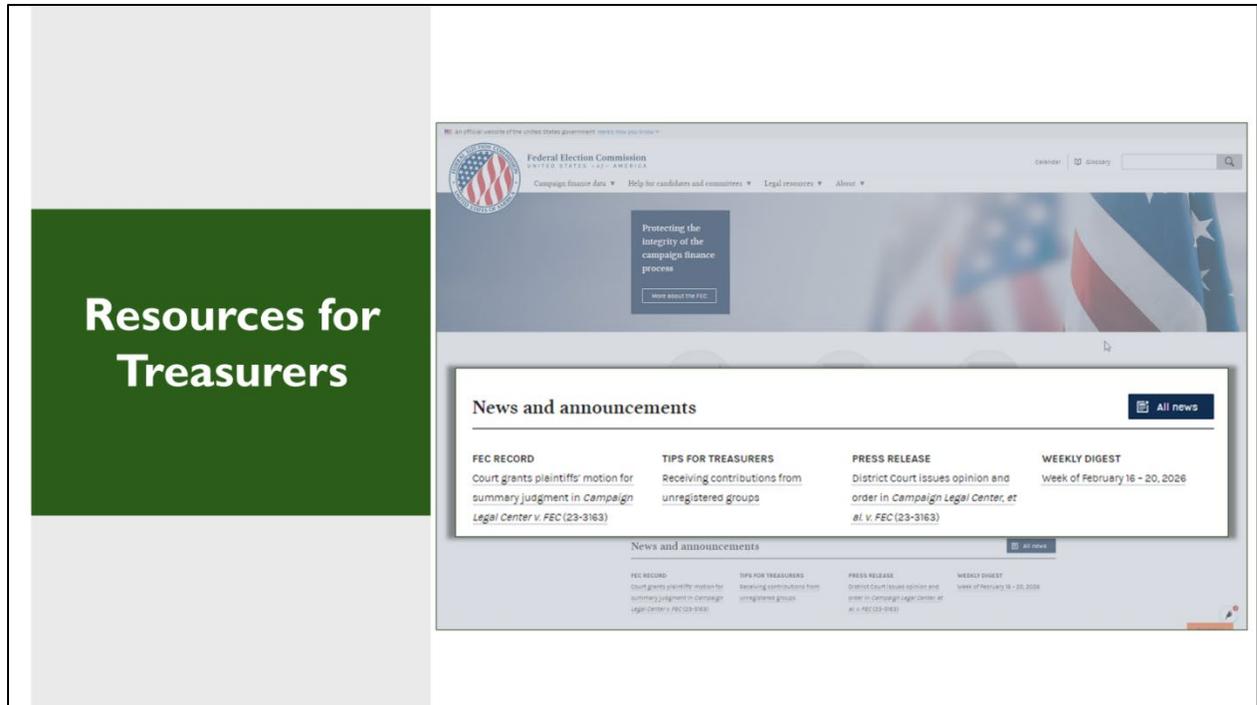
More: Policy statement on when treasurer may be found personally liable -

www.fec.gov/resources/cms-content/documents/notice2004-20.pdf

Embezzlement policy - www.fec.gov/resources/cms-content/documents/fedreg_notice_2007-09_EO13892.pdf

D. Resources for Treasurers:





- **Tips for treasurers:** Weekly email with links to relevant publications, reporting, and best practices information - www.fec.gov/updates/?update_type=tips-for-treasurers
- **Record:** News articles on the latest Commission developments in reporting, outreach, litigation and advisory opinions - www.fec.gov/updates/?update_type=fec-record
- **Help for candidates and committees:** Campaign Guide updated and organized into topic-specific web pages - www.fec.gov/help-candidates-and-committees/guides/?tab=political-action-committees
- **Webinars:** Sign up on our website to be notified of upcoming webinars and other trainings - www.fec.gov/help-candidates-and-committees/trainings/

VII. Other Registration and Organization Issues: Recordkeeping and Best Efforts
(11 CFR [102.8](#) and [102.9](#))

Recordkeeping: Receipts

Contributions over \$50:

- Date and amount received
- Donor's name and address
- Complete image of written instrument

Contributions aggregate over \$200:

- Above information plus occupation and employer for individual donors



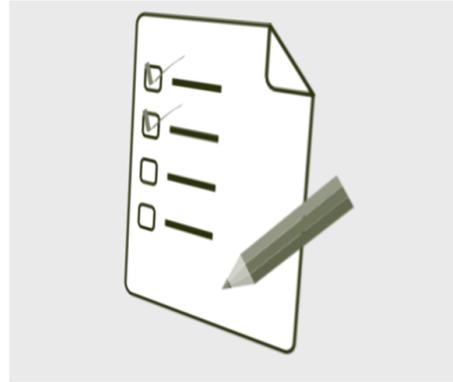
A. Recordkeeping for receipts

1. Required information:

- a) For any amount, record date received and amount.
- b) Over \$50, name and address of contributor/payor.
- c) Over \$200, above plus occupation and employer.

Making Best Efforts

- ✓ Request contributor info when soliciting contribution
- ✓ If info missing, make follow-up request within 30 days
- ✓ Amend report to disclose missing information once received



B. Best efforts ([11 CFR 104.7](#))

1. Required to make “best efforts” to obtain, maintain and report required information.
2. To show “best efforts,” committee must:
 - a) Request information in solicitation materials, along with applicable disclaimer informing contributors that the committee is required to make “best efforts”
 - b) Wording:
“Federal law requires us to use our best efforts to collect and report the name, mailing address, occupation and name of employer of individuals whose contributions exceed \$200 in a calendar year.”
 - c) Make follow-up request within 30 days of receipt of contributions lacking required information, keep written documentation of follow-up request (with no additional solicitation made); and
 - d) Amend reports to disclose information received but not previously disclosed (or include information in memo entries on the next report filed).

More: Recording nonconnected PAC receipts - www.fec.gov/help-candidates-and-committees/keeping-pac-records-nonconnected/recording-receipts/



Recordkeeping: Disbursements

All disbursements, record:

- Date and amount of disbursement
- Name and address of payee
- Purpose of disbursement

For Contributions:

- Above information, plus candidate's name, state, district and election designation

C. Recordkeeping for disbursements

1. For any amount, record name and address of payee, purpose, date made.
2. For contributions made, also record name of candidate, state, district, and election designation.

D. Record retention

Retain each record for three years from the date of the report on which it was last disclosed.

FILING REPORTS

I. How to File FEC Reports



On Paper

Filing Methods



Electronically

Mandatory E-Filing



```
graph TD; A["If your committee raises or spends more than $50,000 during a calendar year, or expects to do so..."] --> B[YES]; B --> C[Mandatory Electronic Filing]; D["If your committee raises or spends $50,000 or less during a calendar year, and does not expect to exceed that threshold..."] --> E[NO]; E --> F[Paper Filing]; E --> G[Voluntary Electronic Filing];
```

- A. **Electronic vs. paper filing** (*Guide*, pp. 83-88)
1. **Who must e-file?**
All committees that raise or spend more than \$50,000 in a calendar year, or that have reason to expect to do so.
- B. **Electronic filing**
1. **Passwords required.** You cannot file without one.
 2. **How do you get a password?**
 - a) Most committees may obtain or change their password online at webforms.fec.gov/psa/newrequest.htm
 - b) Existing committees that have not previously used the online system should contact the Electronic Filing Office for help at 202-694-1307.
 3. **How long does it take?**
 - a) Passwords can now be obtained in just a few minutes online.
 - b) We recommend you request your password as early in the process as possible in case any issues arise.
 4. **Use updated software**
 - a) Software revised when forms changed – always use the latest version. Auto update feature makes it simple.
 - b) FEC offers free software: FECFile
 - c) Latest version of FECFile 8 – build 8.5 available for download - www.fec.gov/help-candidates-and-committees/filing-reports/fecfile-software/
 5. **Paper filing by e-filer**
Committees that submit a report on paper that should have been filing electronically will be treated as non-filers and may be subject to enforcement actions (including administrative fines).

More: Electronic Filing Overview - www.fec.gov/help-candidates-and-committees/filing-reports/electronic-filing/

The screenshot shows the Federal Election Commission website. On the left, a green vertical banner contains the text "Electronic Filing Software". The main content area is titled "FECFile: the FEC's free software". It includes a description of the software, a list of system requirements, and a "READ NEXT" sidebar with links to "Electronic filing overview", "Other software options", "Paper filing", "Download FECFile", and "Electronic filing passwords".

Electronic Filing Software

FECFile: the FEC's free software

FECFile is a Windows-based software system that committees can use for electronic filing. FECFile is free to download, and the Electronic Filing Office is available to answer filers' questions about the system.

FECFile only works on PC computer systems that meet the following requirements:

- Microsoft Windows 10, 8, or 7 operating system (no other operating system is supported)
- 85MB of available hard disk space
- 1GB of available RAM
- Internet access or CD drive

READ NEXT

- Electronic filing overview
- Other software options
- Paper filing
- Download FECFile
- Electronic filing passwords

www.fec.gov/help-candidates-and-committees/filing-reports/electronic-filing/

The screenshot shows the Federal Election Commission website. On the right, a green vertical banner contains the text "Electronic Filing Password". The main content area is titled "Electronic Filing Password Assignment System". It includes sections for "Who can get a password?" and "How do I get a password?", and a "QUICK LINKS" sidebar with links to "Help", "Contact the Electronic Filing Office", "FEC home page", "Electronic filing", and "Password Assignment System home".

Electronic Filing Password

Electronic Filing Password Assignment System

Who can get a password?

For a registered committee, only the official email addresses listed on the Statement of Organization (FEC Form 1) can obtain an electronic filing password.

An entity or person(s) other than a political committee may also obtain a password for electronic filing.

How do I get a password?

Registered Committees, entity(s) or person(s), can enroll into the Electronic Filing Password Assignment System for creating, retrieving and changing passwords using a 9

QUICK LINKS

- Help
- Contact the Electronic Filing Office
- FEC home page
- Electronic filing
- Password Assignment System home

webforms.fec.gov/psa/index.htm

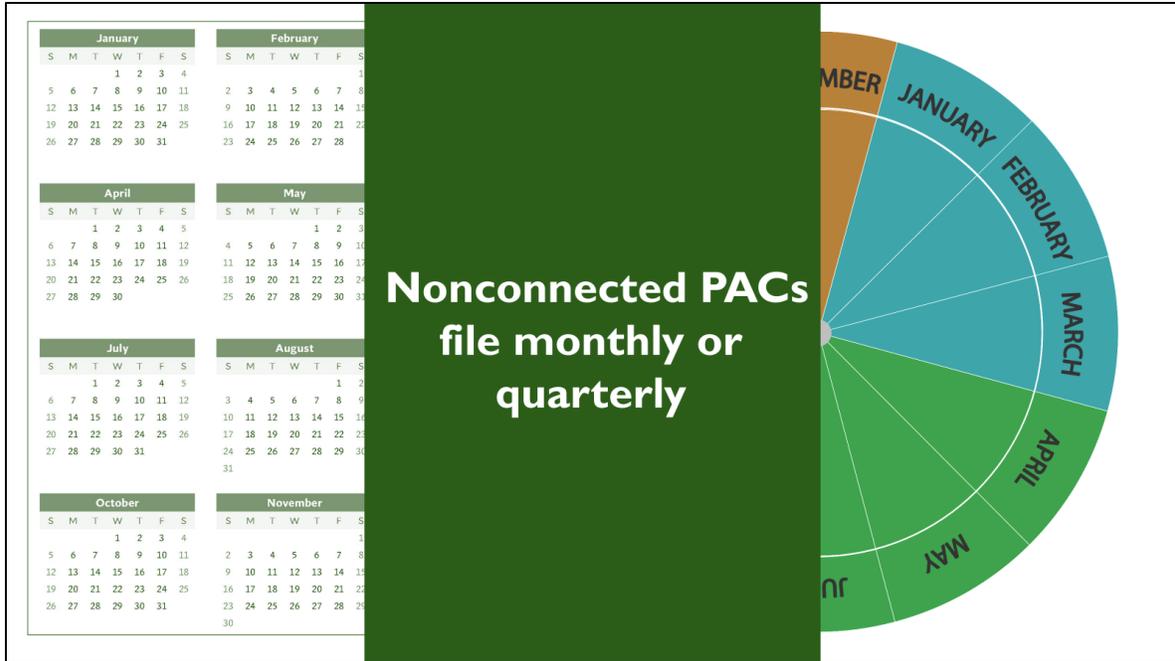


C. Reporting considerations for paper filers

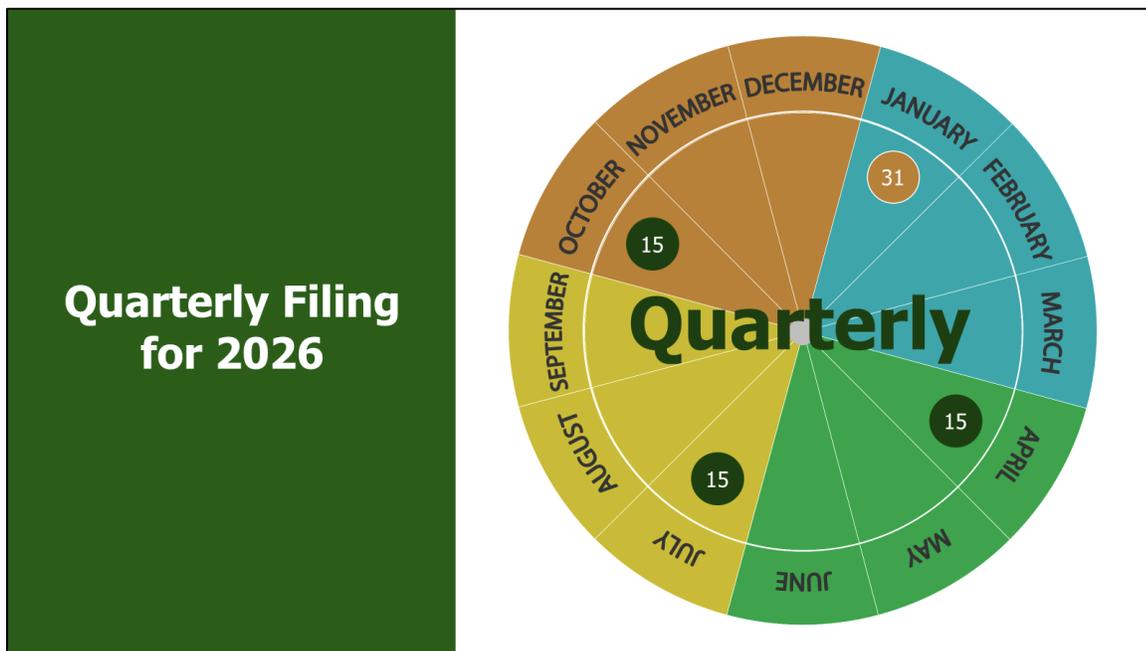
- 1. Statute prohibits extensions** (applicable to paper and electronic filers).
- 2. Weekends and holidays**
Filing dates not extended for weekends or holidays. Must be received on business day preceding filing date.
- 3. Registered vs. overnight mail**
 - a) If filing using USPS registered mail, keep receipt.
 - b) “Overnight Mail” means express or priority mail with a delivery confirmation or an overnight service with an online tracking system. File using same terms as certified/registered mail, keep receipt.
 - c) **Zip code**
 - (1) USPS: 20463
 - (2) Delivery services: 20002

II. Filing Schedule ([11 CFR 104.5\(c\)](#))

PACs file quarterly/semi-annually or monthly



A. Quarterly filers



2. **Election year (even-numbered year)**
 - a) Quarterly filing committees file quarterly in election year.
 - b) Quarterly reporting schedule

- (1) Reports due April 15, July 15 and October 15 and January 31; Pre-Primary, Pre-General (if applicable), and a Post-General Report.
- (2) Reporting period begins the day after close of books of last report filed.

**Additional Filing
for 2026**



Pre-Primary Reports

**Additional Filing
for 2026**

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	★	23	24	22	23	24	25	26	27	28
25	26	27	28	29	30	31	29	30					

**Pre-General Report
Due October 22**

Pre-General Report covering 10/1/26-10/14/26 due 10/22/26

Additional Filing for 2026

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					

**Post-General Report
Due December 3**

Post-General Report covering 10/15/26-11/23/26 due 12/3/26

B. Monthly filers

January							February							March						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3		1	2	3	4	5	6	7	1	2	3	4	5	6	7
4	5	6	7	8	9	10	8	9	10	11	12	13	14	8	9	10	11	12	13	14
11	12	13	14	15	16	17	15	16	17	18	19	20	21	15	16	17	18	19	20	21
18	19	20	21	22	23	24	22	23	24	25	26	27	28	22	23	24	25	26	27	28
25	26	27	28	29	30	31								29	30	31				

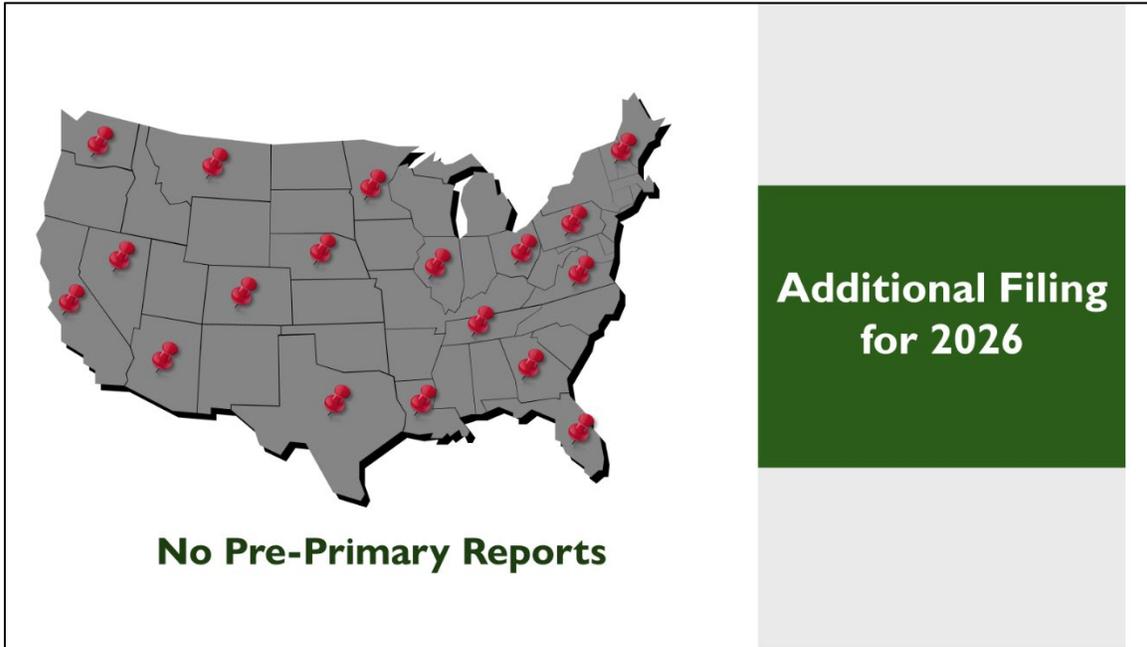
Monthly Reports Due on the 20th

April							May							June						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S

Monthly Filing for 2026

1. Election year (even-numbered year)

- a) Monthly filers must file report on 20th of each month, except Pre-General and Post-General in lieu of November and December monthly reports.
- b) Reporting period begins day after close of books of last report filed.



No Pre-Primary Reports

Additional Filing for 2026

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	★	23	24	22	23	24	25	26	27	28
25	26	27	28	29	30	31	29	30					

Pre-General Report
(in lieu of November 20)

Additional Filing for 2026

Pre-General Report covering 10/1/26-10/14/26 due 10/22/26

1. **Timing**
 - a) Committees that are not required to file monthly may change their filing schedule from quarterly to monthly or from monthly to quarterly only after notifying the Commission in writing (or electronically if an e-filer), of its intention at the time it files a required report under its current filing schedule or in a separate Miscellaneous Text Submission ([FEC Form 99](#)) filed at any time.
 - b) Such political committee will then be required to file the next required report under its new filing schedule and will receive a letter which lists the subsequent filing requirements.
2. **May only change filing schedule once per calendar year.**
3. A committee that filed semi-annually in 2025 automatically files quarterly in 2026. No need to notify FEC (unless switching to monthly).

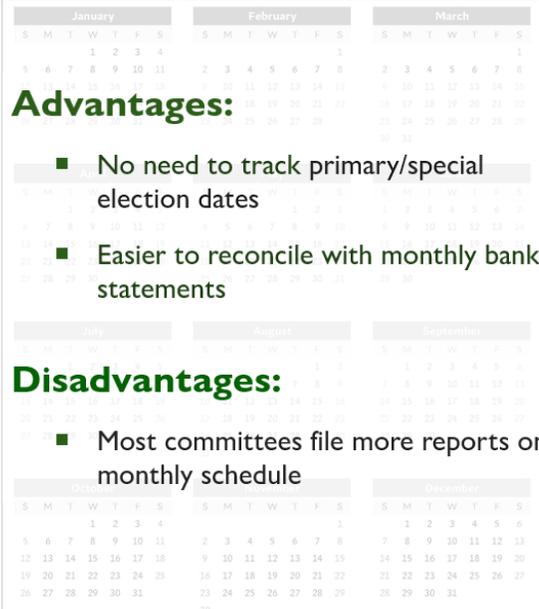
Pros & Cons Quarterly Filing

Advantages:

- Most common filing schedule
- Most party committees file fewer reports on a quarterly (semi-annual) schedule

Disadvantages:

- Must track primary/special election dates and file necessary reports
- Not as easy to reconcile with monthly bank statements



Advantages:

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

Disadvantages:

- Most committees file more reports on monthly schedule

Pros & Cons Monthly Filing

CONTRIBUTIONS AND FUNDRAISING

I. Contribution Limits

Contribution Limits

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	



- A. Limits on contributions given to traditional nonconnected federal PAC**
A contributor may give up to \$5,000 per calendar year to a traditional federal nonconnected PAC (including a leadership PAC, partnership PAC and the contribution account of a hybrid PAC).

Contribution Limits



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	\$5,000	\$5,000	Unlimited Transfers	Unlimited Transfers	\$5,000
PAC: Multicandidate	\$5,000	\$5,000	\$10,000 (combined)	\$44,300	\$132,900
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	

Limits do not apply to Super PACs or Hybrid PAC's non-contribution account

- B. Application to Super PACs and non-contribution accounts**

Contribution type	Limited or prohibited?
Contributions TO Super PACs and non-contribution accounts	Unlimited
Contributions BY Super PAC or non-contribution accounts	Prohibited

II. Contribution Prohibitions



- A. Corporations (including incorporated membership, trade and cooperative organizations or associations), labor organizations and national banks** are generally prohibited from making contributions in connection with federal elections. [11 CFR 114.2](#). Therefore, they may not:
1. Act as conduit for earmarked contribution.
 2. Give discount to campaign or committee that is not in normal business practice.
 3. Allow use of facilities or resources without reimbursement, and, in most cases, advance payment.
 4. **Exception:** This ban does **not** apply to contributions made to Super PACs or non-contribution accounts of Hybrid PACs.
See: Note to [11 CFR 114.10\(a\)](#).
- B. Federal government contractors ([11 CFR Part 115](#))**
Employees may use personal funds to make contributions.
- C. Foreign nationals ([11 CFR 110.20](#))**
1. **Ban does not apply to permanent resident aliens (green card holders).**

2. **Individuals who are foreign nationals may:**
 - a) Volunteer for political committees. AOs [2014-20](#), [2007-26](#) and [2004-26](#).
 - b) Attend campaign fundraising events. [AO 2004-26](#).
3. **They may not, however,** participate in decision-making regarding election activities for a political committee.
AOs [2004-32](#) and [2004-26](#).

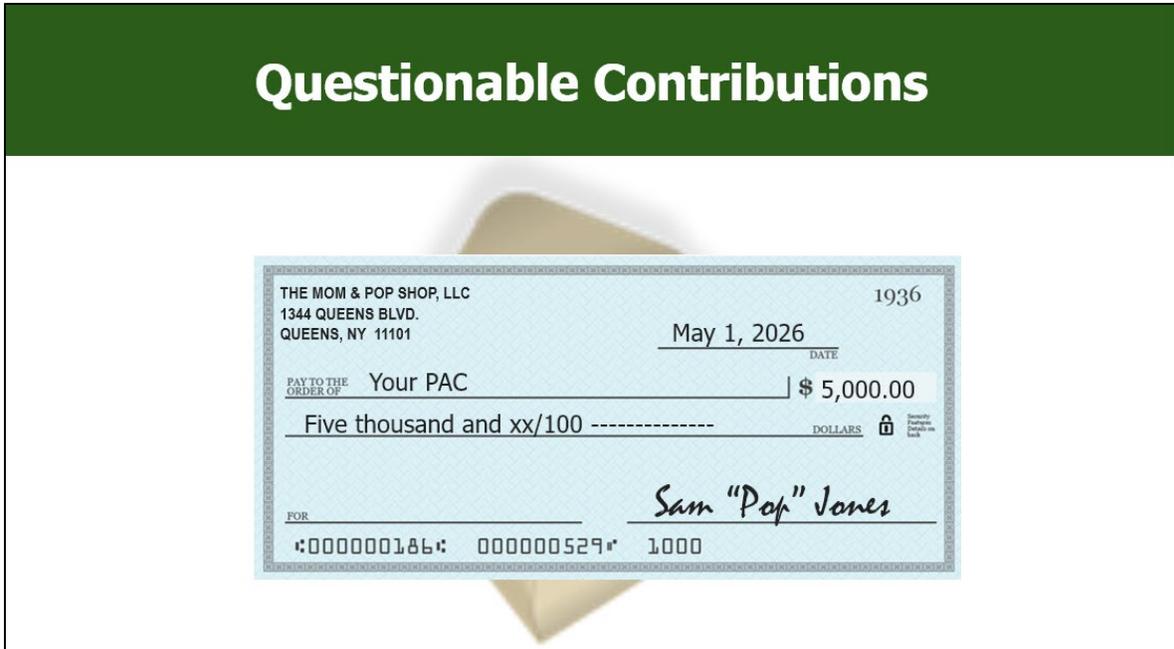
D. Contributions in the name of another ([11 CFR 110.4\(b\)](#))

E. Certain prohibitions apply to all elections ([11 CFR 114.2\(a\)](#))

1. Foreign nationals
2. National banks
3. Federally chartered corporations

IV. Handling Questionable Contributions to Federal PAC Accounts ([11 CFR 103.3](#))

*What happens if you aren't sure if your PAC may accept a contribution you've received?
Let's look at an example:*



This check is from an LLC, but the LLC failed to provide information on how to attribute the contribution or how the LLC is taxed (as a partnership or corporation).



POLL QUESTION:

You've received a contribution from an LLC, but it's just a check with no other information. Is it permissible on its face?

- A: Yes
- B: No
- C: Maybe

POLL ANSWER:

You've received a contribution from an LLC, but it's just a check with no other information. Is it permissible on its face?

- A: Yes
- B: No
- C: Maybe

A. General procedures for questionable contributions”

1. Deposit while checking permissibility

If unsure whether contribution is from a permissible source, PAC may deposit it while confirming permissibility.

2. Refund after 30 days if unable to verify legality

Within 30 days of receipt, must refund if unable to determine if contribution is permissible.

Steps to take:

- Deposit or return check – 10 days
- Contact the donor – 30 days to confirm legality
- If LLC is taxed as a partnership, contribution is acceptable
- If LLC is taxed as a corporation, contribution is prohibited – refund

Questionable Contributions



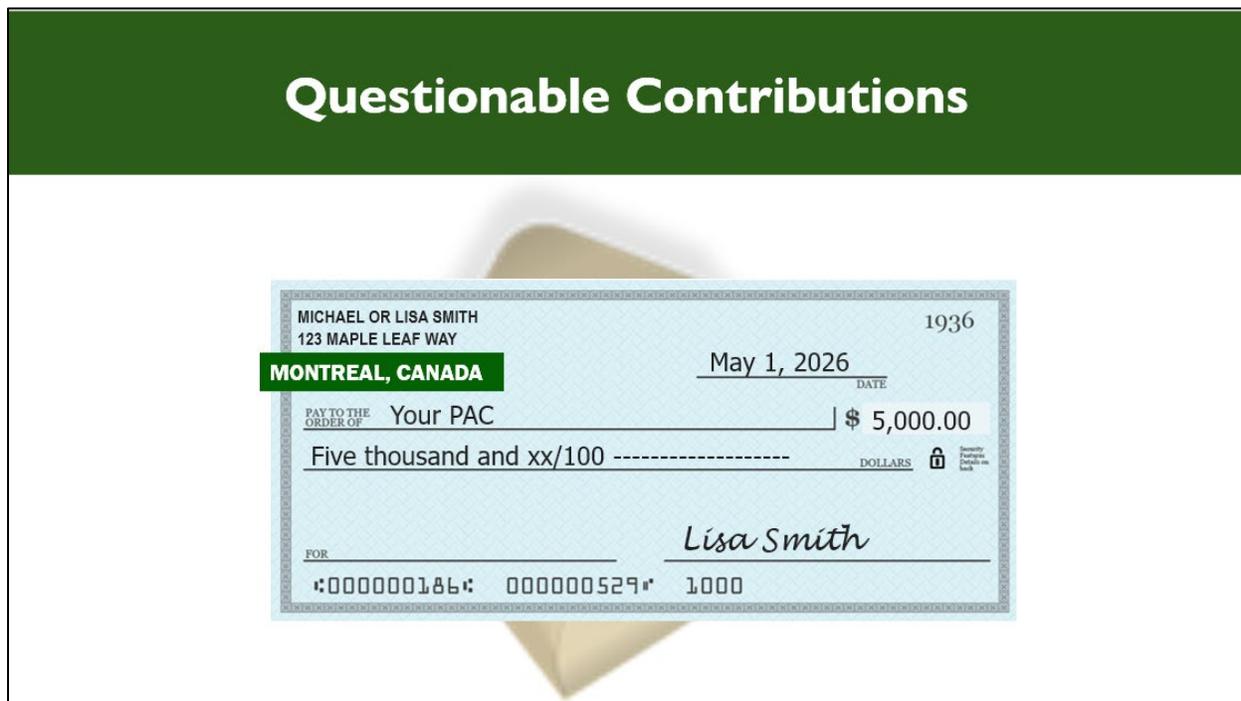
B. Questionable Limited Liability Company (LLC) contribution:

1. To determine if LLC is taxed as a partnership or corporation, contact LLC or visit IRS website to see how LLC has chosen to file under IRS rules: www.irs.gov/businesses/small-businesses-self-employed/llc-filing-as-a-corporation-or-partnership

2. If LLC is a corporation, refund the money (unless given to Super PAC or Hybrid PAC)
3. If LLC is taxed as a partnership, contact them. At the time it makes a contribution, an LLC that has elected to be treated as a partnership must notify the recipient committee:
 - a) That it is eligible to make the contribution; and
 - b) How the contribution should be attributed among members.

More: Partnership and LLC contributions - www.fec.gov/help-candidates-and-committees/candidate-taking-receipts/partnership-llc-contributions/

Let's look at another example.



This check has a Canadian address, which sends up a red flag. You will need to verify that the contributor (Lisa Smith) is a U.S. citizen or green card holder.

How should you handle this questionable contribution?

Steps to take:

- Deposit or return check – 10 days
- Contact the donor – 30 days to confirm legality
- If donor is US citizen or green card holder, contribution is acceptable
- If not, contribution is prohibited – must issue a refund

Questionable Contributions



B. Questionable foreign national contribution:

If determining whether individual/entity is a foreign national, seek and obtain copies of valid U.S. Passport papers. [110.20\(a\)\(7\)](#)

More: Who can and can't contribute - www.fec.gov/help-candidates-and-committees/candidate-taking-receipts/who-can-and-cant-contribute/

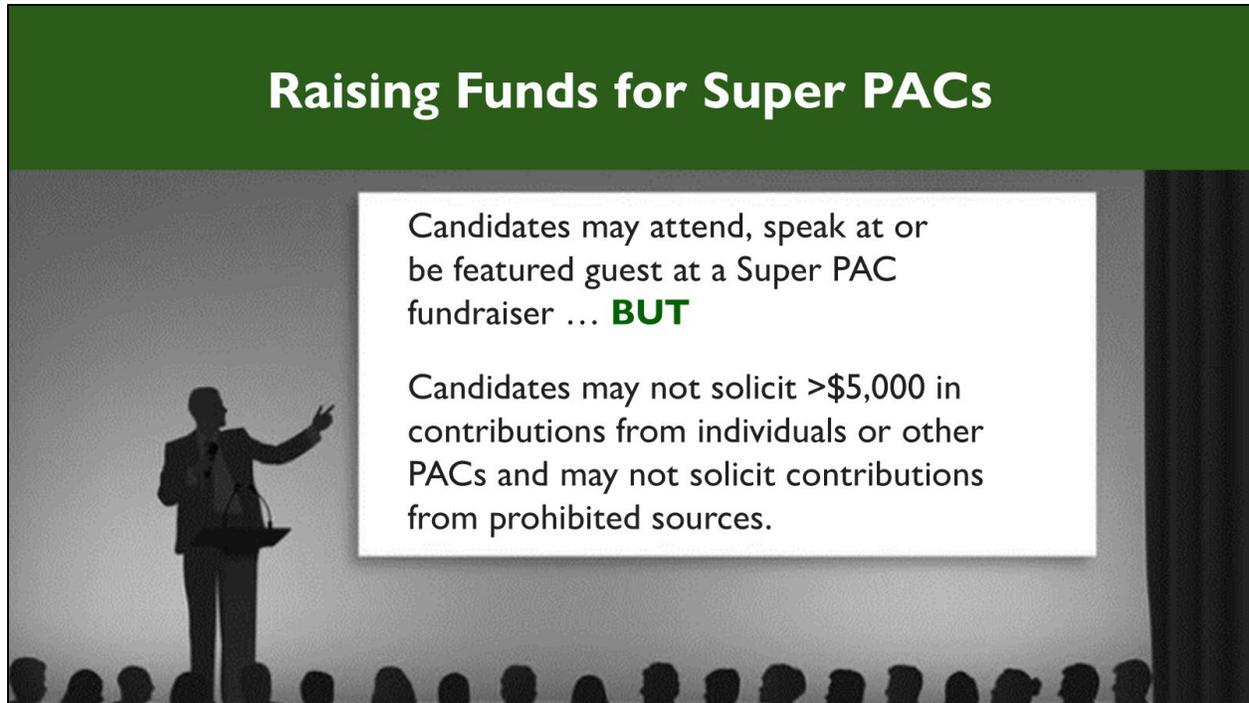
III. Fundraising by Federal Officeholders and Candidates for PACs ([11 CFR 300.61](#))

Fundraising Restrictions

Prohibited Activity

Generally, federal candidates and officeholders—and entities they directly or indirectly establish or control—cannot solicit, receive, direct, transfer, spend or disburse funds outside federal limits and prohibitions

- A. For federal elections**
Federal candidates and officeholders—and **entities they directly or indirectly establish or control (such as leadership PACs)**—may solicit, receive, direct, transfer, spend or disburse only funds that comply with the Act’s limits and prohibitions in connection with a federal election.
- B. For nonfederal elections**
Federal candidates, officeholders (**and their leadership PACs**) may solicit, receive, direct, transfer, spend or disburse **only funds** that comply with the Act’s limits and prohibitions for elections other than federal elections.



- C. Application to Super PACs and non-contribution accounts:**
- 1. Attendance at Super PAC fundraising event**
Federal candidate or officeholder may attend, speak at, or be a featured guest at a nonfederal fundraising event (including fundraising for Super PAC subject to \$5,000 limit).
 - 2. Restrictions on federal candidates/officeholders/national party officers' solicitations for Super PACs**
 - a) Federal candidates, officeholders and national party officers may solicit only those contributions that are subject to the Act's amount limitations and source prohibitions when they solicit contributions on behalf of Super PACs and non-contribution accounts.
 - b) Moreover, federal candidates, officeholders and officers of national party committees are limited to soliciting funds up to \$5,000 for Super PACs from individuals and other sources not barred from making contributions. See [AO 2011-12](#).

More: www.fec.gov/help-candidates-and-committees/making-disbursements-pac/fundraising-super-pacs-federal-candidates-nonconnected-pac/

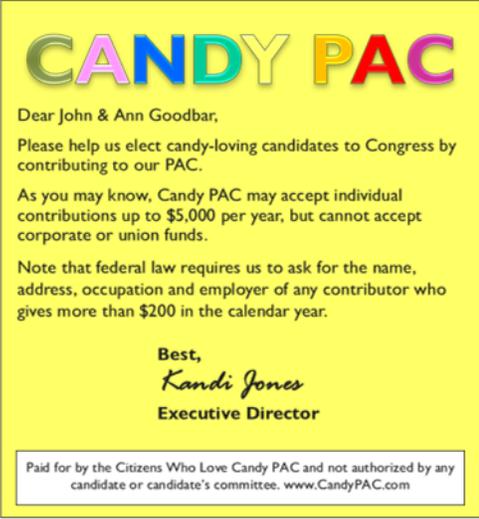
3. **Advisory Opinions**

a) **Agents of candidates:** Agents of candidates may solicit nonfederal funds for Super PACs, provided that the individuals **act in their own capacities** and “exclusively on behalf of” the other organizations when fundraising for them, “not on the authority of” the candidate, and raise funds on behalf of the candidate and the other organizations “at different times.” See [AO 2015-09](#), question 11.

b) **State officeholders that sponsor Super PACs**
A state officeholder sought an advisory opinion from the FEC regarding her proposal to establish, maintain, and control a federal Super PAC. The Commission held that the proposed Super PAC would be acting as the state representative’s agent in making the proposed public communications in connection with federal elections, and, therefore, the PAC must pay for such expenditures with funds that are subject to the Act’s source and amount limitations. See [AO 2018-07](#). This outcome was challenged in [Mace v. FEC](#).

V. Elements of a Solicitation for Funds

Nonconnected PAC Solicitation



The image shows a sample solicitation letter for Candy PAC. The letter is on a yellow background and contains the following text: 'Dear John & Ann Goodbar, Please help us elect candy-loving candidates to Congress by contributing to our PAC. As you may know, Candy PAC may accept individual contributions up to \$5,000 per year, but cannot accept corporate or union funds. Note that federal law requires us to ask for the name, address, occupation and employer of any contributor who gives more than \$200 in the calendar year. Best, Kandi Jones Executive Director. Paid for by the Citizens Who Love Candy PAC and not authorized by any candidate or candidate's committee. www.CandyPAC.com'.

← PAC's purpose

← Basic rules

← Best efforts

← Disclaimer

A. Statements to include in solicitation for nonconnected PAC

Note that while wording may vary, all of these elements should be present in any solicitation by any type of nonconnected committee.

1. PAC's purpose

Include a statement that indicates that the contribution will be used in a federal election. This is required when the contribution is solicited for the contribution to be deposited into a federal account. [11 CFR 102.5](#).

2. Helpful: statement of contribution limits and prohibitions

3. Strongly recommended: best efforts statement

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

B. Required disclaimer for PAC solicitations

1. Must disclose the full name and permanent street address, telephone number or website address of the person who paid for the communication, and also state that the communication was not authorized by any candidate. [11 CFR 110.11\(b\)\(3\)](#).

2. Sample disclaimer wording:

"Paid for by Citizens Who Love Candy PAC and not authorized by any candidate or candidate's committee. [www.CandyPAC.com](#)"

Let's look now at how to report contributions received from individuals...

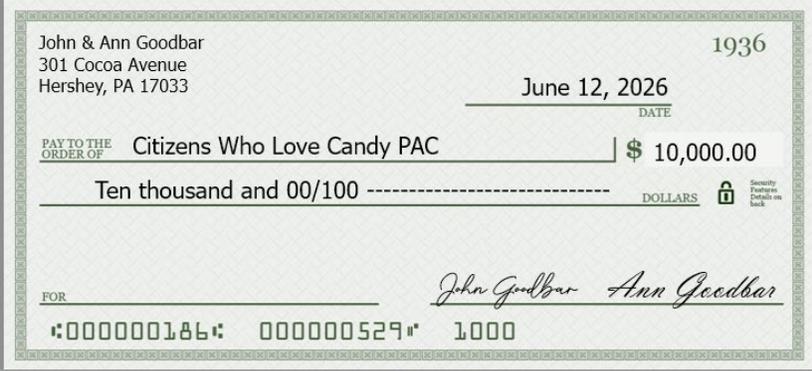
REPORTING EXAMPLES

Reporting Example #1A: Reporting Receipts - Itemizing Individual Contributions Received

Reporting Receipt of Contribution



John and Ann Goodbar



John and Ann Goodbar made a \$10,000 contribution on June 12, 2026, to the Citizens Who Love Candy PAC, a federal nonconnected PAC that makes contributions to federal candidates. The PAC received their check on June 12. They used their personal joint account for this contribution, but were careful to both sign the check.

- 1. How must this contribution be reported by the PAC?**
(Assume that the PAC files on a monthly basis and that neither John nor Ann Goodbar have contributed to the PAC in 2026.)

**Answer to Reporting Example #1A:
Reporting Receipts - Itemizing Individual Contributions Received**

FEC Form 3X: Schedule A, Line 11(a)(i)	
<p>SCHEDULE A (FEC Form 3X) ITEMIZED RECEIPTS</p> <p>Use separate schedule(s) for each category of the Detailed Summary Page</p> <p>FOR LINE NUMBER: (check only one) <input checked="" type="checkbox"/> 11a <input type="checkbox"/> 11b <input type="checkbox"/> 11c <input type="checkbox"/> 12 <input type="checkbox"/> 13 <input type="checkbox"/> 14 <input type="checkbox"/> 15 <input type="checkbox"/> 16 <input type="checkbox"/> 17</p> <p>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.</p> <p>NAME OF COMMITTEE (In Full) Citizens Who Love Candy PAC</p>	
<p>A. Full Name of Individual (Last, First, Middle Initial) or Full Organization Name John Goodbar</p> <p>Mailing Address 301 Cocoa Avenue</p> <p>City Hershey State PA Zip Code 17033</p> <p>FEC ID number of contributing federal political committee. C</p> <p>Name of Employer (for Individual) Caramel Co. Occupation (for Individual) Candy Maker</p> <p>Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼</p> <p>Aggregate Year-to-Date 5,000.00</p>	<p>Date of Receipt 06 / 14 / 2026</p> <p>Amount of Each Receipt this Period 5,000.00</p> <p><input type="checkbox"/> Memo Item</p>
<p>B. Full Name of Individual (Last, First, Middle Initial) or Full Organization Name Ann Goodbar</p> <p>Mailing Address 301 Cocoa Avenue</p> <p>City Hershey State PA Zip Code 17033</p> <p>FEC ID number of contributing federal political committee. C</p> <p>Name of Employer (for Individual) Caramel Co. Occupation (for Individual) Candy Maker</p> <p>Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼</p> <p>Aggregate Year-to-Date 5,000.00</p>	<p>Date of Receipt 06 / 14 / 2026</p> <p>Amount of Each Receipt this Period 5,000.00</p> <p><input type="checkbox"/> Memo Item</p>

- 1. How must this contribution be reported by the PAC?**
(Assume that the PAC files on a monthly basis and that neither John nor Ann Goodbar have contributed to the PAC in 2026.)

Answer: John and Ann Goodbar have each made a \$5,000 contribution to the PAC. Since the aggregate contributions from John and Ann Goodbar now exceed \$200 in the calendar year, the PAC must disclose each contribution, itemizing them on the July Monthly report on Schedule A, Line 11a(i).

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

Points to Remember:

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

Example of a solicitation for Super PAC

Super PAC Solicitation

CANDY PAC

Dear Carmello Nougat,

Please help us elect candy-loving candidates to Congress by giving to our new Super PAC.

As a Super PAC, we may accept unlimited contributions, including contributions from corporations and labor unions.

Note that federal law requires us to ask for the name, address, occupation and employer of any contributor who gives more than \$200 in the calendar year.

Best,
Kandi Jones
Executive Director

Paid for by the Citizens Who Love Candy Super PAC and not authorized by any candidate or committee. www.CandyPAC.com

← PAC's purpose

← Basic rules

← Best efforts

← Disclaimer

Example of a solicitation for Hybrid PAC

Hybrid PAC Solicitation(s)

CANDY PAC

Dear Carmello Nougat,

Please help us elect candy-loving candidates to Congress by giving to our new Hybrid PAC.

We collect contributions subject to FEC limits and prohibitions and also collect unlimited contributions—including funds from corporations and labor unions—to finance independent expenditures.

Note that federal law requires us to ask for name, address, occupation and employer for any contributor who gives more than \$200 in the calendar year.

Best,
Kandi Jones
Executive Director

Paid for by the Citizens Who Love Candy Hybrid PAC and not authorized by any candidate or committee. Visit us at www.CandyPAC.com

← PAC's purpose

← Basic rules

← Best efforts

← Disclaimer

Note that for the hybrid PAC, the same elements are required. The description of the law combines the descriptions for the Super PAC and for the traditional PAC.

**Reporting Example #1B:
Reporting Receipts - Contributions Received by Non-Contribution Account of
Hybrid PAC and Super PAC**

Reporting Contribution to Hybrid PAC

Carmello Nougat

Confection Inc.
3 Sweet Place
Confection, PA 17000

1936

June 12, 2026
DATE

PAY TO THE ORDER OF Citizens Who Love Candy PAC \$ 50,000.00

Fifty thousand and 00/100 ----- DOLLARS

FOR Non-contribution account *Carmello Nougat*

⑆000000186⑆ 000000529⑆ 1000

As a Hybrid PAC, the Citizens Who Love Candy PAC maintains a non-contribution account for making independent expenditures. Using its corporate account, Confection, Inc. issued a check to the PAC’s non-contribution account on June 12, 2026, for \$50,000.00, which the PAC received on June 12, 2026.

1. How must the committee disclose the transaction?

**Answer to Reporting Example #1B:
Reporting Receipts - Contributions Received by Non-Contribution Account of
Hybrid PAC and Super PAC**

Reporting Contribution to Hybrid PAC

**FEC Form 3X
Schedule A, Line 17**

SCHEDULE A (FEC Form 3X)		FOR LINE NUMBER: (check only one)		PAGE	OF
ITEMIZED RECEIPTS		<input type="checkbox"/> 11a	<input type="checkbox"/> 11b	<input type="checkbox"/> 11c	<input type="checkbox"/> 12
		<input type="checkbox"/> 13	<input type="checkbox"/> 14	<input type="checkbox"/> 15	<input checked="" type="checkbox"/> 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)
Citizens Who Love Candy PAC

Full Name of Individual (Last, First, Middle Initial) or Full Organization Name
A. Confection Inc.

Mailing Address
3 Sweet Place

City
Confection State
PA Zip Code
17000

FEC ID number of contributing federal political committee.
C

Name of Employer (for Individual) Occupation (for Individual)

Receipt For:
 Primary General
 Other (specify) ▼

Aggregate Year-to-Date
50,000.00

Date of Receipt
06 / 12 / 2026

Amount of Each Receipt this Period
50,000.00

Memo Item

Non-contribution account

1. How must the committee disclose the transaction?

Answer: The PAC should report all contributions to its non-contribution account on **Schedule A, Line 17**, “Other Federal Receipts,” of Form 3X. When itemizing such contributions, electronic filers should identify the receipts by entering “Non-Contribution Account” in a memo text or in the description field. Paper filers should write “Non-Contribution Account” below the amount.

As with any aggregated contributions to a federal PAC that exceed \$200 in a calendar year from the same source, we’ll need the contributor’s name and address. We will also need the date of receipt, the amount of the contribution, and the aggregate year-to-date total of all contributions that the contributor has made. In this instance, since the contributor is a corporation, we need not request an employer or occupation. However, in the case of individuals, once the aggregate year-to-date contributions exceed \$200, the PAC would need to use their best efforts to obtain and report the name, address, employer and occupation of the individual.

Points to Remember:

- Itemize contributions to a Hybrid PAC’s non-contribution Account on Line 17 (Other Federal Receipts)
- Be sure to note on the report each itemized contribution to the non-contribution account by indicating in the description field or by memo text, “non-contribution account.”
- More reporting guidance for Hybrid PACs: www.fec.gov/updates/fec-statement-on-carey-fec/

Now what if this had been a contribution to a Super PAC instead? Let’s look at an example.

Reporting Contribution to Super PAC

**FEC Form 3X
Schedule A, Line 11(a)(i)**

SCHEDULE A (FEC Form 3X) ITEMIZED RECEIPTS	Use separate schedule(s) for each category of the Detailed Summary Page	FOR LINE NUMBER: (check only one)	PAGE OF
		<input checked="" type="checkbox"/> 11a	11b
		<input type="checkbox"/> 11c	<input type="checkbox"/> 12
		<input type="checkbox"/> 14	<input type="checkbox"/> 15
		<input type="checkbox"/> 16	<input type="checkbox"/> 17

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NAME OF COMMITTEE (In Full)
Citizens Who Love Candy PAC

Full Name of Individual (Last, First, Middle Initial) or Full Organization Name
A. Confection Inc.

Mailing Address
3 Sweet Place

City **Confection** State **PA** Zip Code **17000**

FEC ID number of contributing federal political committee. **C**

Name of Employer (for Individual) Occupation (for Individual)

Receipt For:
 Primary General
 Other (specify) ▼

Aggregate Year-to-Date ▼
50,000.00

Date of Receipt
06 / 14 / 2026

Amount of Each Receipt this Period
50,000.00

Memo Item

Points to Remember:

- Itemize contributions to a Super PAC on Schedule A, Line 11a.
- You do not need to note that it’s a non-contribution account because that’s the only type of account a Super PAC has.

VI. Paying for Operating and Fundraising Expenses of the PAC

Paying PAC Operating Costs



- PAC pays its own operating expenditures from funds it raises
- If an individual advances funds on behalf of the PAC to pay for expenses, counts as contribution until reimbursed
- Special rules apply to expenses when fundraising for both federal and nonfederal account with the same event/program

A. Operating expenses paid from funds raised

More: Operating expenses of nonconnected PACs - www.fec.gov/help-candidates-and-committees/making-disbursements-pac/operating-expenses-nonconnected-pac/

Operating expenditures (general) - www.fec.gov/help-candidates-and-committees/filing-pac-reports/operating-expenditures/

B. Advances of personal funds count as contribution until reimbursed

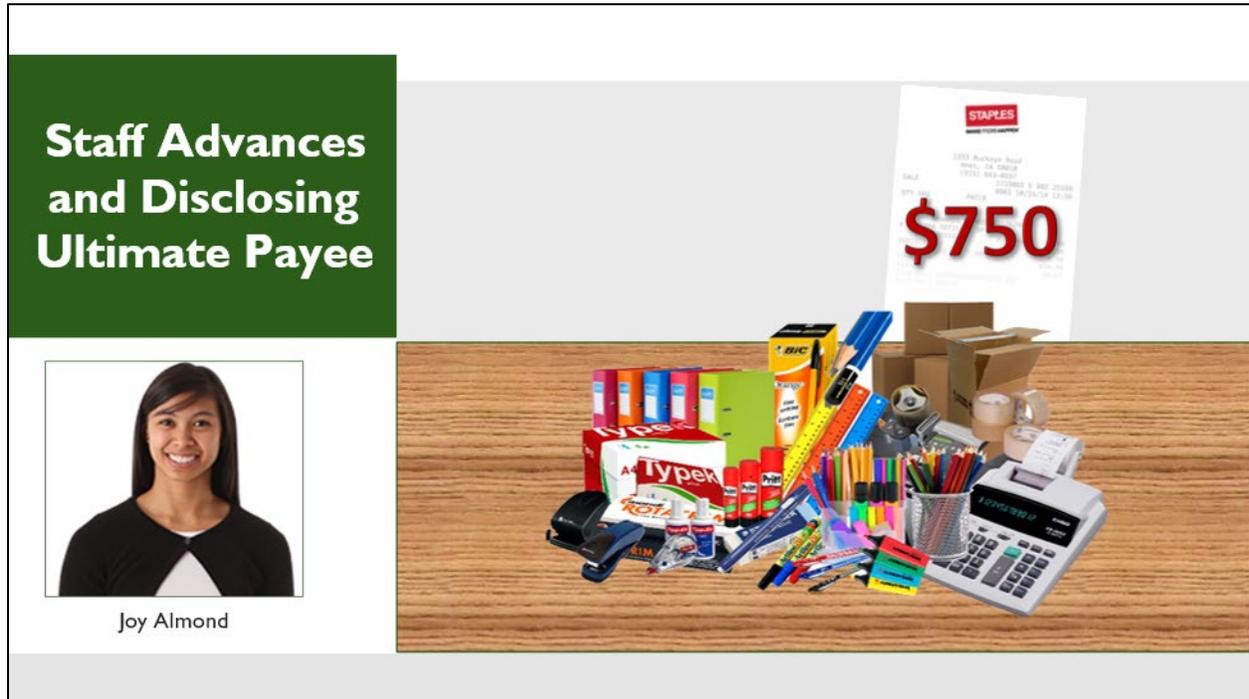
1. When an individual uses his or her personal funds (or personal credit) to pay for a PAC expense, that payment is generally treated an in-kind contribution.
2. If an individual is later reimbursed by PAC, special reporting rules apply.

More: Advances of personal funds for nonconnected PAC expenses - www.fec.gov/help-candidates-and-committees/handling-nonconnected-pac-loans-debts-and-advances/advances-personal-funds-nonconnected-pac-expenses/

C. Fundraising costs

1. Generally paid from funds raised
2. If for event or program raising funds for both federal and state PAC, special rules apply (more later).

**Reporting Example #2:
Reporting Receipts – Identifying Ultimate Payees**



On April 20, Citizens who Love Candy PAC’s treasurer, Joy Almond, realizes that the office is low on supplies. She uses her personal funds to purchase \$750.00 worth of office supplies from the nearby Staples.

She is reimbursed by the PAC in full on April 30.

1. How must the committee disclose the transactions?

**Answer to Reporting Example #2:
Reporting Receipts – Identifying Ultimate Payees**

**Staff Advances
and Disclosing
Ultimate Payee**

**FEC Form 3X
Schedule B, Line 21(b)**

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"/> 28a	<input type="checkbox"/> 23	<input type="checkbox"/> 26
<input type="checkbox"/> 28b	<input type="checkbox"/> 28c	<input type="checkbox"/> 29	<input type="checkbox"/> 27	<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)
Citizens Who Love Candy PAC

Full Name (Last, First, Middle Initial)
A. Joy Almond

Date of Disbursement
04 / 30 / 2026

Mailing Address
460 Coconut Way

City
Confection State
PA Zip Code
17000

Purpose of Disbursement
Reimbursement for office supplies

FEC Identification Number
C

Amount of Each Disbursement this Period
750.00

Office Sought: House Senate President Disbursement For: Primary General Other (specify) Memo Item

Full Name (Last, First, Middle Initial)
B. Staples

Date of Disbursement
04 / 20 / 2026

Mailing Address
900 5th Avenue

City
Confection State
PA Zip Code
17000

Purpose of Disbursement
Office supplies

FEC Identification Number
C

Amount of Each Disbursement this Period
750.00

Office Sought: House Senate President Disbursement For: Primary General Other (specify) Memo Item

1. How must the committee disclose the transactions?

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

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

Because her payments to the vendor aggregated more than \$200 in a calendar year, the PAC must also include a memo entry that includes the name and address of the vendor, as well as the date, amount and purpose of the repayment. The specific purpose of the disbursement must meet the qualifications to be considered an “adequate” purpose.

Points to Remember:

- Disbursements are itemized when payments made to a specific payee aggregate more than \$200 in a calendar year.
- In these two situations, the political committee must provide additional information about a vendor who was the ultimate payee:
 - The committee reimburses an individual who used personal funds to pay committee expenses aggregating more than \$200 to a single vendor;
 - The committee's payment of its credit card bill includes charges of more than \$200 to a single vendor.
- Notice of Interpretive Rule at 78 FR 40625 (July 8, 2013) - www.fec.gov/resources/cms-content/documents/fedreg_notice_2013-09_EO13892.pdf
- More on reporting ultimate payees - www.fec.gov/updates/interpretive-rule-on-reporting-ultimate-payees-of-political-committee-disbursements/

VII. Paying the Bills for Shared Fundraising Costs (Federal/Nonfederal PACs)

A. Bills paid in two ways:

1. **Some items 100% federal**
2. **Other items may be paid for using mix of accounts**
3. **Background on allocation rules**
 - a) Guidelines on how nonconnected committees pay for certain allocable expenses.
 - b) Allocation rules don't apply to PACs that use only federal account to pay for everything.

B. Paying for allocable expenses

- If PAC maintains one account for federal and state activity, no allocation required.
- If PAC maintains a federal and a state account, fundraising expenses for both federal/state PACs must be allocated.

Three-Step Process:

1. **Use federal account**
Pay total bill from federal account
2. **Determine ratio**
Determine how much each account may pay
3. **Transfer funds from nonfederal account**
Transfer to federal account to cover share of each allocated expense, < 10 days before or 60 after payment to vendor

Allocating Fundraising Costs



1. Three-step process

- a) **Step 1: use federal account**
Pay total bill from federal account.
- b) **Step 2: determine ratio**
Use ratio set out in regulations to determine how much each account may pay for an allocable expense.
- c) **Step 3: transfer funds from nonfederal account**
Transfer to federal account to cover share of each allocated expense, no more than 10 days before or 60 after the payment to the vendor.

2. **Avoid contribution/loan**
Any transfer from a nonfederal account that does not meet the requirements for timing is presumed to be a loan or contribution from nonfederal to federal account, in violation of the Act.
3. **May pay more than federal share with federal account**
PAC has the option to pay 100% of a shared activity, without reimbursement from the other accounts. [11 CFR 106.6\(e\)](#).



Funds Received Method

$$\frac{\text{Federal Receipts}}{\text{Total Receipts}} = \text{Funds Received}$$


- C. **Expenses that may be allocated/applicable ratios**
1. **Direct costs of fundraising events or programs**

Method: Funds Received ratio

Ratio: $\frac{\text{fed receipts for program or event}}{\text{total receipts for program or event}}$

- a) Estimate ratio prior to event, based on reasonable prediction of revenue.
- b) Adjust ratio 60 days after event if actual proportion of funds received for federal vs. nonfederal accounts is different than anticipated; transfer funds between accounts (either way) to reflect adjusted ratio within 60 days after event.
- c) Further transfers from the federal to the nonfederal account may be necessary, should additional federal funds be received after the 60-day period.
- d) Transfers from nonfederal to federal no longer permissible after 60 days.

**Reporting Example #3:
Allocating Expenses - Reporting Shared Fundraising Expenses, Including Ratio Adjustments**

Task 1: Determining ratio for allocating fundraising expenses

Background: At the beginning of each year, the Citizens Who Love Candy PAC holds a fundraiser called Sweeten the Pot. Last year, they raised \$200,000: \$60,000 for their federal account and \$140,000 for their nonfederal account. This year, the PAC hopes to raise the same amount of money for each account.

The fundraiser was held on February 14, 2026. For reporting purposes, the PAC assigned the name “Sweeten the Pot” to the event.

1. What is the first thing we need to do? How do PACs allocate fundraising expenses between their federal and nonfederal accounts?

Background: To help organize the dinner, the PAC contracted with a consultant, Sweet Events, LLC, for \$10,000. On January 21, 2026, they paid the consultant \$10,000. The nonfederal account transferred its share of the expenses on January 30, 2026.

- 2. Since we have determined the ratio for this amount, which will allow us to determine each account’s share of expenses, how do we actually disclose the payments to the consultant?**
- 3. What do we have to do next?**

Task 2: Determining ratio adjustments for allocated fundraising expenses

Background: If you recall, the event was held on February 14, 2026. So, 56 days after the event, on April 10, 2026, the committee reviewed the actual funds received, to determine whether the original ratio reflects the actual funds received by the federal and nonfederal accounts.

The committee determined that they received a total of \$250,000; \$100,000 for the federal account and \$150,000 for the nonfederal account. They spent a total of \$10,000 on the event.

- 4. What should the committee do at this point? How long does the committee have to re-estimate and adjust their fundraising ratio?**
- 5. How do we calculate the amount to transfer from the federal account to the nonfederal account?**

Background: The federal account transferred its share of adjusted expenses on April 11, 2026.

- 6. How do we report that transfer?**

Answers to Reporting Scenario #3:

Task 1: Determining ratio for allocating fundraising expenses



Background: At the beginning of each year, the Citizens Who Love Candy PAC holds a fundraiser called Sweeten the Pot. Last year, they raised \$200,000: \$60,000 for their federal account and \$140,000 for their nonfederal account. This year, the PAC hoped to raise the same amount of money for each account.

The fundraiser was held on February 14, 2026. For reporting purposes, the PAC assigned the name “Sweeten the Pot” to the event.

1. What is the first thing we need to do? How do PACs allocate fundraising expenses between their federal and nonfederal accounts?

Answer: Step 1: Determine and report ratio.

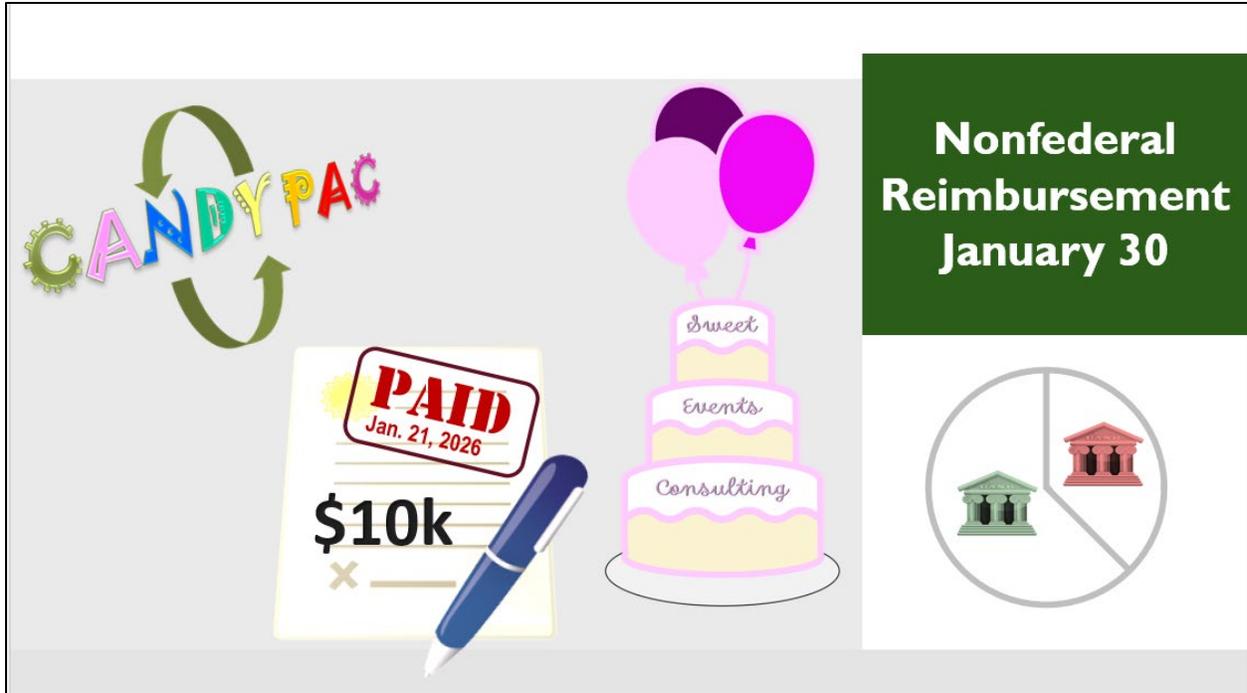
PACs allocate the direct costs of each fundraising program or event in which the committee collects both federal and nonfederal funds. The costs are allocated according to the **funds received ratio**: the ratio of the federal funds received to total receipts for the fundraising event.

(In this case, \$60,000 federal receipts ÷ \$200,000 total receipts = 30% federal)

Disclose the ratio, based on the funds received ratio (using this year's estimates), and report the ratio on Schedule H2 (Allocation Ratios for Fundraising and Direct Candidate Support Activities).

The ratio is 30% federal, 70% nonfederal.

Step 1: Disclose Allocation Ratio	FEC Form 3X Schedule H2	
	SCHEDULE H2 (FEC Form 3X) ALLOCATION RATIOS PAGE 1 OF 1	
	NAME OF COMMITTEE (In Full) Citizens Who Love Candy PAC	
	RATIOS FOR ALLOCABLE FUNDRAISING EVENTS AND DIRECT CANDIDATE SUPPORT ACTIVITIES APPEARING ON THIS REPORT. Methods of allocation: I. FUNDRAISING activities are allocated using the "funds received method" where the federal proportion of expenses must equal the federal proportion of monies raised. II. Shared DIRECT CANDIDATE SUPPORT activities are allocated according to benefit expected to be derived, where the federal proportion of disbursements is based on the benefit derived by federal candidates from the activity. For PACs Only: Direct candidate support includes public communications or voter drives that refer to both federal and nonfederal candidates, regardless of whether there is a reference to a political party. Such expenses are allocated using a time/space method.	
ACTIVITY OR EVENT IDENTIFIER Sweeten the Pot Fundraiser (2/14/26)	FEDERAL % <input type="text" value="30.00"/> %	NONFEDERAL % <input type="text" value="70.00"/> %
ACTIVITY IS: <input checked="" type="checkbox"/> Fundraising <input type="checkbox"/> Direct Candidate Support	CHECK IF THE RATIO IS: <input checked="" type="checkbox"/> New <input type="checkbox"/> Revised <input type="checkbox"/> Same as Previously Reported	



Background: To help organize the dinner, the PAC contracted with a consultant, Sweet Events, LLC, for \$10,000. On January 21, 2026, they paid the consultant \$10,000. The nonfederal account transferred its share of the expenses on January 30.

2. Since we have determined the ratio for this event, which will allow us to determine each account's share of expenses, how do we actually disclose the payments to the consultant?

Answer: Report allocated federal/nonfederal share. Show on Schedule H4 the federal and nonfederal shares of the disbursement to the consultant, based on the allocation formula. (30% federal share = \$3,000; 70% nonfederal share = \$7,000)

Remember, the entire amount is still paid out of the federal account, even though H4 discloses each account's share.

Reporting example on next page

Step 2: Disclose the Payment

FEC Form 3X Schedule H4

**SCHEDULE H4 (FEC Form 3X)
DISBURSEMENTS FOR ALLOCATED
FEDERAL/NONFEDERAL ACTIVITY**

PAGE **1** OF **1**
FOR LINE 21a OF FORM 3X

NAME OF COMMITTEE (In Full)
Citizens Who Love Candy PAC

A. Full Name (Last, First, Middle Initial) Memo Item
Sweet Events Consulting LLC

Allocated Activity or Event:
 Administrative Fundraising Exempt
 Voter Drive Direct Candidate Support
 Public Comm (ref to party only) by PAC

Mailing Address
344 Peppermint Place

City **Sweetspot** State **NJ** Zip Code **00000**

Purpose of Disbursement:
Fundraising event planning

Activity or Event Identifier:
Sweeten the Pot Fundraiser (2/14/26)

Allocated Activity or Event Year-To-Date
10,000.00

Category/Type
Date **01** / **21** / **2026**

FEDERAL SHARE	+	NONFEDERAL SHARE	=	TOTAL AMOUNT
3,000.00		7,000.00		10,000.00

3. What do we have to do next?

Answer: Report transfer from nonfederal account. Show the amount of the nonfederal transfer for its share of this fundraising expense on Schedule H3.

FEC Form 3X Schedule H3

**SCHEDULE H3 (FEC Form 3X)
TRANSFERS FROM NONFEDERAL ACCOUNTS FOR
ALLOCATED FEDERAL / NONFEDERAL ACTIVITY**

PAGE **1** OF **1**
FOR LINE 18a OF FORM 3X

NAME OF COMMITTEE (In Full)
Citizens Who Love Candy PAC

NAME OF ACCOUNT Citizens Who Love Candy State PAC	DATE OF RECEIPT 01 / 30 / 2026	TOTAL AMOUNT TRANSFERRED 7,000.00
---	--	---

BREAKDOWN OF TRANSFER RECEIVED

i) Total Administrative

ii) Generic Voter Drive

iii) Exempt Activities

iv) Direct Fundraising (List Activity or Event Identifier)

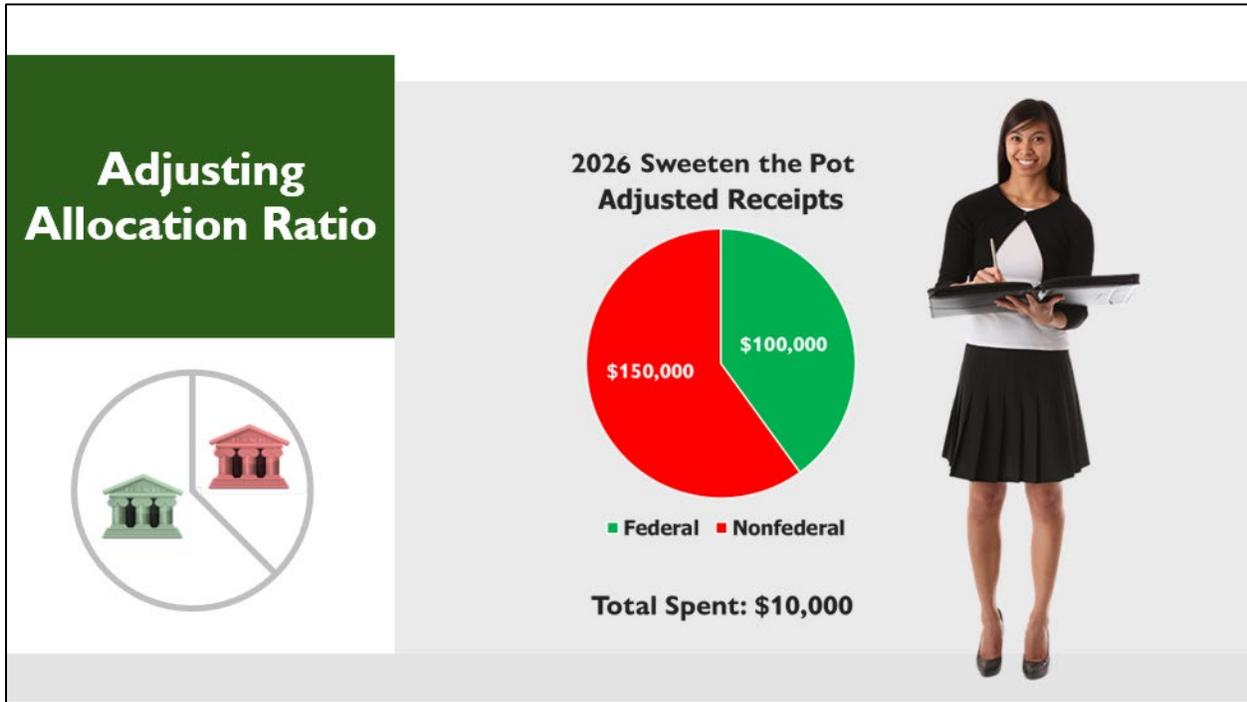
a) **Sweeten the Pot (2/14/26)** **7,000.00**

b)

c) Total Amount Transferred For Direct Fundraising **7,000.00**

Step 3: Disclose the Transfer

Task 2: Determining Ratio Adjustments for Allocated Fundraising Expenses



Background: If you recall, the event was held on February 14, 2026. So, 56 days after the event, on April 10, 2026, the committee reviewed the actual funds received, to determine whether the original ratio reflected the actual funds received by the federal and nonfederal accounts. The committee determined that they received a total of \$250,000; \$100,000 for the federal account and \$150,000 for the nonfederal account. They spent a total of \$10,000 on the event.

4. What should the committee do at this point? How long does the committee have to re-estimate and adjust their fundraising ratio?

Answer: The committee has up to 60 days after an event or after the date of a program to adjust the ratio, based on actual funds received, and show the new ratio (40% federal/60% nonfederal) on Schedule H2.

- When the adjustment results in a higher federal percentage than originally estimated (as in this case), transfers must be made from the federal account to the nonfederal account for as long as federal funds are received.
- On the other hand, when the federal percentage becomes lower than originally estimated, transfers from the nonfederal account to the federal account can only be made within 60 days after an event.

See reporting example on next page

Step 4: Adjust
Ratio (as needed)

**FEC Form 3X
Schedule H2**

SCHEDULE H2 (FEC Form 3X)

ALLOCATION RATIOS PAGE **1** OF **1**

NAME OF COMMITTEE (In Full)
Citizens Who Love Candy PAC

**RATIOS FOR ALLOCABLE FUNDRAISING EVENTS AND DIRECT CANDIDATE SUPPORT
ACTIVITIES APPEARING ON THIS REPORT.**

Methods of allocation:

I. FUNDRAISING activities are allocated using the "funds received method" where the federal proportion of expenses must equal the federal proportion of monies raised.

II. Shared **DIRECT CANDIDATE SUPPORT** activities are allocated according to benefit expected to be derived, where the federal proportion of disbursements is based on the benefit derived by federal candidates from the activity. **For PACs Only:** Direct candidate support includes public communications or voter drives that refer to both federal and nonfederal candidates, regardless of whether there is a reference to a political party. Such expenses are allocated using a time/space method.

<p>ACTIVITY OR EVENT IDENTIFIER Sweeten the Pot Fundraiser (2/14/26)</p> <p>ACTIVITY IS: <input checked="" type="checkbox"/> Fundraising <input type="checkbox"/> Direct Candidate Support</p> <p>CHECK IF THE RATIO IS: <input type="checkbox"/> New <input checked="" type="checkbox"/> Revised <input type="checkbox"/> Same as Previously Reported</p>	<p>FEDERAL %</p> <p style="font-size: 1.2em; font-weight: bold;">40.00</p> <p>%</p>	<p>NONFEDERAL %</p> <p style="font-size: 1.2em; font-weight: bold;">60.00</p> <p>%</p>
--	---	--

5. How do we calculate the amount to transfer from the federal account to the nonfederal account?

Answer: Apply new federal percentage (40% federal) to total expenditures paid for this event (\$10,000). Since the federal share has increased, you will need to calculate the amount that must be transferred from the federal account to the nonfederal account.

Calculating Adjustment

Recalculated Federal Share:

$$\$100,000 / \$250,000 = 40\%$$

Previous Federal Share = 30%

Required Transfer = 10% of Expenses

(due to 10% increase in federal share)

Total Spent on Event = \$10,000

$$10\% \times \$10,000 = \$1,000$$



- The federal account's percentage under the new ratio is 40%
- The federal account's percentage under the old ratio was 30%
- This is a 10% difference. So, the federal account **owes \$1,000 to the nonfederal account** ($\$10,000 \times 10\% = \$1,000$)

-OR-

Another way you can determine whether this amount is correct is to calculate the federal account's share using both ratios and transfer the difference. In this case,

- The federal account's share under the new ratio is **\$4,000**.
($\$10,000 \times 40\% = \$4,000$)
- The federal account's share under the old ratio is **\$3,000**.
($\$10,000 \times 30\% = \$3,000$)
- So, the federal account **owes \$1,000 to the nonfederal account**
($\$4,000 - \$3,000 = \$1,000$)

Background: The federal account transferred its share of adjusted expenses on April 11.

6. How do we report that transfer?

Answer: Show reporting of transfer on Schedule H4 as a 100% federal expense.

See reporting example on next page

**FEC Form 3X
Schedule H4**

SCHEDULE H4 (FEC Form 3X) DISBURSEMENTS FOR ALLOCATED FEDERAL/NONFEDERAL ACTIVITY		PAGE 1 OF 1 FOR LINE 21a OF FORM 3X
NAME OF COMMITTEE (In Full) Citizens Who Love Candy PAC		
A. Full Name (Last, First, Middle Initial) Citizens Who Love Candy State PAC		<input type="checkbox"/> Memo Item
Mailing Address 777 Chocolate Tower		Allocated Activity or Event: <input type="checkbox"/> Administrative <input checked="" type="checkbox"/> Fundraising <input type="checkbox"/> Exempt <input type="checkbox"/> Voter Drive <input type="checkbox"/> Direct Candidate Support <input type="checkbox"/> Public Comm (ref to party only) by PAC
City New York	State NY	Zip Code 10000
Purpose of Disbursement: Ratio Adjustment Transfer		Allocated Activity or Event Year-To-Date 10,000.00
Activity or Event Identifier: Sweeten the Pot Fundraiser (2/14/26)		Date 04 11 2026
FEDERAL SHARE	+	NONFEDERAL SHARE
1,000.00		= TOTAL AMOUNT 1,000.00

Step 5: Report Adjusted Payment

Continue to Monitor Receipts. If the committee continued to receive additional federal funds relating to this event, the committee would be required to re-estimate the allocation ratio, adjust the ratio on Schedule H2 and transfer federal funds to the nonfederal account, as appropriate.

Points to Remember: Reporting Allocated Fundraising Expenses

Ratio on Schedule H2

- Use Funds Received ratio based on estimate.
- H2 must be filed with each report that discloses a disbursement for fundraising or direct candidate support activity on H4.

Payment on Schedule H4

- Include specific purpose.
- Check appropriate category (fundraising).
- Include unique code or event identifier; make sure it is the same as disclosed on H2.

Transfer-in of nonfederal share on Schedule H3

- Use appropriate line for type of expense.
- Make sure totals listed for each category match up to bottom of H3.
- Make sure unique code or event identifier is the same as disclosed on H2.

Debts on Schedule D

- Include contracted-for services.

After the event or program:

- Continue to monitor receipts and adjust ratio to reflect actual funds received.
- Show new ratio (check revised ratio box and provide date of event).
- Make corrective transfers within 60 days (or afterwards if more federal funds are received).
- Report such transfers on Schedule H4 as 100% federal disbursement if federal share increases; or report transfers on Schedule H3 within 60 days if nonfederal share increases.

Objectives



Identify different types of
Nonconnected PACs



Review filing
requirements



Discuss rules for raising
and spending funds



Work through various
reporting scenarios

Nonconnected Webinar 2026: PAC Operations, Part 1

1. How would you rate the workshop overall?
 Poor Fair Good Very Good Excellent
2. How would you rate the speakers' knowledge of the subject matter?
 Poor Fair Good Very Good Excellent
3. How would you rate the speakers' delivery of the workshop content?
 Poor Fair Good Very Good Excellent
4. How would you rate the speakers' responses to questions from the audience?
 Poor Fair Good Very Good Excellent

Help Us Help You!
Please complete an evaluation of this workshop.

<https://fec.ethn.io/179523>

Evaluation Link: <https://fec.ethn.io/179523>

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