



FEDERAL ELECTION COMMISSION  
WASHINGTON, D.C.

March 24, 2025

**VIA EMAIL**

[mike@mccauleyassociatespc.com](mailto:mike@mccauleyassociatespc.com)

Mike McCauley, Treasurer  
The Freedom Forward Fund  
370 East South Temple, Suite 580  
Salt Lake City, UT 84111

RE: MUR 7981

Dear Mr. McCauley:

On February 19, 2025, the Federal Election Commission accepted the signed conciliation agreement submitted by the Freedom Forward Fund and you in your official capacity as treasurer, in settlement of a violation of a provision of the Federal Election Campaign Act of 1971, as amended. Accordingly, the file has been closed in this matter, effective today.

Documents related to the case will be placed on the public record today. *See* Disclosure of Certain Documents in Enforcement and Other Matters, 81 Fed. Reg. 50,702 (Aug. 2, 2016). Information derived in connection with any conciliation attempt will not become public without the written consent of the respondent and the Commission. *See* 52 U.S.C. § 30109(a)(4)(B). Any applicable Statements of Reasons available at the time of this letter's transmittal are enclosed.

Enclosed you will find a copy of the fully executed conciliation agreement for your files. If you have any questions, please contact Tiferet Unterman, the attorney assigned to this matter, at (202) 694-1284 or [tunterman@fec.gov](mailto:tunterman@fec.gov).

Sincerely,

*Aaron Rabinowitz*

Aaron Rabinowitz  
Assistant General Counsel

**BEFORE THE FEDERAL ELECTION COMMISSION**

In the Matter of

The Freedom Forward Fund and  
Mike McCauley in his official  
capacity as treasurer

MUR 7981

**CONCILIATION AGREEMENT**

This matter was generated by a complaint filed with the Federal Election Commission. The Commission found reason to believe that the Freedom Forward Fund and Mike McCauley in his official capacity as treasurer (“Respondent”) violated 52 U.S.C. § 30104(b) and 11 C.F.R. § 110.1(e) by failing to properly report attribution information.

NOW, THEREFORE, the Commission and Respondent, having participated in informal methods of conciliation prior to a finding of probable cause to believe, agree as follows:

I. The Commission has jurisdiction over Respondent and the subject matter of this proceeding, and this Agreement has the effect of an agreement entered pursuant to 52 U.S.C. § 30109(a)(4)(A)(i).

II. Respondent has had a reasonable opportunity to demonstrate that no action should be taken in this matter.

III. Respondent enters voluntarily into this Agreement with the Commission.

IV. The pertinent facts in this matter are as follows:

1. The Freedom Forward Fund is an independent expenditure-only political committee (“IEOPC”) that registered with the Commission on May 11, 2021; Mike McCauley is the committee’s treasurer. It reported receiving two contributions from Teeter Jay, LLC: a

\$50,000 contribution on May 3, 2021, and a second \$50,000 contribution on May 11, 2021. It did not report attribution information for those contributions.

2. Teeter Jay, LLC, registered in New Mexico as a Domestic Limited Liability Company on August 20, 2019. Teeter Jay, LLC, is a partnership between Kimberly Skaggs and her son, Terryl Skaggs, with Kimberly Skaggs designated as the managing partner. Kimberly Skaggs caused Teeter Jay, LLC, to make the two contributions at issue.

3. When Teeter Jay, LLC, contributed to the Freedom Forward Fund, it did not provide information regarding how its contributions should be attributed. However, the contributions should have been attributed to Kimberly Skaggs by agreement of the partners. Freedom Forward Fund did not undertake any efforts to obtain the missing attribution information. In a July 2022 letter, Teeter Jay and Kimberly Skaggs requested that the Freedom Forward Fund attribute Teeter Jay's contributions to Kimberly Skaggs and that the IEOPC make corresponding amendments to its disclosure reports. To date, the Freedom Forward Fund has not amended its reports to disclose this information.

4. The treasurer of an unauthorized political committee is responsible for reporting the identification of each person whose aggregate contributions exceed \$200 per calendar year, together with the date and amount of any such contribution. 52 U.S.C. § 30104(b)(3)(A); 11 C.F.R. § 104.3(a)(4). Commission regulations require committees to report certain attribution information for contributions from limited liability companies. *See* 11 C.F.R. § 110.1(g). Commission regulations state that “[a] contribution by an LLC that elects to be treated as a partnership by the Internal Revenue Service pursuant to [26 C.F.R. §] 301.7701-3, or does not elect treatment as either a partnership or a corporation, pursuant to that section, shall be considered a contribution from a partnership pursuant to [11 C.F.R. §] 110.1(e).” *Id.* §

110.1(g)(2). Thus, contributions by an LLC that does not elect to be treated as a corporation by the Internal Revenue Service and does not have a single natural-person member are treated as partnership contributions, which must be attributed to both the LLC and its member or members. *Id.* § 110.1(e), (g). Furthermore, when an LLC makes a contribution, it must affirm to the recipient, at the time the LLC makes the contribution, that it is eligible to make a contribution and “provide information to the recipient committee as to how the contribution is to be attributed.” *Id.* § 110.1(g)(5).

5. When a treasurer of a political committee shows that the committee used “best efforts” to obtain, maintain, and submit the information required by the Act, the committee’s reports will be considered in compliance with the Act. 52 U.S.C. § 30102(i); 11 C.F.R. § 104.7(a). Best efforts require, among other things, that all written solicitations contain a clear request for the necessary information and that, “[f]or each contribution . . . which lacks required contributor information,” the recipient committee must make at least one effort to obtain the missing information within 30 days after the receipt of the contribution, in either a written request or a documented oral request. 11 C.F.R. § 104.7(b). If the treasurer receives missing contributor information after submitting a report, the treasurer either files an amendment to the report originally disclosing the contribution to provide the missing contributor information or includes the missing contributor information on an amended memo Schedule A with the next regularly scheduled report. *Id.* § 104.7(b)(4)(i). Best efforts require political committees and their treasurers to “show[ ] that best efforts have been used to obtain, maintain, and submit the information required . . . .” 52 U.S.C. § 30102(i); *see also* Statement of Policy Regarding Treasurers’ Best Efforts to Obtain, Maintain, and Submit Information as Required by the Federal Election Campaign Act, 72 Fed. Reg. 31,438, 31,440 (June 7, 2007).

V. Respondent violated 52 U.S.C. § 30104(b) and 11 C.F.R. § 110.1(e) by failing to properly report attribution information.

VI. Respondent will take the following actions:

1. Respondent will amend its reports to correctly report attribution information with respect to Teeter Jay's contributions.
2. Under ordinary circumstances, the Commission would seek a civil penalty based on the violation outlined in this Agreement. While the Commission is not seeking a civil penalty in this matter, it reserves its right to seek a monetary penalty in future matters concerning this violation.
3. Respondent will cease and desist from committing further violations of 52 U.S.C. § 30104(b) and 11 C.F.R. § 110.1(e).

VII. The Commission, on request of anyone filing a complaint under 52 U.S.C. § 30109(a)(1) concerning the matters at issue herein or on its own motion, may review compliance with this Agreement. If the Commission believes that this Agreement or any requirement thereof has been violated, it may institute a civil action for relief in the United States District Court for the District of Columbia.

VIII. This Agreement shall become effective as of the date that all parties hereto have executed the same and the Commission has approved the entire Agreement.

IX. Respondent shall have no more than 30 days from the date this Agreement becomes effective to comply with and implement the requirements contained in this Agreement and to so notify the Commission.

X. This Conciliation Agreement constitutes the entire agreement between the Commission and Respondent and constitutes a final settlement as to Respondent. No other statement, promise, or agreement, either written or oral, made by either party or by agents of either party, that is not contained in this written Agreement shall be enforceable.

FOR THE COMMISSION:

BY: Lisa Jane Stevenson Digitally signed by Lisa Jane Stevenson  
 Date: 2025.03.19 10:44:03 -04'00'

Lisa J. Stevenson  
 Acting General Counsel

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 Date

FOR THE RESPONDENT:

Mike McCauley  
 (Name) MIKE McCauley  
 (Position) TREASURER

2/3/25  
 Date



FEDERAL ELECTION COMMISSION  
1050 FIRST STREET, N.E.  
WASHINGTON, D.C. 20463

## BEFORE THE FEDERAL ELECTION COMMISSION

In the Matters Under Review (“MUR”) of

Freedom Forward Fund, <i>et al.</i>	7981
Tread Standard, <i>et al.</i>	8002
Ala. Conservatives Fund, <i>et al.</i>	8008
Snow Goose LLC, <i>et al.</i>	8019

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### STATEMENT OF REASONS OF COMMISSIONERS SHANA M. BROUSSARD, ALLEN J. DICKERSON, DARA LINDENBAUM, AND JAMES E. “TREY” TRAINOR, III

The Federal Election Campaign Act (“FECA” or “Act”) requires that political contributions be properly attributed to their contributor. A person who furnishes another with funds for the purpose of contributing to a candidate or committee “makes” that resulting contribution.<sup>1</sup>

But a complexity arises whenever the contributed funds come from a limited liability company (“LLC”), a common scenario that has bedeviled the Commission. We write to describe the approach taken in several recent MURs and to explain the Commission’s view going forward.

FEC regulations categorize LLCs based on their tax treatment.<sup>2</sup> For example, a disregarded entity (a single-member LLC “that does not elect to be treated as a corporation by the Internal Revenue Service”) may make a contribution to a committee, but that contribution must be attributed to the single member.<sup>3</sup> By contrast, LLCs treated as partnerships must generally attribute the contribution “to the partnership and to each partner...[i]n direct proportion to his or her share of the

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<sup>1</sup> 52 U.S.C. § 30122; 11 C.F.R. § 110.4.

<sup>2</sup> 11 C.F.R. § 110.1(g)(1-5).

<sup>3</sup> 11 C.F.R. § 110.1(g)(4).

partnership profits.”<sup>4</sup> And a contribution by “[a]n LLC that elects to be treated as a corporation...shall be considered” a contribution by the corporation.<sup>5</sup>

Reporting contributions is the responsibility of the recipient, not the contributor. Unlike the LLC, a recipient committee is unlikely to be familiar with the structure and tax status of a contributing company. The Act<sup>6</sup> and its implementing regulations, however, require only that committee treasurers “exercise[] best efforts to obtain...and report” accurate attribution information from a contributor.<sup>7</sup>

In these Matters, the Commission received a range of complaints alleging that committees erroneously disclosed LLCs as the contributors instead of the LLCs’ beneficial owners. The complainants also alleged that these were contributions in the name of another—that is, straw donations.<sup>8</sup> We disagreed. As the relevant Factual and Legal Analyses discuss at greater length, we believe these matters are better understood as failures to correctly attribute these contributions.

In these and future matters involving single-member and partnership LLCs, we intend to proceed as follows.<sup>9</sup>

- Where an LLC fails to provide correct attribution information, and the recipient committee reports the contribution accordingly, we will ordinarily pursue a violation of the relevant provision of 11 C.F.R. § 110.1 by the LLC.
- If the LLC nevertheless provides attribution information within 30 days, whether in response to an 11 C.F.R. § 104.7 best efforts request by the recipient committee or otherwise, we will ordinarily exercise the agency’s prosecutorial discretion and excuse the contributor.<sup>10</sup>

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<sup>4</sup> 11 C.F.R. §§ 110.1(g)(1); 110.1(e).

<sup>5</sup> 11 C.F.R. § 110.1(g)(3).

<sup>6</sup> 52 U.S.C. § 30102(i).

<sup>7</sup> 11 C.F.R. § 104.7(b).

<sup>8</sup> 52 U.S.C. § 30122 (“No person shall make a contribution in the name of another person or knowingly permit his name to be used to effect such a contribution, and no person shall knowingly accept a contribution made by one person in the name of another person”).

<sup>9</sup> Corporate LLCs are not subject to attribution. 11 C.F.R. § 110.1(g)(2). Accordingly, in appropriate cases, we will find RTB that a corporate LLC violated 52 U.S.C. § 301022 where a corporate LLC is used to mask the true contributor of a given contribution.

<sup>10</sup> *Heckler v. Chaney*, 470 U.S. 821 (1985).



- Where a recipient committee engages in best efforts and receives either incorrect attribution information or no attribution information from the contributor, the Commission will dismiss a complaint concerning that committee's reporting of the contribution.<sup>11</sup>
- Where a recipient committee fails to exercise best efforts and inaccurately reports an LLC contribution, we will ordinarily pursue a violation of 52 U.S.C. § 30104(b) and the relevant provision of 11 C.F.R. § 110.1 by the committee.

These rules have several advantages. They provide a clear-cut, objective approach to enforcement that does not rely upon the intentions of either contributors or recipient committees. They create incentives for committees to engage in best efforts and for contributors to provide requested attribution information. And they help ensure that committees, which can be expected to understand campaign finance rules, and LLCs, which generally cannot, work together to provide the public with accurate reports.

We hope that this approach will provide much needed clarity to the public and provide for easier, fairer, and more consistent enforcement of the laws concerning LLC contributions to political committees.



Shana M. Broussard  
Commissioner

September 13, 2024

Date



Allen J. Dickerson  
Commissioner

September 13, 2024

Date

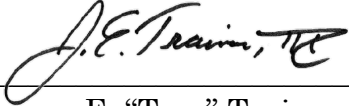


Dara Lindenbaum  
Commissioner

September 13, 2024

Date

<sup>11</sup> 52 U.S.C. § 30102(i).

  
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James E. "Trey" Trainor, III  
Commissioner

September 13, 2024  
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Date



FEDERAL ELECTION COMMISSION  
WASHINGTON, D.C. 20463

**BEFORE THE FEDERAL ELECTION COMMISSION**

In the Matters of	)	
	)	
The Freedom Forward Fund, <i>et al.</i>	)	MUR 7981
Make America Great Again, Again! Inc., <i>et al.</i>	)	MUR 7994
Tread Standard, LLC, <i>et al.</i>	)	MUR 8002
Ala. Conservatives Fund, <i>et al.</i>	)	MUR 8008
Snow Goose, LLC, <i>et al.</i>	)	MUR 8019
Passionforest, LLC, <i>et al.</i>	)	MUR 8150

**SUPPLEMENTAL STATEMENT OF REASONS OF COMMISSIONERS  
SHANA M. BROUSSARD, ALLEN J. DICKERSON, DARA LINDENBAUM, AND  
JAMES E. “TREY” TRAINOR**

On February 27, 2024, the Commission considered several matters with complaints that generally alleged the making of conduit contributions to various committees through limited liability companies (“LLCs”), in violation of the Federal Election Campaign Act’s prohibition on the making of contributions in the name of another.<sup>1</sup> We rejected the premise that the contributions were made in the name of another and instead identified the issue as whether the respondents correctly attributed the contributions made by LLCs. Specifically, we voted to find reason to believe as to some of the LLCs for failing to provide, and as to some of the recipient committees for failing to report, the required attribution information, and directed the Office of

<sup>1</sup> Certification (“Cert.”) (Feb. 27, 2024), MUR 7981 (The Freedom Forward Fund, *et al.*); Cert. (Feb. 27, 2024), MUR 7994 (Make America Great Again, Again!, *et al.*); Amended Cert. (Feb. 27, 2024), MUR 8002 (Tread Standard, LLC, *et al.*); Second Amended Cert. (Feb. 27, 2024), MUR 8008 (Ala. Conservatives Fund, *et al.*); Amended Cert. (Feb. 27, 2024), MUR 8019 (Snow Goose, LLC, *et al.*).

General Counsel to draft appropriate Factual and Legal Analyses and Conciliation Agreements reflecting those findings.<sup>2</sup>

Additionally, in a September 14, 2024 Statement of Reasons by the four Commissioners that currently comprise the Commission, we outlined our approach to these matters and how we planned to proceed in similar matters going forward.<sup>3</sup> On January 14, 2025, the Commission adopted Factual and Legal Analyses and Conciliation Agreements explaining how our approach applied to the facts of these matters.<sup>4</sup> And finally, at the Commission’s January 30, 2025 Open Meeting, we adopted a sample donor response form as an example of how a recipient committee that receives contributions from LLC may exercise best efforts in collecting and correctly reporting LLC attribution information.<sup>5</sup>

<sup>2</sup> Cert. ¶¶ 3-4 (Feb. 27, 2024), MUR 7981 (The Freedom Forward Fund, *et al.*) (finding RTB against both the LLC and recipient committee); Cert. ¶ 2 (Feb. 27, 2024), MUR 7994 (Make America Great Again, Again!, *et al.*) (finding RTB against recipient committee); Amended Cert. ¶¶ 2-3 (Feb. 27, 2024), MUR 8002 (Tread Standard, LLC, *et al.*) (finding RTB against both recipient committees and the LLC); Second Amended Cert. ¶¶ 4-6 (Feb. 27, 2024), MUR 8008 (Ala. Conservatives Fund, *et al.*) (finding RTB against the recipient committee but dismissing the LLC); Amended Cert. ¶¶ 2-3 (Feb. 27, 2024), MUR 8019 (Snow Goose, LLC, *et al.*) (dismissing the LLC but finding RTB against the recipient committee). For one of the above-captioned matters, the Commission found reason to believe simultaneous with its adoption of Factual and Legal Analyses and Conciliation Agreement on January 14, 2025. Cert. ¶ 1, MUR 8150 (Passionforest, LLC, *et al.*) (finding RTB against the LLC); *infra* note 4 and accompanying text.

<sup>3</sup> Statement of Reasons (“SOR”), Comm’rs Shana M. Broussard, Allen J. Dickerson, Dara Lindenbaum, and James E. “Trey” Trainor, III (Sept. 13, 2024), MURs 7981 (Freedom Forward Fund, *et al.*), 8002 (Tread Standard, LLC, *et al.*), 8008 (Ala. Conservatives Fund, *et al.*), and 8019 (Snow Goose, LLC, *et al.*) (stating that in these and future matters concerning single-member and partnership LLCs, the Commission will proceed against the LLC if it failed to provide correct attribution information; excuse the contributor if the LLC provided correct attribution information within 30 days; dismiss where a recipient committee demonstrates best efforts to obtain attribution information; or pursue a committee that neither exercises best efforts nor accurately reports LLC contributions).

<sup>4</sup> Cert. ¶¶ 1-2 (Jan. 14, 2025), MUR 7981 (Freedom Forward Fund, *et al.*); Cert. ¶¶ 1-2, MUR 7994 (Make America Great Again, Again!, *et al.*); Cert. ¶¶ 1-2 (Jan. 14, 2025), MUR 8002 (Tread Standard, LLC, *et al.*); Amended Cert. ¶¶ 1-2 (Jan. 14, 2025), MUR 8008 (Ala. Conservatives Fund, *et al.*); Amended Cert. ¶¶ 1-2 (Jan. 14, 2025), MUR 8019 (Snow Goose, LLC, *et al.*); Cert. ¶¶ 1.i, 2, MUR 8150 (Passionforest, LLC, *et al.*).

<sup>5</sup> Memorandum to the Commission Regarding Sample Donor Response Form for Contributions by LLCs, Agenda Doc.24-53-A (Nov. 21, 2024), <https://www.fec.gov/resources/cms-content/documents/mtgdoc-24-53-A.pdf> (describing the attached sample donor response form to be “used as an example for committees that seek and accept contributions from LLCs,” which “will satisfy the recipient committee’s ‘best efforts’ obligations”).

However, we declined to assess a civil penalty in these matters out of concern that the public lacked sufficient notice regarding this approach and in the interest of fairness by treating matters that the Commission was considering simultaneously in a consistent manner.<sup>6</sup> With the conclusion of these matters, we no longer consider there to be a risk of insufficient notice or inconsistent treatment. Accordingly, we intend to pursue civil penalties in future matters presented where single-member or partnership LLCs fail to provide attribution information when making contributions, and where those recipient committees fail to exercise best efforts and inaccurately attribute an LLC contribution.

March 12, 2025

Date



Shana M. Broussard  
 Commissioner

March 12, 2025

Date



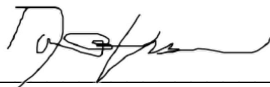
Allen J. Dickerson  
 Commissioner

<sup>6</sup> Cert. ¶ 2 (Jan. 14, 2025), MUR 7981 (Freedom Forward Fund, *et al.*); Cert. ¶ 2, MUR 7994 (Make America Great Again, Again!, *et al.*); Cert. ¶ 2 (Jan. 14, 2025), MUR 8002 (Tread Standard, LLC, *et al.*); Amended Cert. ¶ 2 (Jan. 14, 2025), MUR 8008 (Ala. Conservatives Fund, *et al.*); Amended Cert. ¶ 2 (Jan. 14, 2025), MUR 8019 (Snow Goose LLC, *et al.*); Cert. ¶ 2, MUR 8150 (Passionforest, LLC, *et al.*). Arguably, the regulated community was on sufficient notice that the Commission would pursue civil penalties for these types of violations, at latest, as of April 2022 when the four-Commissioner Statement of Reasons in MUR 7454 (Blue Magnolia Investments, LLC, *et al.*) was released. See SOR at 2-3, Chairman Allen Dickerson, Vice Chair Steven T. Walther, Comm'r Shana M. Broussard, and Comm'r Ellen L. Weintraub (Apr. 15, 2022), MUR 7454 (Blue Magnolia Investments, LLC, *et al.*) (clarifying that "there is no longer a lack of clarity concerning the application of LLC reporting rules and conduit contribution rules in these circumstances" and that "going forward" the Commission would apply its understanding that "contributions from LLCs to committees must be attributed pursuant to Commission regulations, and those regulations apply to all committees, including IEOPCs" and "seek civil penalties in appropriate future cases"). However, these matters almost exclusively involved contributions made prior to April 2022, which informed our concerns about sufficient notice and consistent treatment. Factual & Legal Analysis ("F&LA") at 2, MUR 7981 (Teeter Jay, LLC, *et al.*) (May 2021 contributions); F&LA at 2, MUR 7994 (Make America Great Again, Again! Inc.) (November 2021 contribution); F&LA at 2, MUR 8002 (Tread Standard, LLC) (November 2022 and March 2022 contributions); F&LA at 2, MUR 8008 (Ala. Conservatives Fund) (January 2022 contribution); F&LA at 2, MUR 8019 (Wyoming Values) (February 2022 contribution). But see F&LA at 3, MUR 8150 (Passionforest, LLC) (October 2022 contribution).


MURs 7981, 7994, 8002, 8008, 8019, 8150  
Supplemental Statement of Reasons  
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March 12, 2025  
Date

  
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Dara Lindenbaum  
Commissioner

March 12, 2025  
Date

  
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James E. "Trey" Trainor, III  
Commissioner