

 FECConnect LIVE	
<h1>July Quarterly Reporting for Campaign Committees</h1>	
<p>June 24, 2026 12:00pm Eastern</p>	

<h3>Reporting Basics</h3> 	<h1>OBJECTIVES</h1>	<h3>Forms & Schedules</h3> 
<h3>RAD Review & RFAIs</h3> 		<h3>Reporting Scenarios</h3> 

REPORTING BASICS

I. Filing Schedule and Report Deadlines

Reporting Basics

House and Senate campaigns file on FEC Form 3;
Presidential campaigns file on FEC Form 3P

Reports due quarterly*

All campaign committees file with the FEC

- ▶ Over \$50,000 required to file electronically



* **Presidential campaigns that raise/spend >\$100k file monthly in election year.**

A. Filing frequency

1. House/Senate campaign committees

Quarterly filing is mandatory for authorized campaign committees in all calendar years.

2. Presidential campaign committees

In the election year, Presidential campaign committees that raise/spend more than \$100,000 must file monthly; other presidential committees may file monthly or quarterly.

Report Type	Coverage and Due Dates
April Quarterly	Covers 1/1 - 3/31/26; Due 4/15/26
Pre-Primary and Pre-Runoff reports - see next slide	
July Quarterly	Covers 4/1 - 6/30/26; Due 7/15/26
October Quarterly	Covers 7/1 - 9/30/26; Due 10/15/26
Pre-General (12G)	Due 12 days before election 12G covers 10/1 - 10/14/26; Due 10/24/26
Post-General (30G)	Due 30 days after election 30G covers 10/15 - 11/23/26; Due 12/3/26
Year-End	Covers 11/24 - 12/31/26; Due 1/31/27
Year-End (candidate not in General)	Covers 10/1 - 12/31/26; Due 1/31/27

2026 Filing Schedule

- B. Election (even) year (2026)**
1. Quarterly reports: Due April 15, July 15, October 15 and January 31.

2026 Filing Schedule

Pre-Election Reports

- Due 12 days before candidate’s election – includes primary, general and/or runoff (if applicable)
- Covers period from close of books on last report through 20 days before the election

48-Hour Notices

- Reports of “last minute” contributions and/or loans of \$1,000 or more received < 20 days but > 48 hours before election
- Due within 48 hours of receipt of \$

- 2. Pre-election reports in election year (2026)**
- File Pre-Primary (or Pre-Convention/Runoff if applicable) Report, due 12 days before election.
 - If participating in general election, file Pre-General Report, due 12 days before general.

3. File Post-General Report, due 30 days after general

4. 48-Hour Notices

- a) Principal campaign committees must file for contributions of \$1,000 or more received less than 20 days but more than 48 hours before 12:01am of the day of any election in which the candidate is running (even if candidate is unopposed in the election).
- b) The expedited disclosure requirements apply to all types of contributions received – individuals, party committees, political committees, joint fundraising and earmarked contributions, personal funds from the candidate, in-kind gifts or advances of goods or services, loans from the candidate or other non-bank sources, and guarantees or endorsements of bank loans to the candidate or committee.
- c) The notices must reach the FEC within 48 hours of the committee’s receipt of the contribution(s). **Committees filing electronically must file their 48-Hour Notices electronically.** Committees filing paper forms may fax the notice to the FEC; campaigns may also file online using the FEC website.
Note: Last-minute contribution must also be itemized on the committee’s next scheduled report.

More: www.fec.gov/help-candidates-and-committees/filing-reports/48-hour-notices/

48-Hour Notices

www.fec.gov/help-candidates-and-committees/dates-and-deadlines/

State-by-state chart of 48-Hour Notice periods: <http://www.fec.gov/help-candidates-and-committees/dates-and-deadlines/2026-reporting-dates/congressional-pre-election-reporting-dates-2026/>

- C. **Non-election (odd) year (2027)**
Quarterly reports due April 15, July 15, October 15 and January 31.

Filing on Time

No Extensions

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



Registered/Certified vs. Overnight Mail

- If using USPS registered/certified mail, keep receipt
- Overnight mail means next-day express or priority mail with delivery confirmation or overnight service with online tracking system. Same terms as registered/certified. Keep receipt/tracking number

D. **Filing on time**

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

- a) **Statute prohibits extensions** (applicable to paper and electronic filers).
- b) **Weekends and holidays**
Filing dates not extended for weekends or holidays. Must be filed on or before business day preceding filing date.
- c) **Registered/certified vs. first class mail**
 - (1) If filing using USPS registered/certified mail, report is considered filed on the date of the U.S. postmark; keep your receipt in the event of a delivery failure.
 - (2) Reports filed via priority or overnight mail with a delivery confirmation or an online tracking system will be considered timely filed if the report is postmarked on or before the mailing deadline.
 - (3) If using first class mail or hand delivery, report is considered timely filed when it is received by the Commission; risk of timely delivery is on the filer.

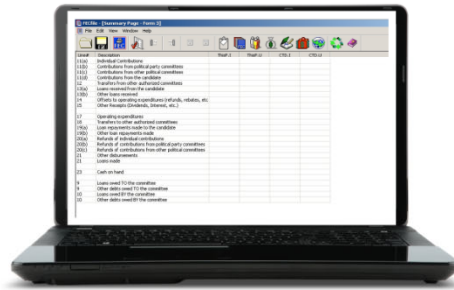
2. **Electronic filers – filed when received/validated by Commission**
Electronic reports considered “filed” when it is received and validation by the Commission’s computer system on or before 11:59 p.m. (Eastern Time) on the filing date.

How to File FEC Reports

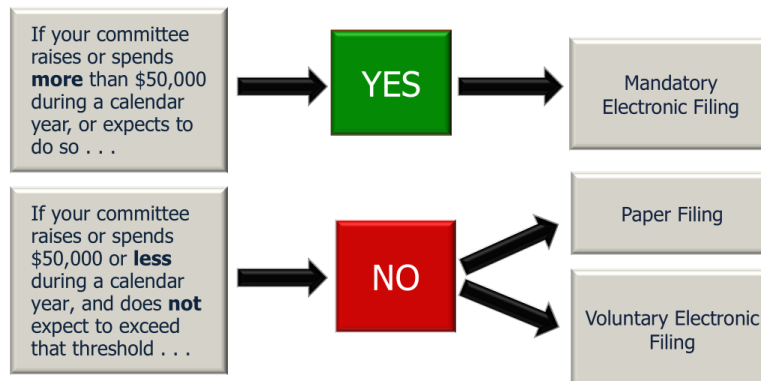
On Paper



Electronically



Mandatory Electronic Filing



E. Electronic vs. paper filing

1. Who must e-file?

All campaign committees that raise or spend more than \$50,000 in a calendar year, or that have reason to expect to do so.

2. Who is exempt from mandatory e-filing?

Campaign committees that do not meet the \$50,000 threshold above.

F. 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 assistance at 202-694-1307.

3. How long does it take?

- a) Passwords can now be obtained in just a few minutes online.
- b) We recommend you request your password as early in the process as possible in case any issues arise.

**Electronic Filing
Software**



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

Electronic Filing Passwords

The screenshot shows the Federal Election Commission website. The header includes the FEC logo, the text "Federal Election Commission UNITED STATES - o / - AMERICA", and navigation links for "Calendar" and "Glossary". A breadcrumb trail reads: "Home > Help for candidates and co... > Filing candidate reports > Password Assignment Sys...". The main content area is titled "Electronic Filing Password Assignment System". It contains two sections: "Who can get a password?" and "How do I get a password?". The "Who can get a password?" section states that registered committees can obtain a password based on their Statement of Organization (FEC Form 1), and that other entities can also obtain a password. The "How do I get a password?" section explains that registered committees can enroll into the system and provides examples of 9-digit FEC Committee ID numbers. A "QUICK LINKS" sidebar on the right lists: "Help", "Contact the Electronic Filing Office", "FEC home page", "Electronic filing", and "Password Assignment System home".

webforms.fec.gov/psa/index.htm

II. Using Best Efforts/Timely Filing

Best Efforts to File on Time

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

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



- A. **Best efforts defense**
Not the same as “best efforts” for obtaining contributor information
1. **Reports required on time**
No extensions.
 2. **If report not filed on time**
Committees may use “best efforts” defense if committee took normal precautions and trained staff, but failure to report was due to circumstances beyond committee’s control and the late report was filed within 24 hours after those circumstances ended (pursuant to April 2007 revisions to AFP regulations). [11 CFR 111.35\(b\)\(3\)](#)

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

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

**Best Efforts to
File on Time**

3. When can best efforts defense be used

- a) Committee may use best efforts defense if failure to report is due to “reasonably unforeseen circumstances beyond the committee's control,” such as the failure of Commission computers or software, despite receiving Commission technical assistance; widespread disruption of information transmissions over the internet; or severe weather or other disaster-related event. [11 CFR 111.35\(c\)](#).

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

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

**Not Considered
Best Efforts**

b) Committee may not use best efforts defense if failure to report is due to unavailability; inexperience or negligence of staff, counsel or organization; failure of committee's computer system; delays caused by vendors; failure to understand or know the law; or failure to use filing software properly. See [11 CFR 111.35\(d\)](#).

4. For more information, review:

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

and

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

Best Practices: Filing

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



B. Best practices for filing reports

1. Ensure your staff and vendors understand filing rules and deadlines.
2. E-filers: update your software regularly.
3. Have a current email address on the Statement of Organization (FEC Form 1) to electronically receive Requests for Additional Information (RFAIs) and courtesy reminders about reports due. Up to two email addresses can be provided on a FEC Form 1 for receiving FEC communications.
4. Notify the Commission of address, email and treasurer changes by filing an amended FEC Form 1.
5. Provide timely and adequate responses to RFAIs.

REPORTS ANALYSIS DIVISION (RAD) REVIEW PROCESS AND REQUESTS FOR ADDITIONAL INFORMATION (RFAIs)

I. RAD Review of Reports & RFAIs

Review and Referral Policy

30 categories of review:

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

A. RAD review and referral policy

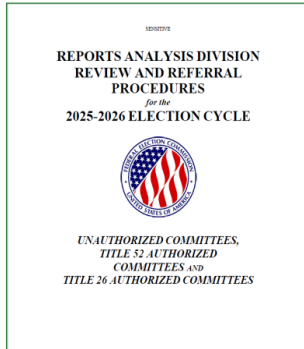
Policy is reassessed every election cycle and revisions/changes made based on input from RAD and other offices, such as the Office of General Counsel (OGC) and Commissioners. A redacted version of the RAD review and referral policy can be found on the FEC website.

B. Categories of review

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

RFAI Thresholds

Thresholds are confidential;
Policy is approved by Commission



Review and Referral Policy

<http://www.fec.gov/resources/cms-content/documents/Final-Redacted-2025-2026-RAD-Review-Referral-Procedures.pdf>

Review of Reports



Thresholds applied on per report basis

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

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

- C. Review is conducted, and thresholds are applied, on a per report basis, meaning the thresholds are applied to each report reviewed.**
1. This means a committee may receive a RFAI identifying the same issue already addressed in response to a RFAI referencing a different report.
 2. Exceptions include outlining best efforts procedures which would apply to the two-year cycle, and responses relating to foreign address inquiries that indicate safe harbor guidelines are followed for **all** contributions apply for the two-year election cycle.
 3. There may be several issues that are aggregated together to meet a single threshold, so it's possible to see an issue questioned on one report that isn't included in an RFAI on for another report.

If internal thresholds are met:

- Analyst sends RFAI with response due date in upper right corner

No extensions

Responses assessed by analysts and team leaders

Analysts do not reply to committee responses

Request for Additional Info



D. Request for Additional Information (RFAI)

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

Tip: You can find out who your Analyst is by visiting: www.fec.gov/help-candidates-and-committees/question-rad/

RFAIs sent by email

FEC FORM 1 STATEMENT OF ORGANIZATION

1. NAME OF COMMITTEE (in full) Check if name is changed. Example: If report type over the lines. 1234567890

ADDRESS (number and street) Check if address is changed. CITY STATE ZIP CODE

COMMITTEE'S E-MAIL ADDRESS Check if address is changed. Optional Second E-Mail Address

COMMITTEE'S WEB PAGE ADDRESS (URL) Check if address is changed.

2. DATE

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

List up to two email addresses on FEC Form 1

Ensure current contact information appears on FEC Form 1

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

RFAIs sent by email

The image shows the top portion of the 'FEC FORM 1 STATEMENT OF ORGANIZATION'. It includes fields for the name of the committee, address, and contact information. There are checkboxes to indicate if the information has changed and a 'Print and Sign' button.

The email is dated April 16, 2023, and is addressed to Greg Scott for President. It contains the following text:

Response Due Date
5/21/2023

Response Due (indicated by a green arrow)

Dear Treasurer:

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

- Line 16 of the Detailed Summary Page of your report discloses a total of \$29,183,483.25 in Refunds of Contributions Made to Federal Candidates and Other Political Committees. The sum of the entries itemized on Schedule A, however, indicates the total to be \$29,145,465.88. Please amend your report to clarify the discrepancy. (52 U.S.C. §30104(b) and 11 CFR §104.3)

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

www.fec.gov/help-candidates-and-committees/request-additional-information. Should you have any questions regarding this matter or wish to verify the adequacy of your response, please call our toll-free number (800) 424-9530 (at the prompt press 5 to speak to a representative) or my local number (202) 694-1172.

Contact Info (indicated by a green arrow)

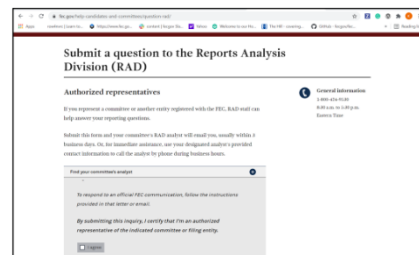
Sincerely,
Jack Baisden
Jack Baisden
Sr. Campaign Finance & Reviewing Analyst

Responding to RFAIs

Analysts do not always contact committees when a response is insufficient



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



Responding to RFAIs


Analysts do not make legal conclusions

Analysts cannot categorize your activity

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

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

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



Responding to RFAIs

5. **Must amend report when changing information that affects entries on a report**
This would include additions, changes or deletions.
6. **Miscellaneous text submission (Form 99)**
Used for narrative responses that do not affect actual entries within a report. (For example, when outlining procedures for “best efforts” in obtaining contributor information.)

Audit Consideration Factors

Level of financial activity

Election results

Responses to RFAIs

- ✓ Late or no response
- ✓ Inadequate response



E. Referrals to the Audit Division

1. Factors for making referrals to the Audit Division

- a) Level of financial activity
- b) Election results
- c) Responses to RFAIs:
 - Late or no response
 - Inadequate response

2. The number of amendments filed is not a factor

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

OGC & ADRO Referrals



Policy includes referral thresholds

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

Committee's adequate and timely response may prevent referral

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

Action initiated by:

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

Agency actions:

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

Enforcement

Internal Controls

A process designed to ensure:

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



Formalize in writing

Educate committee staff

Verify that professional compliance firms use internal controls and best practices

Most banks offer fraud prevention services

Check and ACH debit Positive Pay

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

Contact your bank for more information on Positive Pay programs

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

Minimum Safeguards: Fraud Controls



G. Fraud controls

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

More: Internal controls resources - www.fec.gov/help-candidates-and-committees/keeping-records/misappropriated-funds/

FEC REPORTING FORMS, SCHEDULES & REPORTING FINANCIAL ACTIVITY

I. Candidate and Committee Registration

Candidate Registration Process

Candidate Registration

FEC FORM 2
STATEMENT OF CANDIDACY

1. (a) Name of Candidate (in full)
(b) Address (number and street) Check if address changed
(c) City, State, and ZIP Code

2. FEC Candidate Identification Number

3. Is This Statement New (N) OR Amended (A)

4. Party Affiliation 5. Office Sought 6. State & District of Candidate

DESIGNATION OF PRINCIPAL CAMPAIGN COMMITTEE

7. I hereby designate the following named political committee as my Principal Campaign Committee for the _____ election(s) (year of election)

NOTE: This designation should be filed with the appropriate office listed in the instructions.

(a) Name of Committee (in full)
(b) Address (number and street)
(c) City, State, and ZIP Code

DESIGNATION OF OTHER AUTHORIZED COMMITTEES
(Including Joint Fundraising Representatives)

8. I hereby authorize the following named committee, which is NOT my principal campaign committee, to receive and expend funds on behalf of my candidacy.
NOTE: This designation should be filed with the principal campaign committee.

Filed by candidate within
15 days of reaching
\$5,000 threshold

Candidate designates
principal campaign committee

**Incumbents seeking re-election
file amended FEC Form 2 each cycle**

A. Candidate registration ([11 CFR 101.1](#))

1. Individual files the Statement of Candidacy (FEC Form 2) within 15 days of triggering candidacy (i.e., raise/spend over \$5,000).
2. Incumbent seeking re-election amends existing FEC Form 2 each election cycle.

Committee Registration

FEC FORM 1 | **STATEMENT OF ORGANIZATION** | Office Use Only

1. NAME OF COMMITTEE (in full) (Check if name is changed) Example: If typing, type over the lines. 12FB4MS

ADDRESS (number and street) (Check if address is changed) CITY STATE ZIP CODE

COMMITTEE'S E-MAIL ADDRESS (Check if address is changed) Optional Second E-Mail Address

COMMITTEE'S WEB PAGE ADDRESS (URL) (Check if address is changed)

Principal campaign committee's name must include candidate's name

Unauthorized committee cannot use candidate's name in its name

B. Committee registration (11 CFR [102.1\(c\)](#) and [102.2](#))

Principal Campaign Committees file Statement of Organization (FEC Form 1) within 10 days of designation by candidate on Statement of Candidacy (FEC Form 2).

- 1. Requirements**
Committees that file electronically must include their email address.
Others are encouraged to do so.
- 2. Amendments**
Amend FEC Form 1 (and other filings) when necessary within 10 days of change.
- 3. Access to FEC Form 1**
 - a) Forms may be downloaded and printed from the FEC website: www.fec.gov/help-candidates-and-committees/forms/
 - b) Link to FEC Form 1 webform: webforms.fec.gov/webforms/form1/index.htm

Committee Registration

FEC FORM 1	STATEMENT OF ORGANIZATION	Office Use Only
1. NAME OF COMMITTEE (in full) <input type="checkbox"/> (Check if name is changed) Example: If typing, type over the lines. 12FE4MS		
ADDRESS (number and street) <input type="checkbox"/> (Check if address is changed)		
CITY ▲ STATE ▲ ZIP CODE ▲		
COMMITTEE'S E-MAIL ADDRESS <input type="checkbox"/> (Check if address is changed)		
Optional Second E-Mail Address		
COMMITTEE'S WEB PAGE ADDRESS (URL) <input type="checkbox"/> (Check if address is changed)		

Email address required for electronic filers

Necessary to receive report notices and other notifications

List two email addresses and keep them current!

Committee Registration

FEC Form 1 (Revised 03/2022)	Page 2
5. TYPE OF COMMITTEE:	
Candidate Committee:	
(a) <input checked="" type="checkbox"/> This committee is a principal campaign committee. (Complete the candidate information below.)	
(b) <input type="checkbox"/> This committee is an authorized committee, and is NOT a principal campaign committee. (Complete the candidate information below.)	
Name of Candidate _____	
Candidate Party Affiliation <input type="text"/>	Office Sought: <input type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President <input type="checkbox"/> State <input type="text"/>
District <input type="text"/>	
(c) <input type="checkbox"/> This committee supports/opposes only one candidate, and is NOT an authorized committee.	
Name of Candidate _____	
Party Committee:	
(d) <input type="checkbox"/> This committee is a <input type="text"/> (National, State or subordinate) committee of the <input type="text"/> (Democratic, Republican, etc.) Party	
Political Action Committee (PAC):	
(e) <input type="checkbox"/> 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"/> Cooperative
<input type="checkbox"/> Membership Organization	<input type="checkbox"/> Trade Association
<input type="checkbox"/> In addition, this committee is a Lobbyist/Registrant PAC.	

Committee Registration

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 _____

Title or Position _____ CITY _____ STATE _____ ZIP CODE _____
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 _____
Mailing Address _____

Title or Position _____ CITY _____ STATE _____ ZIP CODE _____
Telephone number _____-_____-_____-_____

Committees must include name and information for designated Treasurer and Custodian of Records

Amending FEC Form 1

FORM 1:
4. IS THIS STATEMENT NEW (N) OR AMENDED (A)

File within 10 days of any change in information

Electronic filers submit a completed FEC Form 1

Paper filers only complete portions requiring changes

II. Campaign Finance Disclosure on Report of Receipts and Disbursements (FEC Form 3)

FEC Form 3

Used by House and Senate Filers

- **Cover Page:** Shows report type/coverage dates
- **Summary Page:** Overview of receipts and disbursements
- **Detailed Summary Page:** Overview of receipts and disbursements by category
- **Schedules:** Show detailed info by line number

Common Itemization Schedules

**SCHEDULE A (FEC Form 3)
ITEMIZED RECEIPTS**

Use separate schedule(s) for each category of the Detailed Summary Page. (Check only one)

FOR LINE NUMBER: [] OF []

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

NAME OF COMMITTEE (in Full)

Full Name (Last, First, Middle Initial)

A. Mailing Address: City, State, Zip Code

Date of Receipt: [] / [] / []

FEC ID number of contributing federal political committee: []

Name of Employer: [] Occupation: []

Amount of Each Receipt this Period: []

Record For: Primary General Other (specify) []

Election Cycle-to-Date: []

Memo Item

Schedule A Itemized Receipts

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

Use separate schedule(s) for each category of the Detailed Summary Page. (Check only one)

FOR LINE NUMBER: [] OF []

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

NAME OF COMMITTEE (in Full)

Full Name (Last, First, Middle Initial)

A. Mailing Address: City, State, Zip Code

Date of Disbursement: [] / [] / []

Purpose of Disbursement: []

Checkdate Name: [] Category/Type: []

FEC Identification Number: []

Office Sought: House Senate President Director

Disbursement For: Primary General Other (specify) []

Amount of Each Disbursement this Period: []

Memo Item

Schedule B Itemized Disbursements

Detailed Summary Page: Receipts

Reporting Receipts

Always itemize:

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

Itemize all other receipts when:

- ✓ Aggregate > \$200 from one source in an election cycle

A. Report receipts on the appropriate line number

1. Itemize regardless of amount:

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

2. Threshold for other categories

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

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

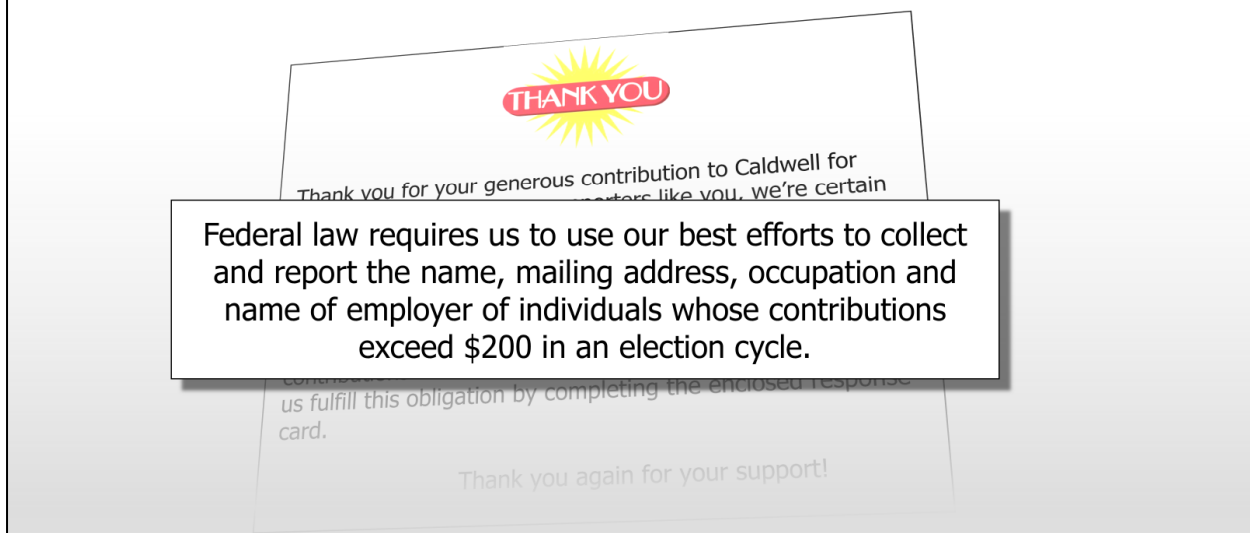


3. **Best efforts ([11 CFR 104.7](#))**
Required to make “best efforts” to obtain, maintain and report required information.

Report Individual Contribution July Quarterly (Q2) Report – Schedule A, Line 11(a)(i)

SCHEDULE A (FEC Form 3)		Use separate schedule(s) for each category of the Detailed Summary Page		LINE NUMBER: (check only one) <input checked="" type="checkbox"/> 11a <input type="checkbox"/> 11b <input type="checkbox"/> 11c <input type="checkbox"/> 11d <input type="checkbox"/> 12 <input type="checkbox"/> 13a <input type="checkbox"/> 13b <input type="checkbox"/> 14 <input type="checkbox"/> 15	
ITEMIZED RECEIPTS		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) Caldwell for Congress					
Full Name (Last, First, Middle Initial) Lynn Hill		Date of Receipt 04 / 30 / 2026			
Mailing Address 200 Queen Street		City Boulder		State CO	
		Zip Code 67448		FEC ID number of contributing federal political committee. C	
Name of Employer Climb On Gym		Occupation Best Efforts		Amount of Each Receipt this Period 3,500.00	
Receipt For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) 2026		Election Cycle-to-Date 3,500.00		<input type="checkbox"/> Memo Item	

Making Best Efforts (Follow-Up)



- a) **To show “best efforts,” committee must:**
 - (1) Request information in solicitation, along with applicable disclaimer informing contributors that information is required under federal law; and
 - (2) Make follow-up request within 30 days of receipt of contributions lacking required information, keep written documentation of follow-up request (with no additional solicitation made).
- b) **Amend reports** to disclose information received but not previously disclosed (or include information in memo reports on the next report filed).

How to Amend FEC Form 3

Amendments:

- Earlier report contained erroneous information
- Missing required information for a particular transaction in time to include it in the appropriate report
- E-filers submit a complete FEC Form 3
- Paper filers only complete portions requiring changes

c) **Amending FEC Form 3**

(1) **File an amendment when:**

- Campaign discovers that an earlier report contained erroneous information.
- Committee does not obtain all the required information concerning a particular transaction in time to include it in the appropriate report.

(2) **Amended disclosure for receipt of best efforts information:**

- If committee receives contributor information after the contribution has been reported, it should either file an amendment to the report originally disclosing the contribution or file an amended Schedule A (check “Memo Item” box) listing all the contributions for which additional information was received with its next regularly scheduled report.

Amended Disclosure of Individual Contribution October Quarterly (Q3) Report – Schedule A, Line 11(a)(i)

SCHEDULE A (FEC Form 3)		Use separate schedule(s) for each category of the Detailed Summary Page	FOR LINE NUMBER: (check only one)	PAGE OF
ITEMIZED RECEIPTS			<input checked="" type="checkbox"/> 11a <input type="checkbox"/> 11b <input type="checkbox"/> 11c <input type="checkbox"/> 11d	
			<input type="checkbox"/> 12 <input type="checkbox"/> 13a <input type="checkbox"/> 13b <input type="checkbox"/> 14 <input type="checkbox"/> 15	
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) Caldwell for Congress				
Full Name (Last, First, Middle Initial) A. Lynn Hill			Date of Receipt MM / DD / YYYY 04 / 30 / 2026	
Mailing Address 200 Queen Street				
City Boulder	State CO	Zip Code 67448		
FEC ID number of contributing federal political committee. C			Amount of Each Receipt this Period 3,500.00	
Name of Employer Climb On Gym			<input checked="" type="checkbox"/> Memo Item	
Occupation Founder				
Receipt For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼ 2026			Election Cycle-to-Date 3,500.00	

Detailed Summary Page: Disbursements

DETAILED SUMMARY PAGE of Disbursements		
II. DISBURSEMENTS	COLUMN A Total This Period	COLUMN B Election Cycle-to-Date
17. OPERATING EXPENDITURES.....		
18. TRANSFERS TO OTHER AUTHORIZED COMMITTEES.....		
19. LOAN REPAYMENTS:		
(a) Of Loans Made or Guaranteed by the Candidate.....		
(b) Of All Other Loans.....		
(c) TOTAL LOAN REPAYMENTS (add Lines 19(a) and (b)).....		
20. REFUNDS OF CONTRIBUTIONS TO:		
(a) Individuals/Persons Other Than Political Committees.....		
(b) Political Party Committees.....		
(c) Other Political Committees (such as PACs).....		

Reporting Disbursements

Always itemize:

- ✓ Transfers to affiliated committees
- ✓ Loans made and repaid
- ✓ Contributions to other candidates
- ✓ Refunds of contributions to political committees

Itemize all other disbursements when:

- ✓ Aggregate > \$200 to same payee in an election cycle

SCHEDULE B (FEC Form 3)
ITEMIZED DISBURSEMENTS

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

FOR LINE NUMBER (check only one)

PAGE OF

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

NAME OF COMMITTEE (in Full)

Full Name (Last, First, Middle Initial)

Date of Disbursement

Mailing Address

City State Zip Code

Purpose of Disbursement

Candidate Name

Category/Type

Office Sought: House Senate President Other (specify) _____

Disbursement For: Primary General Other (specify) _____

State: _____ District: _____

FEC Identification Number

Amount of Each Disbursement this Period

Memo Item

Full Name (Last, First, Middle Initial)

Date of Disbursement

Mailing Address

City State Zip Code

Purpose of Disbursement

Candidate Name

Category/Type

Office Sought: House Senate President Other (specify) _____

Disbursement For: Primary General Other (specify) _____

State: _____ District: _____

FEC Identification Number

Amount of Each Disbursement this Period

Memo Item

Full Name (Last, First, Middle Initial)

Date of Disbursement

Mailing Address

City State Zip Code

Purpose of Disbursement

Candidate Name

Category/Type

Office Sought: House Senate President Other (specify) _____

Disbursement For: Primary General Other (specify) _____

State: _____ District: _____

FEC Identification Number

Amount of Each Disbursement this Period

Memo Item

SUBTOTAL of Disbursements This Page (optional)

TOTAL This Period (last page this line number only)

B. Report disbursements on the appropriate line number

1. Itemize regardless of amount:

- a) Transfers to affiliated authorized committees – Line 18
- b) Loan repayments – Line 19
- c) Refunds of contributions to political committees – Line 20
- d) Contributions made to other federal candidates/other political committees – Line 21

2. Threshold for other disbursement categories

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

Purpose of Disbursement



Rule of thumb:

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

Non-exhaustive list available online:

www.fec.gov/help-candidates-and-committees/purposes-disbursement/

www.fec.gov/help-candidates-and-committees/purposes-disbursement/

Purpose of Disbursement

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

Full Name (Last, First, Middle Initial) A. ABC Group			Date of Disbursement 05 / 15 / 2026		
Mailing Address 123 Money Lane			FEC Identification Number C		
City City	State ST	Zip Code 00000	Amount of Each Disbursement this Period 10,000.00		
Purpose of Disbursement FEC Compliance Consulting		Candidate Name	Category/Type		
Office Sought: <input type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President	Disbursement For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼		<input type="checkbox"/> Memo Item		
State:	District:				

3. Purpose of disbursement

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

- b) Policy statement includes non-exhaustive lists of acceptable and unacceptable “purpose of disbursement” descriptions intended to provide additional guidance to the regulated community and to foster consistency among filers.
- c) As a general guideline, the statement suggests that filers consider whether a person unaffiliated with the campaign/committee could discern why a payment was made by reading the description they have provided.
- d) List is updated periodically and available online: www.fec.gov/help-candidates-and-committees/purposes-disbursement/

4. Disbursements requiring additional itemization

Certain disbursements require supporting information that can be reported as a memo entry. The supporting memo entry must include the original vendor, date, amount, address, and purpose.

- a) Staff reimbursements
- b) In-kind contributions from the candidate
- c) Credit card payments



Poll Question

Which of these purposes of disbursement entries do you think would be adequate?

- A: Consulting
- B: Campaign Materials
- C: Technology
- D: Printed Door Hangers

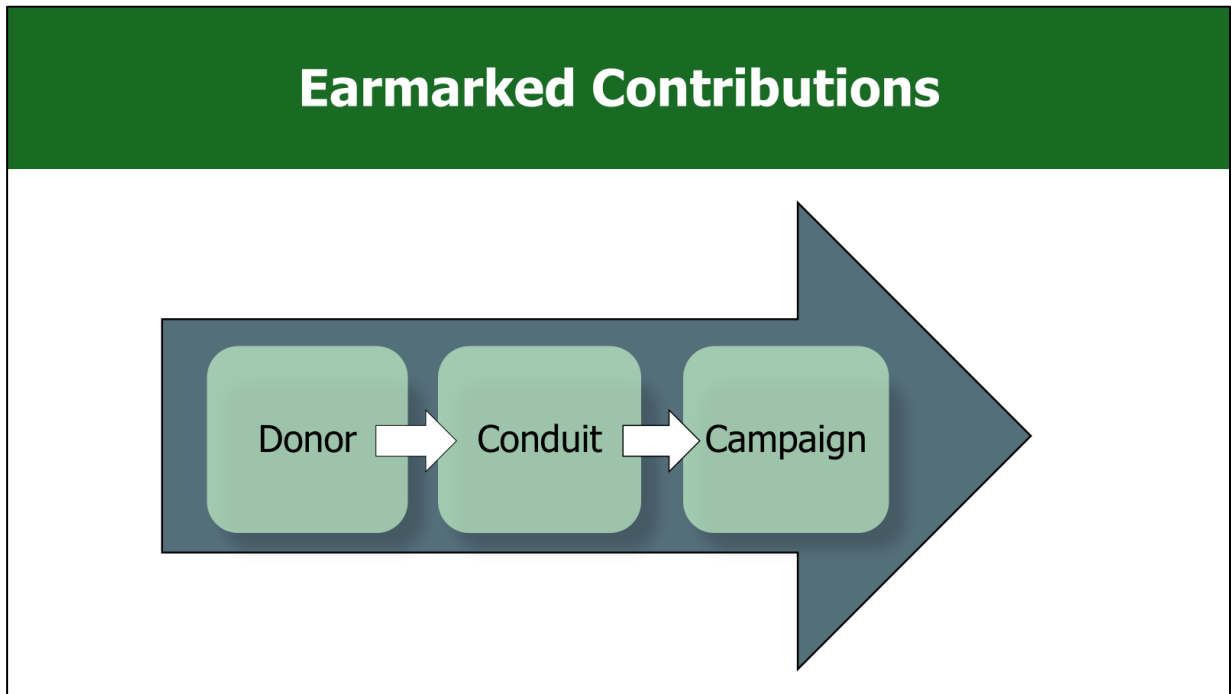
Poll Answer

Which of these purposes of disbursement entries do you think would be adequate?

- A: Consulting
- B: Campaign Materials
- C: Technology
- D: Printed Door Hangers**

REPORTING SCENARIOS

SCENARIO #1 **Earmarked Contributions** ([11 CFR 110.6](#));
(*Guide*, Appendix A, pp. 143-146)



Earmarked Contributions

```
graph LR; Donor[Donor] --> Conduit[Conduit]; Conduit --> Campaign[Campaign];
```

Conduit: Anyone who receives an earmarked contribution to a candidate. **Except:**

- Campaign employees and full-time volunteers
- Authorized fundraisers
- Affiliated committees
- Commercial fundraising firms

A small image of a dog wearing a black cap and holding a cardboard sign that reads 'Earmarked Contributions' is positioned in the bottom left corner of the slide.

Earmarked Contributions

A contribution to a candidate which the contributor directs (either orally or in writing) through an intermediary or conduit.

Conduit/intermediary


Anyone who receives and forwards an earmarked contribution to a candidate. This includes individuals, political committees, unregistered committees and partnerships.

Persons NOT considered conduits include:

- Corporations, unions and other prohibited sources;
- Employees or full time volunteers working for campaign;
- Individuals expressly authorized to raise money on behalf of candidate;
- Committees affiliated with campaign committee; and
- Commercial fundraising firms retained by campaign.

Earmarked Contributions

Procedures for conduits to follow



Contribution must be:

- Forwarded to campaign within 10 days of conduit's receipt

Conduit must:

- Provide campaign with contributor information for FEC reports

Effect on contribution limits

- An earmarked contribution counts against the contributor's limit for the recipient candidate.
- Conduit limit is affected when the conduit exercises direction or control over the contributor's choice of recipient candidate.

Transmittal to campaign

- The conduit must forward an earmarked contribution to the recipient campaign committee within 10 days of receiving the contribution.


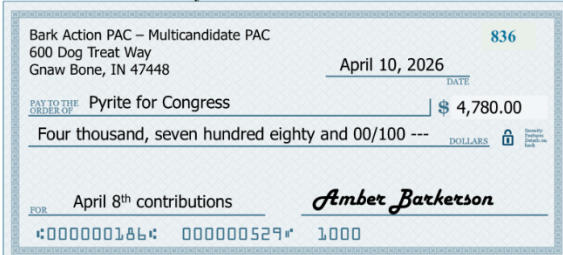
- Campaign should receive transmittal report from conduit containing the contributor information needed to disclose on FEC report.

SCENARIO #1

On April 10, 2026, the Pyrite for Congress campaign receives a check from Bark Action PAC.

The accompanying letter notes a total of \$5,000 in contributions made on April 8, 2026 – including 44 contributions of \$100 apiece, while Amber Grufferson and Jack Jack Russell each contributed \$300.

After transaction fees, Bark Action PAC forwards the net amount \$4,780.

On April 10, 2026, the Pyrite for Congress campaign receives a check from Bark Action PAC comprising individual contributions earmarked through the PAC. The letter accompanying the check notes that on April 8, 2026, the PAC collected a total of \$5,000 in contributions from a total of 44 individuals. In the letter, the PAC provides contributor information and contribution amounts. Almost all the contributions are for \$100, but Amber Grufferson and Jade Jack Russell each contributed \$300 apiece Bark Action PAC deducts transaction fees before forwarding the net amount of \$4,780 to the Pyrite for Congress campaign.*



Poll Question

1. Does this receipt amount to a contribution from the conduit, the individuals, or both?
 - A: Contribution from the conduit
 - B: Contribution from the individuals
 - C: Both

2. How does the campaign committee disclose the receipt of earmarked contributions?

SCENARIO #1 ANSWERS

Poll Answer

1. Does this receipt amount to a contribution from the conduit, the individuals, or both?

- A: Contribution from the conduit
- B: Contributions from the individuals**
- C: Both

The earmarked contributions collected in this scenario count only as contributions from the individuals. Bark Action PAC is acting as a conduit. Since the decision to make the contribution to the candidate was independently made by the individual contributors, not under the PAC’s direction or control, the contributions are treated as contributions only from the individuals, not affecting the conduit’s limits.

2. How does the campaign committee disclose the receipt of earmarked contributions?

Report itemized contributions from individual(s) on Schedule A for Line 11(a)(i).

The Date of Receipt for these entries is the **date the conduit received the money from the contributors**. The itemization should also include a notation in the Receipt This Period box indicating, “Earmarked through Bark Action PAC.” Note that each of the \$100 contributions do not require itemization, but the value should be included in the total amount of unitemized contributions reported on Line 11(a)(ii).

Report the receipt from conduit on Schedule A for Line 11(a)(i) as a MEMO entry (check “Memo Item” box). The Date of Receipt is the **date the campaign received the funds from the conduit**. Itemization should also include a notation in the Receipt This Period box indicating “Conduit: limit not affected; unitemized on Line 11(a)(ii)”

**Part 1 of 2:
Report Receipt,
Contributions and
Conduit Information**

**July Quarterly (Q2) Report:
Schedule A, Line 11(a)(i)**

		FOR LINE NUMBER: (check only one)	
		11a	11b
		<input checked="" type="checkbox"/>	<input type="checkbox"/>

Pyrite for Congress		Date of Receipt: 04 / 08 / 2026	
Full Name (Last, First, Middle Initial) Amber Grufferson		Amount of Each Receipt this Period: 300.00	
Mailing Address 100 McGruff Way		<input type="checkbox"/> Memo Item Earmarked through Bark Action PAC 4/10	
City, State, Zip Code Indianapolis IN 46200			
FEC ID number of contributing federal political committee: C		Amount of Each Receipt this Period: 300.00	
Name of Employer Gemstone Inc.		Occupation Geologist	
Receipt For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) 2026		Election Cycle-to-Date 300.00	
Bark Action PAC		Date of Receipt: 04 / 10 / 2026	
Full Name (Last, First, Middle Initial) 600 Dog Treat Way		Amount of Each Receipt this Period: 300.00	
Mailing Address Gnaw Bone		<input checked="" type="checkbox"/> Memo Item Conduit: limit not affected;	
City, State, Zip Code IN 47448			
FEC ID number of contributing federal political committee: C 00222222		Amount of Each Receipt this Period: 5,000.00	
Name of Employer		Occupation	
Receipt For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) 2026		Election Cycle-to-Date 5,000.00	
Jack Jack Russell		Date of Receipt: 04 / 08 / 2026	
Full Name (Last, First, Middle Initial) 200 Terrier Street		Amount of Each Receipt this Period: 300.00	
Mailing Address Indianapolis IN 46200		<input type="checkbox"/> Memo Item Earmarked through Bark Action PAC 4/10	
City, State, Zip Code			
FEC ID number of contributing federal political committee: C		Amount of Each Receipt this Period: 300.00	
Name of Employer Terrier Treats, Inc.		Occupation Baker	
Receipt For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) 2026		Election Cycle-to-Date 300.00	

Report the Conduit PAC transaction fees as a disbursement on Schedule B for Line 17. The Date of Disbursement is the date the conduit received and processed the contributions. Include a brief but complete Purpose of Disbursement noting “Transaction fees – earmarked contributions.”

**Part 2 of 2:
Report Transaction Fees
as Disbursement**

**July Quarterly (Q2) Report:
Schedule B, Line 17**

SCHEDULE B (FEC Form 3) 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"/>	17		<input type="checkbox"/>	18	<input type="checkbox"/>
	20a		<input type="checkbox"/>	20b	<input type="checkbox"/>
			<input type="checkbox"/>	19a	<input type="checkbox"/>
			<input type="checkbox"/>	20c	<input type="checkbox"/>
			<input type="checkbox"/>		21

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)
Pyrite for Congress

Full Name (Last, First, Middle Initial)

A. **Bark Action PAC**

Mailing Address
600 Dog Treat Way

City
Gnaw Bone State **IN** Zip Code **47448**

Purpose of Disbursement
Transaction fees – earmarked contributions

Candidate Name

Office Sought: House Senate President

Disbursement For: Primary General Other (specify) **2026**

State: District:

Date of Disbursement
04 / 10 / 2026

FEC Identification Number
C 00222222

Amount of Each Disbursement this Period
220.00

Memo Item

Key issues:

- The date of receipt may be different for the conduit and the contributor(s).
- Use MEMO entry (check “Memo Item” box) for conduit if the amount of earmarked contributions passed on by the conduit exceeds \$200 in the election cycle.
- The conduit’s contribution limit is affected if the conduit exercises direction or control over the choice of candidate. Please note that if the conduit’s limit is affected, the conduit must tell the campaign.
- If earmarked contributions are received by the conduit during one reporting period, but the conduit transmits the contributions to the campaign during the next reporting period, call the Reports Analysis Division (800-424-9530, press 5) for reporting guidance.

SCENARIO #2: Itemizing Receipts (*Guide*, pp. 99-101)
Curing Excessive Contributions (*Guide*, pp. 26-29; 103-104)

I. Curing Excessive Contributions

Curing Excessive Contributions

Snoopy and Lassie Ludgate
100 Red Baron Way
Santa Rosa, CA 95404

Before primary

June 13
2026

Cappuccino for Congress
120 Bark Street
Shenandoah, Virginia 22849

An undesignated contribution made on or before election day counts toward that election

Curing Excessive Contributions

Snoopy and Lassie Ludgate
120 Red Baron Way
Santa Rosa, CA 95404

June 10, 2026

PAY TO THE ORDER OF Cappuccino for Congress

\$ 7,000.00

Seven thousand and 00/100 -----

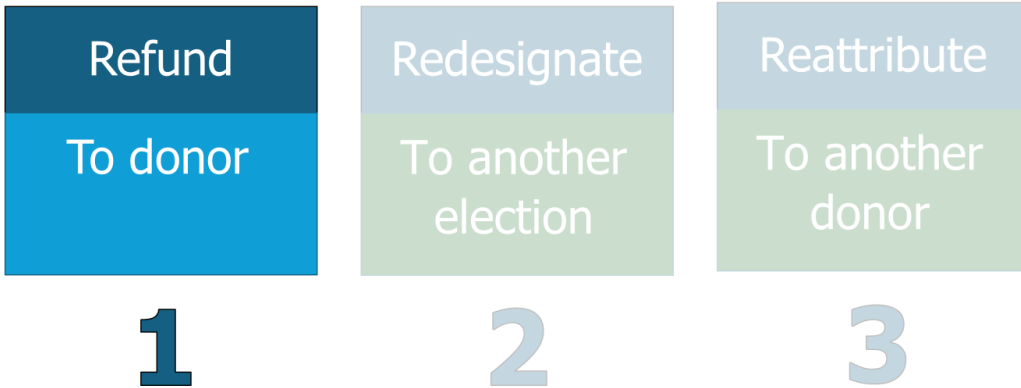
FOR Lassie Ludgate

DOLLARS

2x contribution limit

Curing Excessive Contributions

Options: The Three R's



A. Refund

Curing Excessive Contributions

Options: The Three R's



B. Redesignate – ([11 CFR 110.1\(b\)\(5\)\(ii\)\(B\)\(1\)-\(4\)](#)); (*Guide*, pp. 26-27)

Presumptive Redesignation



1. Designate \$3,500 to primary
2. Redesignate \$3,500 to general
3. Notify Lassie, offering option of refund

* Ensure that donor does not exceed contribution limit

1. **Presumptive redesignation**

If individual or non-multicandidate committee makes an excessive primary contribution, campaign may presumptively redesignate excessive portion to general election if contribution:

- a) Is made before candidate's primary election;
- b) Is not designated in writing for a particular election;
- c) Would be excessive if treated as a primary election contribution; and
- d) As redesignated, does not cause the contributor to exceed any other contribution limit.

2. **Backward-looking provision:** An undesignated contribution made after primary, but before general, may be applied to primary debt if campaign's net debts are greater than the amount redesignated.

3. **Notification requirement**

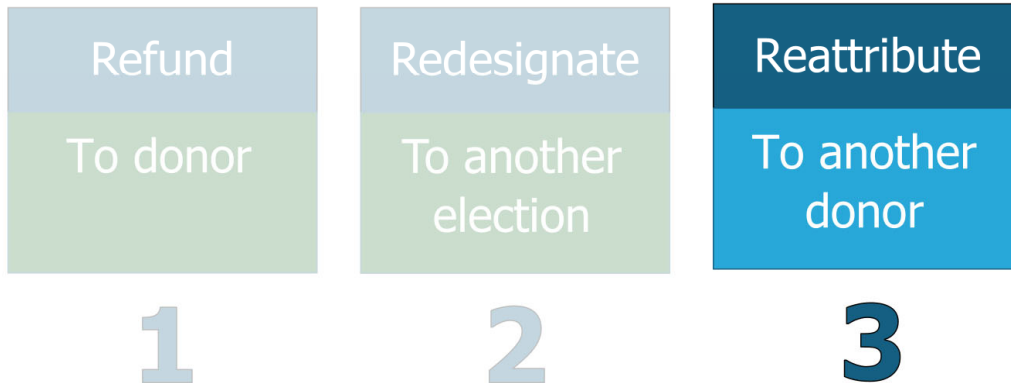
Committee must notify contributor of redesignation by paper mail, email, fax or other written method within 60 days of treasurer's receipt of contribution; must notify contributor of right to receive refund instead.

4. **Electronic contributor redesignations**

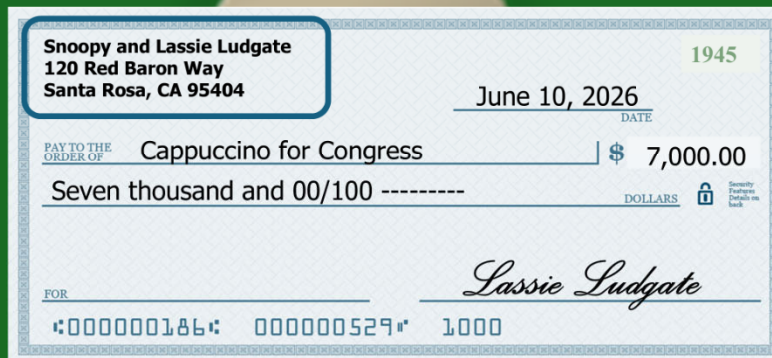
The Commission has recently acknowledged that, in certain circumstances, an online process can provide a sufficient level of assurance as to the contributor's identity and intent such that it satisfies the written signature requirements. See Interpretive Rule Regarding Electronic Contributor Redesignations available on FEC website: www.fec.gov/resources/cms-content/documents/fedreg_notice_2011-02_EO13892.pdf

Curing Excessive Contributions

Options: The Three R's

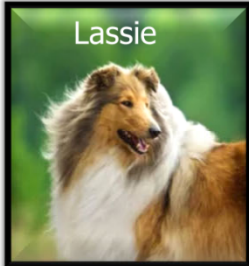


Curing Excessive Contributions



- C. **Reattribute** – ([11 CFR 110.1\(k\)\(3\)\(ii\)\(B\)\(1\)](#)); (*Guide*, pp. 27- 28)
1. **Attribution of contributions by contributors**
 - a) Individual contributions attributed to person(s) who sign check.
 - b) Joint account – both must sign check or accompanying statement.

Presumptive Reattribution



1. Attribute \$3,500 to Lassie
2. Reattribute the excessive \$3,500 to Snoopy
3. Notify both, offering option of refund

* Ensure that donor does not exceed contribution limit

2. **Presumptive reattribution**
If individual contribution exceeds limit and is made on joint account, but has only one signature:
 - a) Attribute permissible amount to the signer; and
 - b) Presumptively reattribute excessive amount to other account holder, without obtaining his/her signature.
3. Reattribution may not cause contributors to exceed any contribution limits.
4. Committee must notify contributor of reattribution by paper mail, email, fax or other written method within 60 days of treasurer's receipt of contribution; must notify contributor of right to receive refund instead.

II. Avoiding Excessive Contributions

Avoid Excessive Contributions

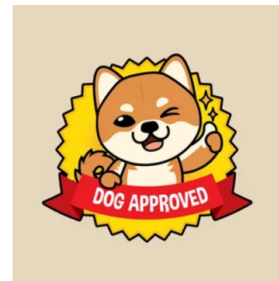
Encourage donors to designate contributions

Obtain signatures for joint contributions

Presumptive redesignation **NOT** available for multicandidate committee contributions

Designation required if:

- Contributing to a **future election** (i.e., not next election)
- Contributing to **retire debt** from a past election



- A. Campaigns** – Ask contributors to designate contributions for a particular election.
- B. Ask joint contributors** to both sign check or accompanying statement.
- C. Presumptive redesignation NOT available for excessive multicandidate committee contributions** (only individuals and non-multicandidate committees).
 - Campaign makes request that contributor provide a written, signed statement redesignating contribution for another election. Request must also state that the contributor may instead receive a refund of the excessive amount.
 - Contribution is properly redesignated if, within 60 days of receipt, the campaign receives a written, signed statement redesignating the excessive portion to another election.
 - If the signed authorization is not received within 60 days, the campaign must refund the excessive portion.
- D. Designation of campaign contributions required**
 - Contributor intends for contribution to count toward a future election, beyond the upcoming election.
 - Contributor wants contribution to retire candidate's debt for a past election.

Note: This is permissible only if:

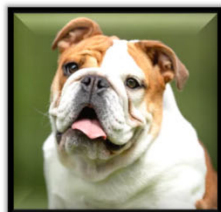

 - Candidate has net debt outstanding from that election; and
 - Contribution, when aggregated with previous contributions to same candidate for same election, does not exceed limit.

SCENARIO #2A: Itemizing Contributions from an Individual

SCENARIO #2A

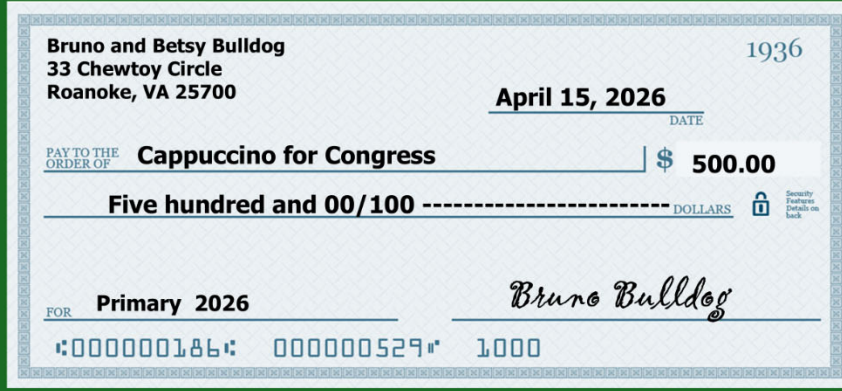
On April 15, 2026, Cappuccino for Congress hosts a fundraiser at Blue Ridge Regional Dog Park.

At the event, Bruno Bulldog makes a \$500 contribution, designated for the June 16, 2026 primary.



Bruno Bulldog
\$500 primary contribution

SCENARIO #2A
CONTRIBUTION FROM INDIVIDUAL



Bruno and Betsy Bulldog
33 Chewtoy Circle
Roanoke, VA 25700

1936

April 15, 2026
DATE

PAY TO THE ORDER OF **Cappuccino for Congress** \$ **500.00**

Five hundred and 00/100 ----- DOLLARS

FOR **Primary 2026** *Bruno Bulldog*

⑆000000186⑆ 000000529⑆ 1000

On April 15, 2026, Cappuccino for Congress hosts a fundraiser at the Blue Ridge Regional Dog Park. At the event, supporter Bruno Bulldog writes the campaign a \$500 check, designated for the June 16, 2026 primary election.

1. How should the committee disclose the contribution from Bruno?

SCENARIO #2A ANSWER

1. How should the committee disclose the contribution from Bruno?

The campaign committee reports as contribution from individual. Show reporting on Schedule A for Line 11(a)(i).

**Report Individual Contribution
July Quarterly (Q2) Report – Schedule A, Line 11(a)(i)**

SCHEDULE A (FEC Form 3) 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"/> 11	<input type="checkbox"/> 12	<input type="checkbox"/> 13a
		<input type="checkbox"/> 13b	<input type="checkbox"/> 14	<input type="checkbox"/> 15
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) Cappuccino for Congress				
Full Name (Last, First, Middle Initial) A. Bruno Bulldog		Date of Receipt MM / DD / YYYY 04 / 15 / 2026		
Mailing Address 33 Chewtoy Circle		Amount of Each Receipt this Period 500.00		
City Roanoke	State VA	FEC ID number of contributing federal political committee. C		
Zip Code 25700		Name of Employer Bruno & Hound Associates		
Occupation Accountant		Election Cycle-to-Date 500.00		
Receipt For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> Other (specify) ▼		Memo Item <input type="checkbox"/>		

SCENARIO #2B: Redesignation/Reattribution of Excessive Contributions

SCENARIO #2B

Bruno and Betsy decide they want to further support Cappuccino for Congress.

Betsy sends the campaign a check for \$7,000 from their joint account, which the campaign receives on May 3, 2026.





Later, Bruno Bulldog talks to his partner, Betsy, about doing more to help support their friend Cappuccino's race for Congress. In response, Betsy mails the campaign a check for \$7,000. The check is undesignated, signed only by Betsy, and the campaign receives the check on May 3, 2026

SCENARIO #2B

CURING AN EXCESSIVE CONTRIBUTION

Bruno and Betsy Bulldog 1941
33 Chewtoy Circle
Roanoke, VA 25700

May 3, 2026
DATE

PAY TO THE ORDER OF Cappuccino for Congress \$ 7,000.00

Seven thousand and 00/100 ----- DOLLARS
Security Features Details on back

FOR Betsy Bulldog

⑆000000186⑆ 000000529⑆ 1000



Poll Question

1. What is the best option for the committee to remedy this excessive contribution?

- A: Refund
- B: Reattribute
- C: Redesignate
- D: Reattribute and Redesignate
- E: Reduce, Reuse and Recycle

2. Can the campaign committee accept Betsy's contribution check as written? If not, what must the committee do to remedy the situation?

3. How should the committee disclose the transaction(s) that remedy the excessive contribution?

SCENARIO #2B ANSWERS

Poll Answer

1. What is the best option for the committee to remedy this excessive contribution?

- A: Refund
- B: Reattribute
- C: Redesignate
- D: Reattribute and Redesignate**
- E: Reduce, Reuse and Recycle

2. Can the campaign committee accept Betsy's contribution check as written? If not, what must the committee do to remedy the situation?

No. Potentially, these could be joint contributions. However, since only Betsy signed the \$7,000 check, she has made an excessive contribution for the primary. To remedy this, the campaign can reattribute and/or redesignate the excessive portion of her contribution.

3. How should the committee disclose the transaction(s) that remedy the excessive contribution?

Reattribution:

Since Betsy's contribution is drawn on a joint account, the campaign has the option of reattributing the excessive portion to the joint account holder, Bruno. The campaign may presumptively reattribute the excessive portion (\$3,000) to Bruno for the primary election as long as it would not cause him to exceed his limits.

Report receipt: Show reporting on Schedule A for Line 11(a)(i). Two separate entries:

- a. Show check as written: \$7,000 contribution from Betsy Bulldog for primary; and
- b. Subtract excessive amount of contribution: -\$3,500 removed from Betsy's primary contribution.

For both entries, include cross-reference notations: "reattribution and redesignation below." Note that, in our scenario, Bruno Bulldog made a \$500 contribution before the above check was written, so that attributing the full \$3,500 to him for the primary would cause him to exceed his limit for that election by \$500. Therefore, only \$3,000 may be reattributed to Bruno.

See reporting examples on next two pages

Report reattribution: Show reporting on Schedule A for Line 11(a)(i). Show full \$7,000 as primary contribution from Betsy Bulldog. Change attribution of excessive portion to Bruno to \$3,000 as MEMO entry (check “Memo Item” box) and include notation in Amount of Each Receipt this Period box indicating, “reattribution.”

Reattribution & Redesignation

July Quarterly Report: Schedule A, Line 11(a)(i)

SCHEDULE A (FEC Form 3)		FOR LINE NUMBER: (check only one)	PAGE	OF
ITEMIZED RECEIPTS		<input checked="" type="checkbox"/> 11a		
<small>Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.</small>		<input type="checkbox"/> 11b		
NAME OF COMMITTEE (in Full) Cappuccino for Congress		<input type="checkbox"/> 11c		
Full Name (Last, First, Middle Initial) Betsy Bulldog		<input type="checkbox"/> 11d		
Mailing Address 33 Chewtoy Circle City: Roanoke State: VA Zip Code: 25700		<input type="checkbox"/> 11e		
Date of Receipt 05 / 03 / 2026		<input type="checkbox"/> 11f		
Amount of Each Receipt this Period 7,000.00		<input type="checkbox"/> 11g		
Name of Employer Bruno & Hound Assoc. Occupation: Accountant		<input type="checkbox"/> 11h		
Receipt For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General Election Cycle-to-Date: 2026		<input type="checkbox"/> 11i		
Amount of Each Receipt this Period 7,000.00		<input type="checkbox"/> 11j		
See reattribution and redesignation below		<input type="checkbox"/> 11k		
Full Name (Last, First, Middle Initial) Betsy Bulldog		<input type="checkbox"/> 11l		
Mailing Address 33 Chewtoy Circle City: Roanoke State: VA Zip Code: 25700		<input type="checkbox"/> 11m		
Date of Receipt 05 / 03 / 2026		<input type="checkbox"/> 11n		
Amount of Each Receipt this Period -3,000.00		<input type="checkbox"/> 11o		
Name of Employer Bruno & Hound Assoc. Occupation: Accountant		<input checked="" type="checkbox"/> Memo Item		
Receipt For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General Election Cycle-to-Date: 2026		<input type="checkbox"/> 11p		
Amount of Each Receipt this Period 4,000.00		<input type="checkbox"/> 11q		
Reattribution below		<input type="checkbox"/> 11r		
Full Name (Last, First, Middle Initial) Bruno Bulldog		<input type="checkbox"/> 11s		
Mailing Address 33 Chewtoy Circle City: Roanoke State: VA Zip Code: 25700		<input type="checkbox"/> 11t		
Date of Receipt 05 / 03 / 2026		<input type="checkbox"/> 11u		
Amount of Each Receipt this Period 3,000.00		<input type="checkbox"/> 11v		
Name of Employer Fitness Instructor Occupation: Bark's Gym		<input checked="" type="checkbox"/> Memo Item		
Receipt For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General Election Cycle-to-Date: 2026		<input type="checkbox"/> 11w		
Amount of Each Receipt this Period 3,500.00		<input type="checkbox"/> 11x		
Reattribution		<input type="checkbox"/> 11y		

With the remaining \$500, the campaign can presumptively redesignate the excessive \$500 to the general election as a remedy.

Redesignation:

The campaign may presumptively redesignate the excessive portion to the general election as long as the contribution:

- Is made before the candidate’s primary election;
- Is not designated;
- Would be excessive if treated as a primary election contribution; and
- As redesignated, does not cause the donor to exceed any other limits.

Betsy Bulldog has not yet made any general election contributions; therefore, the campaign may presumptively redesignate either the full \$3,500 excessive portion of primary contribution to the general, or the \$500 that remains after the reattribution to Bruno. To maximize the availability of funds for the primary, the campaign chooses the latter.

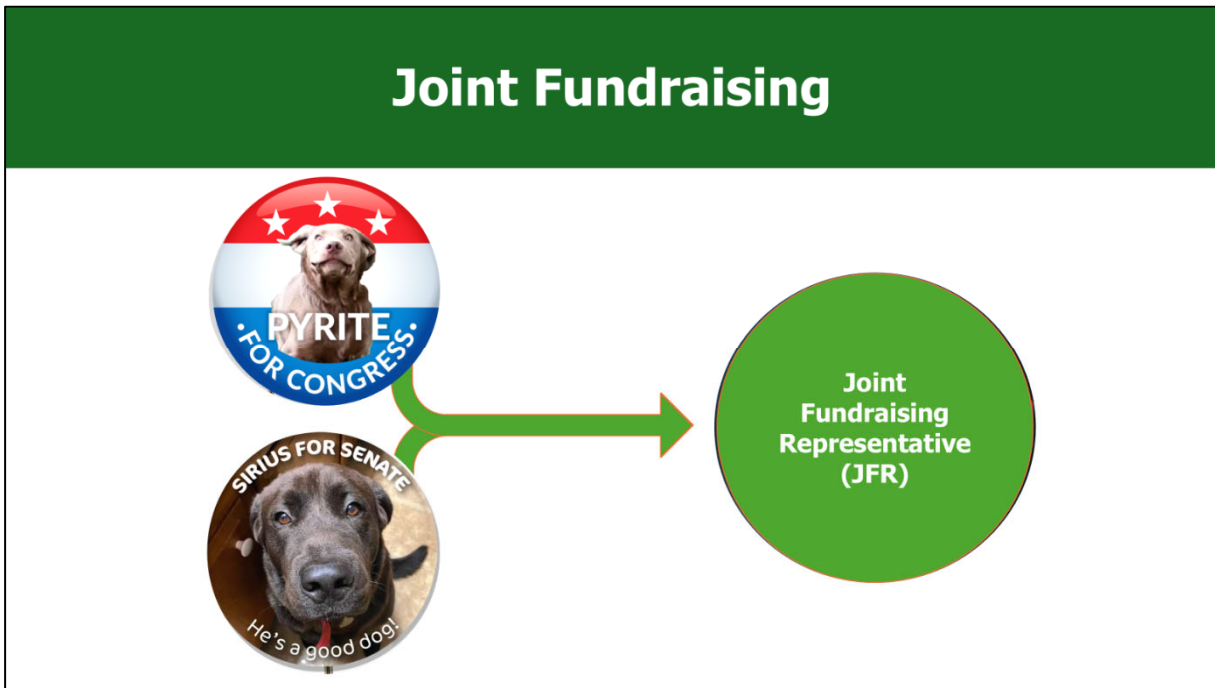
Report redesignation: Show reporting on Schedule A for Line 11(a)(i) as a \$500 contribution from Betsy. Change designation to general as a MEMO entry (check “Memo Item” box) and include notation in Amount of Each Receipt this Period box indicating, “redesignation.”

Reattribution & Redesignation

July Quarterly Report: Schedule A, Line 11(a)(i)

SCHEDULE A (FEC Form 3) ITEMIZED RECEIPTS		FOR LINE NUMBER: PAGE OF	
Use separate schedule(s) for each category of the Detailed Summary Page		(check only one)	
<input type="checkbox"/> 11a	<input type="checkbox"/> 11b	<input type="checkbox"/> 11c	<input type="checkbox"/> 11d
<input type="checkbox"/> 12	<input type="checkbox"/> 13a	<input type="checkbox"/> 13b	<input type="checkbox"/> 14
<input type="checkbox"/> 15			
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) Cappuccino for Congress			
Full Name (Last, First, Middle Initial) Betsy Bulldog		Date of Receipt 05 / 03 / 2026	
A. Mailing Address 33 Chewtoy Circle			
Full Name (Last, First, Middle Initial) Betsy Bulldog		Date of Receipt 05 / 03 / 2026	
B. Mailing Address 33 Chewtoy Circle			
City Roanoke	State VA	Zip Code 25700	
FEC ID number of contributing federal political committee. C		Amount of Each Receipt this Period -500.00	
Name of Employer Bruno & Hound Assoc.		Occupation Accountant	
Receipt For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> Other (specify) 2026		Election Cycle-to-Date 4,000.00	
<input checked="" type="checkbox"/> Memo Item Redesignation Below			
Full Name (Last, First, Middle Initial) Betsy Bulldog		Date of Receipt 05 / 03 / 2026	
C. Mailing Address 33 Chewtoy Circle			
City Roanoke	State VA	Zip Code 25700	
FEC ID number of contributing federal political committee. C		Amount of Each Receipt this Period 500.00	
Name of Employer Bruno & Hound Assoc.		Occupation Accountant	
Receipt For: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify) 2026		Election Cycle-to-Date 4,000.00	
<input checked="" type="checkbox"/> Memo Item Redesignation			
Full Name (Last, First, Middle Initial) Betsy Bulldog		Date of Receipt 05 / 03 / 2026	
D. Mailing Address 33 Chewtoy Circle			
City Roanoke	State VA	Zip Code 25700	
FEC ID number of contributing federal political committee. C		Amount of Each Receipt this Period 3,000.00	
Name of Employer Fitness Instructor		Occupation Bark's Gym	
Receipt For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> Other (specify) 2026		Election Cycle-to-Date 3,000.00	
<input checked="" type="checkbox"/> Memo Item			

SCENARIO #3: Joint Fundraising (*Guide*, Appendix C, pp. 151-159)



Joint Fundraising Representatives & Solicitations

Joint Fundraising Representatives (JFR)

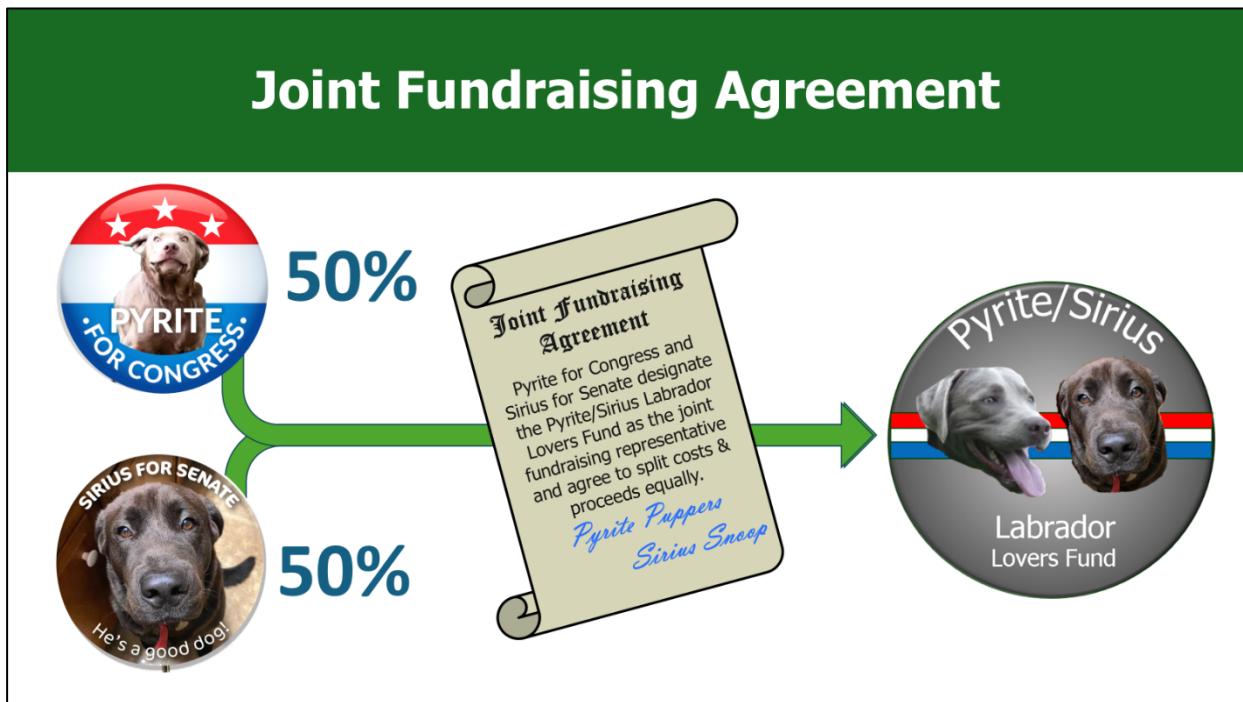
- Participants must designate JFR as authorized committee on FEC Form 1
- JFR collects and deposits joint fundraising contributions
- JFR pays expenses and transfers net proceeds to participants



Joint fundraising representative (JFR)

- 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).

- 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.
- Participants amend FEC Form 1 and FEC Form 2 to designate JFR as an authorized committee.
- Responsible for collecting and depositing joint contributions, paying expenses and allocating net proceeds to all participants.
- Must keep records and report overall joint fundraising activity.

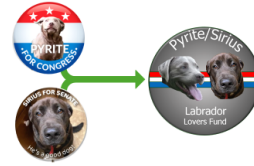


Joint fundraising agreement:

Participants agree to formula to allocate proceeds and expenses and sign a written agreement.

Joint Fundraising Solicitations

Joint fundraising solicitations must include specific information:



Pyrite/Sirius Labrador Lovers Fund (LLF) is a joint fundraising committee for Pyrite for Congress and Sirius for Senate. Contributions to the LLF will be split 50/50 between the two campaigns, 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 campaigns.

Joint fundraising solicitations must state

- Names of all participants (regardless of whether they are registered political committees)
- Allocation formula
- Allowance for alternate designation by contributors
- Excessive contributions may change allocation formula [11 CFR 102.17\(c\)\(2\)\(i\)](#)

Solicitations and screening contributions

- JFR and participants must screen contributions to make sure they are neither prohibited nor in excess of contribution limits.
- Maximum limit = total amount he/she may contribute to all participants, without exceeding any limits.

Joint Fundraising: Reporting

FEC FORM 3 **REPORT OF RECEIPTS AND DISBURSEMENTS**
For An Authorized Committee

1. NAME OF COMMITTEE (in full) TYPE OR PRINT Example: If typing, type over the line. 12FE4MS

All three committees disclose their receipts and disbursements to the FEC.

Check if different than previously reported. (ACC)

2. FEC IDENTIFICATION NUMBER CITY STATE ZIP CODE STATE DISTRICT

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

4. TYPE OF REPORT (Choose One)

(A) Quarterly Reports:

April 15 Quarterly Report (Q1)

July 15 Quarterly Report (Q2)

October 15 Quarterly Report (Q3)

(B) 12-Month PPE-Election Report for the:

Primary (12P) General (12G) Runoff (12R)

Convention (12C) Special (12S)

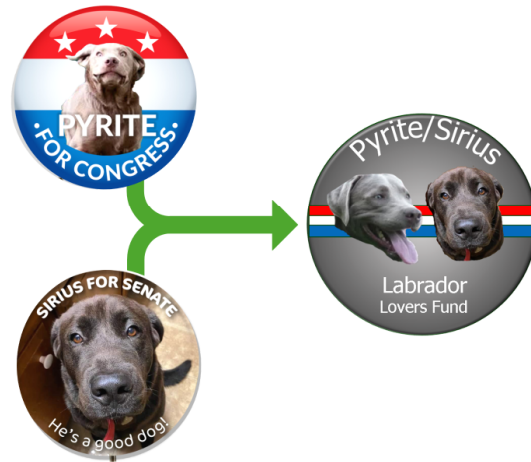
Election on / / In the State of

SCENARIO #3

House candidate Pyrite and Senate candidate Sirius hold a joint fundraising event on April 21, 2026.

They set up the Pyrite/Sirius Labrador Lovers Fund as their JFR and established a 50/50 allocation split.

The JFR collects two contributions of \$3,500, one from Alfie Silver and one from Abbie Golden. After paying \$1,000 in expenses, the JFR transfers \$3,000 to each participant on April 28, 2026 (comprising 50% of the net proceeds).



House Candidate Pyrite and Senate Candidate Sirius decide to team up for a joint fundraising event on April 21, 2026, as a push for their primary campaigns. They plan to divide the expenses and proceeds equally and designate the “Pyrite/Sirius Labrador Lovers Fund” as their joint fundraising representative (JFR). They agree to divide up the expenses and proceeds 50/50.

At the event, the JFR collects a total of \$7,000. The only contributions came from Alfie Silver and Abbie Golden for \$3,500 each. Since the proceeds are split evenly (50%) between each candidate, Alfie and Abbie each made a \$1,750 contribution to Pyrite for Congress and a \$1,750 contribution to Sirius for Senate.

The Pyrite/Sirius Labrador Lovers Fund incurs \$1,000 in expenses to put on the April 21 event. Pyrite for Congress receives a check from the JFR on April 28, 2026, in the amount of \$3,000, comprising the committee’s 50% share of the net proceeds.



Poll Question

1. How should the Pyrite for Congress committee disclose the check from the Joint Fundraising Representative (JFR)?

- A: As a contribution from an individual – Line 11a(i)
- B: As a contribution from a political committee – Line 11(c)
- C: As a transfer from an authorized committee – Line 12
- D: No reporting is necessary

2. Is any additional disclosure necessary?

SCENARIO #3 ANSWERS

Poll Answer

1. How should the Pyrite for Congress committee disclose the check from the Joint Fundraising Representative (JFR)?

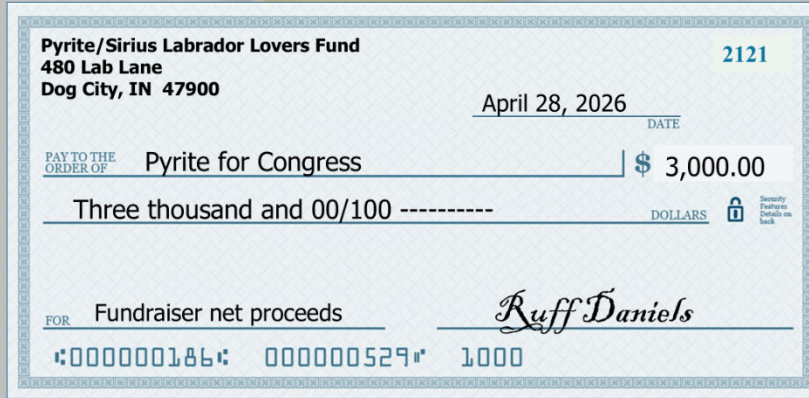
- A: As a contribution from an individual – Line 11a(i)
- B: As a contribution from a political committee – Line 11(c)
- C: As a transfer from an authorized committee – Line 12**
- D: No reporting is necessary

The funds are coming from the Pyrite/Sirius Labrador Lovers Fund (LLF), the joint fundraising representative (JFR) authorized to raise money for the candidate. Therefore, the receipt is reported as a transfer of funds from an authorized committee. The campaign committee should itemize its net proceeds (the campaign's share of the gross contributions, minus its share of expenses) as a receipt from the LLF.

2. Is any additional disclosure necessary?

Yes. The committee must list the individual contributions contained in the transfer-in from the JFR that meet the itemization threshold as MEMO entries (check "Memo Item" box) for the entries on Schedule A. The MEMO entries should be linked to the transfer (for electronic filers) or appear directly underneath the main transfer entry. This will make it clear which individual contributions made up each transfer in cases where the committee reports multiple JFR transfers. (If unable to link or list individual contributions underneath the main transfer entry, specify the JFR name and transfer date next to each individual contribution as MEMO text).

Joint Fundraising Transfers



Calculating net proceeds:

Joint Fundraising Transfers

<p>Pyrite for Congress</p> 		<p>Sirius for Senate</p> 																
<table border="0" style="width: 100%;"> <tr> <td style="padding: 2px;">1/2 Silver</td> <td style="padding: 2px;">\$1,750</td> </tr> <tr> <td style="padding: 2px;">1/2 Golden</td> <td style="padding: 2px;">\$1,750</td> </tr> <tr> <td style="padding: 2px;">1/2 Expenses</td> <td style="padding: 2px;">- \$500</td> </tr> <tr> <td style="padding: 2px; border-top: 1px solid black;">Net Income</td> <td style="padding: 2px; border-top: 1px solid black;">\$3,000</td> </tr> </table>	1/2 Silver	\$1,750	1/2 Golden	\$1,750	1/2 Expenses	- \$500	Net Income	\$3,000		<table border="0" style="width: 100%;"> <tr> <td style="padding: 2px;">1/2 Silver</td> <td style="padding: 2px;">\$1,750</td> </tr> <tr> <td style="padding: 2px;">1/2 Golden</td> <td style="padding: 2px;">\$1,750</td> </tr> <tr> <td style="padding: 2px;">1/2 Expenses</td> <td style="padding: 2px;">- \$500</td> </tr> <tr> <td style="padding: 2px; border-top: 1px solid black;">Net Income</td> <td style="padding: 2px; border-top: 1px solid black;">\$3,000</td> </tr> </table>	1/2 Silver	\$1,750	1/2 Golden	\$1,750	1/2 Expenses	- \$500	Net Income	\$3,000
1/2 Silver	\$1,750																	
1/2 Golden	\$1,750																	
1/2 Expenses	- \$500																	
Net Income	\$3,000																	
1/2 Silver	\$1,750																	
1/2 Golden	\$1,750																	
1/2 Expenses	- \$500																	
Net Income	\$3,000																	

Report receipt of transfer from Joint Fundraising Representative (JFR): Show reporting on Schedule A for Line 12. The Date of Receipt is the date the campaign receives the net proceeds from the JFR.

Report individual contributors: Show reporting on Schedule A for Line 12 using MEMO entries (check “Memo Item” box). The Date of Receipt is the date the JFR received the contribution from the individual; the Amount of Each Receipt this Period is the campaign’s full share of contribution (before expenses); also include the notation in the Receipt This Period box indicating, “Pyrite/Sirius Labrador Lovers Fund – Joint Fundraiser.”

Report Receipts as Transfers In

July Quarterly (Q2) Report

Schedule A, Line 12

- Report transfer received from JFR
- Memo entries for individual donors

SCHEDULE A (FEC Form 3)
ITEMIZED RECEIPTS

FOR LINE NUMBER: (check only one)
 11a 11b 11c 11d 15

NAME OF COMMITTEE (In Full)
Pyrite for Congress

A. Pyrite/Sirius Labrador Lovers Fund
 Mailing Address: **480 Lab Lane**
 City: **Dog City** State: **IN** Zip Code: **47900**
 Date of Receipt: **04 / 28 / 2026**
 Amount of Each Receipt this Period: **3,500.00**
 Receipt For: Primary General Other (specify) **3,500.00**
 Memo Item: **Joint fundraising committee**


B. Alfie Silver
 Mailing Address: **200 Water Bowl Way**
 City: **Dog City** State: **IN** Zip Code: **47900**
 Date of Receipt: **04 / 21 / 2026**
 Amount of Each Receipt this Period: **1,750.00**
 Receipt For: Primary General Other (specify) **1,750.00**
 Memo Item: **Pyrite/Sirius Labrador Lovers Fund – JF transfer**

C. Abbie Golden
 Mailing Address: **200 Puppies Place**
 City: **Dog City** State: **IN** Zip Code: **47900**
 Date of Receipt: **04 / 21 / 2026**
 Amount of Each Receipt this Period: **1,750.00**
 Receipt For: Primary General Other (specify) **1,750.00**
 Memo Item: **Pyrite/Sirius Labrador Lovers Fund – JF transfer**

Key issues on joint fundraising:

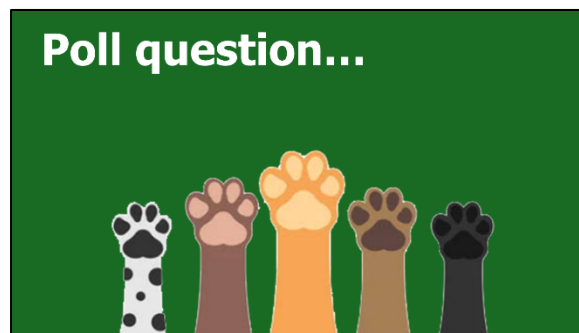
- The date of receipt may be different for the JFR and the contributors.
- Report transaction on Line 12 (Transfers from Other Authorized Committee), not 11(a)(i).
- Use MEMO entries (check “Memo Item” box) to break out contributor itemization.
- Report gross amount of contribution(s) and include a notation referring back to JFR.
- Itemize contributions from the original donors making up its share of the gross receipts as “Memo Item” entries on Schedule A (only contributions aggregating over \$200 for the election cycle for the contributor require itemization).
- Please note that in most cases, the net amount of the transfer to a participating campaign committee will be less than the sum of the MEMO entries supporting the transfer.
- The JFR pays expenses out of the total funds raised, and then gives participating committees their allocated share of the leftover money.
- Remember, when designating a separate JFR, participating campaign(s) must amend their FEC Forms 1 & 2 to add the JFR as an authorized committee.
- **48-Hour Notices:** If applicable, 48-Hour Notices must be filed within 48-hours of receipt. For a joint fundraiser, the date of receipt = date JFR receives the contribution.

SCENARIO #4: Candidate Loans (Guide, pp. 101-102);
48-Hour Notices (Guide, pp. 81, 83)

 <p>Candidate Loans and 48-Hour Notices</p>	<p>SCENARIO #4A</p> <p>On June 4, 2026, Candidate Cappuccino loans her campaign \$10,000 from her personal funds.</p> <p>She wishes to be paid back in full, no matter how long it may take, and will not charge the committee any interest.</p>
---	---

SCENARIO #4A: Candidate Loans - Personal Funds Loan & 48-Hour Notices

On June 4, 2026, Candidate Cappuccino Hound dips into her savings account and gives \$10,000 to her campaign committee as a last push before the June 16 primary election. She tells the Campaign Committee's Treasurer, Mocha Brewer, that the funds are to be considered a loan. As more money from other contributors comes in, she wishes to be paid back – no matter how long it may take. Cappuccino will not charge the committee any interest.



Poll Question:

- 1. Does Cappuccino's personal funds loan to her campaign trigger a 48-Hour Notice?**
 - A: Yes
 - B: No
- 2. Should the committee disclose the personal funds loan? If so, how should the committee disclose it? Does the personal funds loan trigger a 48-Hour Notice?**

SCENARIO #4A – ANSWERS:

Poll Answer

1. Does Cappuccino’s personal funds loan to her campaign trigger a 48-Hour Notice?

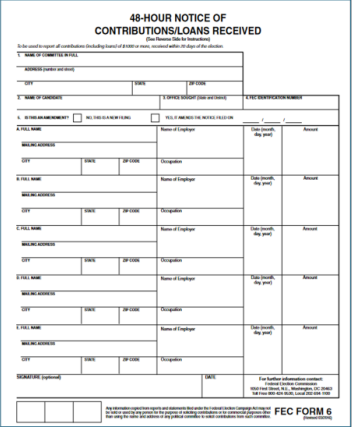
A: Yes

B: No

48-Hour Notices

Disclose any contribution \geq \$1,000 received <20 days up to 48 hours before an election using FEC Form 6

Reporting requirements apply to contributions from all sources



48-Hour Notices

- Applies to all kinds of contributions (individual, political committees, personal funds from the candidate, loans from the candidate, endorsements or guarantees of loans from banks, joint fundraising and earmarked contributions).
- Principal campaign committees must file special notices for contributions of \$1,000 or more received less than 20 days but more than 48 hours before 12:01am of the day of any election in which the candidate is running (even if candidate is unopposed in the election).
- The expedited disclosure requirements apply to all types of contributions received, including contributions collected through a joint fundraising effort.
- The notices must reach the FEC within 48-hours of the committee’s receipt of the contribution(s). Committees filing electronically **must** file their 48-Hour Notices electronically. Committees filing paper forms may fax the notice to the appropriate office.
- **Note:** last-minute contribution must also be itemized on committee’s next scheduled report.
- **Where and how to file 48-Hour Notices**
 - File with the FEC
 - Electronic filer: file electronically.
 - Paper filer: file via fax or online using the FEC website.

- Campaign committees file their 48-Hour Notices using **FEC Form 6**:
 - FECFile or other commercial filing software
 - Online webform: webforms.fec.gov/onlinefiling/form6/login.htm
 - Paper form: www.fec.gov/resources/cms-content/documents/fecfrm6.pdf

2. Should the committee disclose the personal funds loan? If so, how should the committee disclose it? Does the personal funds loan trigger a 48-Hour Notice?

Yes. The term “loan” is contained in the definition of contribution, and as such, the personal funds loan from Candidate Cappuccino should be disclosed as both a contribution on Schedule A and as a loan on Schedule C.

Since the loan was given to the campaign in close proximity to the candidate’s primary, it must be determined whether or not the receipt triggers expedited disclosure on a 48-Hour Notice. This requirement applies to all types of contributions received, including loans from the candidate, loans received (other than bank loans) and endorsements of bank loans.

Cappuccino Hound is participating in the Virginia primary on June 16, 2026. The applicable 48-Hour Notice period runs from May 27 through June 13. Therefore, the \$10,000 personal funds loan received on June 4 falls inside this period and triggers the 48-Hour Notice requirements. The contribution must be reported to the FEC by June 6, 2026.

Report last minute receipt: show reporting of 48-Hour Notice on Form 6.

Part 1 of 3: Initial Report of Candidate Loan 48-Hour Notice – Form 6

48-HOUR NOTICE OF CONTRIBUTIONS/LOANS RECEIVED					
(See Reverse Side for Instructions)					
To be used to report all contributions (including loans) of \$1000 or more, received within 20 days of the election.					
1. NAME OF COMMITTEE IN FULL Cappuccino for Congress			Includes loans		
ADDRESS (number and street) 120 Bark Street					
CITY Shenandoah	STATE VA	ZIP CODE 22800			
2. NAME OF CANDIDATE Cappuccino Hound		3. OFFICE SOUGHT (State and District) VA/05	4. FEC IDENTIFICATION NUMBER C00320000		
5. IS THIS AN AMENDMENT? <input checked="" type="checkbox"/> NO, THIS IS A NEW FILING <input type="checkbox"/> YES, IT AMENDS THE NOTICE FILED ON _____ / _____ / _____					
A. FULL NAME Cappuccino Hound		Name of Employer Cappuccino Coffee Roasters		Date (month, day, year) 06/04/26	Amount 10,000.00
MAILING ADDRESS 120 Bark Street		Occupation Founder & Roaster			
CITY Shenandoah	STATE VA	ZIP CODE 22800			
SIGNATURE (optional) <i>Mocha Brewer</i>			DATE 06/05/26	For further information contact: Federal Election Commission 999 E Street, NW, Washington, DC 20463 Toll Free 800-424-9530, Local 202-694-1100	
			FEC FORM 6 <small>(Revised 03/2016)</small>		

As a last-minute contribution, the personal funds loan must also be itemized on the campaign committee’s next scheduled report (July Quarterly Report).

Report the loan as a contribution on Schedule A for Line 13(a). The date of receipt is the date the money is received by the campaign committee; itemization should include notation in Receipt This Period box indicating “personal funds.”

Part 2 of 3: Report Candidate Loan as Contribution July Quarterly (Q2) Report – Schedule A, Line 13(a)

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

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

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

NAME OF COMMITTEE (In Full)
Cappuccino for Congress

Full Name (Last, First, Middle Initial)
A. Cappuccino Hound

Mailing Address
120 Bark Street

City
Shenandoah

State
VA

Zip Code
22800

FEC ID number of contributing federal political committee.
C

Name of Employer
Cappuccino Coffee Roasters

Occupation
Founder & Roaster

Receipt For:
 Primary General
 Other (specify) ▼

Election Cycle-to-Date
10,000.00

Date of Receipt
06 / 04 / 2026

Amount of Each Receipt this Period
10,000.00

Memo Item
Personal funds

Report terms of the loan on Schedule C for Line 13(a). The loan source is the candidate. Itemization should also include notation indicating “personal funds.”

Note that the committee will continuously report the loan on Schedule C until loan is fully repaid.

Part 3 of 3: Report Receipt as Loan July Quarterly (Q2) Report – Schedule C, Line 13(a)

SCHEDULE C (FEC Form 3)		PAGE		OF	
LOANS		Use separate schedule(s) for each category of the Detailed Summary Page		FOR LINE NUMBER: (check only one) <input checked="" type="checkbox"/> 13a <input type="checkbox"/> 13b	
NAME OF COMMITTEE (In Full) Cappuccino for Congress					
LOAN SOURCE Full Name (Last, First, Middle Initial) <input type="checkbox"/> Memo Item			Election:		
Cappuccino Hound			<input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼		
Mailing Address 120 Bark Street					
City Shenandoah		State VA	ZIP Code 22800		
<input checked="" type="checkbox"/> Personal Funds of the Candidate					
Original Amount of Loan 10,000.00		Cumulative Payment To Date 0.00		Balance Outstanding at Close of This Period 10,000.00	
TERMS		Date Incurred	Date Due	Interest Rate (If none, enter 0)	Secured:
		06 / 04 / 2026	None	None	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

SCENARIO #4B

After the campaign, Treasurer Mocha Brewer is working to close out the books on the 2026 election.

The only outstanding debt is the \$2,000 balance left on Cappuccino's personal funds loan. The candidate decides to forgive the loan balance and convert it to a contribution.



**Candidate
Loan
Forgiveness**

SCENARIO #4B: Candidate Loans - Forgiveness of Candidate's Personal Funds Loan (Guide, pp. 140-142)

After a successful election campaign, Treasurer Mocha Brewer is working to close out the books on the 2026 election. One week after the general election, the one outstanding committee debt is a \$2,000 balance on Cappuccino's personal funds loan. Mocha meets with Cappuccino to talk about the money her committee still owes her. Wanting to take a break from fundraising until the next year, Cappuccino decides simply to forgive the loan balance and convert it to a contribution.

1. How should the committee show the forgiveness of a loan by the candidate?

SCENARIO #4B – ANSWERS:

1. How should the committee show the forgiveness of a loan by the candidate?

A candidate may forgive all or a portion of a loan he/she made to the campaign. The forgiven balance becomes a contribution from the candidate.

Candidate Loan Forgiveness

- ⇒ Written, signed letter from candidate
- ⇒ Schedules B and C do not show payments
- ⇒ Ensure loan ending balance is correct



The candidate must write a letter, preferably on campaign letterhead, addressed to the FEC stating that he/she forgives the loan. The candidate's original signature must be on this letter.

Note that **this requirement applies to paper and electronic filers alike**. Memo text at the end of an electronically filed report stating that the candidate forgave the loan will not be accepted in lieu of the letter.

Candidate Loan Forgiveness



Report candidate forgiveness of the loan: Show reporting on Schedule C for Line 13(a). The “Balance Outstanding at Close of This Period” should be \$0.

NOTE: Do not include the forgiven loan balance in the “Cumulative Payment To Date,” total since the money was not actually repaid.

Report Loan Forgiveness Post-General (30G) Report – Schedule C, Line 13(a)

SCHEDULE C (FEC Form 3)		PAGE OF	
LOANS		Use separate schedule(s) for each category of the Detailed Summary Page	
		FOR LINE NUMBER: (check only one) <input checked="" type="checkbox"/> 13a <input type="checkbox"/> 13b	
NAME OF COMMITTEE (In Full) Cappuccino for Congress			
LOAN SOURCE Full Name (Last, First, Middle Initial) <input type="checkbox"/> Memo Item Cappuccino Hound		Election: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼	
Mailing Address 120 Bark Street			
City Shenandoah	State VA	ZIP Code 22800	
		<input checked="" type="checkbox"/> Personal Funds of the Candidate	
Original Amount of Loan 10,000.00	Cumulative Payment To Date 8,000.00	Balance Outstanding at Close of This Period 0.00	
TERMS Date Incurred		Date Due	Interest Rate (If none, enter 0)
06 / 04 / 2026	None	None	% (apr)
		Secured: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Key issues:

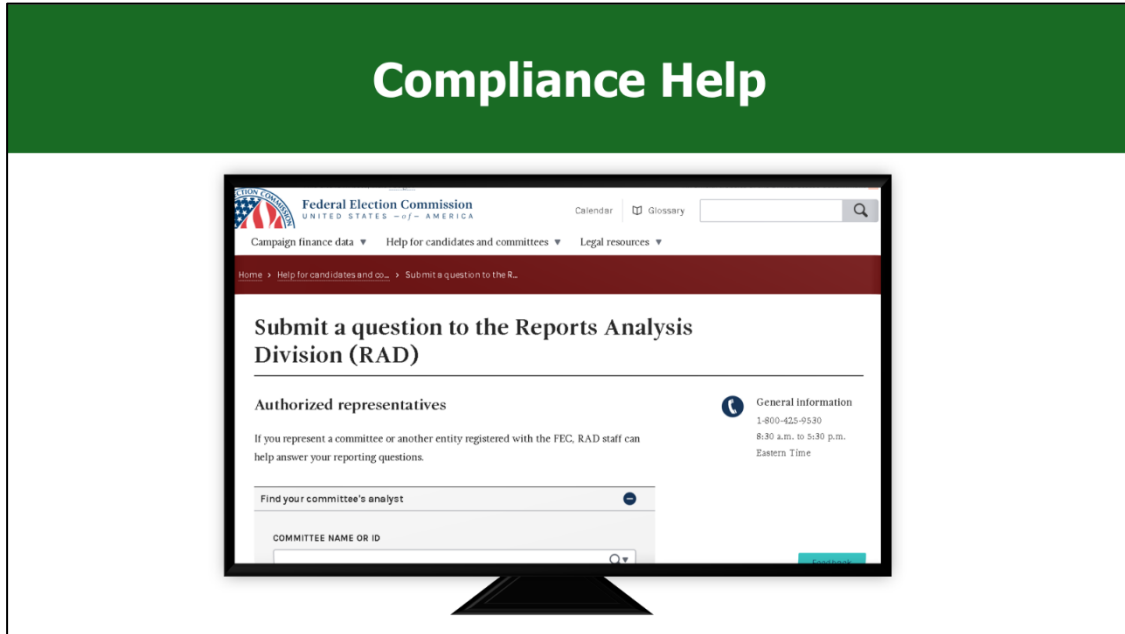
Candidate loans

- If the candidate wishes to be paid back, be sure to report the receipt as a loan on the *first report* disclosing the receipt.
- **Tips for a personal funds loan**
 - Use both Schedules A for Line 13(a) and Schedule C for Line 13(a).
 - Don't forget loan terms. Terms of a loan from the candidate's personal funds (no lending institution involved) may be more flexible. If there is no interest or due date, don't leave boxes blank, enter "none" or "n/a."
 - Include notations on both Schedules A & C indicating "personal funds."
 - When the candidate forgives a loan, the committee should file a letter signed by the candidate stating that the loan is forgiven – for both paper and electronic filers.
- **Tips for a candidate loan from lending institution**
 - When the candidate obtains a loan from the bank and then loans those funds to the campaign, report using Schedule A for Line 13(a), Schedule C for Line 13(a), and Schedule C-1.
 - Don't forget to include loan terms. Often terms on C-1 and C will differ. The candidate is able to use different terms than the bank (including no repayment conditions). The bank must have terms offered in the normal course of business.
 - Remember to include notations – i.e., "home equity line of credit."
 - Candidate may charge the campaign an interest rate on a loan derived from a bank that is different from what the bank charges the candidate.
 - When disclosing repayment on this type of loan, principal campaign committee (PCC) may issue repayment to candidate or to the bank. Reflect payment on Schedules B and C. On Schedule B, break out payments towards principal and interest separately – disclosed on different line numbers:
Line 19(a) for principal payments and Line 17 for interest payments.
 - Loans made by a lending institution directly to the committee should be reported on Schedules A and C for Line 13(b) and Schedule C-1. Repayments on these loans should be reported on Schedule B for Line 19(b) for principal payments and Schedule B for Line 17 for interest payments, as well as reflected on Schedule C. A separate copy of the Schedule C-1 that contains the original signature from the lending institution and a copy of the loan agreement must be submitted to the FEC, even for electronic filers.

48-Hour Notices

- Campaign committees must file special notices regarding contributions of \$1,000 or more received less than 20 days but more than 48 hours before 12:01am of the day of any election in which the candidate is running (whether or not candidate has opposition).
- Expedited disclosure requirements apply to all types of contributions received, including loans from the candidate and other non-bank sources. Does not apply to bank loans.
- **State-by-state chart of 48-Hour Notice periods for 2026 primary elections:**
<http://www.fec.gov/help-candidates-and-committees/dates-and-deadlines/2026-reporting-dates/congressional-pre-election-reporting-dates-2026/>
- Campaign committees file 48-Hour Notices with the FEC. Electronic filers must file electronically; paper filers may file via fax or online using the FEC website.

- **FEC Form 6**
 - FECFile or other commercial filing software
 - Online webform: webforms.fec.gov/onlinefiling/form6/login.htm
 - Paper form: www.fec.gov/resources/cms-content/documents/fecfrm6.pdf



www.fec.gov/help-candidates-and-committees/question-rad/

More Reporting Help

Guides for campaigns and committees

www.fec.gov/help-candidates-and-committees/guides/

FECTube YouTube channel (including "Help with FECFile")

www.youtube.com/user/FECTube

Extended phone coverage

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

www.fec.gov/help-candidates-and-committees/guides/

www.youtube.com/user/FECTube

Reporting for Candidate Committees

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
5. How would you rate the organization and usefulness of the workshop materials?
 Poor Fair Good Very Good Excellent

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

FECConnect
LIVE

Evaluation link: <https://fec.ethn.io/199555>

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