New York State Board of Elections

Campaign Finance Handbook

2016

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Table of Contents

This Handbook is only a guide. Continue to check the New York State Board of Elections website, www.elections.ny.gov, for any changes that occur beyond the published date of May 1, 2016.

Dear Candidates and Treasurers:

Welcome to the New York State Board of Elections (NYSBOE) *Campaign Finance Handbook*. Here you will find information regarding campaign financial disclosure laws and requirements.

This *Handbook* is only a guide. For a full understanding of your legal obligations and responsibilities, in addition to referring to this *Handbook*, also refer to the NYS Election Law and related Rules and Regulations, and the Opinions of NYSBOE. All statutory citations in this *Handbook* are to NYS Election Law (McKinney's) (referred to hereinafter as "EL") and to the New York Compilation of Codes, Rules and Regulations (NYCRR), Title 9, Subtitle V (referred to hereinafter as "NYCRR"). The Election Law, Title 9 Subtitle V of the NYCRR, and NYSBOE Opinions can be accessed under "Election Law" on the NYSBOE website**:** www.elections.ny.gov. Other requirements set forth in this *Handbook* are established pursuant to the powers and duties granted NYSBOE under NYS Election Law Section 3-102.

This *Handbook* contains information about:

- How to register and file with NYSBOE
- Contribution limits
- EFS Filing Software
- References/citations to NYS Election Law and related Rules and Regulations

Articles 3 and 14 of NYS Election Law contain the provisions regarding compliance and campaign financial disclosure. The laws were enacted for several public policy purposes, including ensuring transparency of election funding, which allows for an informed electorate.

Our Compliance Unit's primary objective is to foster compliance with the campaign financial disclosure laws. We assist treasurers and candidates in understanding how the law affects them, and with the filing process.

For information concerning the filing requirements of the New York City Campaign Finance Board or a local board of elections that utilizes or requires electronic filing, please consult that agency directly.

If you have any problems or questions that are not resolved by reading this *Handbook*, please contact our Campaign Finance Call Center at 1-800-458-3453 or 518-474-8200, or visit our website at www.elections.ny.gov. Seminars and webinars are regularly presented by NYSBOE. This information is available on the website.

Part One —
Filing Requirements

Registration Forms— Candidates/Committees

<table>
<tr><th>Registration:</th><th>File:</th></tr>
<tr><td>Authorized Single Candidate Committee (Type 1)
Single-candidate authorized committee discloses all, including the candidate's own funds</td><td>Candidate files:
• CF-16 Candidate's Authorization for a Committee to Make All Campaign Financial Disclosures Form (Note: if local Constituted/Party Committee is authorized, the treasurer must indicate consent by submitting a CF-03)
<u>AND</u>
Candidate's committee files:
• CF-02—Committee Registration/Treasurer and Bank Information Form
• CF-03—Committee Authorization Status Form</td></tr>
<tr><td>Candidate Reports
Candidate discloses all including own funds (does <u>not</u> have an authorized committee disclosing anything)</td><td>Candidate files:
• CF-04—Candidate Campaign Finance Registration Form and/or to Request NYSBOE Filer ID# and PIN</td></tr>
<tr><td>Candidate Reports and has Authorized Committee
Both candidate and authorized committee disclose (rarely used option due to aggregation of contributions; additional filings required)</td><td>Candidate files:
• CF-04—Candidate Campaign Finance Registration Form and/or to Request NYSBOE Filer ID# and PIN
<u>AND</u>
Candidate's committee files:
• CF-02—Committee Registration/Treasurer and Bank Information Form
• CF-03—Committee Authorization Status Form</td></tr>
<tr><td>Claim of Exemption</td><td>Candidate files:
• CF-05-Candidate or Committee Claim of Exemption from Filing Campaign Financial Disclosure Reports Form
<u>Only filed if:</u>
• Candidate has not/will not receive or spend more than $50 for the campaign, including their own personal funds <u>or</u>
• Candidates for public office in a town, city or village having a population under 10,000 where the candidate and/or their authorized committee does not raise or spend in excess of $1,000 in the aggregate on the campaign. This includes the personal funds of the candidate.
• Ballot proposition that have not/will not raise or spend more than $100 relative to the ballot proposition</td></tr>
</table>

Registration Forms— Candidates/Committees (cont.)

Registration:	File:
Political Action Committee (PAC) (Type 2)	PAC files : • CF-02—Committee Registration/Treasurer and Bank Information Form and, if also engaging in Independent Expenditure activity, also file the • CF-06 - Notice of Intent to Make Independent Expenditures and Required Disclosures by Political Action Committees (PACs) or Independent Expenditure Committees
Constituted and Party Committees (Types 3-7)	Constituted and Party Committees file: • CF-02—Committee Registration/Treasurer and Bank Information Form and, if applicable, • CF-03—Committee Authorization Status Form
Constituted and Party Housekeeping (Types 3H-7H)	Constituted and Party Housekeeping Committees file: • CF-02—Committee Registration/Treasurer and Bank Information Form
Independent Expenditure Committee (Unauthorized) (Type 8)	Independent Expenditure Committee (Unauthorized) files: • CF-02—Committee Registration/Treasurer and Bank Information Form and • CF-06 - Notice of Intent to Make Independent Expenditures and Required Disclosures by Political Action Committees (PACs) or Independent Expenditure Committees
Others (Type 9) (e.g., Multi-Candidate Committee, Other Political Committees)	Candidate's committee files: • CF-02—Committee Registration/Treasurer and Bank Information Form, and • CF-03—Committee Authorization Status Form And where applicable Candidate files : • CF-16 Candidate's Authorization for a Committee to Make All Campaign Financial Disclosures Form
Type 9U-Undeclared	Candidate files: • CF-04—Candidate Campaign Finance Registration Form and/or to Request NYSBOE Filer ID# and PIN or • CF-16—Candidate's Authorization for a Committee to Make All Campaign Financial Disclosures Form and Committee files applicable forms: • CF-02—Committee Registration/Treasurer and Bank Information Form • CF-03—Committee Authorization Status Form
Type 9B—Ballot Issue	Committee files: • CF-02—Committee Registration/Treasurer and Bank Information Form

State and Local Candidate and Committee Types

State Candidates: New York State Governor, Lt. Governor, State Comptroller, State Attorney General, State Senators, State Assembly Members, State Supreme Court Justices, and certain party offices	
Local Candidates: All other offices	
New York City Candidates: Mayor, Public Advocate, Comptroller, Borough President and City Council have additional requirements with NYC Campaign Finance Board	
State Committees: Committees supporting or opposing candidates for state offices, certain party offices and those supporting or opposing statewide ballot propositions	
Local Committees: Committees supporting or opposing all other	

I. Who must file & What must be filed?

Inside Part One, Section I:

- *Candidates: Campaign Finance Registration and Filing Requirements*
- *Committees: Campaign Finance Registration and Filing Requirements*
- *Village Elections*
- *Additional Required Documentation*

All candidates and political committees are required to disclose, at specific times, all of the financial activity made in connection with their campaign or in support or opposition of candidates, committees or ballot proposals/propositions. Such disclosure is made by filing campaign financial disclosure reports.

See "When Are Reports Filed?" and "Where & How Are Reports Filed?" sections of this *Handbook* for the specific times and locations reports are required to be filed. Additionally, please refer to the "Frequently Used Terms" section of this *Handbook* for details on the terms appearing herein.

A. Candidates

Campaign Finance Registration and Filing Requirements

It is the obligation of the candidate to disclose ALL of the receipts and expenditures of his/her campaign, **including their own money**. (EL 14-104(1)) He/she can do so in one of three ways, either: 1) through an authorized committee; 2) themselves; or 3) a combination of both.

1.**Candidate uses authorized committee to disclose all:** A candidate can choose to have an authorized committee fulfill all of the candidate's campaign finance filing requirements of NYS Election Law, disclosing all the receipts of, contributions to, expenditures by, and liabilities of the campaign, including the candidate's own money. In such an instance, the candidate can raise or spend money themselves, but such activity of the candidate (who becomes an agent of the committee) must be reported through his or her authorized committee. (EL 14-104(1))

Additionally, the candidate must submit a Candidate's Authorization for a Committee to Make All Campaign Financial Disclosures form (CF-16), which is the form that informs the board(s) of elections that the candidate has opted to have all the receipts of, contributions to, expenditures by, and liabilities of the campaign, including the candidate's own money, disclosed by the authorized committee. In such an instance, the candidate would not have to submit his or her own campaign financial disclosure reports.

However, the mere fact that a candidate has an authorized committee fulfill all of the candidate's campaign finance filing requirements of NYS Election Law, does not relieve the candidate of their obligations and related liabilities under the NYS Election Law concerning the financial activity of their campaign.

The CF-16 must be submitted by the candidate no later than 32 days prior to the first election for which the candidate would otherwise be obligated to file reports; **or**

Authorizing Local Constituted/Party Committee to Make Candidate's Reports

Candidates submitting a CF-16 authorizing local city, town or village constituted/party committees to disclose all financial activity of their campaign must notify the committee treasurer and must have the treasurer indicate consent by submitting a Committee Authorization Status form (CF-03). All financial activity of the campaign, including the candidate's own money, will then be turned over to the treasurer in order to be disclosed. Local constituted/party committees are not obligated to consent. In such instances, the candidate will be responsible for filing the reports.

Candidate Committee Registration

The committee listed on the CF-16 form must be registered with the appropriate board(s) of elections. If the named treasurer on the CF-16 form does not register, thereby indicating that the treasurer has accepted the responsibility for filing the campaign financial disclosure reports on behalf of the candidate, or does not file the applicable disclosure reports, then the responsibility to submit disclosure reports remains with the candidate.

2. **Candidate discloses all (does not have authorized committee disclosing anything):** A candidate can choose to file his or her own reports, setting forth the particulars specified in NYS Election Law Section 14-102, which must disclose all the receipts of, contributions to, expenditures by, and liabilities of the campaign, including the candidate's own money. The candidate must also provide the name and address of the depository (bank) at which he/she maintains the accounts from which he/she conducts his/her own campaign financial activity. (EL 14-104 (1); 14-118(3)(b))

To do so with NYSBOE, a candidate will file the Candidate Campaign Finance Registration Form and/or to Request NYSBOE Filer ID# and PIN (CF-04). A CF-16 is not required.

(For filing with local board(s) of elections, contact the appropriate board to determine any registration requirements.) Again, this is if the candidate does not have a registered authorized committee that will be disclosing all of the financial activity of the candidate's campaign, including the financial activity of the candidate; **or -**

3. **Both candidate and authorized committee disclose:** A candidate can choose to have an authorized committee and can ALSO raise and spend money separate from the committee, which they choose not to have disclosed by the authorized committee. In such a case, BOTH the candidate and the authorized committee would register and file their own separate campaign financial disclosure reports, setting forth the particulars specified in NYS Election Law Section 14-102. In this case, a candidate should NOT file a Candidate's Authorization for a Committee to Make All Campaign Financial Disclosures form (CF-16). A CF-16 is only filed by a candidate when ALL activity is filed by the authorized committee. The candidate must also provide the name and address of the depository (bank) at which he/she maintains the accounts from which he/she conducts his/her own campaign financial activity. (EL 14-104(1); 14-118(3)(b))

For a candidate registering with NYSBOE who has an authorized committee making filings, the candidate must only submit the CF-04, and the authorized committee submits the CF-02 and CF-03. A CF-16 is not required.

The CF-16 is only submitted by a candidate where an authorized committee discloses all financial activity of the campaign, including the candidate's own activity (item 2 above). (See CF-04, CF-16 instructions.)

Claim of Exemption from Filing (CF-05)

Candidates may file a Candidate or Committee Claim of Exemption from Filing Campaign Financial Disclosure Reports form (CF-05) if one of the following pertains. (EL 14-124):

- Candidates have not/will not receive or spend more than $50 for their campaign, including their own personal funds;
- Candidates for public office in a town, city or village having a population under 10,000, where the candidate does not raise or spend in excess of $1,000 in the aggregate on the campaign. This includes the personal funds of the candidate.

Note: If after submission of this form the basis for a claim of exemption becomes invalid due to a change in circumstance (e.g., exceeding monetary threshold or scope of candidate/committee activity requires filing), the candidate/committee must then file all applicable election reports.

Campaign Financial Disclosure Reports Required of Candidates

Candidates who are required to file campaign financial disclosure reports must submit one of the following. (EL 14-102(3)):

1. **Itemized Campaign Financial Disclosure Report (CF-01) Via EFS Software**
   A report disclosing the financial activity for a specific reporting period, detailed on applicable schedule(s), and where at the close of the reporting period the aggregate of the receipts or expenditures of the campaign have exceeded $1,000.
2. **In-Lieu-Of Statement (CF-01)**
   A campaign financial disclosure report where, at the close of the reporting period, neither the total receipts nor the total expenditures of the campaign have exceeded $1,000 in the aggregate for the candidate and/or their single candidate authorized committee. (EL 14-124(4))

Candidates Crossing the $1,000 Threshold

Once a candidate who has filed an In-Lieu-Of Statement exceeds the $1,000 threshold in aggregate receipts or expenditures for a campaign, he or she must begin to file itemized reports (CF-01) commencing with the reporting period wherein the threshold is crossed.

Furthermore, the initial itemized report filed must contain an itemization of all receipts and expenditures previously encompassed by the In-Lieu-Of Statement(s) filed by that candidate. Once a candidate files an itemized report, that candidate can never file an In-Lieu-Of Statement for any future report.

3. **No-Activity Report (CF-18)**
   A report filed indicating that there is no activity to report for that specific reporting period.

   For filers with NYSBOE: a CF-18 form can be submitted in hard copy with an original signature, or online using a Filer ID# and PIN at www.elections.ny.gov.

   For filers with a county or city board of elections filing on paper: to report no activity for a particular period, such filers should submit fully completed cover, summary and status pages of the campaign financial disclosure report (CF-01).

Additional Instructions for Unsuccessful Candidates

Candidates are obligated to disclose campaign-related receipts and expenditures, regardless of whether they are successful in having their name appear on the ballot. (NYCRR 6200.2(f)). This would also include candidates who choose to end their campaign. When a candidate raises or spends money, including the candidate's own money, in an attempt to have his or her name appear on the ballot, but, for whatever legal reason (including because they have chosen to end their campaign), their name does not appear on the ballot, that candidate must then disclose all such receipts and expenditures not already reported on election reports on the next campaign financial disclosure Periodic Report (see "When Are Reports Filed?" section of this *Handbook*). The candidate must then continue to file campaign financial disclosure reports until he or she completes the termination procedure as outlined in this *Handbook*.

Self-funded Candidates Must Disclose

The obligation to file campaign financial disclosure reports also applies to candidates who only use their own money to finance their campaign.
The candidate must also provide the name and address of the depository (bank) at which he/she maintains the accounts from which he/she conducts his/her own campaign financial activity. (EL 14-104(1); 14-118(3)(b))

Undetermined Office, District and/or Election Year

Where an office, district and/or election year of a candidate is undetermined at the time of registration, registration documents submitted should so indicate by the use of "TBD" (to be determined) where appropriate. Within two days of any determination relative to these matters, amended registration documents must be submitted indicating the updated information. Contribution limits will apply. Contact NYSBOE for greater detail.

Additional Registration/Filing Requirements for Local Candidates Making Their Own Filings

Local candidates who make their own filings and who raise or spend, or expect to raise or spend over $1,000 in a calendar year, must register and file campaign financial disclosure reports with NYSBOE in addition to registering with their local board(s) of elections.

The $1,000 raised or spent (including candidate contributions/expenditures regarding his or her own campaign) relates to financial activity (receipts or expenditures) in the calendar year, not an ending cash balance.

These candidates must contact NYSBOE to obtain their Filer ID# and PIN. State and county board Filer ID#s may be different.

Elimination of Duplicate Filing for Certain Local Filers

Local filers required to also file with NYSBOE, and who do so, no longer have to make a duplicate filing with the local board(s). (NYCRR 6200.1). Local registration is still required.

B. Committees

Campaign Finance Registration and Filing Requirements

It is the obligation of a committee to register with the appropriate board(s) of elections and disclose its receipts and expenditures. (EL 14-102(1))

Registration Procedure

A committee registers by filing:

1. **Committee Registration/ Treasurer and Bank Information Form (CF-02)**
   This form is used to register all committees. It provides the board(s) with information concerning the committee's name, type, treasurer, bank/depository, candidates/ballot propositions supported or opposed, and other authorized banking signatories. This form must be filed within five days of choosing a treasurer and depository and prior to receiving or expending any funds. (EL 14-118(1))

   Your campaign's bank account(s) must be opened at a banking organization authorized to do business in New York State. (EL 14-118(1)) The branch where the account is opened and held must be physically located in New York State.

Constituted Committee Exception

The CF-02 form is not required to be filed by a constituted committee (see "Frequently Used Terms" for definition). However, NYSBOE requests that all constituted committees required to file with NYSBOE submit a completed CF-02 form for administrative purposes. Constituted committees required to file disclosure reports with the county or city board(s) of elections should consult with the appropriate county or city board(s) of elections for their requirements regarding registration.

The committee may also have to file the:

2. **Committee Authorization Status Form (CF-03)**

   This form is used to indicate whether or not the committee has been authorized by the specific candidate(s) listed therein to aid or take part in their nomination or election. (EL 14-112).

   A CF-03 form must be filed by all political committees that support or oppose the nomination or election of any candidate through direct expenditure.

   Authorization can only be granted by a candidate. This means the candidate(s) have affirmatively acknowledged to you that your committee is authorized to aid or take part in their campaign, which includes raising and/or spending money on their behalf.

   The mere fact that the candidate(s) know that your committee is conducting activity relative to their campaign does not constitute authorization.

Undetermined Office, District and/or Election Year

Where an office, district and/or election year of a candidate is undetermined at the time of registration, registration documents submitted should so indicate by the use of "TBD" (to be determined) where appropriate. Within two days of any determination relative to these matters, amended registration documents must be submitted indicating the updated information. Contribution limits will apply.

Time Requirements for Filing Amended CF-02 and CF-03 Forms

A treasurer must file amended CF-02 and CF-03 forms as applicable within two days of any changes to any information contained therein.

Campaign Financial Disclosure Reports Required of Committees

Committees are required to file either an itemized report, an In-Lieu-Of Statement (if qualified), or a No-Activity report, as described, for each filing period:

1. **Itemized Campaign Financial Disclosure Report (CF-01) Via EFS Software**

   A report disclosing the financial activity for a specific reporting period, detailed on applicable schedule(s), and where at the close of the reporting period, the aggregate of receipts or expenditures of the campaign have exceeded $1,000.

2. **In-Lieu-Of Statement (CF-01)**
   A report where, at the close of the reporting period, neither the total receipts nor the total expenditures have exceeded $1,000 in the aggregate for the campaign. (EL 14-124(4))

   Once a committee that is entitled to file an In-Lieu-Of Statement exceeds the $1,000 threshold in aggregate receipts or expenditures for a campaign, it must begin to file itemized reports (CF-01) commencing with the reporting period wherein the threshold is crossed. Furthermore, the initial itemized report filed must contain an itemization of all receipts and expenditures previously encompassed by the In-Lieu-Of Statement(s) filed by the committee. Once a committee files an itemized report, it can never file an In-Lieu-Of Statement for any future report.

   The only committees that can file In-Lieu-Of Statements are authorized committees solely supporting one candidate, or a committee solely supporting or opposing a ballot proposal/ proposition. (EL 14-124(4))

> ***Committees Prohibited from Filing In-Lieu-of Statements***
>
> *Constituted committees, party committees, multi-candidate committees, Independent Expenditure Committees and PACs are expressly prohibited from filing In-Lieu-Of Statements.*

3. **No-Activity Report (CF-18)**

   A report filed indicating that there is no activity to report for that specific reporting period.

   For filers with NYSBOE: a CF-18 form can be submitted in hard copy with an original signature, or online using a Filer ID# and PIN at www.elections.ny.gov.

   For filers with a county or city board of elections filing on paper: to report no activity for a particular period, such filers should submit fully completed cover, summary and status pages of the campaign financial disclosure report (CF-01).

Additional Instructions for Committees of Unsuccessful Candidates

Committees of candidates are obligated to disclose campaign-related receipts and expenditures, regardless of whether the candidate is successful in having his or her name appear on the ballot. This would also include candidates who choose to end their campaign.

When a candidate's committee raises or spends money, including the candidate's own money, in an attempt to have the candidate's name appear on the ballot, but, for whatever legal reason (including because they have chosen to end their campaign), the candidate's name does not appear on the ballot, that committee must then disclose all receipts and expenditures not already reported on election reports on the next campaign financial disclosure Periodic Report (see "When Are Reports Filed?" section of this *Handbook*). (NYCRR 6200.2(f))

The committee must then continue to file campaign financial disclosure reports until the treasurer completes the termination procedure as outlined in this *Handbook*.

Additional Registration/Filing Requirements for Local Committees

Local committees that raise or spend, or expect to raise or spend over $1,000 in a calendar year, must register and file campaign financial disclosure reports with NYSBOE in addition to registering with their local board(s) of elections. (EL 14-102(4))

The $1,000 raised or spent relates to financial activity (receipts or expenditures) in the calendar year, not an ending cash balance. These committees must contact NYSBOE to obtain their Filer ID# and PIN. State and county board Filer ID#s may be different.

Committees supporting or opposing local ballot propositions must register and file with the appropriate local board(s) of elections. Any such committee supporting or opposing a local ballot proposition that raises or spends over $1,000 in a calendar year relative to a local ballot proposition in a general election must also register and file with NYSBOE and register with the local board(s) of elections.

Note: *For a town or village, ballot propositions not submitted to the voters of that municipality at the time of a general election fall outside the scope of NYS Election Law.*

Therefore, committees solely supporting or opposing ballot propositions in a town or village taking place other than in November do not have to make campaign financial disclosures relative to their ballot proposition activity. (EL 1-102)

Political Action Committees (PACs)

1. **Committee Registration/ Treasurer and Bank Information Form (CF-02)**

   A PAC, when registering with a board of elections by submitting the Committee Registration/ Treasurer and Bank Information form (CF-02), does not have to provide any information in Section E, “Candidate(s) to be Supported or Opposed” of the CF-02, unless also making Independent Expenditures

   .

   NYS Election Law specifically exempts PACs, that only make contributions, from having to provide the information in Section E. (EL 14-118(1))

2. **Notice of Intent to Make Independent Expenditures and Required Disclosures by Political Action Committees (PACs) or Independent Expenditure Committees (CF-06)**

   PACs should not file a CF-06 unless also making Independent Expenditures. See the chapter on Independent Expenditures.

3. **Notice of Non-Participation in Election(s) by Registered PACs, Party and Constituted Committees or Independent Expenditure Committees (CF-20)**

   A Notice of Non-Participation in Election(s) by Registered PACs, Party and Constituted Committees or Independent Expenditure Committees (CF-20) is the form that notifies a board of elections that a particular type of committee is not going to support or oppose candidates in an election through contributions or direct expenditures. It is an administrative creation of NYSBOE that only applies to, and can only be used by, a limited group of committees: specifically PACs, Independent Expenditure Committees, party committees and constituted committees.

   NYSBOE presumes that this limited group of committees are supporting or opposing candidates for election by making contributions or direct expenditures, and, therefore, expects to receive the three election reports for a particular election (primary and/or general). However, if one of this limited group of committees will not be actively supporting or opposing candidates in a particular election, it may submit a Notice of Non-Participation in Election(s) by Registered PACs, Party and Constituted Committees or Independent Expenditure Committees form (CF-20), which notifies a board of elections of this status. Then, that board will not expect to receive campaign financial disclosure election reports for that particular election.

Cannot Use CF-20 for Periodic Reports

The Notice of Non-Participation in Election(s) (CF-20) does not apply to Periodic Reports required to be filed for campaign financial disclosure as specified each year in the annual filing calendar at www.elections.ny.gov.

CF-20 Due Dates and Submission Process

A CF-20 form must be submitted no later than 32 days prior to the first election in which it applies (e.g. primary or general). A CF-20 form may be submitted on paper or via NYSBOE’s website under Campaign Finance/File Disclosure Reports/ Notifications. If submitting a CF-20 form on paper, it must contain an original signature.

If submitting a CF-20 form via the website, a Filer ID# and PIN are required. The PIN serves as an electronic signature.

As the NYSBOE Electronic Filing System (EFS) Software does not have a CF-20 filing option, the only way to submit a CF-20 form electronically is via NYSBOE’s website.

A Change Back to Participation Status During the Election

If, after filing a CF-20 form, the committee opts to participate in the particular election, through contributions or expenditures, it must begin filing campaign financial disclosure reports with the next election report that covers the date when the activity begins.

Candidate Committees/ Candidates Cannot File CF-20

Authorized committees and candidates that are obligated to file campaign financial disclosure election reports because of their activity are not permitted to file a CF-20 to substitute for these election reports.

Such authorized committees and/or candidates must file one of the following reports for each specific filing period:

- *Itemized Report*
- *In-Lieu-Of Statement (if qualified)*
- *No-Activity Report*

(See "Campaign Financial Disclosure Reports Required of Committees," in this section.)

Independent Expenditures

Before making Independent Expenditures, a person or organization must either first register with the applicable board(s) of elections or amend and/or file the applicable form(s) indicating the intent to engage in such activity (EL14-107).

Independent Expenditure Committees are required to make additional electronic disclosures as follows:

Weekly IE Disclosure

Up to 30 days prior to the applicable primary, general or special election, submit Weekly disclosures on Fridays after receipt of a contribution/loan over $1,000 or expenditure made over $5,000.

24-Hour IE Disclosure

Within 30 days of the applicable primary, general or special election, submit 24 Hour disclosures after receipt of a contribution/loan over $1,000 or expenditure made over $5,000.

Visit the NYSBOE website at www.elections.ny.gov/CampaignFinance/IndependentExpenditure Reporting. For more information see the chapter on Independent Expenditures in this Handbook.

Political Clubs

If a club engages in the behavior described in the term, "political committee" then it is a political committee captured by the laws and rules of the NYS Board of Elections.

Specifically, if a political club receives or expends any money in connection with an election, the political club has filing obligations.

Any political club that is also a political committee which raises or spends or expects to raise or spend more than $1,000 in any calendar year must register with NYSBOE and file campaign financial disclosure statements.

Registration options for a political club are PAC (Type 2), Other (Type 9) and Party Committee (Type 4, if provided for in the rules of a Constituted Committee).

C. Village Elections

Village Elections Run by the Village Clerk

Candidates for village office, and committees solely supporting or opposing candidates for village office or village ballot propositions must register and file with the village clerk when the village clerk runs the election.

For village elections run by the village clerk, where filers with the village clerk have campaign financial activity outside of the village election in question (e.g., supporting/opposing candidates and/or committees for town, county or state offices; transfers to party or constituted committees outside of the village), such filers will then also have an obligation to register and file with the appropriate county board of elections and/or NYSBOE.

Village Elections Run by a County Board of Elections

Registrations/filings must be made with the applicable county board of elections. Where the receipts or expenditures exceed or are expected to exceed $1,000 in the calendar year, including the candidate's own money, then such registrations and filings must also be made with NYSBOE. (EL 14-102; 14-104)

The $1,000 raised or spent relates to financial activity (receipts or expenditures) in the calendar year, not an ending cash balance.

Certain Village Candidates/ Committees May Claim Exemption from Filing

The following candidates/committees may file a Candidate or Committee Claim of Exemption from Filing Campaign Financial Disclosure Reports (CF-05): Candidates for public office and authorized committees solely supporting one candidate for public office, or solely supporting or opposing a ballot proposition in towns, cities or villages having a population under 10,000, where the candidate/ committee does not raise or spend in excess of $1,000 in the aggregate for the campaign. (EL 14-124)

Town and Village Ballot Propositions

For a town or village, ballot propositions not submitted to the voters of that municipality at the time of a general election fall outside the scope of NYS Election Law.

Therefore, committees <u>solely</u> supporting or opposing ballot propositions in a town or village taking place other than in November do not have to make campaign financial disclosures relative to their ballot proposition activity. (EL 1-102)

D. Additional Required Documentation

Campaign Loans and Debts

When a candidate or committee receives a loan, or has a loan or debt forgiven, the filer must submit/mail copies of the document(s) evidencing such loans/debts received or forgiven. Such documents must be submitted/mailed in conjunction with the campaign financial disclosure report covering the period when the transaction took place. (EL 14-102 (1)) See “Contribution and Receipt Limitations” section in this *Handbook* for applicability of limits.

A loan or liability made by a candidate to his/her campaign must be reported as applicable (see “Who Must File and What Must Be Filed?” section of this *Handbook*) and must be documented by letter(s) of indebtedness and/or forgiveness, as applicable.

Political Communication (Campaign Materials) Required

Any filer required to file primary, general and/or special election reports must, at the same time the applicable post-election campaign financial disclosure report is due, submit/mail copies of all of the filer’s campaign materials, purchased or produced by or under the authority of the person filing the post-election report, or the committee or the person on whose behalf it is filed. (EL 14-106)

The statements required to be filed under the provisions of this article next succeeding a primary, general or special election shall be accompanied by a copy of all broadcast, cable or satellite schedules and scripts, internet, print and other types of advertisements, pamphlets, circulars, flyers, brochures, letterheads and other printed matter purchased or produced, **and reproductions of statements or information published to 500 or more members of a general public audience by computer or other electronic device including but not limited to electronic mail or text message,** purchased in connection with such election by or under the authority of the person filing the statement or the committee or the person on whose behalf it is filed, as the case may be.

If no campaign material was produced, a disclaimer so stating must be filed in conjunction with the applicable post-election report.

24-Hour Notices

A 24-Hour Notice is a required disclosure, which is used to report any contribution or loan over $1,000, received the day after the cut-off date of the 11-day pre-election report up to election day. Such contribution or loan must be disclosed within 24 hours of receipt. (NYCRR 6200.2(g))

These notices are required because without them there would be no public disclosure of large loans or contributions received during the period leading up to election day. Otherwise, they would only be first disclosed on the post-election campaign financial disclosure report. All 24-Hour Notices:

- Apply to all primary, general and special elections and must be filed by any filer for a specific election in which they are required to file election reports.
- Must be received by the appropriate board(s) of elections, where the filer is required to submit disclosure reports, within 24 hours of receipt of the contribution or loan in question.

Disclosure Report Required

Any contribution/loan for which a 24-Hour Notice has been submitted must also be disclosed in the applicable post-election campaign financial disclosure report.

For filers with NYSBOE: These notices can be submitted:

- Online using a Filer ID# and PIN at www.elections.ny.gov; **or -**
- In person at the NYSBOE offices, 40 North Pearl Street, Suite 5, Albany, NY 12207-2729; **or -**
- By fax (518-486-6627).

For filers with a county or city board of elections: These notices can be filed in person or by fax. Consult local boards of elections for further details.

Note for Independent Expenditure Committees: Within 30 days prior to the applicable primary, general or special election, submit 24 Hour disclosures after receipt of a contribution/loan over $1,000 or expenditure made over $5,000.

Visit the NYSBOE website at www.elections.ny.gov/CampaignFinance/IndependentExpenditure Reporting. For more information, see the chapter on Independent Expenditures in this Handbook.

Elimination of Duplicate Filing for Certain Local Filers

Local filers required to also file with NYSBOE, and who do so, no longer have to make a duplicate filing with the local board(s). (NYCRR 6200.1) Local registration is still required.

Use of Opinion Polls

No candidate, political party or committee shall attempt to promote the success or defeat of a candidate by, directly or indirectly, disclosing or causing to be disclosed, the results of a poll relating to a candidate for such office or position, unless within 48 hours after such disclosure, they provide the required information concerning the poll as outlined in (NYCRR 6201.2) to the applicable board(s).

Deadlines for Campaign Financial Disclosure Reports

Cut-off date	Four days before filing due date
Filing due date	• Deadline to submit completed report
	• Online NYSBOE filing calendar at www.elections.ny.gov
	• Periodic reports due each year from all active filers
	• Election reports required when participating in an election

These graphics are intended to provide an easy-to-understand overview of a portion of campaign financial disclosure reporting requirements outlined in the following section of this Handbook.

II. When are reports filed?

Inside Part One, Section II:

- *Campaign Financial Disclosure Election Reports*
- *Campaign Financial Disclosure Periodic Reports*
- *Unsuccessful Candidates*
- *Timing of Reports*

A. Election Reports

There are three campaign financial disclosure reports filed in connection with each election (**primary, general** and **special**). (EL 14-108(1); NYCRR 6200.2(a)) They are as follows:

- 32-day pre-election; **and -**
- 11-day pre-election; **and -**
- 10-day post-election for primary elections (only for those participating financially in the primary); **or -**

  27-day post-election for general or special elections.

These election reports are filed on the days indicated in their titles. Candidates and committees should consult the appropriate board(s) of elections to obtain the annual filing calendar containing the specific filing dates for the election in question.

All candidates and/or their committees, must file the election reports for all elections in which the candidate's name appears on the ballot. This requirement is also applicable to the candidates and/or their committees when the candidate seeks a line in the general election via an "Opportunity to Ballot" petition which has been filed for a primary election. All such candidates and/or their committees that contribute to other candidates and/or their committees must file the applicable election reports.

Note: All other political committees, including PACs, party and constituted committees, Independent Expenditure Committees and ballot proposition committees, that support or oppose candidates or ballot proposals in any election must file the applicable campaign financial disclosure reports.

***Clearinghouse reports**, which are reports that attempt to cover several reporting periods in one report, are not allowed. Reports must only contain transactions from that applicable reporting period.*

B. Periodic Reports

All candidates and committees obligated to file campaign financial disclosure reports must submit, in addition to any required election reports, campaign financial disclosure periodic reports. (EL 14-108(1); NYCRR 6200.2) as specified in the annual filing calendar at: www.elections.ny.gov.

These periodic reports must be filed until such time as the candidate or committee terminates (see "Terminating Filing Obligations" section in this *Handbook* for more details).

C. Unsuccessful Candidates

Candidates and/or their committees are obligated to disclose campaign-related receipts and expenditures, regardless of whether the candidate is successful in having his or her name appear on the ballot. This would also include candidates who choose to end their campaign.

When a candidate and/or their committee raises or spends money in an attempt to have the candidate's name appear on the ballot, but, for whatever legal reason (including because they have chosen to end their campaign), the candidate's name does not appear on the ballot, that candidate and/or committee must then disclose all receipts and expenditures not already reported on election reports on the next campaign financial disclosure periodic report. (NYCRR 6200.2(f))

The candidate and/or committee must then continue to file campaign financial disclosure reports until the candidate or treasurer completes the termination procedure as outlined in this *Handbook*.

A candidate whose name appears on the ballot must file all elections reports even if they have ended their campaign.

D. Timing of Reports

Date Range for Reports

All reports cover a specific period of time. The period covered is always the day after the cut-off date from the previous report, up to and including the cut-off date for the current report. The cut-off date is always four days before the filing due date (refer to annual filing calendar). (EL 14-108(2))

The purpose of the cut-off date is to allow filers to assemble the appropriate data of their financial activity and prepare their campaign financial disclosure reports.

Methods of Submission

Mail: A campaign financial disclosure report, submitted by paper (only if authorized or exempt), diskette, CD or DVD, is deemed properly filed when sent by certified mail within the prescribed time. (EL 14-108(6))

Email: Disclosure reports filed by email attachment with NYSBOE must be in the appropriate electronic format and must also be submitted within the prescribed time. Such reports received after 5 p.m. on a business day, or on Saturday or Sunday, or on a legal holiday, will be date-stamped for the next business day.

Verifying Receipt of Report

For each report filed with NYSBOE, please check the Campaign Finance section of NYSBOE's website at www.elections.ny.gov to ensure the correct campaign financial disclosure report was received (e.g., year or type) and to review the information to ensure the balances accurately reflect your records and that the information you provided is complete.

When to File the First Campaign Financial Disclosure Report

The first campaign financial disclosure report that is required to be filed depends on whether the filer is a candidate or a committee.

1. **Candidates**

Where a candidate is obligated to file campaign financial disclosure reports, the first report the candidate must file is the 32-day pre-election report for the first election in which that candidate:

- Seeks a ballot line; **or -**
- Appears on the ballot; **or** -
- Seeks a ballot line via an "Opportunity to Ballot".

(NYCRR 6200.2(a)) This is regardless of when campaigning began.

Candidates should refer to the "Who Must File & What Must Be Filed?" section in this *Handbook* for instructions on candidate filing obligations.

Candidates or Authorized Committees With Pre-existing Filing Obligations

The "first filing" instructions set forth herein do not apply to candidates, or their authorized committees, who have not terminated their filing obligation after their last election. Until termination is requested and approved, these candidates or authorized committees must continue to file all periodic reports, as well as any election reports, as applicable.

2. **Committees**

The first campaign financial disclosure report that a committee must submit, after it registers by filing a Committee Registration/Treasurer and Bank Information form (CF-02) is either of the following reports, whichever comes first:

- The next periodic report; **or -**
- The 32-day pre-election report for the next applicable election.

(NYCRR 6200.2(a)(c))

Committee treasurers should refer to the "Who Must File & What Must Be Filed?" section of this *Handbook* for instructions on committee filing obligations.

Committees With Pre-existing Filing Obligations

The "first filing" instructions set forth above do not apply to committees that have not terminated their filing obligation. Until termination is requested and approved, these committees must continue to file all periodic reports, as well as any election reports that may be applicable.

Housekeeping Committee Reports

"Housekeeping" is a term that refers to the receipts and expenditures of only a party or constituted committee used to maintain permanent headquarters and staff, and to carry on ordinary activities that are not for the express purpose of promoting the candidacy of specific candidates. (EL 14-124 (3))

Such receipts and expenditures must be disclosed on the applicable periodic and election reports by the constituted or party committee in question. However, a constituted or party committee may establish and register an optional housekeeping committee for the sole purpose of reporting housekeeping receipts and expenditures. Such disclosure would only be required on campaign financial disclosure periodic reports filed as specified in the annual filing calendar at www.elections.ny.gov.

Candidates, and committees other than party and constituted committees, are not authorized to have housekeeping expenses and receipts or to register optional housekeeping committees.

Independent Expenditure Committee Reports

The receipts and expenditures of Independent Expenditure Committees must be disclosed on applicable periodic and election cycle reports.

Independent Expenditure Committees are required to make additional electronic disclosures as follows:

Weekly IE Disclosure
Up to 30 days prior to the applicable primary, general or special election, submit Weekly disclosures on Fridays after receipt of a contribution/loan over $1,000 or expenditure made over $5,000.

24-Hour IE Disclosure
Within 30 days of the applicable primary, general or special election, submit 24 Hour disclosures after receipt of a contribution/loan over $1,000 or expenditure made over $5,000.

Visit the NYSBOE website at www.elections.ny.gov/CampaignFinance/IndependentExpenditure Reporting. For more information see the chapter on Independent Expenditures in this Handbook.

Where to Submit Campaign Financial Disclosure Reports

State:

Submit reports electronically to NYSBOE if you are a:

- Candidate/committee supporting or opposing state candidates/committees
- Ballot proposition committee supporting or opposing state propositions
- PAC supporting or opposing state candidates/committees/propositions
- Independent Expenditure Committee supporting or opposing state candidates/committees/propositions

Local, raising or spending more than $1,000 in calendar year:

Submit reports electronically to NYSBOE if you are a:

- Candidate/committee
- Ballot proposition committee
- PAC
- Independent Expenditure Committee

Note: All local candidates must also register with their local board(s) of elections.

All New York City candidates for mayor, public advocate, comptroller, borough president and city council must also register and file with the New York City Campaign Finance Board (CFB) .

Local, raising or spending $1,000 or less:

Submit reports to local board(s) of elections if you are a:

- Local candidate/committee
- Local ballot proposition committee
- Local PAC supporting or opposing local candidates/committees/propositions
- Local Independent Expenditure Committee supporting or opposing local candidates/committees/propositions

Village candidate/committee, village ballot proposition committee:

Submit reports to village clerk:

- For village elections run by that clerk

Submit reports to the county board:

- For village elections run by the county board of elections and raising or spending $1,000 or less

Submit reports electronically to NYSBOE:

- If village election is run by the county board of elections and raising or spending more than $1,000

Submit reports to applicable county board(s) of elections and/or NYSBOE:

- For activity outside the village election

Please refer to the Note About Town and Village Ballot Propositions in the section "Where & How Are Reports Filed" in this Handbook *for important additional details on ballot propositions.*

III. Where & How are reports filed?

Inside Part One, Section III:

- *Where & How State Candidates and Committees Supporting or Opposing Them Must File*
- *Where & How Local Candidates and Committees Supporting or Opposing Them Must File*
- *Where & How Village Candidates and Committees Supporting or Opposing Them Must File*
- *Political Action Committees (PACs)*
- *Statewide and Local Ballot Propositions*
- *Independent Expenditures*

NYS Election Law requires that candidates/committees supporting or opposing candidates and/or ballot propositions must register and/or file with NYSBOE and/or at the applicable local board(s).

A. State Candidates

And Committees Supporting Or Opposing Them

Candidates running for state offices and certain party offices, and the committees supporting or opposing those candidates, including party committees, constituted committees, PACs and Independent Expenditure Committees, must register and file with NYSBOE, unless exempt from filing. (EL 14-110; NYCRR 6200.1; EL 14-124) (See “Exceptions to Filing Requirements” section in this *Handbook* for more details.)

State offices include Governor, Lt. Governor, State Comptroller, Attorney General, State Senate, State Assembly, State Supreme Court Justice, and certain party positions.

Such filings must be made electronically, unless a waiver allowing filing on paper has been applied for and granted in writing or unless otherwise exempt if not exceeding the $1,000 threshold. (EL 14-102 (4)) (See “Electronic Filing with NYSBOE” in this *Handbook* for more details.)

B. Local Candidates

And Committees Supporting Or Opposing Them

Candidates running for local public and party offices, and the committees supporting or opposing those candidates (except certain village elections), including local party committees, constituted committees, PACs and Independent Expenditure Committees, must register and file with the appropriate county or city board of elections (EL 14-110; NYCRR 6200.1(a)(2); EL 14-124), unless exempt from filing under NYS Election Law Section 14-124. (See “Exceptions to Filing Requirements” section in this *Handbook* for more details.)

Local filers should contact the appropriate county or city board of elections for information on how to submit reports locally (i.e., paper or electronic).

Local filers who raise or spend, or expect to raise or spend more than $1,000 in any calendar year are also required to register and file campaign financial disclosure reports with NYSBOE, in addition to filing with the appropriate county or city board of elections. (EL 14-102(4); 14-104; NYCRR 6200.1(d))

Any local filer required to file with NYSBOE, and who actually does so, will not have to make a duplicate filing with their county and/or city board(s) of elections. Their NYSBOE filing will satisfy their local filing obligation. (NYCRR 6200.1(d))

These local filers will still be obligated to satisfy any registration requirements with their applicable county or city board(s) of elections. Local filers who are not otherwise required to file with NYSBOE cannot elect to do so as a substitute for local filing. These filers must file with their county or city board(s) of elections.

Such filings made with NYSBOE must be made electronically, unless a waiver has been applied for and granted in writing. (EL 14-102(4)) .(See “Electronic Filing with NYSBOE” in this *Handbook* for more details.)

Filing Until Termination

Any filer, once registered with NYSBOE, must continue to make all required filings until the filer requests a termination in writing (via CF-18 or CF-01 form, as applicable) from NYSBOE and it is granted by NYSBOE. (EL 14-108(1))

Terminating with a county/city board does not automatically terminate filing requirements with NYSBOE and vice versa.

Termination must be requested and processed separately with each board where a filer is registered. Simply closing the filer’s bank account does not terminate the obligation to file campaign financial disclosure reports with the applicable board(s) of elections.

New York City Candidates Have Additional Requirements

All New York City candidates for mayor, public advocate, comptroller, borough president and city council must also register and file with the New York City Campaign Finance Board (CFB) and file disclosure reports as required. Such filers must also comply with all New York State Board of Elections (NYSBOE) campaign financial disclosure requirements.

Candidates or potential candidates in New York City should contact the New York City Campaign Finance Board (CFB) at www.nyccfb.info or by calling 212-409-1800.

C. Village Candidates

Village Elections

For village elections run by the village clerk, candidates and committees solely supporting or opposing candidates for village office must register and file with the village clerk. For village elections run by a county board of elections, such registrations and filings must be made with the county board of elections. (NYCRR 6200.1(a)(3))

For village elections run by the village clerk, where filers with the village clerk have campaign finance activity outside of the village election in question (e.g., supporting/opposing candidates and/or committees for town, county or state offices; transfers to party or constituted committees outside of the village), the filers will then also have an obligation to register and file with the appropriate county board of elections and/or NYSBOE.

For village elections run by a county board of elections, which would then require that the filings be made with that county board of elections, where the receipts or expenditures exceed or are expected to exceed $1,000 in a particular calendar year, then such registrations and filings must also be made with NYSBOE, unless a waiver allowing filing on paper has been applied for and granted in writing. (EL 14-124(6)). If any of the above village candidates and/or committees supporting or opposing them are obligated to also register and file with NYSBOE, and do so, they will not have to make a duplicate filing with their county board of elections.

Certain Village Candidates/ Committees May Claim Exemption

The following candidates/committees may file a Candidate or Committee Claim of Exemption from Filing Campaign Financial Disclosure Reports (CF-05): Candidates for public office and authorized committees solely supporting one candidate for public office, or solely supporting or opposing a ballot proposition in villages having a population under 10,000, where the candidate/committee does not raise or spend in excess of $1,000 in the aggregate for the campaign. (EL 14-124)

D. Political Action Committees (PACs)

All PACs must submit three primary and three general election reports for the applicable election(s) in which they are supporting or opposing a candidate (s) for election by making contributions, as well as any periodic reports.

Statewide

PACs that support or oppose candidates for state offices, certain party offices and those supporting or opposing statewide ballot propositions must register and file with NYSBOE. (EL 14-102; 14-110)

Local

PACs that only support or oppose candidates for local offices, certain party offices and those supporting or opposing local ballot propositions must register and file with the appropriate local board of elections. Any such committee that raises or spends, or expects to raise or spend, more than $1,000 in the calendar year must also register and submit campaign financial disclosure reports with NYSBOE, in addition to registering with the local board. (EL 14-102; 14-110; NYCRR 6200.1)

Note: PACs not participating in a primary or general election must submit the Notice of Non-Participation in Election(s) (CF-20) to the appropriate board(s). PACs also engaging in Independent Expenditures see the chapter on Independent Expenditures in this Handbook.

E. Statewide and Local Ballot Propositions

All ballot proposition committees must submit three general election reports for the applicable election(s) in which they are participating, as well as any periodic reports that occur prior to the termination of filing obligations.

Statewide

Committees supporting or opposing statewide ballot propositions must register and file with NYSBOE. (EL 14-102; 14-110; 14-118)

Local

Committees only supporting or opposing a local ballot proposition must register and file with the appropriate local board of elections. Any such committee supporting or opposing a local ballot proposition that raises or spends, or expects to raise or spend, more than $1,000 in the calendar year, relative to said local ballot proposition, must also register and submit campaign financial disclosure reports with NYSBOE, in addition to registering with the local board. (EL 14-102; 14-110; 14-118; NYCRR 6200.1)

Ballot propositions are subject to the same rules and regulations regarding duplicate filings as is outlined in Subsection B of this section of the *Handbook*.

Note About Town and Village Ballot Propositions

For a town or village, ballot propositions not submitted to the voters of that municipality at the time of a general election fall outside the scope of NYS Election Law. Therefore, committees <u>solely</u> supporting or opposing ballot propositions in a town or village taking place other than in November do not have to make campaign financial disclosures relative to their ballot proposition activity. (EL 1-102)

F. Independent Expenditures

The NYS Election Law mandates how campaign financial activity, including independent expenditures, is to be disclosed. Specific to independent expenditures, those making them must register a committee with NYSBOE and/or a local board of elections, as appropriate, through which to report the activity. Refer to the chapter on Independent Expenditures for more detail.

Contribution Limits: Giving

Individuals

- Unlimited (except subject to receiving limits of each candidate and/or committee)
- Unlimited for Housekeeping, Independent Expenditures or ballot propositions

Corporations

- $5,000 aggregate in calendar year (except subject to receiving limits of each candidate and/or committee)
- Unlimited for Housekeeping, Independent Expenditures or ballot propositions

PACs

- Unlimited (except subject to receiving limits of each candidate and/or committee)
- Unlimited for Housekeeping, Independent Expenditures or ballot propositions

Contribution Limits: Receiving

Candidate/candidate's authorized committee

- State candidates see chart in this Handbook for family and non-family limits
- Local candidates contact local board(s) of elections

Constituted/Party Committee

- $109,600 aggregate from an individual in a calendar year
- $5,000 from a corporation in a calendar year

Ballot propositions and Housekeeping for Party/Constituted Committees

- Unlimited

PACs

- Unlimited (except subject to giving limits of corporations)

Independent Expenditure Committees

- Unlimited in receiving and spending

IV. Contribution & Receipt Limitations

Inside Part One, Section IV:

- *Contributions - Definition and Certain Exceptions*
- *Corporations - Limits*
- *Individual Contribution Limits*
- *Candidate/Family Contributions*
- *Primary/General/Special Election Campaign Limits*
- *Limits RE: Outstanding Loans and Liabilities Forgiven*
- *Candidate Contribution Receipt Limits*
- *Committee Contribution Receipt Limits*
- *Miscellaneous Details*
- *Itemized/Unitemized*

The NYS Election Law establishes certain limits on contributions that can be given and received by candidates and political committees, as well as limits on contributions that can be given by certain entities. Contribution limits were established to, among other things, curtail the amount of influence, through money, that a contributor can have on elections and the election process.

A. Contributions – Definition and Certain Exceptions

"Contribution" means: (EL 14-100(9))

1) Any gift, subscription, outstanding loan (to the extent provided for in NYS Election Law Section 14-114), advance, or deposit of money or anything of value, made in connection with the nomination for election (e.g., primary), or election (e.g., general), of any candidate, or made to promote the success or defeat of a political party or principle, or of any ballot proposal,

2) Any funds received by a political committee from another political committee to the extent such funds do not constitute a transfer, (EL 14-100(10)). (See "Frequently Used Terms" section of this *Handbook* for details)

3) Any payment, by any person other than a candidate or a political committee authorized by the candidate, made in connection with the nomination for election (e.g., primary), or election (e.g., general), of any candidate, or any payment made to promote the success or defeat of a political party or principle, or of any ballot proposal including but not limited to compensation for the personal services of any individual which are rendered in connection with a candidate's election or nomination without charge; provided however, that none of the foregoing shall be deemed a contribution if it is made, taken or performed by a candidate or his spouse or by a person or a political committee independent of the candidate or his/her agents or authorized political committees. For purposes of this article, the term "independent of the candidate or his agents or authorized political committees" shall mean that the candidate or his agents or authorized political committees did not authorize, request, suggest, foster or cooperate in any such activity; and provided further, that the term contribution shall not include:

(A) ("Volunteer services") the value of services provided without compensation by individuals who volunteer a portion or all of their time on behalf of a candidate or political committee,

(B) ("House parties/personal property") the use of real or personal property and the cost of invitations, food and beverages voluntarily provided by an individual to a candidate or political committee on the individual's residential premises for candidate-related activities, to the extent such services do not exceed $500 in value, and

(C) ("Volunteer travel expenses") the travel expenses of any individual who on his own behalf volunteers his personal services to any candidate or political committee to the extent such expenses are unreimbursed and do not exceed $500 in value.

Note: "Transfers" are not contributions. (EL 14-100 (9)(2); 14-100(10))

B. Corporations—Limits

NYS Election Law places calendar year contribution limits on the total amount of political contributions that can be made by corporations to New York State candidates and certain committees, as follows:

- A corporation may contribute up to a total of $5,000, in the aggregate, in a calendar year. (EL 14-116(2))
- A corporation may give an unlimited amount to ballot proposition committees, housekeeping committees and Independent Expenditure Committees.

Note: The $5,000 corporate limit established by EL 14-116 (2) in the specific context of contributions from a corporation to an Independent Expenditure only committee, was the subject of a holding in *Hispanic Leadership Fund, Inc., and Freedom New York vs Walsh, et al., 42 F. Supp.3d 365 (NDNY 2014).* The Court found that EL 14-116 (2) was unconstitutional as applied to the plaintiffs in the specific context of that case and enjoined the State from enforcing the provisions of 14-116 (2) against the plaintiffs.

NYSBOE has determined that based upon the Court's holding, the $5,000 corporate limit, as relates to contributions from a corporation to an Independent Expenditure Committee, is not enforceable.

Each affiliated or wholly-owned subsidiary corporation, if a separate legal entity, has its own limit.

Notwithstanding the above, no individual, corporation or other contributor may give more to a candidate and/or a candidate's authorized political committee(s) than an amount determined under the law for the office sought by the candidate. This is called the election limit. This amount is the maximum that the candidate may receive, in the aggregate, from any one contributor during the campaign/election cycle for the particular election.

Examples:

A corporation may contribute a total of $5,000 (except to housekeeping and Independent Expenditure Committees), in the aggregate, in a calendar year. For instance, if a corporation makes five separate $1,000 contributions in a particular year, the aggregate limit has been reached and no further contributions can be made in that calendar year. Similarly, if a corporation, having made no previous contributions in that year, makes a $5,000 contribution to a party committee, constituted committee or a PAC, the aggregate limit has been reached and no further contributions can be made in that calendar year.

Corporate contributions are also subject to a candidate's contribution receipt limit, which may be less than $5,000. For example, if the corporation has not made any contributions in the calendar year; and the candidate to be supported only has a $1,000 contribution receipt limit; and the corporation has not made any previous contributions to that candidate in the election cycle, the corporation can only make a $1,000 contribution to that candidate, even though the corporation still has all of its $5,000 limit to give for that year. In this instance, the corporation would have $4,000 remaining of its annual aggregate contribution limit.

For corporate contributions to a candidate or political committee where the contribution receipt limit is higher than $5,000, the corporation can still only contribute to that candidate or committee subject to the corporation's $5,000 aggregate contribution limit. For example, for a candidate whose two-year election cycle contribution limit is $9,500, in the first year of the election cycle, if the corporation has not made any contributions in that calendar year, the corporation can make a $5,000 contribution to that candidate, even though the candidate's receipt limit is higher. In the second year, if the corporation has not made any contributions in that calendar year, the corporation can only make a $4,500 contribution to that candidate, as that is the remaining portion of the candidate's $9,500 limit available to the corporation.

For the remainder of the calendar year, the corporation would only have $500 remaining of its annual $5,000 aggregate contribution limit to make further political contributions.
Additionally, a corporation cannot make retroactive contributions for any previous year in an attempt to maximize the corporation's aggregate contribution to a candidate or political committee. Each affiliated or wholly-owned subsidiary corporation, if a separate legal entity, has its own limit. Such contributions are reported on Schedule B of the campaign financial disclosure report. See this *Handbook* for exceptions regarding "housekeeping" contributions. (EL 14-116(2))

Limited Liability Companies

A Limited Liability Company (LLC) is treated as an individual for limitation purposes. Contributions received from LLCs are reported on Schedule C of the campaign financial disclosure report.

Sole Proprietorships

A sole proprietor's contributions are deemed as being from the owner of the company and must be listed as such on Schedule A of the campaign financial disclosure report.

Partnerships

Partnership contributions are attributed to the individual partners who are making the contributions through the partnership, but the individual partners who are making the contribution are not specifically listed until the aggregate partnership contribution exceeds $2,500 to the specific recipient (i.e., candidate or committee). (EL 14-120(2))

Partnership contributions are always reported in the name of the partnership on Schedule A. Once the aggregate partnership contribution exceeds $2,500 (during the calendar year for a constituted or party committee, Independent Expenditure Committee or PAC; or during the election/campaign cycle for a candidate or authorized committee), then the recipient must also complete Schedule O, which for information purposes provides the itemization of the individual partner's contributions making up the aggregate partnership contribution.

C. Individual Contribution Limits

At the May 22, 2014 meeting of the New York State Board of Elections, the Board issued the following directives concerning the individual $150,000 aggregate annual contribution limits:

- The Board will no longer enforce the 14-114(8) $150,000 aggregate limit for contributions from individuals to committees that only make independent expenditures. *New York Progress and Protection Pac (NYPPP) vs Walsh, et. al.,* 17 F.Supp.3d 319 (SDNY 2014) declared that the provisions of 14-114(8) are unconstitutional as applied to NYPPP.

- The Board has determined that it will no longer enforce the 14-114(8) $150,000 aggregate limit for contributions from individuals to candidates and other political committees. The United States Supreme Court in *McCutcheon v. FEC*, 134 S. Ct 1434 (2014) declared that the Federal aggregate limit on contributions to candidates and political committees as unconstitutional. The Board has determined that the 14-114(8) aggregate limit, which is similar in function, would likely be determined unconstitutional if challenged, and as such, the Board has determined that it will no longer enforce this aggregate limit.

Note: A court has not specifically declared 14-114(8) unconstitutional as relates to aggregate contributions to candidates and other political committees. This determination is only an opinion of the Board.

D. Candidate/ Family Contributions

Funds of a Candidate and the Spouse of a Candidate

Funds of a candidate and the spouse of the candidate spent on the campaign are not contributions and are not limited. However, they must be reported on the appropriate schedule(s). (EL 14-100(9)(3); 14-114(8))

Family Limits

The election limit for family members is an aggregate limit from all of the candidate's family (defined as the candidate's child, parent, grandparent, brother, sister, and the spouses of any such persons). (EL 14-114(1)(a))

Any one member of the candidate's family can contribute any portion of the family limit, or the entire amount of the family limit. However, any portion contributed reduces the amount of the aggregate that is left for the other family members to contribute. If one family member contributes the whole limit, then the limit has been reached and the rest of the family is prohibited from making any contributions. See "Candidate Contribution Receipt Limits" in this section for details.

In-kind Contribution Limits

In-kind contributions must be assessed at fair market value, reported on the appropriate campaign financial disclosure report and are subject to limits. (EL 14-114(2); NYCRR 6200.6)

E. Primary/General/ Special Election Campaign Limits

Separate Limits for Elections

Each primary, general or special election campaign has its own limit. No contributor may give more to a candidate and/or a candidate's authorized political committee(s) than an amount determined under the law for the office sought by the candidate. This is called the election limit. (EL 14-114(1)(a)(b)) This amount is the maximum that the candidate/authorized committee may receive, in the aggregate, from any one contributor during the campaign/election cycle for that particular election.

The total contributed to a candidate, and/or to any authorized committee(s) of the candidate, from a particular contributor must be combined and applied to the candidate's limit for that particular election.

Candidates and committee treasurers must ensure that the election limits are not exceeded and that those funds are spent only for the election to which they pertain, unless the funds were surplus funds left over from a prior election.

Limits for Contested Primaries

In order for a candidate or a candidate's authorized committee to qualify for a separate primary contribution limit, the candidate must be participating in a contested primary. This also includes participation in a primary where an "Opportunity to Ballot" has been perfected.

The candidate or candidate's committee receives an additional primary contribution limit for every contested primary in which the candidate participates.

F. Limits re: Gifts, Outstanding Loans and Liabilities Forgiven

Loans

As previously discussed in this section, a contribution includes any gift, subscription, **outstanding loan (to the extent provided for in NYS Election Law Section 14-114),** advance, or deposit of money or anything of value, made in connection with the nomination for election (e.g., primary), or election (e.g., general), of any candidate, or made to promote the success or defeat of a political party or principle, or of any ballot proposal. (EL 14-100(9)(1))

NYS Election Law Section 14-114 establishes the contribution limits which apply to all contributions to candidates and to all contributions to political committees working directly or indirectly with any candidate to aid or participate in such candidate's nomination or election, other than any contributions to any party committee or constituted committee.

Loans taken by a candidate or committee may result in the outstanding balance of the loan being deemed a contribution for limit purposes. (EL 14-114 (6)(a)(b))

a) **A loan** made to a candidate or political committee, other than a constituted committee, by any person, firm, association or corporation other than in the regular course of the lender's business (i.e., banks) shall be deemed, to the extent **not repaid** by the date of the primary, general or special election, as the case may be, a **contribution** by such person, firm, association or corporation.

b) **A loan** made to a candidate or political committee, other than a constituted committee, by any person, firm, association or corporation in the regular course of the lender's business (i.e., banks) shall be deemed, to the extent **not repaid** by the date of the primary, general or special election, as the case may be, a **contribution by the obligor on the loan and by any other person endorsing, cosigning, guaranteeing, collateralizing or otherwise providing security for the loan.**

As such, loans can result in the receipt of an over-contribution for limit purposes, if the **outstanding balance of the loan** as of the date of the primary, general, or special election, as the case may be:

1) Is, in and of itself, greater than the applicable contribution limit, **or -**

2) When added to the previous contribution(s) of the contributor in that election cycle, results in an aggregate amount for the applicable cycle which is greater than the contribution limit for that cycle.

Regardless of the above, the obligation to repay the outstanding balance of the loan remains, and the filer must also continue to report the outstanding balance of the loan on Schedule N until it is repaid or forgiven.

Filers are strongly cautioned to consider the applicable contribution limit as applied to the outstanding balance of the loan, as well as cautioned to review the contribution history of the particular contributor who will be making the loan, in order to avoid over-contributions for limit purposes.

Documentation to be Provided

When a candidate or committee receives a loan, or has a loan forgiven, the filer must submit/ mail to applicable board(s) of elections copies of the document(s) evidencing such loans received or forgiven.

When a candidate or committee has any other liability forgiven, a filer must submit/ mail to applicable board(s) of elections copies of the document(s) evidencing such forgiveness.

Such documents must be submitted/ mailed in conjunction with the campaign financial disclosure report covering the period when the transaction took place. (EL 14-102(1))

Evidence of Indebtedness

Evidence of indebtedness (a signed copy of a promissory Note or a letter outlining loan details) for each loan, including loans from a candidate or candidate's spouse, must be submitted/mailed in conjunction with the applicable report to local board(s) of elections and/or NYSBOE.

Such evidence must include the terms and conditions of the loan, including date of loan, name and address of the parties to the loan (borrower and lender), the amount of the loan, any interest to be charged and the repayment schedule (see Schedule I).

Loans Made or Liabilities Incurred by a Candidate

A loan made to, or liability incurred by, a candidate for his/her own campaign must be reported and documented. (See "Who Must File and What Must Be Filed?" section of this Handbook).

Loans or Liabilities Forgiven

Loans or liabilities that are forgiven are considered contributions for limit purposes, and are subject to contribution limits for the applicable election or calendar year cycle.

Forgiveness can result in the receipt of an over-contribution, if the amount forgiven:

1) is, in and of itself, greater than the applicable contribution limit, **or -**

2) when added to the previous contribution(s) of the contributor who is forgiving the loan or liability, results in an aggregate amount for the applicable cycle which is greater than the applicable contribution limit for that cycle.

Filers are strongly cautioned to consider the applicable contribution limit as applied to the amount to be forgiven, as well as cautioned to review the contribution history of the particular contributor who will be forgiving a loan or liability, in order to avoid over-contributions for limit purposes.

G. Candidate Contribution Receipt Limits

The charts in this section set forth the maximum election limits, calculated using the total number of enrolled or registered voters, excluding voters in inactive status, that may be received by a candidate for a particular office. (EL14-114; NYCRR 6214.0) Column A represents the amount that can be received from any non-family contributor and Column B represents the amount that can be received in the aggregate from the family, defined as the candidate's child, parent, grandparent, brother, sister and the spouses of any such persons. These limits are subject to change and should be verified with NYSBOE and/or applicable local board.

Office	Election	Column A Non-Family Limit	Column B Family Limit
Statewide Governor, Lt. Governor, Comptroller, Attorney General	Primary	Total number of enrolled voters in candidate's party in the state, excluding voters in inactive status, multiplied by $0.005*	Total number of enrolled voters in the candidate's party in the state, excluding voters in inactive status, multiplied of $0.025.
Statewide Governor, Lt. Governor, Comptroller, Attorney General	General	$44,000**	Total number of registered voters in the state, excluding voters in inactive status, multiplied by $0.025.
NYS Senate	Primary	$7,000	Total number of enrolled voters in the candidate's party in the district, excluding voters in inactive status, multiplied by $0.25, but at least $20,000 and no more than $100,000.
NYS Senate	General	$11,000	Total number of registered voters in the candidate's district, excluding voters in inactive status, multiplied by $0.25, but at least $20,000, and no more than $100,000.
NYS Assembly	Primary	$4,400	Total number of enrolled voters in the candidate's party in the district, excluding voters in inactive status, multiplied by $0.25, but at least $12,500, and no more than $100,000.
NYS Assembly	General	$4,400	Total number of registered voters in the candidate's district, excluding voters in inactive status, multiplied by $0.25, but at least $12,500, and no more than $100,000.
NYC Offices of Mayor, Public Advocate and Comptroller	Primary	Total number of enrolled voters in the candidate's party in the city, excluding voters in inactive status, multiplied by $0.05*	Total number of enrolled voters in the candidate's party in the city, excluding voters in inactive status, multiplied by $0.25, but at least $1,250, and no more than $100,000.
NYC Offices of Mayor, Public Advocate and Comptroller***	General	$44.000	Total number of registered voters in the city, excluding voters in inactive status, multiplied by $0.25, but at least $1,250, and no more than $100,000.

*The formula amount up to $21,100, but at least $7,000.
**Candidates running jointly for the offices of governor and lieutenant governor in a general or special election shall be deemed to be one candidate for limit purposes. (EL 14-114(7) .
****Note: Candidates should check with the New York City Campaign Finance Board for further limitations.*

Office	Election	Column A Non-Family Limit	Column B Family Limit
All Other Public Offices**** and Supreme Court Justice	Primary	Total number of enrolled voters in the candidate's party in the district, excluding voters in inactive status, multiplied by $0.05, but at least $1,000, and no more than $50,000;	Total number of enrolled voters in the candidate's party in the district, excluding voters in inactive status, multiplied by $0.25, but at least $1,250 and no more than $100,000.
	General	Total number of registered voters in the candidate's district, excluding voters in inactive status, multiplied by $0.05, but at least $1,000 and no more than $50,000	Total number of registered voters in the candidate's district, excluding voters in inactive status, multiplied by $0.25, but at least $1,250 and no more than $100,000.

****Contact local board(s) of elections for contribution limits (based on number of enrolled/registered voters) for local candidates. The general election limit applies to special elections as well.*

More on Candidate Contribution Receipt Limits

Please remember that these are aggregate limits that apply to the entire election cycle. Generally, the election cycle is either two or four years. (See "Campaign Cycle" in "Frequently Used Terms" section in this *Handbook* for more details).

A contribution is deemed attributable to the next election in which the candidate participates. The date of the contribution is the date it is received by the candidate/committee. If the date of receipt is after an election day, it automatically applies to the very next election for that candidate. The only exception to this rule is where, as of election day, the debts of the candidate/candidate's committee exceed the ending cash balance on hand. (EL14-102; 14-104;14-122)

Where debt exceeds the ending cash balance on hand as of the applicable election day, the candidate/candidate's committee can receive contributions from contributors that have not yet reached the contribution limit for the candidate for the previous election.

However, the amount that can be collected toward the previous election's limit can only equal the amount of the outstanding debts that are greater than the cash balance on hand as of election day. In other words, contributions allocated to prior campaigns to pay outstanding debts must remain within the limits applicable to that election.

See NYSBOE 1978 Opinion #13 and NYSBOE 1985 Opinion #2.

H. Committee Contribution Receipt Limits

Ballot Propositions

There are no limits on contributions to support or oppose a ballot proposition.

Party or Constituted Committees

These committees may not, in a calendar year, receive more than $109,600 from any one contributor (EL 14-114(10)). However, corporations are still subject to their overall $5,000 aggregate annual contribution limit. (EL 14-116). The above limits do not apply to contributions made by any contributor, including corporations, to party and constituted committees for "Housekeeping". (EL 14-124 (3).

Housekeeping

"Housekeeping" is a term that refers to the receipts and expenditures of a party or constituted committee used to maintain permanent headquarters and staff, and to carry on ordinary activities that are not for the express purpose of promoting the candidacy of specific candidates. (EL 14-124 (3))

Candidates and committees, other than party and constituted committees, are not authorized to have housekeeping expenses and receipts.

There are no limits on contributions to a party or constituted committee for housekeeping expenses, including contributions from corporations.

PACs

Political Action Committees (PACs) are unlimited in the aggregate amount of contributions they can make but are limited by what a candidate or committee can receive from the PAC.

I. Miscellaneous Details

Checks Drawn on Joint Account

Generally, checks drawn on a joint account are assumed given by the signatory (the person who signed the check).

However, if the contribution is to be attributed to multiple joint account holders, then all of the names, in addition to the signatory, and the specific amounts attributed to each contributor on the joint account, must be indicated in the "memo" portion of the check and/or on an attached letter or a contemporaneous document, such as an RSVP or solicitation response card. See Schedule A in the campaign financial disclosure reporting instructions.

> ***Legal Responsibility***
>
> *The person or committee making a contribution, as well as the person or committee receiving it, is responsible to ensure that their own applicable limits are not exceeded.*

Campaign Contribution to be Under True Name of Contributor

NYS Election Law Section 14-120 states:

1) *No person shall in any name except his own, directly or indirectly, make a payment or a promise of payment to a candidate or political committee or to any officer or member thereof, or to any person acting under its authority or in its behalf or on behalf of any candidate, nor shall any such committee or any such person or candidate knowingly receive a payment or promise of payment, or enter or cause the same to be entered in the accounts or records of such committee, in any name other than that of the person or persons by whom it is made.*

2) *Notwithstanding subdivision one of this section, a partnership, as defined in section ten of the partnership law, may be considered a separate entity for the purposes of this section, and as such may make contributions in the name of said partnership without attributing such contributions to the individual members of the partnership provided that any such contribution made by a partnership to a candidate or to a political committee, shall not exceed, $2,500. In the event that such partnership contribution to any such candidate or political committee exceeds $2,500, the aggregate amount of such contribution shall be attributed to each partner whose share of the contribution exceeds $99.00.*

Both subdivisions of NYS Election Law Section 14-120 apply to all of the provisions of NYS Election Law Section 14-100(9). ("Contribution").

The "true name of the contributor" is of critical importance to determine who is contributing to candidates and political committees and the amount of such contributions. This assists NYSBOE and the public in determining whether or not applicable contribution limits have been complied with.

J. Itemized/Unitemized

Itemized Contributions

Whenever any contributor makes a contribution to a candidate or political committee that exceeds $99 by itself, or the contributor makes a contribution that causes the aggregate of his/her contributions to exceed $99 for the campaign/election cycle for candidates and their committees, or for the calendar year for constituted and party committees, PACs and Independent Expenditure Committees, then the candidate or political committee that is disclosing the contributions must itemize those contributions by reporting the following:

- Complete name and address;
- Date;
- Check number (if applicable) and
- Amount of the contribution.

The Itemized contribution must be detailed on one of the contribution schedules (Schedules A, B, C or D) of the campaign financial disclosure report which discloses the contribution. (See the applicable schedules in this *Handbook* for more details.)

Example 1:
A contributor makes a single $100.00 contribution – this must be itemized. Any subsequent contribution made during the same election cycle or calendar year, as the case may be, must be Itemized.

Example 2:
A contributor makes an initial contribution of $50 to a party committee in one reporting period (see Unitemized Contributions). Then the same contributor makes an additional contribution of $75 to the same party committee, during the same calendar year, in a later reporting period.

This $75 contribution would cause the aggregate contribution of the contributor to that committee to exceed $99 in the same calendar year. In such a case, this $75 contribution would have to be itemized.

Example 3:
A candidate or a candidate's authorized committee receives an initial $60 contribution from a contributor in one reporting period, and then receives an additional $50 contribution.

The $50 contribution would cause the aggregate from the same contributor during a different reporting period, in the same election cycle. This contribution of the contributor to that candidate or committee to exceed $99 in the same election. cycle. In such a case, this $50 contribution would have to be itemized.

Note: For Examples 2 and 3, the information that must be disclosed on the campaign financial disclosure report which covers the second contribution made is different when submitting paper campaign financial disclosure reports (CF-01) than when submitting electronic disclosure reports with NYSBOE.

For these examples, for disclosing the second contribution on paper reports, the initial contribution is reported under the "Previous Amount" column.

For disclosing the second contribution via electronic reports, the initial contribution does not have to be reported because it was either previously reported as "Unitemized", or it was reported as an itemized contribution at the discretion of the filer.

Unitemized Contributions

A single contribution that does not exceed $99; and a single contribution which, when added to the contributor's previous contributions to the recipient candidate or committee for the election cycle or calendar year (as is applicable to that recipient type), does not raise the aggregate amount of contributions of the contributor to the recipient to more than $99.

Whenever any contributor makes a contribution to a candidate or political committee, and the contribution or the aggregate contributions of the contributor to the recipient do not yet exceed $99 for the calendar year or election cycle, as the case may be, then the contribution does not have to be itemized on the campaign financial disclosure report covering the date in which the contribution was made.

The contribution can instead be reported as an "Unitemized Contribution." The filer, however, may choose to itemize contributions that qualify to be reported as "Unitemized Contributions."

Itemized Expenditures

Single expenditures that are more than $49.99. Whenever any single expenditure exceeds $49.99, the filer must provide the following information on Schedule F (Expenditures/Payments); or, if applicable, on Schedule Q (Non-Campaign Housekeeping Expenses): Date, Check Number (if applicable), Name and Address

Unitemized Expenditures

Single expenditures that are less than $50. For single expenditures that are less than $50, the filer can simply include the amount in the "Total Unitemized Expenditures" on Schedule F, or on Schedule Q if applicable.

However, the filer may choose to itemize expenditures which otherwise qualify to be reported as Unitemized Expenditures.

For credit card payments, or for reimbursements to individuals for campaign-related expenses, the filer must disclose the detail for each expenditure over $49.99 that is part of the reimbursement or credit card payment. (See the applicable schedules in this *Handbook* for more details.)

<u>Note</u>: Reporting the "Total Unitemized Expenditures" on a paper campaign financial disclosure report (CF-01) is different than when submitting electronic campaign financial disclosure reports with NYSBOE. On paper reports, the amount of "Total Unitemized Expenditures" for the applicable reporting period is entered in the "Total Unitemized Expenditures" box on Schedule F, or on Schedule Q if applicable.

For electronic disclosure reports submitted to NYSBOE, there is no "Total Unitemized Expenditures" box on Schedules F or Q. In this case, a filer must make a single entry on the applicable schedule by choosing the "Unitemized" box and entering the total amount of expenditures in the "Amount" box. Give a brief explanation in the Explanation field as required.

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V. Exceptions to Filing Requirements

Inside Part One, Section V:

- *Media Not Obligated to File*
- *Candidates/Committees Not Obligated to File*

This section lists organizations, candidates and committees that are not obligated to file campaign financial disclosure reports.

A. Media

Filing requirements **may not** apply to the media as follows: for purposes of the exception from having to file campaign financial disclosure reports, qualified media are considered to be any person, association or corporation engaged in the publication or distribution of any newspaper or other publication issued at regular intervals in respect to the ordinary conduct of such business. (EL 14-124(1))

B. Candidates/Committees

Filing requirements do **not** apply to the following:

- Federal candidates or committees filing with the Federal Election Commission (FEC), where the activity solely pertains to federal office. However, if contributions or expenditures to aid or take part in the election or defeat of a state or local candidate exceed $1,000 in the aggregate in any calendar year, then the committee is required to register and submit campaign financial disclosure reports as required of any New York State political committee . Such committee is required to have a depository (bank account) physically located in New York State as is required of any other committee registered in the state. (EL 14-124(2), (2-a))

- Candidates who do not receive or spend more than $50 (which also applies to their own personal funds), including candidates for county committee and for delegate and alternate to a judicial convention. However, the appropriate board(s) of elections must be informed in writing of a claim of this exemption by filing a Candidate or Committee Claim of Exemption From Filing Campaign Financial Disclosure Reports (CF-05). (EL 14-124(5); NYCRR 6200.3, 6200.5)

- Any candidate or candidate's authorized committee, where the candidate is in an uncontested primary and not otherwise supporting candidates who are in a contested primary, do not have to file primary election reports. Monies received or spent shall be disclosed in the first general election campaign financial disclosure report filed. (EL 14-124(7))

- Candidates and authorized committees solely supporting one candidate for public office, or solely supporting or opposing a ballot proposition, in towns, cities or villages having a population under 10,000, where the candidate and/or committee does not raise or spend in excess of $1,000 in the aggregate for the campaign. (EL 14-124(6)). These candidates and/or committees must file a Candidate or Committee Claim of Exemption From Filing Campaign Financial Disclosure Reports (CF-05).

- A committee formed solely to support or oppose a ballot issue, and that does not raise or spend over $100. (EL 14-124(8))

VI. Compliance Unit

Inside Part One, Section VI:

- *Introduction*
- *Top Compliance Issues*
- *Campaign Funds for Personal Use*

This section includes the creation of a new Compliance Unit at NYSBOE, common compliance issues, and information concerning the use of campaign funds.

A. Introduction

Chapter 55 of the Laws of 2014, substantially increased the obligations of NYSBOE in the area of campaign finance compliance. On July 1, 2014, the new Compliance Unit was created, charged with reviewing all itemized campaign financial disclosure statements for compliance with applicable laws and regulations.

The Compliance Unit assists treasurers and candidates with registration, education, filing, resignation, and termination. The Compliance Unit 's numerous responsibilities and initiatives include, but are not limited to; staffing a campaign finance call center, intake and processing of campaign financial disclosure statements and related forms, providing statewide training to all filers and interested parties, conducting compliance reviews on all itemized filings and conducting more complex audits on financial data.

Campaign Finance Call Center

For questions concerning NYS Election Law and campaign finance, campaign financial disclosure reporting and registering a political committee with NYSBOE, the call center is available Monday through Friday from 9:00 am to 4:45 pm at 1(800) 458-3453, option 2.

Information Technology Unit (ITU Help Desk)

The ITU help desk is available for assistance with downloading and use of the electronic filing software and related computer questions, Monday through Friday from 9:00 am to 4:45 pm at 1(800) 458-3453, option 3.

Continuing Education

Check our website at www.elections.ny.gov for the latest schedule of statewide training seminars and webinars along with all continuing educational information for filers needing help complying with all campaign financial disclosure requirements.

Compliance Reviews

The Compliance Unit reviews all itemized reports using a checklist and categorizes them as:

Compliant: the campaign financial disclosure report contains no deficiencies or training issues.
Deficient: the campaign financial disclosure report is missing statutorily required data or contains other entries identified as deficiencies.
Training: the campaign financial disclosure report is not missing statutorily required data, however, there are errors in reporting that need to be corrected. An example is using the wrong schedule to report an entry (A PAC contribution that should be on Schedule C is reported on Schedule B—the corporate schedule).

To resolve deficiencies, follow the instructions on the checklist. Each compliance reviewer will Note precisely what issue(s) need to be addressed and the timeframe in which they must be addressed. Should you have any questions, the reviewer's name and number are provided on the checklist. They will assist you with the compliance process.

B. Top Compliance Issues

The Compliance Unit has identified the top errors made on itemized reports:

- **Reimbursements/payments** are made to Individuals or Credit Cards without proper itemization: Each transaction in a reimbursement must be individually itemized.
- **A negative opening or closing balance**: The Committee will be notified of having a negative balance and would be required to reconcile their reports.
- **Missing data**: A missing date, name, address, city, state, zip code, or type of payment will generate a deficiency.
- **Disclosing transactions that are out of the date range for the applicable report**: This is the inclusion of a transaction that should have been reported on another campaign financial activity report.
- **Loan documentation**: Every time a committee receives a loan or forgives a loan, the Committee must supply a copy of the letter of indebtedness or letter of forgiveness to NYSBOE. In addition, every loan must be carried over onto the next report using Schedule N until it is paid back or forgiven.
- **Conducting raffles**: The NYS Gaming Commission prohibits political committees from conducting raffles. The monies received from a raffle must be refunded to participants (if known) or to the Office of the State Comptroller if the participants are unknown.

C. Campaign Funds for Personal Use

Contributions received by a candidate or a political committee shall not be converted by any person to a personal use which is unrelated to a political campaign or the holding of a public office or party position. (EL 14-130)

Note: Section EL 14-130 of NYS Election Law was amended in the 2015-2016 budget. NYSBOE shall issue advisory opinions upon request regarding expenditures that may or may not be considered personal use of contributions.

14–130. Campaign funds for personal use

1. Contributions received by a candidate or a political committee may be expended for any lawful purpose. ***Such funds shall <u>not</u> be converted by any person to a personal use which is unrelated to a political campaign or the holding of a public office or party position****.*

2. No contribution shall be used to pay ***interest or any other finance charges*** *upon monies loaned to the campaign by such candidate or the spouse of such candidate.*

3. For the purposes of this section, contributions converted by any person to a personal use are expenditures that are exclusively for the personal benefit of the candidate or any other individual, not in connection with a political campaign or the holding of a public office or party position. Converted by any person to a ***personal use****, when meeting the definition in this subdivision, shall include, but not be limited to, expenses for the following:*

(i) ***any residential or household items, supplies or expenditures, including mortgage, rent or utility payments for any part of any personal residence*** *of a candidate or officeholder or a member of the candidate's or officeholder's family that are not incurred as a result of, or to facilitate, the individual's campaign, or the execution of his or her duties of public office or party position. In the event that any property or building is used for both personal and campaign use or as part of the execution of his or her duties of public office or party position, personal use shall constitute expenses that exceed the prorated amount for such expenses based on fair-market value.*

*(ii) **mortgage, rent, or utility payments** to a candidate or officeholder for any part of any non-residential property that is owned by a candidate or officeholder or a member of a candidate's or officeholder's family and used for campaign purposes, to the extent the payments exceed the fair market value of the property's usage for campaign activities;*

*iii) **clothing,** other than items that are used in the campaign or in the execution of the duties of public office or party position;*

*iv) **tuition payments** unrelated to a political campaign or the holding of a public office or party position;*

*(v) **salary payments** or other compensation provided to any person for services where such services are not solely for campaign purposes or provided in connection with the execution of the duties of public office or party position;*

*(vi) **salary payments** or other compensation provided to a member of a candidate's family, unless the family member is providing bona fide services to the campaign. If a family member provides bona fide services to a campaign, any salary payments or other compensation in excess of the fair market value of the services provided shall be considered payments for personal use;*

*(vii) **admission** to a sporting event, concert, theater, or other form of entertainment, unless such event is part of, or in connection with, a campaign or is related to the holding of public office or party position;*

*(viii) **payment of any fines or penalties** assessed against the candidate pursuant to this chapter or in connection with a criminal conviction or by the joint commission for public ethics pursuant to section ninety-four of the executive law or sections seventy-three or seventy-three-a of the public officers law or the legislative ethics commission pursuant to section eighty of the legislative law;*

*ix) **dues, fees, or gratuities** at a country club, health club, recreational facility or other entities with a similar purpose, unless they are expenses connected with a specific fundraising event or activity associated with a political campaign or the holding of public office or party position that takes place on the organization's premises; and*

*(x) **travel expenses** including automobile purchases or leases, unless used for campaign purposes or in connection with the execution of the duties of public office or party position and usage of such vehicle which is incidental to such purposes or the execution of such duties.*

4. Nothing in this section shall prohibit a candidate from purchasing equipment or property from his or her personal funds and leasing or renting such equipment or property to a committee working directly or indirectly with him to aid or participate in his or her nomination or election, including an exploratory committee, provided that the candidate and his or her campaign treasurer sign a written lease or rental agreement. Such agreement shall include the lease or rental price, which shall not exceed the fair lease or rental value of the equipment. The candidate shall not receive lease or rental payments which, in the aggregate, exceed the cost of purchasing the equipment or property.

5. Nothing in this section shall prohibit an elected public officeholder from using campaign contributions to facilitate, support, or otherwise assist in the execution or performance of the duties of his or her public office.

6. The state board of elections shall issue advisory opinions upon request regarding expenditures that may or may not be considered personal use of contributions. Any formal or informal advisory opinions issued by a majority vote of the commissioners of the state board of elections shall be binding on the board, the chief enforcement counsel established by subdivision three-a of section 3–100 of this chapter, and in any subsequent civil or criminal action or proceeding or administrative proceeding.

VII. INDEPENDENT EXPENDITURES

Inside Part One, Section VII:

- What is an Independent Expenditure
- What is Not an Independent Expenditure
- Registration
- Reporting Requirements

Refer to the Filing Calendar at www.elections.ny.gov for details on when Independent Expenditure Committees should file.

A. What is an Independent Expenditure

Chapter 55 of the Laws of 2014 set forth new requirements for NYSBOE concerning Independent Expenditure Reporting.

- Article 14 of the NYS Election Law was amended, setting forth how Independent Expenditures are to be reported. (EL 14-107)
- NYCRR 6200.10 Disclosure of Independent Expenditures, as amended, sets forth and incorporates the changes as they relate to Independent Expenditures.

Independent means the expenditure/communication has not been authorized, requested, suggested, fostered or cooperated in by the candidate, his/her committee or agents, a party committee or its agents, or a constituted committee or its agents, or a ballot proposal committee. As it relates to candidates, **Independent** means that the candidate, the candidate's political committee or its agents did not authorize, request, suggest, foster or cooperate in such expenditure/communication.

An **independent expenditure** is an expenditure made by a "person" and conveyed to 500 or more members of a "general public audience" by:

- Audio or video communication via broadcast, cable or satellite;
- Written communication via advertisement, pamphlets, circulars, flyers, brochures, letterheads; or
- Other published statements,

which contains,

- Regardless of when made, words such as "vote," "oppose," "support," "elect," "defeat," or "reject," which call for the election or defeat of a clearly identified candidate;
- Refers to and advocates for or against a clearly identified candidate or ballot proposal on or after January 1 of the election year in which such candidate is seeking office or such proposal shall appear on the ballot; **or**
- Within 60 days before a general or special election for the office sought by the candidate or 30 days before a primary election, includes or references a clearly identified candidate.

B. What is Not an Independent Expenditure

An independent expenditure shall not include communications where there is Coordination (e.g., it is authorized, requested, suggested, fostered, or there is cooperation in such communication) between the person making the expenditure and a candidate, the candidate's political committee or its agents, a party committee or its agents, or a constituted committee or its agents, such candidate, the candidate's political committee or its agents, a party committee or its agents, or a constituted committee or its agents or a political committee formed to promote the success or defeat of a ballot proposal or its agents.

Independent expenditures do not include expenditures in connection with:

- A written news story, commentary, or editorial or a news story, commentary, or editorial distributed through the facilities of any broadcasting station, cable or satellite, unless such publication or facilities are owned or controlled by any political party, political committee or candidate; **or**
- A communication that constitutes a candidate debate or forum; **or**
- Internal communication by members to the other members of a membership organization of not more than 500 members for the purpose of supporting or opposing a candidate or candidates for elective office, provided such expenditures are **not** used for the costs of campaign material or communications use in connection with broadcasting, telecasting, newspapers, magazines, or other periodical publications, billboards or similar types of general public communications;
- Internal communications by members to other members of a membership organization of not more than 500 members or communications by a corporation organized for charitable purposes pursuant to 501c3 law of the Internal Revenue Code, within 60 days before a general or special election for the office sought by the candidate or 30 days before a primary election, that includes or references a clearly identified candidate but does not otherwise qualify as an Independent Expenditure**; or**
- A communication published on the internet, unless the communication is a paid advertisement.

C. Registration: Independent Expenditures

Support/Oppose Candidate(s)

Before making any independent expenditures, the person/committee must register with NYSBOE as an Independent Expenditure Committee by submitting the:

- **Committee Registration/Treasurer and Bank Information form (CF-02)**
  - — Indicate Committee Type Number 8 for "Independent Expenditure Committee (Unauthorized)";
  - — Complete Section E for candidate(s) supported or opposed; **and**
- **Notice of Intent to Make Independent Expenditures and Required Disclosures by Political Action Committees (PACs) or Independent Expenditure Committees (CF-06)**
  - — The treasurer's signature must be notarized on the CF-06.

Support/Oppose Ballot Proposal

To register an Independent Expenditure Committee to support or oppose a ballot proposal, the person/committee must register with NYSBOE by submitting the:

- **Committee Registration/Treasurer and Bank Information form (CF-02)**
  - — Indicate Committee Type Number 8 for "Independent Expenditure Committee-Unauthorized"; **and**
  - — Complete Section F for ballot issues supported/opposed.

D. Reporting Requirements

All Independent Expenditure Committees are required to file Periodic and all Election Cycle reports. Independent expenditure committees may also have to provide Weekly/24-Hour disclosures.

If an Independent Expenditure Committee is not participating in a primary, general or special election, submit a Notice of Non-Participation in Election(s) by

Registered PACs, Party and Constituted Committees or Independent Expenditure Committees form (CF-20). The filing of a CF-20 does not remove the obligation of the committee to make any Weekly or 24-Hour disclosures.

Additional Weekly/24-Hour Independent Expenditure Disclosures

After the Independent Expenditure Committee has registered with NYSBOE, in addition to filing the campaign financial disclosure reports required of political committees, additional disclosures must be made:

Weekly Disclosure
Up to 30 days prior to the applicable primary, general or special election, submit Weekly disclosures on Fridays after receipt of a contribution/loan over 1,000 or expenditure made over $5,000.

24-Hour Disclosure
Within 30 days of the applicable primary, general or special election, submit 24-Hour disclosures after receipt of a contribution/loan over $1,000 or expenditure made over $5,000.

Disclosure Reporting Detail
Weekly and 24-Hour disclosures shall include, in addition to any other information required by law:

A. The name, address, occupation and employer of the person making the statement;
B. The name, address, occupation and employer of the person making the Independent Expenditure;
C. The name, address, occupation and employer of any person providing a contribution, gift, loan advance or deposit of $1,000 or more for the Independent Expenditure, or the provision of services for the same, and the date it was given;
D. The dollar amount paid for each Independent Expenditure, the name and address of the person or entity receiving the payment, the date the payment was made and a description of the Independent Expenditure; and
E. The election to which the Independent Expenditure pertains and the name of the clearly-identified candidate or the ballot proposal

To disclose weekly/24-hour details, visit www.elections.ny.gov/CampaignFinance. All 24-hour and weekly disclosures must be reported to NYSBOE on the next applicable Election report or Periodic report.

Disclosure of Political Communication/Campaign Materials

All political committees must, at the same time the applicable post-election campaign financial disclosure report is due and made, submit copies of the filer's political communication, also known as campaign materials, associated with that election.

Independent Expenditure Committees are required to make additional submissions in conjunction with their weekly/24-Hour disclosures.

Attributions

An attribution is a statement on any political communication that identifies the source of the communication, e.g. "Paid for by ABC Independent Expenditure Committee."

Independent Expenditures that cost more than $1,000 in the aggregate must:

- Clearly state the name of the person/committee who paid for or otherwise published or distributed the communication, e.g. "Paid for by the ABC Independent Expenditure Committee" **and**
- With respect to communications regarding candidates, state that the communication was **not** expressly authorized or requested by any candidate or by any candidate's political committee or any of its agents, e.g. "This communication was not expressly authorized or requested by any candidate or by any candidate's political committees or any of its agents."

Penalties

Knowingly filing false information through the Independent Expenditure disclosure constitutes a Class A Misdemeanor, punishable by a fine and/or imprisonment. Failure to identify or falsely identifying an Independent Expenditure is subject to a civil penalty of up to $1,000 or up to the cost of the communication, whichever is greater.

Treasurers/Candidates are Obligated to:

Register
- With NYSBOE and appropriate county/city board(s) of elections
- Complete, where applicable, CF-02, CF-03, CF-04, CF-05 and CF-16 forms

Keep
- Detailed, bound accounts of all receipts, transfers, loans, liabilities, contributions and expenditures made by the candidate or committee or any of its officers, members, or agents acting under its authority or on its behalf

File
- Campaign financial disclosure reports detailing the information above in accordance with due dates on NYSBOE's annual filing calendar

Resign/ terminate
- Request treasurer resignation/filer termination from appropriate board(s)
- Complete filing obligations until request is granted

Maintain records
- For period of five years (see "Records Retention" in this *Handbook)*.

These graphics are intended to provide an easy-to-understand overview of a portion of campaign financial disclosure reporting requirements outlined in the following section of this Handbook. *For additional information about candidate responsibilities, see "Who Must File and What Must Be Filed?" section in this* Handbook.

VIII. Duties of Treasurers/Candidates

Inside Part One, Section VIII:

- *Additional Responsibilities*

A. Additional Responsibilities

The filer, who may either be the treasurer or candidate, is legally responsible for filing all required campaign financial disclosure reports. (EL 14-118 (1), (3))

Filers filing with NYSBOE must file electronically, via diskette, CD, DVD or email attachment, using NYSBOE's Electronic Filing System (EFS) Software. (EL 14-102(4))

Local filers should contact the appropriate county or city board(s) of elections for information on how to submit reports locally, if applicable. See "Where and How Are Reports Filed?" section in this *Handbook.*

Filer ID# and PIN

When registering by filing the Committee Registration/Treasurer and Bank Information form (CF-02) or the Candidate Campaign Finance Registration Form and/or to Request NYSBOE Filer ID# and PIN (CF-04), filers will be assigned a Filer ID# as well as a PIN. For filing purposes, the PIN is the electronic signature of the filer. The PIN also ensures that the campaign financial disclosure report has been filed by or authorized by the designated filer. As liability attaches to each filing, the filer should ensure that his or her PIN is securely kept and used. For political committees, NYSBOE will only provide the PIN to the treasurer of record.

Registration Required for Political Committees Before Financial Activity

No officer, member or agent of any political committee shall receive any receipt, transfer or contribution or make any expenditure or incur any liability until the committee shall have chosen a treasurer and depository and filed their names (initial registration or amendment thereto) as required with the appropriate board(s) of elections.

Detailed, Bound Accounts

The treasurer of every political committee, as well as every candidate who receives or expends any money or any valuable thing or incurs any liability to pay money or its equivalent, shall keep and retain detailed, bound accounts of all receipts, transfers, loans, liabilities, contributions and expenditures, made by the committee or any of its officers, members, or agents acting under its authority or in its behalf, or the candidate, as applicable.
(EL 14-118)

Receipts Requirement

All expenditures over $10 must be vouched for by a receipted bill stating the particulars of the expense. (EL 14-122(2))

Limits on Cash

There are limits on the amount of cash that candidates and political committees/treasurers can receive and expend. No candidate, political committee or agent thereof may receive from any one person an aggregate amount greater than $100 in cash. Disbursements/expenditures in excess of $100 may **not** be in cash. (EL 14-118(2))

Evidence of Indebtedness/ Forgiveness

Any campaign financial disclosure report indicating a loan shall have attached to it a copy of the evidence of indebtedness. (EL 14-102). If filing electronically, the evidence of indebtedness should be filed under separate cover. Evidence of indebtedness is the loan document.

If any loan or outstanding liability is forgiven, then the report indicating such forgiveness must also include a copy of the evidence of forgiveness. If filing electronically, the evidence of forgiveness should be filed under separate cover. Evidence of forgiveness is a document that shows that the obligation has been forgiven.

Evidence of indebtedness and/or forgiveness must be submitted/mailed to the applicable board(s) of elections. Any loan or liability that is forgiven is subject to applicable contribution limits.

Financial Activity—Deposits

All cash, checks, drafts or other instruments shall be deposited in the account of the candidate or committee in the designated depository. (EL 14-118 (2))

Obligation to Turn Over Receipts and Records of Financial Activity to Treasurer

Officers, members or agents of a political committee or agents of a candidate that receive any receipt, contribution, or transfer, or make any expenditure or incur any liability, must within three days after demand of the treasurer, and in any event within 14 days after any such financial activity, give to the treasurer of such committee, or to such candidate if any agent authorized by him or her, a detailed accounting of all with vouchers/ receipts. (EL 14-122(1))

Disposition of Anonymous Contributions

Any anonymous contributions received by a candidate, campaign treasurer, political committee or agency thereof shall not be used or expended, but shall be paid over to the Comptroller of the State of New York for deposit in the general treasury of the State unless, before the due date for filing of the next campaign financial disclosure report, the identity of the anonymous contributor becomes known, and in that event the anonymous contribution shall be returned to the contributor or retained and properly reported as a contribution that is subject to limits. (EL 14-128)

Office of State Comptroller
110 State Street
Second Floor
Attention: Remittance Control
Albany, NY 12236
RE: Disposition of Anonymous Contributions
Pursuant to Election Law Section 14-128.

Raffles and Games of Chance

Pursuant to General Municipal Law Section 186 and the related regulations of the New York State Gaming Commission, Division of Charitable Giving (9 NYCRR 4600) pertaining to Games of Chance, political parties and other political committees are specifically not authorized organizations to engage in Games of Chance.

Any monies received through a raffle must be refunded to the participants in the raffle. If any of the participants are not known, the proceeds from these unknown contributors are deemed anonymous and, as such, must be remitted to the Office of the State Comptroller.

Resignation or Termination

Treasurers filing treasurer resignation reports or treasurers or candidates filing termination reports with NYSBOE must also file a paper Termination or Resignation Request Form/No-Activity Report Form (CF-18) with an original signature, making sure to check the box(es) applicable to the request. (See the “Resigning as Treasurer” and “Terminating Filing Obligations” sections in this *Handbook* for details).

Records Retention

In accordance with NYS Election Law, every political committee shall have a treasurer and depository (bank), and shall cause the treasurer (active and/or resigned) to keep detailed, bound accounts of all receipts, transfers, loans, liabilities, contributions and expenditures made by the committee or any of its officers, members or agents, acting under its authority or on its behalf, for a period of five years from the date of the filing of the final campaign financial disclosure report with respect to the election or convention to which they pertain.

These requirements regarding records retention also apply to candidates who are required to file their own campaign financial disclosure reports. (EL 14-118 (3)).

How to Resign as Treasurer			
File all campaign financial disclosure reports due to date and until resignation is approved	Submit request with CF-18 and/or CF-01 to NYSBOE and appropriate local board(s)	Include a letter of resignation	Retain all records for five years • New treasurer submits amended CF-02, CF-03 • Candidate files amended CF-16 if applicable

These graphics are intended to provide an easy-to-understand overview of a portion of campaign financial disclosure reporting requirements outlined in the following section of this Handbook.

IX. Resigning as Treasurer

Inside Part One, Section IX

- *Documents Required for Treasurer Resignation*
- *Records Transfer and Retention Upon Treasurer Resignation*
- *Obligation to File Until Resignation Process Complete*

A. Documents Required

To resign, a treasurer must submit the following to all board(s) of elections where the committee(s) is registered:

1. A campaign financial disclosure resignation report; **and either** a CF-18 or CF-01 form, as applicable; **and -**
2. A letter of resignation.

Resignation is not complete until approval is granted in writing by NYSBOE and/or by local board(s) of elections as applicable. For time frames, consult NYCRR 6200.7 of the Rules and Regulations of NYSBOE.

Reports and Forms

Electronic Filers with NYSBOE

Electronic filers with NYSBOE must submit a fully completed paper Termination or Resignation Request Form (CF-18) when submitting a final campaign financial disclosure resignation report as described below:

- **Itemized campaign financial disclosure report:** An itemized report created using the Electronic Filing System (EFS) Software, whether filed as an attachment to an email, or filed by mail on diskette, CD or DVD; **or -**
- **Online reports:** One of the limited types of non-itemized reports which can be filed online (i.e., In-Lieu-Of Statement, if qualified, or No-Activity Report) at www.elections.ny.gov.

A No-Activity Report can also be submitted on a paper CF-18 form. The CF-18 form must be completed in its entirety with the appropriate "Filing Period" and "Treasurer Resignation Report" boxes checked.

The fully completed CF-18 form must contain an original signature and be submitted by mail or in person to:

New York State Board of Elections
Compliance Unit
40 North Pearl Street, Suite 5
Albany, NY 12207-2729

The Electronic Filing System (EFS) Software does not contain a designation (i.e., report type) for campaign financial disclosure resignation reports in conjunction with a treasurer resignation. As such, a campaign financial disclosure report submitted electronically that is intended to be a resignation report **cannot** be processed as a resignation report **without** submitting the completed CF-18 form. NYSBOE would not otherwise know that the filer intended the submitted report to be its resignation report.

Forms submitted by fax or by an electronic file attached to an email will be rejected.

Local Electronic Filers

Local filers who file electronically with city/county board(s) of elections should contact that board for any local resignation requirements.

Paper Filers with Any Board of Elections

Filers with a local board of elections, or filers with NYSBOE with an exemption to file on paper, who submit a paper CF-01 form for resignation purposes must complete the cover page of the CF-01 form in its entirety with the appropriate "Filing Period" and "Treasurer Resignation Report" boxes checked.

The fully completed CF-01 form must contain an original signature and be submitted by mail or in person to the applicable board(s) of elections.

Time Period of Transactions Required on Resignation Reports

Any regularly scheduled filing, including election reports or periodic reports, can be designated as a treasurer resignation report. At other times, a treasurer can submit an off-cycle campaign financial disclosure resignation report. An off-cycle campaign financial disclosure report is defined as a report which does not correspond to any specific filing period.

The resignation report must include all transactions from the cut-off date of the last report filed, up to the effective date of resignation.

A resignation will not be processed unless all requirements for resignation are met; this includes the filing of all delinquent reports.

Resignation Letter Requirements

In addition to submitting a copy of their letter of resignation to NYSBOE or any local board(s) of elections where the treasurer is required to file disclosure reports, the treasurer must also provide a copy of their letter of resignation to the appropriate committee chairperson or, if no such individual, the appropriate management of their organization.

Treasurers of a candidate's authorized committee must also provide a copy of the letter of resignation to the candidate.

Upon the effective date of resignation, or upon the death of the treasurer, no member of the committee may receive or spend funds until a new treasurer is chosen, and an amended Committee Registration/Treasurer and Bank Information form (CF-02) is submitted.

The new treasurer must file amended CF-02, and CF-03 forms if applicable, within two days of any changes to information contained therein.

B. Records Transfer and Retention Upon Treasurer Resignation

Record Transfer

The resigning treasurer is expected to fully cooperate in the transition to the new treasurer. The resigning treasurer should turn over all accounts, checkbooks and records to the new treasurer, maintaining a copy for themselves, immediately after completing the resignation process.

Record Retention

In accordance with NYS Election Law Section 14-118, every political committee shall have a treasurer and a depository (bank), and shall cause the treasurer (active and/or resigned) to keep detailed, bound accounts of all receipts, transfers, loans, liabilities, contributions and expenditures made by the committee or any of its officers, members or agents, acting under its authority or on its behalf, for a period of five years from the date of the filing of the final report with respect to the election, primary election or convention to which they pertain.

These requirements regarding records retention also apply to candidates who are required to file their own campaign financial disclosure reports. (EL 14-118 (3)).

C. Obligation to File Until Resignation Process Complete

Treasurers are required to continue to file all applicable campaign financial disclosure election reports, as well as all periodic reports, with NYSBOE and/or local boards until the resignation requirements have been met.

Resignations must be processed separately with each board where the filer is registered. Resignation with one board does not equal resignation with another board.

Furthermore, resignation with a local board of elections does not constitute resignation with NYSBOE.

Additionally, simply submitting a letter of resignation does not fulfill all of the requirements necessary for a treasurer resignation. A treasurer has a continuing obligation to file campaign financial disclosure reports with the applicable board(s) of elections until he or she successfully resigns and the resignation is approved in writing by NYSBOE and/or by local board(s) of elections as applicable.

Resignations are subject to review and approval by the board(s) of elections for compliance with the applicable statutes and rules and regulations of NYSBOE, and are not deemed final until appropriate processing has taken place. If all requirements are not met, filers will receive a letter outlining remaining issues to be resolved to qualify for resignation.

All previously required reports must have been submitted. Additionally, letters of forgiveness/indebtedness, if not previously submitted, must also be provided.

X. TERMINATING FILING OBLIGATIONS

Inside Part One, Section X:

- *Documents Required to Terminate Filing Obligations*
- *Additional Criteria for Termination*
- *Obligation to File Until Termination Process Complete*
- *Records Retention*

A. Documents Required

Termination ends a filer's obligation to file campaign financial disclosure reports with the appropriate board(s) of elections.

In order to terminate, a filer must complete a series of steps. The first step in the termination process begins with a request from the filer that is reviewed at the applicable board(s) of elections. All filing obligations continue until the termination process is finalized **and approved by NYSBOE and/or the applicable board(s).**

Reports and Forms

Electronic Filers with NYSBOE

Electronic filers with NYSBOE must submit by mail or in person a fully completed paper Termination or Resignation Request Form (CF-18) when submitting a campaign financial disclosure termination report as described below:

- **Itemized campaign financial disclosure report:** An itemized report created using the Electronic Filing System (EFS) Software, whether filed as an attachment to an email, or filed by mail on diskette, CD or DVD; **or -**

- **Online reports:** One of the limited types of non-itemized reports which can be filed online (i.e., In-Lieu-Of Statement, if qualified, or No-Activity Report) at www.elections.ny.gov.

A No-Activity Report can also be submitted on a paper CF-18 form.

The CF-18 form must be completed in its entirety with the appropriate "Filing Period" and "Termination Report" boxes checked.

The fully completed CF-18 form must contain an original signature and be submitted by mail or in person to:

New York State Board of Elections
Compliance Unit
40 North Pearl Street, Suite 5
Albany, NY 12207-2729

The Electronic Filing System (EFS) Software does not contain a designation (i.e., report type) for termination reports. As such, a campaign financial disclosure report submitted electronically that is intended to be a termination report **cannot** be processed as a termination report **without** submitting the completed CF-18 form. NYSBOE would not otherwise know that the filer intended the submitted report to be its termination report.

Forms submitted by fax or by an electronic file attached to an email will be rejected.

Local Electronic Filers

Local filers who file electronically with city/county board(s) of elections should contact that board for any local termination requirements.

Paper Filers with Any Board of Elections

Filers with a local board of elections, or filers with NYSBOE with an exemption to file on paper, who submit a paper CF-01 form for termination purposes must complete the cover page of the CF-01 form in its entirety with the appropriate "Filing Period" and "Termination Report" boxes checked.

The fully completed CF-01 form must contain an original signature and be submitted by mail or in person to the applicable board(s) of elections.

Time Period of Transactions Required on Termination Reports

Any regularly scheduled filing, including election reports or periodic reports, can be designated as a termination report. At other times, a filer can submit an off-cycle campaign financial disclosure report for termination purposes. This, however, is subject to the mid-cycle termination restrictions described in this section. An off-cycle campaign financial disclosure report is defined as a report which does not correspond to any specific filing period.

The termination report must include all transactions from the cut-off date of the last report filed, up to the effective date of termination.

A termination will not be processed unless all requirements for termination are met, including filing of all delinquent reports. A termination is not complete until NYSBOE and/or applicable local board(s) provide approval.

Termination Restrictions on Constituted Committees

Constituted committees do not generally cease to exist except in extreme circumstances. As such any constituted committee that desires a termination should consult with NYSBOE for further details.

B. Additional Criteria for Termination

In addition to documentation required for termination as previously indicated, in order to terminate, filers must also have:

- Submitted all previously required campaign financial disclosure reports; and -
- An ending cash balance of $0 in the bank account, which also must be reflected in the filer's final campaign financial disclosure termination report; and -
- All outstanding loans or liabilities repaid or forgiven, including submission of letters of forgiveness. Any forgiven loans or liabilities are subject to applicable contribution limits; and -
- In order to qualify for termination, there can be no negative cash balance on any report.

When Funds Remain

Before termination can occur when there is money remaining in the filer's account, the funds must be legally dispersed. To do so, funds can be:

- Contributed to a charity recognized by the Internal Revenue Service, but not where the filer or a member of the filer's family controls the charity or has decision making powers therein; or-
- Contributed to a candidate or a political committee, subject to the recipient candidate's or committee's receipt limit; or-
- Transferred between two authorized committees solely supporting the same candidate; or to a party or constituted committee where the filer making the transfer is a candidate or candidate's authorized committee. Transfers are not subject to a limit; or-
- Refunded on a pro-rated basis to all contributors.

Judicial candidates/committees have significant restrictions on the disbursement of remaining funds. As such, they should consult the Judicial Campaign Ethics Center, 888-600-5232 or www.nycourts.gov/ip/jcec.

Forgiven Loans or Liabilities

Loans or liabilities that are forgiven are considered contributions for limit purposes, and are subject to contribution limits for the applicable election or calendar year cycle.

Forgiveness can result in the receipt of an over-contribution, if the amount forgiven:

- Is, in and of itself, greater than the applicable contribution limit, **or -**
- When added to the previous contribution(s) of the contributor who is forgiving the loan or liability, results in an aggregate amount that is greater than the applicable contribution limit.

Filers are strongly cautioned to consider the applicable contribution limit as applied to the amount to be forgiven, as well as cautioned to review the contribution history of the particular contributor who will be forgiving a loan or liability.

Required letters of forgiveness: Additionally, letters of forgiveness/indebtedness, if not previously submitted, must also be provided**.**

Mid-Cycle Termination Restrictions

Candidates or committees that are obligated to submit reports for a particular election cycle (e.g., primary, general and/or special) cannot terminate mid-cycle.

They must submit all required reports for that election, and can only terminate, if qualified to do so, when submitting the applicable post-election campaign financial disclosure report at its scheduled filing date (i.e., 10-day post-primary, or 27-day post-general/special).

Termination Procedures

In order to qualify to terminate a committee there can be no negative cash balance on any report. Filing obligations continue until the termination request has been approved by NYSBOE.
(EL 14-108(1); NYCRR 6200.2(b))

C. Obligation to File Until Termination Process Complete

Filers are required to continue to file all applicable campaign financial disclosure election reports, as well as all periodic reports, with NYSBOE and/or local boards until the termination requirements have been met and NYSBOE and/or applicable local board(s) of elections have approved the request.

Terminations must be requested and processed separately with each board where the filer is registered. Termination with one board does not equal termination with another board.

Furthermore, termination with a local board of elections does not constitute termination with NYSBOE.

Terminations are subject to review and approval by the board(s) of elections for compliance with the applicable statutes and rules and regulations of NYSBOE, and are not deemed final until appropriate processing has taken place. If all requirements are not met, filers will receive a letter outlining remaining issues to be resolved to qualify for termination.

Additionally, simply closing a filer’s bank account does not terminate that filer’s obligation to continue to file campaign financial disclosure reports with the applicable board(s) of elections until they successfully terminate. Filers will receive a letter outlining any remaining issues to be resolved to qualify for termination, if applicable.

Liabilities Remaining

If the post-election report or the last report filed shows assets or liabilities remaining, the candidates must continue to file periodic reports until there are no assets or liabilities, at which point termination may be requested.

D. Records Retention

Treasurers: Every political committee shall have a treasurer and a depository (bank), and shall cause the treasurer (active and/or resigned) to keep detailed, bound accounts of all receipts, transfers, loans, liabilities, contributions and expenditures, made by the committee, or any of its officers, members or agents, acting under its authority or on its behalf, for a period of five years from the date of the filing of the final report with respect to the election or convention to which they pertain.

Candidates: These requirements regarding records retention also apply to candidates filing campaign financial disclosure reports, as well.

As such, records must be maintained upon approved termination for the required period of time outlined herein. (EL 14-118)

Ways of Disbursing Remaining Funds to Terminate

Contribute to a charity recognized by Internal Revenue Service, but not where the filer or a member of the filer's family controls the charity or has decision-making powers; or
...Contribute to a candidate or political committee, subject to the recipient candidate's or committee's receipt limit; or
...Transfer between two authorized committees: solely supporting the same candidate, or to a party or constituted committee where the filer making the transfer is a candidate or the candidate's authorized committee; or
...Refund on a pro-rated basis to all contributors; or

How to Terminate a Committee

File all campaign financial disclosure reports due to date and until termination is approved;
Have ending cash balance of $0 in final campaign financial disclosure termination report;
Have no outstanding loans or liabilities in termination report;
Submit CF-18/ CF-01 to NYSBOE and appropriate local board(s);
Include letters of indebtedness/forgiveness for any loans/liabilities.

Note: In order to terminate, there should be no negative balances on any filed report. For more information, visit www.elections.ny.gov under Campaign Finance News, see "Winding Down the Campaign."

These graphics are intended to provide an easy-to-understand overview of a portion of campaign financial disclosure reporting requirements outlined in the following section of this Handbook.

Part Two —
Electronic Filing with NYSBOE

I. Introduction to Electronic Filing

Inside Part Two, Section I:

- *Highlights of Electronic Filing System (EFS) Software*
- *Reporting Reimbursements/Payments Using EFS V. 5.1; V. 4.0*
- *Itemized vs. Unitemized Transactions*

A. EFS Highlights

Candidates/treasurers must submit campaign financial disclosure reports electronically either by diskette, CD or DVD; or by email attachment, using NYSBOE's Electronic Filing System Software.

Electronic Filing Software User/Reference Guides are available under the Campaign Finance/ FileDisclosureReports at NYSBOE's website: www.elections.ny.gov.

Overview of Electronic Filing

The Electronic Filing Software Reference Guides to using EFS contain specific instructions on:

- Downloading and installing Electronic Filing System software;
- Creating a report/file;
- Entering schedule data;
- Printing reports;
- Exporting (save to file) a report;
- Sending/submitting reports to NYSBOE;
- Verifying receipt and accuracy of transmitted reports; and
- Amend a report

Submission of Disclosure Reports

Electronic filings may be submitted to NYSBOE in one of two ways:

- As an email attachment to: efsfiling@elections.ny.gov or
- Via mail on diskette, CD or DVD to:
  NYSBOE Compliance Unit
  40 North Pearl Street, Suite 5
  Albany, New York 12207-2729

Consult the Electronic Filing Software Reference Guides at www.elections.ny.gov, for specific instructions on submission of electronic filings to NYSBOE.

Report Period Codes

When using EFS software for report submission, created reports are automatically assigned a file name when saved according to the following codes. Do not rename your report.

A = 32-Day Pre-Primary
B = 11-Day Pre-Primary
C = 10-Day Post-Primary
D = 32-Day Pre-General
E = 11-Day Pre-General
F = 27-Day Post-General
G= 32-Day Pre-Special
H = 11-Day Pre-Special
I = 27-Day Post-Special
J = January Periodic
K = July Periodic
L = Off Cycle
XA = Amended Report (where X = any letter above)

Technical Assistance

For technical questions, contact the NYSBOE Information Technology Help Desk at (518)474-8200 or 1-800-458-3453 or by email at: **support@elections.ny.gov. To request a CD of the software, contact Campaign Finance at 1-800-458-3453.**

Filer ID# and PIN

Before NYSBOE can accept a campaign financial disclosure report, a candidate or treasurer must first register by submitting the appropriate registration forms. (See "Who Must File & What Must Be Filed?" section of this *Handbook* for more details.) The filer will then be assigned a Filer Identification Number (Filer ID#) and Personal Identification Number (PIN).

A filer must not use the NYSBOE software to prepare a report for filing before receiving a Filer ID# and PIN from NYSBOE. A filer who does so will have to re-enter all data in the report, as reports prepared without a correct Filer ID# and PIN cannot be uploaded into the database. Since a PIN serves as an electronic signature, PIN use is mandatory to authenticate a filing.

Online Filing Options

Filers registered with NYSBOE can submit the following reports on paper, or choose to submit them online:

- In-Lieu-Of Statement;
- No-Activity Reports;
- 24-Hour Notice; and
- Notice of Non-Participation in Election(s) by Registered PACs, Party and Constituted Committees or Independent Expenditure Committees (CF—20)

However, the Electronic Filing System (EFS) Software cannot be used to create/submit these reports online. They can only be electronically created and submitted online at www.elections.ny.gov**:**

CLICK. (Campaign Finance]
CLICK. (File Disclosure Report]
Select the appropriate report
Follow the step-by-step instructions (Filer ID# and PIN needed)

Additional Requirements for Independent Expenditure Committees

Filers registered with NYSBOE may have additional disclosure requirements online, weekly/24-hour notices, as applicable. Visit the NYSBOE website and choose the Independent Expenditure Reporting page found under the Campaign Finance section, and choose from one of the following:

- **I want to file my Weekly or 24-Hour Independen*t* Expenditure Contributions/Loans**
- **I want to file my Weekly or 24-Hour Independent Expenditure Expenditures/ Payments**
- **View Independent Expenditure Weekly and 24-Hour Notices filed by Date Range**

See the chapter on Independent Expenditure Committees for more detail.

Requirements for Electronic Filers Resigning/Terminating

The filer must submit a fully completed paper Termination or Resignation Request Form (CF-18) if the filer's report is intended to be either a treasurer resignation report or a termination report as described below:

- An itemized report created using the Electronic Filing System (EFS) Software, whether filed as an attachment to an email or filed by mail on diskette, CD or DVD; **or -**
- A report filed online (i.e., In-Lieu-Of Statement, if qualified, or No-Activity Report)

The fully completed form must contain an original signature and be submitted by mail to NYSBOE. A resignation or termination cannot be requested otherwise or processed without submitting the completed CF-18. Forms submitted by fax or by an electronic file attached to an email will be rejected.

A resignation or termination can only be granted by NYSBOE, and is not effective until so granted. (See "Resigning as Treasurer" or "Terminating Filing Obligations" section in this *Handbook* for more

Ongoing Filing Obligation

Filers are required to continue to file all applicable campaign financial disclosure election reports, as well as all campaign financial disclosure periodic reports, with NYSBOE and/or local boards until termination has been requested. Termination must be requested and processed **separately** with each board where the filer is registered.

Termination with one board does not equal termination with another board. Additionally, simply closing a filer's bank account does not terminate that filer's obligation to continue to file campaign financial disclosure reports with the applicable board(s) of elections until he or she successfully terminates. (See "Resigning as Treasurer" or "Terminating Filing Obligations" section in this *Handbook* for more details.)

Important Information for Certain Local Filers

For ongoing, existing local filers making a FIRST electronic filing with NYSBOE, the following information addresses how to capture electronically the filer's previous ending cash balance.

However, for a local filer whose initial report is being made both locally and with NYSBOE, the following information does not apply since they will not have an initial balance to be carried forward from a previous report.
.
Effective in 2005, active local filers (candidates and/or committees) filing with a local board of elections, who also become obligated to file electronically with NYSBOE because they are raising or spending or expect to raise or spend more than $1,000 in a calendar year, must comply with the following, if they have not already done so:

Initial Electronic Filing: Carrying Forward Balance from Previous Paper Filing

Initial electronic filing must contain the ending cash balance of the most recent paper filings made at the local board of elections. Failure to do so will result in the initial filing and all future filings to have incorrect balances.

In order to properly carry forward the ending cash balance onto the first electronic filing, local filers are required to do a one-time entry on Schedule G (Transfers-In). To do so, the following information must be entered on Schedule G:

Date – Use the cut-off date of this filing as the first campaign financial disclosure report for NYSBOE (e.g**.,** January 11, 20XX— is the cut-off date for January 15, 20XX periodic campaign financial disclosure report).

Transfer Type – Use Type 2 (Committee Solely Supporting Same Candidate).

Name – Treasurers will list their committee name. Candidates filing their own report will list their name.

Amount – Record the ending cash balance from the last paper report filed with the local board of elections.

Check the NYSBOE website to verify that the data and the ending cash balance are correct. Failure to make the one-time entry on Schedule G will result in an incorrect balance, which will carry forward to future filings and may prevent a filer from terminating.

Changing from V. 4.0 to V. 5.1 Software: Carrying Forward Balance from V. 4.0

In order to properly carry forward the ending cash balance in V. 4.0 into the first electronic filing in V. 5.1, the initial V. 5.1 beginning balance must be the same as the ending balance in the most recent filed report in V. 4.0.

After downloading the V. 5.1 software, the field for your starting balance will be requested when you select New/Additional Filer Setup. Check www.elections.ny.gov for that balance.

Requesting an Electronic Filing Exemption Form (CF-19)

To request an exemption from filing electronically with NYSBOE, a filer must complete and submit an Application for Electronic Filing Exemption (CF-19) form to NYSBOE. The CF-19 must be submitted by mail, on paper with an original signature. Forms submitted by fax or by an electronic file attached to an email will be rejected. An exemption can only be granted in writing by NYSBOE, and is not effective until so granted.

It is not the obligation of a treasurer or a candidate submitting his/her own reports to use personal funds to provide access to technology (i.e., buying a computer). Committee funds may be used to purchase a computer. If the committee or the candidate, based upon contributions received, has a significant cash balance on hand at the time of the application, they will not meet the substantial hardship criteria.

B. Reporting Reimbursements and Credit Card Payments on Schedule F on EFS Software

EFS Software V. 5.1

When reporting a reimbursement to an individual or reporting a credit card payment, detail the transaction in the following two-step process:

Step 1 – Select “REIMB” (Reimbursement):

Disclose the payee information under the Purpose Code **“REIMB” (Reimbursement)** for those reimbursements to individuals or payments for credit card expenditures. When selecting the **“REIMB”** the following directions will appear:

1. Provide the date the reimbursed person or credit card payment was paid.
2. Select the purpose code **“REIMB” (Reimbursement)**.
3. Enter the amount reimbursed.
4. Provide the complete name and address of payee (e.g., Gary Government; Visa).
5. Select payment method from the drop-down menu.
6. **For payment by check**: If the payment is by check, enter the check number in the “Check#/Ref#” box (e.g., #123).

For payment by credit card, debit card, etc.: If the payment is by a method other than check (e.g., credit or debit card, PayPal, wire transfer etc.) create a reference item and/or number (e.g., Debit 1, Credit 1, PayPal 1, etc.) and enter it in the “Check#/Ref#” box. This item and/or number will be used in R-DET to provide specific details of the reimbursement or credit card payment. The reference item and/or number you create can be any combination of letters and numbers but must clearly link the payee and vendor.

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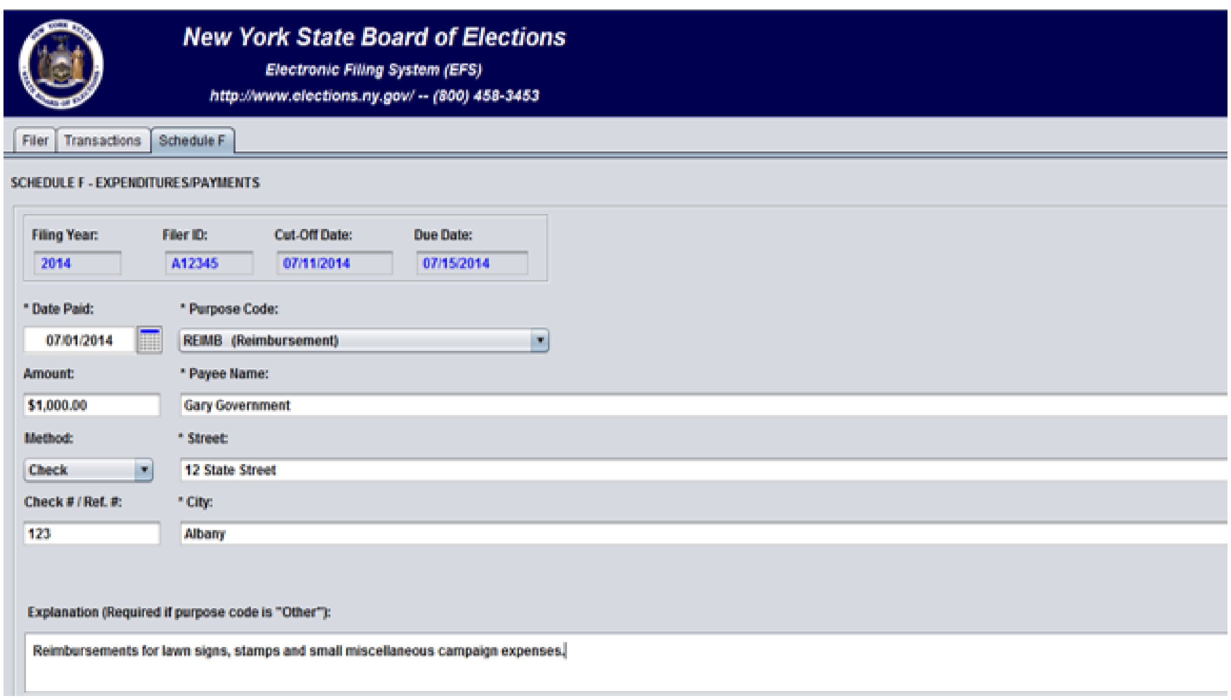
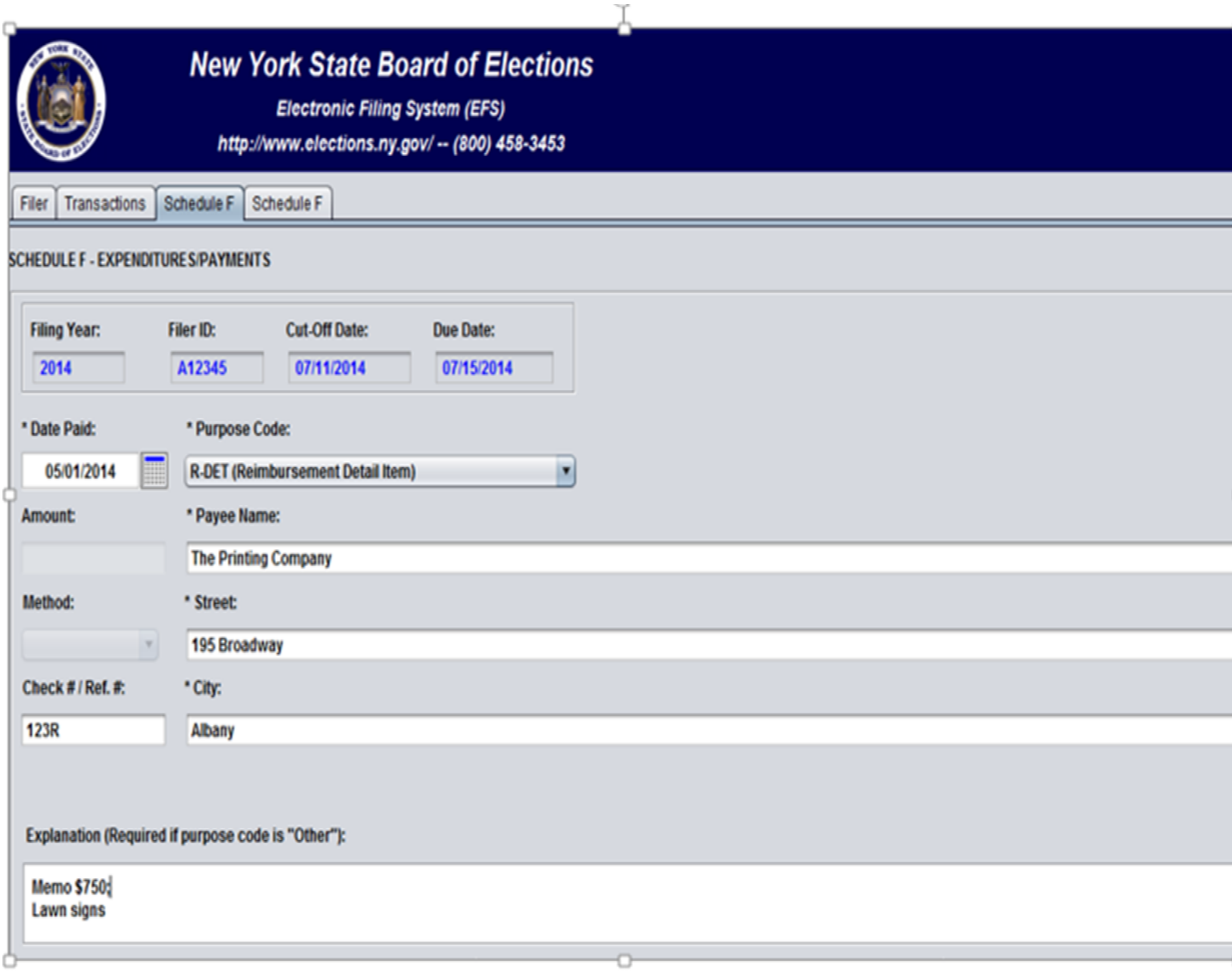
Select “REIMB” (Reimbursement)



Step 2 - Select “R-DET” (Reimbursement Detail):

Once the reimbursement entry has been saved, additional detail must be provided under the code **R-DET (Reimbursement Detail)**. This code provides detail but does not impact the balance.

1. Provide the date the vendor was paid.
2. Select the purpose code **‘R-DET” (Reimbursement Detail)**. The “Amount” and "Method" fields will automatically be blanked out.
3. Provide the complete name and address of the vendor.
4. **For payment by check**: If the payment method is by check, enter the check number and add an R after the check number (e.g., 123R) in the “Check#/Ref#” box.
5. **For payment by credit card, debit card, etc.:** If the payment is by a method other than check, (e.g., credit or debit card, PayPal, wire transfer, etc.) add an “R” after the reference item and/or number you created and enter it in the “Check#/Ref#” box (e.g., Credit 1R, Debit 1R, PayPal 1R, etc.) Provide reimbursement detail using the same reference item and/or number for each expenditure.The reference item and/or number you created in Step 1 must clearly link the vendor with the payee in Step 2.
6. In the “Explanation” field provide the amount for each vendor with the word “Memo” in front of it along with the payee name.



EFS Software V. 4.0—Individual Reimbursement

When reporting a reimbursement to an individual, report the transaction in the following manner:

First Entry: Provide the date the individual was paid, choose **OTHER** in the purpose code column, provide their name and address; the check, debit, credit card number, etc. in the check/ref no. column for method of payment; enter the total amount of the reimbursement in the amount paid column and enter "reimbursement" in the explanation column.

Subsequent Entries: Provide the date the vendor was paid by the individual, choose the purpose code for the vendor payment, provide the vendor name and address and enter an "R" after the check number (e.g., Check 123R) in the check/ref no. column. Leave the amount paid column blank. Enter the amount for each vendor with the word "memo" in the explanation column. The total of all memo amounts must equal the amount paid.

Unitemized entries: Reimbursed expenses under $50.00 do not require itemization. Use purpose code **OTHER** and enter "unitemized" under payee. In the explanation column use the word "memo" with the total unitemized amount. See Frequently Asked Questions at www.elections.ny.gov for information about how to report reimbursements on EFS V4.0.

Transactions for Schedule F (Expenditures/Payments)

DATE PAID	PURPOSE CODE	PAYEE	STREET	CITY	STATE	ZIP CODE	CHECK/REF NO.	AMOUNT PAID	EXPLANATION
07/01/2014	OTHER	GARY GOVERNMENT	20 PEARL STREET	ALBANY	NY	12207	123	$2,000.00	REIMBURSEMENT Lawn Signs, Office Supplies, Stamps etc.
05/01/2014	PRINT	THE PRINT PLACE	27 LARK STREET	ALBANY	NY	12207	123R		MEMO $1,000.00 Signs and Brochures
06/01/2014	OFFICE	STAPLES	45 BROADWAY	ALBANY	NY	12207	123R		MEMO $300.00 Printer & computer paper
06/15/2014	POSTA	US POST OFFICE	79 NEW SCOTLAND AVENUE	ALBANY	NY	12207	123R		MEMO $400.00 Stamps for Mailers
07/11/2014	OTHER	UNITEMIZED					123R		MEMO $300.00

EFS Software V. 4.0—Credit Card Payments

When reporting credit card payments, report the transaction in the following manner:

Credit Card Payment Example
First Entry: Provide the date the credit card was paid, choose **OTHER** in the purpose code column, provide the credit card name and address; the check, debit, credit card number etc. in the check/ref no. column for method of payment; enter the total amount of the credit card payment in the amount paid column and enter "Credit Card Payment" in the explanation column.

Subsequent Entries: Provide the date the vendor was paid by the credit card, choose the purpose code for the vendor payment, provide the vendor name and address and enter an R after the CREDIT# (CREDIT 1R) in the check/ref no. column. Leave the amount paid column blank. Enter the amount for each vendor with the word "memo" in the explanation column.
Note: The total of all memo amounts must equal the amount paid

Unitemized entries: For those items under $50.00, and not requiring itemization, use purpose code **OTHER** and enter "unitemized" under payee. In the explanation column use the word "memo" with the total unitemized amount.

Transactions for Schedule F (Expenditures/Payments)

DATE PAID	PURPOSE CODE	PAYEE	STREET	CITY	STATE	ZIP CODE	CHECK/REF NO.	AMOUNT PAID	EXPLANATION
07/01/2014	OTHER	MASTER CARD	20 PEARL STREET	ALBANY	NY	12207	CREDIT 1	$2,000.00	CREDIT CARD PAYMENT
05/01/2014	PRINT	THE PRINT PLACE	27 LARK STREET	ALBANY	NY	12207	CREDIT 1R		MEMO $1,000.00 Signs & Mailers
06/01/2014	OFFICE	STAPLES	45 BROADWAY	ALBANY	NY	12207	CREDIT 1R		MEMO $300.00 Stationary & Envelopes
06/15/2014	POSTA	US POST OFFICE	79 NEW SCOTLAND AVENUE	ALBANY	NY	12207	CREDIT 1R		MEMO $400.00 Stamps for Mailers
07/11/2014	OTHER	UNITEMIZED					CREDIT 1R		MEMO $300.00

Itemized vs. Unitemized Reporting

Aggregate contribution greater than $99.00	• Must be itemized, reporting contributor's name, address and other required details
Aggregate contribution $99.00 or less	• May be unitemized • No details required
Expenditure greater than $49.99	• Must provide required details for single expenditures
Expenditure $49.99 or less	• May be unitemized • No details required

This graphic is intended to provide an easy-to-understand overview of a portion of campaign financial disclosure reporting requirements. For complete details, consult this Handbook.

Schedules for Campaign Financial Disclosure Reports

CONTRIBUTIONS

Schedule A

Monetary contributions received from:

- Individuals
- Candidate/candidate's spouse
- Family members of candidate
- Partnerships

Schedule B

Monetary contributions received from corporations. These are subject to:

- Corporate aggregate calendar year giving limit
- Candidate/committee receipt limit

Schedule C

Monetary contributions received from all other contributors:

- Political committees
- PACs
- LLCs
- Unions, foundations, etc.

Schedule D (no change to balance)

In-kind contributions (non-monetary contributions):

- Services/facilities provided
- Property given
- Expenses paid by someone else

Schedule E

Other receipts:

- Interest/dividends
- Proceeds of a sale/lease
- Other

EXPENDITURES

Schedule F

Expenditures/payments:

- For candidate/committee expenses
- Reimbursements to individuals
- Reimbursements for credit card expenses

TRANSFERS

Schedule G

Transfers in

Schedule H

Transfers out

There are only two types of transfers:

- Type 1 -Transfer of money between a party or constituted committee and a candidate or candidate's authorized committee.
- Type 2 - Transfer of money between two authorized committees solely supporting the same candidate.

LOANS, LIABILITIES, REFUNDS

Schedule I

Loans received:

- Evidence of indebtedness required to be filed

Schedule J

Loan repayments:

- Keep track of outstanding loan balances on Schedule N

Schedule K (no change to balance)

Liabilities/loans forgiven:

- Evidence of forgiveness required to be filed
- Adjust Schedule N to reflect forgiveness

Schedule L

Expenditure refunds (increases cash balance):

- Overpayments
- Return of deposits

Schedule M

Contributions refunded (decreases cash balance)

RECORD-KEEPING

Schedule N (no change to balance)

Outstanding liabilities/loans (also enter detail on schedules following as applicable) :

Liabilities	**Loans**
Schedule K– forgiven	Schedule I - report
Schedule F - payment	Schedule J - repayment
	Schedule K - forgiven

Schedule O (no change to balance)

Partners/ subcontracts

Partners: from Schedule A, over $2500

Subcontracts: from Schedule F, $10,000 statewide; $5,000 all other

HOUSEKEEPING

Schedules P and Q can only be used by party and constituted committees

Schedule P

Non-specific campaign receipts

Schedule Q

Non-specific campaign expenses (do Reimbursements on Schedule F)

ALLOCATIONS

Schedule R (no change to balance)

Expense allocation among candidates for party, constituted, independent expenditure committees (including PACs making independent expenditures) and authorized multi-candidate committees only

Part Three —
Forms & Schedules

Important Note About Forms

The instructions appearing on each form, as well as the instructions pertaining to completing campaign financial disclosure reports, are intended to assist with the completion and filing of that particular form or disclosure report.

The instructions do **not** contain, nor are they intended to contain, all relevant provisions of NYS Election Law, related Rules and Regulations, and the Opinions of NYSBOE relative to both the subject matter of the particular form or campaign financial disclosure report, or to the obligations and related liabilities of the filer of the form or disclosure report, or any candidate, committee, or agent thereof.

For a full understanding of your legal obligations and responsibilities, in addition to referring to the instructions in this *Handbook*, also refer to NYS Election Law, related Rules and Regulations, and the Opinions of NYSBOE.

I. Forms & Schedules

Inside Part Three, Section I:

- *Registration Forms (CF-02, CF-03, CF-04, CF-16)*
- *Campaign Financial Disclosure Form & Schedules (CF-01)*
- *Other Forms (CF-05, CF-06, CF-18, CF-19, CF-20)*

Current versions of all forms are available at www.elections.ny.gov under Campaign Finance.

A. Registration Forms (CF-02, CF-03, CF-04, CF-16)

This section includes sample registration forms and instructions:

- Committee Registration/Treasurer and Bank Information Form (CF-02);
- Committee Authorization Status Form(CF-03);
- Candidate Campaign Finance Registration Form and/or to Request NYSBOE Filer ID# and PIN (CF-04);
- Candidate's Authorization for a Committee to Make All Campaign Financial Disclosures (CF-16).

B. Campaign Financial Disclosure Form and Schedules (CF-01)

This section includes a sample campaign financial disclosure form and instructions:

- Campaign financial disclosure report (CF-01) cover page;
- All Schedules (A-Q);
- Summary of Receipts and Expenditures;
- Status Report.

Note: The CF-01 is the paper version of the Electronic Filing System software. However, there are additional codes on Schedule F; for example, internet ads and lawn signs.

C. Other Forms (CF-05, CF-06, CF-18, CF-19, CF-20)

This section includes miscellaneous sample forms and instructions:

- Candidate or Committee Claim of Exemption from Filing Campaign Financial Disclosure Reports (CF-05)
- Notice of Intent to Make Independent Expenditures and Required Disclosures by Political Action Committees (PACs) or Independent Expenditure Committees (CF-06)
- Termination or Resignation Request Form/No-Activity Report Form (CF-18)
- Application for Electronic Filing Exemption (CF-19)
- Notice of Non-Participation in Elections by Registered PACs, Party and Constituted Committees or Independent Expenditure Committees (CF-20).

For More Information About Forms and Schedules

Concepts related to the instructions found throughout this part of the Handbook are set forth in greater detail in Part One of this Handbook.

CF-02

COMMITTEE REGISTRATION
TREASURER AND BANK INFORMATION

NEW YORK STATE BOARD OF ELECTIONS

Section 14-118 of NYS Election Law

THIS FORM MUST CONTAIN ORIGINAL SIGNATURES IN INK AND BE COMPLETED IN FULL

[ ] New Registration [ ] Amended Registration* (provide Filer ID#): ____________________

[ ] For State Campaign [ ] For Local Campaign (provide County):________________________

* For sections being amended, also check applicable box(es) on the left and complete the form in full.

[ ] **A. COMMITTEE NAME**: ____

For Acronyms (see instructions): ____

[ ] **B. COMMITTEE TYPE** (see instructions): ____

[ ] **C. TREASURER:**

Full Name ____

Residential Address (no P.O. Box) ______________________________ Apartment # __________

City or Town ______________________________ State _____Zip _________

Mailing Address (P.O. Box allowed) ______________________________ Apartment # __________

City or Town______________________________State____ Zip _________

Social Security Number ____/____/ _______ E-mail Address ______________________________

Telephone: Home ____________________ Business __________________ Cell ____________________

[ ] **D. DEPOSITORY/BANK:**

Name ____

Address ____

[ ] **E. CANDIDATE(S) TO BE SUPPORTED OR OPPOSED** (Attach additional sheets if necessary):

	ELECTION YEAR	OFFICE/DISTRICT	CANDIDATE FULL NAME	SUPPORT/OPPOSE
1.				
2.				
3.				

[ ] **F. BALLOT ISSUE(S)** (Attach additional sheets if necessary) **SUPPORT/OPPOSE**

1. ____ ______________

2. ____ ______________

[ ] **G. PERSON(S) OTHER THAN TREASURER AUTHORIZED TO SIGN CHECKS:**

	1.	2.
Full Name		
Res. Address		
Phone Number		
Signature		

The above information is true to the best of my knowledge and belief

[ ] **H.** ______________________________ ______________________

Signature of Treasurer Date

CF-02 03/14

FORM CF-02 INSTRUCTIONS

A POLITICAL COMMITTEE MUST:

- File this form within five days of choosing a treasurer and depository **and** prior to receiving or expending any funds.
- Complete this form and provide original signature(s) in ink. Copies of signatures, including those on faxes, PDFs or other electronic files are not acceptable.
- File this form at each appropriate board of elections where the candidates, committees and/or ballot proposition(s) being supported or opposed by your committee are required to file their campaign financial disclosure reports.

New Registration: If registering a new committee, check this box. A Filer ID# may be assigned to the committee by the board of elections where you are filing this form, and should be used on all documents and correspondence to the appropriate board(s).

Amended Registration: For an existing committee if any information previously filed has changed, other than the election year, check this box. A fully completed amended registration must be filed within two days of any change. Provide Filer ID# that was assigned by the board of elections where this form was originally filed. State and county boards of elections Filer ID#s may be different.

For State Campaign: For committees supporting or opposing candidates for New York State Governor, Lt. Governor, State Comptroller, State Attorney General, State Senate, State Assembly and State Supreme Court, as well as those supporting or opposing statewide ballot propositions, check this box. These committees must file this form and the required financial disclosure reports with the New York State Board of Elections (NYSBOE).

For Local Campaign: For all other offices and local ballot propositions, check this box and list the county name where the local office is being sought or the ballot proposition is appearing. Committees supporting or opposing such candidates or ballot propositions must file with the appropriate local board of elections or village clerk where the village clerk runs the election. Any committee that files with a local board of elections and that raises or spends or expects to raise or spend more than $1,000 in a calendar year must also file an original of this form and the required financial disclosure reports with the NYSBOE.

Candidates should not file this form unless they are the treasurer of the committee in question. Candidates filing their own campaign financial disclosure reports should contact the appropriate board(s) of elections to obtain Filer ID#s and PINs, where applicable.

Item A: Enter the name of the committee. If an acronym is used in the name of the committee (e.g. "NYSBOE" = "New York State Board of Elections"), please also spell out the acronym in the space provided.

Item B: Committee Type: Select one of the following types (Consult the NYSBOE Campaign Finance Handbook or www.elections.ny.gov for clarification):

1 Authorized Single Candidate Committee*
2 Political Action Committee (PAC)
3 Constituted County Committee
3H Constituted County Housekeeping Committee
4 Party County Committee
4H Party County Housekeeping Committee
5 Constituted State Committee
5H Constituted State Housekeeping Committee
6 Party State Committee
6H Party State Housekeeping Committee
7 Duly Constituted Sub-Committee of a County Committee**
7H Duly Constituted Sub-Committee of a County Housekeeping Committee**
8 Independent Expenditure Committee (Unauthorized)
9 Others (e.g. Multi-Candidate Committee)
9U Undeclared Office
9B Ballot Issue

***** The candidate has affirmatively acknowledged that the committee will be raising and spending money on his/her behalf (e.g. Friends of John Doe).
** For committee types 7 and 7H, indicate political subdivision by adding T for Town, C for City, V for Village (e.g. 7T or 7HT). For the City of New York also include the Assembly District number.

Item C: Residential address is mandatory; include building and apartment number. Social Security number is optional.

Item D: Your account must be opened at a banking organization authorized to do business in New York State. The branch where the account is opened and held must be physically located in New York State.

Items E& F: These sections should only be completed by committees that engage in campaign activity in support of or in opposition to a candidate or ballot issue. It should not be completed by a committee that only makes contributions to candidates or their committees (e.g. PACs). **Note:** A **Committee Authorization Status** form (CF-03) must be filed for all candidates listed in Section E.

CF-03

COMMITTEE AUTHORIZATION STATUS

NEW YORK STATE BOARD OF ELECTIONS

Section 14-112 of NYS Election Law

THIS FORM MUST CONTAIN ORIGINAL SIGNATURES IN INK AND BE COMPLETED IN FULL

Please check one: [ ] New Form [ ] Amended Form (provide Filer ID#): ____________________

NAME OF COMMITTEE: ____

For Acronyms (see instructions): ____

A. List in this section those candidates who **have authorized** your committee to aid or take part in their election or nomination (other than by making contributions). Provide name, office and district. (Attach additional sheets if necessary.)

1. Date of Election: ______________ Office/ District: ______________________
   Candidate's Full Name: ____
   Candidate's Residential Address: ______________________________ Apartment # ________
   ____
2. Date of Election: ______________ Office/ District: ______________________
   Candidate's Full Name: ____
   Candidate's Residential Address: ______________________________ Apartment # ________
   ____
3. Date of Election: ______________ Office/ District: ______________________
   Candidate's Full Name: ____
   Candidate's Residential Address: ______________________________ Apartment # ________
   ____

B. List those candidates for whom your committee is aiding or taking part in their election or nomination (other than by making contributions) but who **have not authorized** your committee to do so. (Attach additional sheets if necessary.)

1. Date of Election: ______________ Office/ District: ______________________
   Candidate's Full Name: ____
2. Date of Election: ______________ Office/ District: ______________________
   Candidate's Full Name: ____
3. Date of Election: ______________ Office/ District: ______________________
   Candidate's Full Name: ____

VERIFICATION STATEMENT BY TREASURER

I ______________________________________, being duly sworn, depose and say that the information provided on this form is complete, true and correct.
(Print Full Name of Treasurer)

Sworn to before me this ______________day

of ________________________, 20 ____

____
(Notary Public or Commissioner of Deeds)

____
Signature of Committee Treasurer

____
Residential Address

____

____
Contact Phone Number

FORM CF-03 INSTRUCTIONS

This form must contain original signature(s) in ink and be notarized or subscribed to.
Copies of signatures, including those on faxes, PDFs, or other electronic files, are not acceptable.

- All committees that are taking part in the campaign of any candidate by making direct expenditures in support or opposition of candidate(s) must complete this form. It should be filed together with the Committee Registration/Treasurer and Bank Information form (CF-02).

- Enter the name of the committee. If an acronym is used in the name of the committee (e.g. “NYSBOE” = “New York State Board of Elections”), please also spell out the acronym in the space provided.

Section A: List candidate(s), who have authorized you to be a committee for their campaign. This means the candidate(s) have affirmatively acknowledged to you that your committee is authorized to aid or take part in their campaign, which includes raising and spending money on their behalf. The **authorization is determined by the candidate(s), not the committee.** The mere fact that the candidate(s) know that your committee is conducting activity relative to their campaign does not constitute authorization.

Include candidate(s) residential address(es). Residential addresses are mandatory; include building and apartment number if applicable.

Note: The candidate(s) listed in this section may need to file the Candidate’s Authorization for a Committee to Make All Campaign Financial Disclosures form (CF-16). See form CF-16 for clarification.

Section B: List candidate(s) who have **not authorized** your committee to aid or take part in their campaign as explained above. Residential address(es) are not required.

- If your committee aids or takes part in the election or nomination of candidates **only by making contributions** and does not otherwise aid or take part in their campaign through direct expenditures, then you **do not** file this form (e.g. PAC’s do not file this form).

- This form is required to be filed prior to the first election to which it relates and will remain in effect for each subsequent election. However, if any information provided on this form changes, other than the year of election, then you must file an amended form.

CF-04 CANDIDATE CAMPAIGN FINANCE REGISTRATION FORM

And/Or To Request NYSBOE Filer ID# and PIN

NEW YORK STATE BOARD OF ELECTIONS

Section 14-104(1) and 14-118(3) of NYS Election Law

THIS FORM MUST CONTAIN ORIGINAL SIGNATURES IN INK AND BE COMPLETED IN FULL

This form should only be used by candidates to register with NYSBOE to obtain a Filer ID# and PIN or to register with a local board of elections, in one of two circumstances:

(1) The candidate does not have a registered authorized committee. The candidate is therefore required to personally disclose all the financial activity of the campaign, including any use of their own money.

(2) The candidate has a registered authorized committee, but chooses to have financial activity for the campaign that will not be disclosed by the authorized committee.

Candidates who have an authorized committee that is registered and will be disclosing ALL of the financial activity of the candidate's campaign, including the financial activity of the candidate, **should not file this form**. Instead, that candidate should file a CF-16 form no later than 32 days prior to the first election for which the candidate would be obligated to file reports.

Please check the applicable box:

[ ] I do not have a registered authorized committee. I am therefore required to personally disclose all the financial activity of my campaign, including any use of my own money.

[ ] I have a registered authorized committee, but plan to personally disclose financial activity undertaken by me which is separate from, and not disclosed by my authorized committee.

[ ] New Registration [ ] Amended Registration* (provide Filer ID#): ____________________

[ ] For State Campaign [ ] For Local Campaign (provide County): ____________________

* For amendments, check the box(es) below to indicate the section(s) being amended.

[ ] **A. OFFICE:** ____________________

(For a local campaign also include name and type of municipality e.g., City of Newburgh; Town of Colonie; Village of Scotia)

DISTRICT: ____________________ **ELECTION YEAR:** ____________________

[ ] **B. CANDIDATE:**

Full Name ____________________

Residential Address (no P.O. Box)

____________________ Apartment # __________

Mailing Address (P.O. Box allowed) ____________________ Apartment # __________

____

Social Security Number ____/____/_______ E-mail Address ____________________

Telephone: Home __________ Business __________ Cell __________

[ ] **C. DEPOSITORY/BANK:**

Name ____________________

Address ____________________

The above information is true to the best of my knowledge and belief

____________________ ____________________

Signature of Candidate Date

FORM CF-04 INSTRUCTIONS

This form must contain original signatures in ink.

Copies of signatures, including those on faxes, PDFs, or other electronic files, are not acceptable.

FILE THIS FORM IF:

- You are a candidate **without a registered authorized committee.** Candidates without a registered authorized committee must themselves disclose all financial activity of the campaign, including any use of their own money by filing disclosure reports on the required filing dates.
- You are a candidate **with a registered authorized committee AND** you have additional financial activity that will **not** be reported by your committee. Candidates with a registered authorized committee that have, or plan on having, any financial activity, including the financial activity of the candidate, that will not be disclosed by the committee are required to disclose this other financial activity by filing financial disclosure reports on the required filing dates. These reports would be in addition to the committee's reports.

WHERE TO FILE THIS FORM:

State Candidates:

- Submit this form to NYSBOE to receive a Filer ID# and PIN to file electronically.

Local Candidates:

- Submit this form to your local board of elections if you are a local candidate where at the close of the reporting period the aggregate of the receipts or expenditures of the campaign have not exceeded $1,000, including the financial activity of the candidate; and/or
- Submit this form to your local board of elections and to NYSBOE to receive a Filer ID# and PIN to file electronically if at the close of the reporting period the aggregate of the receipts or expenditures of the campaign have exceeded $1,000, including the financial activity of the candidate, and the candidate does not have a registered authorized committee disclosing all of the financial activity of the campaign, including the financial activity of the candidate; or if the candidate has a registered authorized committee, but chooses to have financial activity for the campaign that will not be disclosed by the registered authorized committee.

DO NOT FILE THIS FORM IF:

- You are a candidate **with a registered authorized committee** that will make **all** of the candidate's required campaign financial disclosure filings. These committee filings would include all the financial activity of the campaign, including the financial activity of the candidate. In this instance, candidates are required to submit a *Candidate's Authorization for a Committee to Make All Campaign Financial Disclosures (CF-16)*.

New Registration: Check this box if filing this form for the first time to obtain a Filer ID# and PIN in order to make campaign financial disclosures. The Filer ID# should be used on all documents and correspondence to NYSBOE.

Amended Registration: For an existing candidate, if any information previously filed has changed, other than the election year, check this box. A fully completed amended registration must be filed within two days of any change. Provide the Filer ID# that was assigned by NYSBOE when this form was originally filed.

For State Campaign: For candidates running for New York State Governor, Lt. Governor, State Comptroller, State Attorney General, State Senate, State Assembly and State Supreme Court and certain party offices, check this box.

For Local Campaign: For all other offices, check this box and list the county name where the local office is being sought.

Item A: Candidates for statewide office must provide the office sought, district# and election year. Local candidates provide the office sought including the name and type of municipality e.g., city of, town of or village of. The district and election year should also be provided.

Item B: Enter the name of the candidate. Please provide a residential address, an apartment number if applicable, mailing address if different, and phone number. P.O. Box is not allowed for residential address. Social Security number is optional.

Item C: Your account must be opened at a banking organization authorized to do business in New York State. The branch where the account is opened and held must be physically located in New York State.

CF-16

CANDIDATE'S AUTHORIZATION FOR A COMMITTEE TO MAKE ALL CAMPAIGN FINANCIAL DISCLOSURES

NEW YORK STATE BOARD OF ELECTIONS
Section 14-104 of NYS Election Law

THIS FORM MUST CONTAIN ORIGINAL SIGNATURES IN INK AND BE COMPLETED IN FULL

[ ] New Form [ ] Amended Form

OFFICE: ____________________ **DISTRICT:** ____________________

CANDIDATE'S FULL NAME: ____

CANDIDATE'S ADDRESS:

Residential (no P.O. Box) ______________________________ Apartment # __________

____

Mailing (P.O. Box allowed) ______________________________ Apartment # __________

____

____

CANDIDATE'S COUNTY: ____

SOCIAL SECURITY NUMBER: ________/________/________ **E-MAIL ADDRESS:** ____________________

TELEPHONE:

Home ____________________ Business ____________________ Cell ____________________

I SWEAR OR AFFIRM THAT:

1) **I am a candidate for the office as stated above, and**
2) **All financial activity related to my campaign, including my own, will be disclosed by an authorized committee, which will file on my behalf.**

NAME OF AUTHORIZED COMMITTEE: ____

TREASURER'S NAME: ____

TREASURER'S RESIDENTIAL ADDRESS: ____

Sworn to before me, this ________ day

Of ________________, 20__________

______________________________ ______________________________

(Notary Public or Commissioner of Deeds) **(Signature of Candidate)**

FORM CF-16 INSTRUCTIONS

This form must contain original signatures in ink and be notarized or subscribed to.
Copies of signatures, including those on faxes, PDFs, or other electronic files, are not acceptable.

CANDIDATES FOR PUBLIC OFFICE OR PARTY PŌSITION MAY BE REQUIRED TO FILE THIS FORM.

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FILE THIS FORM IF:

- You are a candidate **with an authorized committee** that will make **all** of the candidate's required campaign financial disclosure filings. These committee filings would include all the financial activity of the campaign, including the financial activity of the candidate.

DO NOT FILE THIS FORM IF:

- You are a candidate **with an authorized committee** and you have additional financial activity that will not be reported by your committee: Candidates with an authorized committee that have, or plan on having, any financial activity that will not be disclosed by the committee, including the financial activity of the candidate, are required to disclose this other financial activity by filing financial disclosure reports on the required filing dates. These reports would be in addition to the committee's reports. For NYSBOE filers, see Additional Information below.
- You are a candidate **without an authorized committee:** Candidates that do not have an authorized committee are required to disclose all the financial activity of the campaign, including the financial activity of the candidate, by filing disclosure reports on the required filing dates. For NYSBOE filers, see Additional Information below.

WHEN COMPLETING THIS FORM, THE CANDIDATE MUST:

- Provide the office sought, district # (if applicable), candidate's full name, residential address (no P.O. Boxes allowed), county, and telephone number(s). A residential address is mandatory; include building and apartment number.
- Provide an original signature (copies of signatures, including those on faxes, PDFs, or other electronic files, are not acceptable).
- Have this form notarized, or subscribed to by a commissioner of deeds.
- File this form at least 32 days prior to the first election to which it relates.
- Provide additional sheets if this form does not provide enough spaces for the candidate information.
- File an amended CF-16 any time information on the original form changes, other than an election year.

Note: The optional mailing address may include a P.O. Box . E-mail address, Social Security number, cell and business telephone numbers are optional.

WHERE TO FILE THIS FORM:

- Candidates for statewide office, NYS Senate/Assembly, Supreme Court Justice, and certain party offices: File this form with the New York State Board of Elections (NYSBOE).
- Local candidates (all other offices/party positions): File this form with the applicable city or county board of elections. In addition, file an original of this form with NYSBOE if your authorized committee plans to raise or spend more than $1,000 in a calendar year.
- Village candidates: File this form with the village clerk unless the county board is running the village election. If so, file with the county board of elections, and also file an original of this form with NYSBOE if your authorized committee plans to raise or spend more than $1,000 in a calendar year.

ADDITIONAL INFORMATION:

- If the committee named by the candidate on this form (1) does not register by filing the CF-02 form, and (2) does not then file the required disclosure reports, the candidate will be responsible for filing the reports.
- The committee identified on this form must file the CF-03 form in order to complete the authorization process.
- Candidates required to file with NYSBOE who are not required to file this CF-16 (see above) must submit the *Candidate Campaign Finance Registration Form to Request NYSBOE Filer ID# and /orPIN* form CF-04.

CF-01 CAMPAIGN FINANCIAL DISCLOSURE REPORT

NEW YORK STATE BOARD OF ELECTIONS

THIS FORM MUST CONTAIN ORIGINAL SIGNATURES IN INK AND BE COMPLETED IN FULL

ELECTION YEAR	FILER ID	REPORT PERIOD DATES FROM / / TO / /	DATE FILED (FOR BOARD USE ONLY)

CANDIDATE OR COMMITTEE NAME ______

Committee Treasurer Name (If applicable) ______

Residential Address (no P.O. Box) ______

Mailing Address (P.O. Box allowed) ______

Telephone: Home ______ Business ______ Cell ______

E-mail address ______

TYPE OF REPORT

Please check the applicable box(es) below:

[ ] 32 Day Pre-Primary [ ] 32 Day Pre-Special

[ ] 11 Day Pre-Primary [ ] 11 Day Pre-Special

[ ]10 Day Post-Primary* . [ ] 27 Day Post-Special*

[ ] 32 Day Pre- General [ ] January Periodic, 20______

[ ] 11 Day Pre-General [ ] July Periodic, 20______

[ ] 27 Day Post General* [ ] Off-Cycle Report [ ] 24 Hour Notice

*Campaign material or a disclaimer must be submitted with Post Election Reports.

[ ] See Material Attached [ ] No Campaign Material Produced

[ ] Termination Report [ ] Amended Report

[ ] Treasurer Resignation Report (Letter of resignation attached)

[ ] In-Lieu-Of Statement

In order to qualify to file an In-Lieu-Of Statement, you must be a candidate and/or an authorized committee solely supporting one candidate or a committee involved solely in promoting the success or defeat of a ballot proposal, and at the close of the applicable reporting period, neither the total receipts nor the total expenditures of the campaign have exceeded $1,000.If you have previously filed an In-Lieu-Of Statement and find that you now exceed this $1,000 threshold, you must file an itemized report covering all transactions since the beginning of the campaign. Once an itemized report is required, you may not file an In-Lieu-Of Statement for any future reporting period.

REPORT SCHEDULES

		Number of Pages
Individuals/Partnership Contributions	Sch. A	
Corporate Contributions	Sch. B	
All Other Contributions	Sch. C	
In-Kind Contributions/ Other Receipts	Sch. D/E	
Expenditure Payments	Sch. F	
Transfers In/Out	Sch. G/H	
Loans Received/Paid	Sch. I/J	
Liabilities/Loans Forgiven	Sch. K	
Expenditure/Contribution Refunds	Sch. L/M	
Outstanding Liabilities	Sch. N	
Partners/Subcontractors	Sch. O	
Housekeeping Receipts	Sch. P	
Housekeeping Expenses	Sch. Q	
Summary/Status Report		

I state that the information contained in this report in all respects is true and complete to the best of my knowledge, information and belief.

VERIFICATION

Name – Print or Type ______ Signature (must be original and in ink) ______

Title ______ Date Signed ______ Telephone Number ______

ANY FALSE INFORMATION IN THIS STATEMENT MAY BE A CLASS A MISDEMEANOR, PUNISHABLE BY A FINE AND/OR UP TO ONE YEAR IMPRISONMENT, PURSUANT TO SECTION 210.45 OF THE PENAL LAW. FOR FURTHER INFORMATION, CONTACT THE NEW YORK STATE BOARD OF ELECTIONS OR YOUR COUNTY BOARD OF ELECTIONS.

Cover Page—Campaign Financial Disclosure Report (CF-01)

Election Year is the year of the primary, general or special election to which the transactions in the report relate. PACs, Independent Expenditure Committees, party and constituted committees use calendar year.
Filer ID# is the identification number assigned to filers by the New York State Board of Elections (NYSBOE). When filing with a local board(s) of elections, use the Filer ID# assigned by that board, if any.
Report Period Dates are the inclusive dates covered by this report and they must follow the NYSBOE filing calendar cut-off and filing dates.
Candidate or Committee Name: Enter the name of the candidate or committee, whichever is making the filing.
Committee Treasurer Name: Enter the name of the committee treasurer (if applicable).
Residential Address/Mailing Address/Telephone/E-mail Address: Please provide a residential mailing address if different, phone number and e-mail address of the candidate or treasurer. P.O. Box is not allowed for residential address.
Type of Report: Check the box next to the report being filed.
Campaign material or a disclaimer: Copies of campaign material purchased (palm cards, internet advertisements, buttons, scripts of radio or TV ads, etc.), must be submitted with post-election reports. Submit a disclaimer (a signed and dated statement) if no campaign material was purchased.
Termination Report: Check the box if you are requesting a termination.
Amendment Report: Check the box if you are amending a previously submitted report
Treasurer Resignation Report: Check the box and attach the treasurer's letter of resignation. All previously required campaign financial disclosure reports must have been filed to date.
In-Lieu-Of Statement:

1. Check the box and complete the verification section if you qualify to file an In-Lieu-Of Statement. It is not necessary to complete Report Schedules when filing an In-Lieu-Of Statement.
2. In order to qualify to file an In-Lieu-Of Statement you must be a candidate and/or an authorized committee solely supporting one candidate, or a committee involved solely in promoting the success or defeat of a ballot proposal, and at the close of the applicable reporting period for which such statement would be required, neither the total receipts nor the total expenditures of the campaign have exceeded $1,000, including the candidate's own money, where applicable. PACs, Independent Expenditure Committees, party and constituted committees are not allowed to file In-Lieu-Of Statements.
3. If you have previously filed an In-Lieu-Of Statement, and find that you now exceed this threshold, you must file an itemized report covering all transactions since the beginning of the campaign. Once an itemized report is required, you may not file an In-Lieu-Of Statement for any future reporting.

Report Schedules: Please indicate which schedules have been completed by placing the number of pages completed for each schedule in the column next to the name of those schedules. You need only to submit those schedules that are required/necessary to report the types of transactions that occurred during the period**.** Do not submit blank schedules or schedules that are not used. The Summary of Receipts/ Expenditures and Status Report pages must be submitted unless the report is an In-Lieu-Of Statement.
Verification: Complete this form and provide original signature(s) in ink. Copies of signatures, including those on faxes, PDF's or other electronic files are not acceptable. File this form at each appropriate board of elections where the candidates, committees and/or ballot proposition(s) being supported or opposed by your committee are required to file their campaign financial disclosure reports.

SCHEDULE A Monetary Contributions/ Individual & Partnerships

ELECTION YEAR	FILER ID	REPORT PERIOD DATES FROM / / TO / /		PAGE _____OF_____

DATE RECEIVED	NAME	CHECK #	AMOUNT	PREV. AMT.
	STREET APT		$	$
CODE	CITY, STATE ZIP			
DATE RECEIVED	NAME	CHECK #	AMOUNT	PREV. AMT.
	STREET APT		$	$
CODE	CITY, STATE ZIP			
DATE RECEIVED	NAME	CHECK #	AMOUNT	PREV. AMT.
	STREET APT		$	$
CODE	CITY, STATE ZIP			
DATE RECEIVED	NAME	CHECK #	AMOUNT	PREV. AMT.
	STREET APT		$	$
CODE	CITY, STATE ZIP			
DATE RECEIVED	NAME	CHECK #	AMOUNT	PREV. AMT.
	STREET APT		$	$
CODE	CITY, STATE ZIP			
DATE RECEIVED	NAME	CHECK #	AMOUNT	PREV. AMT.
	STREET APT		$	$
CODE	CITY, STATE ZIP			
DATE RECEIVED	NAME	CHECK #	AMOUNT	PREV. AMT.
	STREET APT		$	$
CODE	CITY, STATE ZIP			
DATE RECEIVED	NAME	CHECK #	AMOUNT	PREV. AMT.
	STREET APT		$	$
CODE	CITY, STATE ZIP			
DATE RECEIVED	NAME	CHECK #	AMOUNT	PREV. AMT.
	STREET APT		$	$
CODE	CITY, STATE ZIP			
		TOTAL THIS PAGE	**$**	**$**

CODE:

CAN = CANDIDATE/CANDIDATE SPOUSE

IND = INDIVIDUAL

FAM = FAMILY MEMBER: SEE INSTRUCTIONS IN HANDBOOK

PART = PARTNERSHIP: PARTNERSHIPS WHICH CONTRIBUTE OVER $2500.00 IN THE AGGREGATE, MUST FURTHER DEFINE IN SCHEDULE O.

Complete this summary on your last page only!

TOTAL ITEMIZED CONTRIBUTIONS	**$**
TOTAL UNITEMIZED CONTRIBUTIONS	**$**
SCHEDULE TOTAL	**$**

Schedule A

Schedule A is used to report all monetary contributions from individuals and partnerships. Funds received from candidate(s) and their spouses, as well as contributions from relatives (family member) of the candidate, are also reported on this schedule.

Itemized Contributions – whenever any contributor makes a contribution to a candidate or political committee that exceeds $99 by itself, or the contributor makes a contribution that causes the aggregate of his/her contributions to exceed $99 for the campaign/election cycle for candidates and their committees, or for the calendar year for constituted and party committees and PACs and Independent Expenditure Committees, then the candidate or political committee that is disclosing the contributions must itemize those contributions.

Unitemized Contributions - whenever any contributor makes a contribution to a candidate or political committee, and the contribution or the aggregate contributions of the contributor to the recipient do not exceed $99 for the calendar year or election cycle, then the contribution does not have to be itemized on the campaign financial disclosure report covering the date in which the contribution was made. The contribution can instead be reported as an "Unitemized" Contribution. All unitemized contributions for the reporting period should be added together and listed as "Total Unitemized Contributions" on the last page of Schedule A. The filer, however, may choose to itemize contributions that qualify to be reported as Unitemized Contributions."

See Frequently Used Terms in this Handbook for additional details on Itemized/Unitemized contributions.

CODE:	CAN	=	CANDIDATE/CANDIDATE SPOUSE
	IND	=	INDIVIDUAL (includes Sole Proprietorships)
	FAM	=	FAMILY MEMBER: SEE INSTRUCTIONS IN HANDBOOK
	PART	=	PARTNERSHIP (includes LLPs)

- Provide the date the monetary contribution was received by the filer or any agent thereof.
- Provide the complete name and address of the contributor.
- Provide the check number and amount.
- Contributions from joint accounts are assumed given by the signatory (the person who signed the check). However, if the multiple owners of the account want credit for the contribution, all names and applicable split amounts need to be reported separately, using the same check number.
- Provide the total of previous contributions from this contributor, received during the relevant time period. If the total exceeds $99.00, you must then itemize those contributions. For PACs, Independent Expenditure Committees and party committees, the relevant time period is the calendar year. For all other committees, the relevant time period is the campaign cycle.
- Provide the total monetary contributions for each page.
- Total all pages of Schedule A in the "Total Itemized Expenditures" box. Place the total of all unitemized expenditures (from your records) in the "Total Unitemized Expenditures" box. Add the itemized and unitemized amounts and enter the amount in "Schedule Total". Forward the schedule total to line 2a of the summary page.

SCHEDULE B Monetary Contributions/Corporate

ELECTION YEAR	FILER ID	REPORT PERIOD DATES FROM / / TO / /	PAGE ____OF____

DATE RECEIVED	NAME STREET APT CITY, STATE ZIP	CHECK #	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY, STATE ZIP	CHECK #	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY, STATE ZIP	CHECK #	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY, STATE ZIP	CHECK #	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY, STATE ZIP	CHECK #	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY, STATE ZIP	CHECK #	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY, STATE ZIP	CHECK #	AMOUNT $	PREV. AMT. $
	TOTAL THIS PAGE		$	

Complete this summary on your last page only!

TOTAL ITEMZED CONTRIBUTIONS	$
TOTAL UNITEMIZED CONTRIBUTIONS	$
SCHEDULE TOTAL	$

Schedule B

Schedule B is used to report all monetary contributions from corporations (e.g., Corp./Inc./PC). See this *Handbook* for important information on corporate contributions.

Note: Limited Liability Company (LLC) contributions are reported on Schedule C.

Itemized Contributions – whenever any contributor makes a contribution to a candidate or political committee that exceeds $99 by itself, or the contributor makes a contribution that causes the aggregate of his/her contributions to exceed $99 for the campaign/election cycle for candidates and their committees, or for the calendar year for constituted and party committees, PACs and Independent Expenditure Committees, then the candidate or political committee that is disclosing the contributions must itemize those contributions.

Unitemized Contributions - whenever any contributor makes a contribution to a candidate or political committee, and the contribution or the aggregate contributions of the contributor to the recipient do not exceed $99 for the calendar year or election cycle, then the contribution does not have to be itemized on the campaign financial disclosure report covering the date in which the contribution was made. The contribution can instead be reported as an "Unitemized" Contribution. All unitemized contributions for the reporting period should be added together and listed as "Total Unitemized Contributions" on the last page of Schedule B. The filer, however, may choose to itemize contributions that qualify to be reported as "Unitemized Contributions."

See Frequently Used Terms in this Handbook for additional details on Itemized/Unitemized contributions.

- Provide the date the monetary contribution was received.
- Provide the complete name and address of contributor.
- Provide the check number (if applicable) and amount.
- Provide the total of previous contributions from this contributor, received during the relevant time period. If the total from the contributor exceeds $99.00 for that reporting period or for the relevant time period for the filer, those contributions must be itemized. For PACs, Independent Expenditure Committees and party committees, the relevant time period is the calendar year. For all other committees, including candidates, the relevant time period is the campaign cycle. See "Itemized/Unitemized" in the Frequently Used Terms section of the *Handbook* for details.
- Provide the total monetary contributions for each page.
- Total all pages of Schedule B in the "Total Itemized Expenditures" box. Place the total of all unitemized expenditures (from your records) in the "Total Unitemized Expenditures" box. Add the itemized and unitemized amounts and enter the amount in "Schedule Total". Forward the schedule total to line 2b of the summary page.

SCHEDULE C Monetary Contributions/All Other

ELECTION YEAR	FILER ID	REPORT PERIOD DATES FROM / / TO / /		PAGE _____OF_____

DATE RECEIVED	NAME STREET APT CITY, STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY, STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY, STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY, STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY, STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY, STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY, STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY, STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY, STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY, STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
	TOTAL THIS PAGE		$	

Complete this summary on your last page only !

TOTAL ITEMIZED CONTRIBUTIONS	$
TOTAL UNITEMIZED CONTRIBUTIONS	$
SCHEDULE TOTAL	$

Schedule C

Schedule C is used to report all monetary contributions from other entities not captured on Schedules A and B, including political committees, unincorporated unions and unincorporated associations. Limited Liability Companies (LLCs) are also reported on Schedule C.

(Funds provided by party/constituted committees to candidates are transfers, not contributions, and should be reported on Schedule G.)

Itemized Contributions – whenever any contributor makes a contribution to a candidate or political committee that exceeds $99 by itself, or the contributor makes a contribution that causes the aggregate of his/her contributions to exceed $99 for the campaign/election cycle for candidates and their committees, or for the calendar year for constituted and party committees, PACs and Independent Expenditure Committees, then the candidate or political committee that is disclosing the contributions must itemize those contributions.

Unitemized Contributions - whenever any contributor makes a contribution to a candidate or political committee, and the contribution or the aggregate contributions of the contributor to the recipient do not exceed $99 for the calendar year or election cycle, then the contribution does not have to be itemized on the campaign financial disclosure report covering the date in which the contribution was made. The contribution can instead be reported as an “Unitemized” Contribution. All unitemized contributions for the reporting period should be added together and listed as “Total Unitemized Contributions” on the last page of Schedule C. The filer, however, may choose to itemize contributions that qualify to be reported as “Unitemized Contributions.”

See Frequently Used Terms in this Handbook for additional details on Itemized/Unitemized contributions.

- Provide the date the monetary contribution was received.
- Provide the complete name and mailing address of contributor.
- Provide the check number (if applicable) and amount.
- Provide the total of previous contributions from this contributor, received during the relevant time period. If the total from the contributor exceeds $99.00 for that reporting period or for the relevant time period for the filer, those contributions must be itemized. For PACs, Independent Expenditure Committees and party committees, the relevant time period is the calendar year. For all other committees, including candidates, the relevant time period is the campaign cycle. See “Itemized/Unitemized” in the Frequently Used Terms section of the *Handbook* for details.
- Provide the total monetary contributions for each page.
- Total all pages of Schedule C in the “Total Itemized Expenditures” box. Place the total of all unitemized expenditures (from your records) in the “Total Unitemized Expenditures” box. Add the itemized and unitemized amounts and enter the amount in “Schedule Total”. Forward the schedule total to line 2c of the summary page.

SCHEDULE D In-Kind Contributions

ELECTION YEAR	FILER ID	REPORT PERIOD DATES FROM / / TO / /	PAGE ____OF____

DATE RECEIVED	NAME		TYPE CODE
	STREET	APT	$
CNTRB CODE	CITY, STATE	ZIP	DESCRIPTION
DATE RECEIVED	NAME		TYPE CODE
	STREET	APT	$
CNTRB CODE	CITY, STATE	ZIP	DESCRIPTION
DATE RECEIVED	NAME		TYPE CODE
	STREET	APT	$
CNTRB CODE	CITY, STATE	ZIP	DESCRIPTION
DATE RECEIVED	NAME		TYPE CODE
	STREET	APT	$
CNTRB CODE	CITY, STATE	ZIP	DESCRIPTION
DATE RECEIVED	NAME		TYPE CODE
	STREET	APT	$
CNTRB CODE	CITY, STATE	ZIP	DESCRIPTION
DATE RECEIVED	NAME		TYPE CODE
	STREET	APT	$
CNTRB CODE	CITY, STATE	ZIP	DESCRIPTION
DATE RECEIVED	NAME		TYPE CODE
	STREET	APT	$
CNTRB CODE	CITY, STATE	ZIP	DESCRIPTION
DATE RECEIVED	NAME		TYPE CODE
	STREET	APT	$
CNTRB CODE	CITY, STATE	ZIP	DESCRIPTION
DATE RECEIVED	NAME		TYPE CODE
	STREET	APT	$
CNTRB CODE	CITY, STATE	ZIP	DESCRIPTION

CONTRIBUTOR CODE:

CAN = CANDIDATE/CANDIDATE SPOUSE
FAM = FAMILY MEMBERS (SEE INSTRUCTIONS)
CORP = CORPORATE
IND = INDIVIDUAL
PART = PARTNERSHIP
COM = COMMITTEE

CONTRIBUTION TYPE CODE:

1 = SERVICES/FACILITIES PROVIDED
2 = PROPERTY GIVEN
3 = CAMPAIGN EXPENSES PAID

TOTAL THIS PAGE	$
TOTAL ITEMIZED CONTRIBUTIONS	$
TOTAL UNITEMIZED CONTRIBUTIONS	$
SCHEDULE TOTAL LAST PAGE ONLY	$

Schedule D

Schedule D is used to report in-kind (non-monetary) contributions and must be reported at fair market value. Schedule D is for in-kind contributions **received**; not in-kind contributions given. There are three types of in-kind contributions:

1) services/facilities provided;

2) goods, property and equipment given;

3) campaign expenses incurred that were paid by someone else.

Expenditures made by party/constituted committees on behalf of their candidates **are not** in-kind contributions and do not have to be reported by the candidates or their committees.

- Provide the date the non-monetary contribution was received.
- Provide the contributor code.
- Provide complete name and address of contributor.
- Provide the contribution type code (1, 2 or 3).
- Provide the amount of the in-kind contribution.
- Provide a brief description of the in-kind contribution at fair market value.
- Provide the page total.
- Provide the total itemized in-kind contributions for all pages.
- Provide the unitemized in-kind contributions from your records. These are in-kind contributions of $99.00 or less. They should be added together for the report period and listed as total unitemized contributions on the last page of Schedule D.
- Provide the schedule total of all itemized and unitemized in-kind contributions.
- Forward the schedule total to Line 2d of the summary page.

See Frequently Used Terms in this Handbook for additional details on Itemized/Unitemized contributions.

<u>Note:</u> *For electronic filers with NYSBOE, in-kind contributions received by party/constituted committees for housekeeping ONLY are reported on Schedule P and out on Schedule Q simultaneously, with an explanation.*

SCHEDULE E Other Receipts

ELECTION YEAR	FILER ID	REPORT PERIOD DATES FROM / / TO / /	PAGE ------OF-------

DATE RECEIVED	NAME			RECEIPT AMOUNT
	STREET	APT	☐ INTEREST/DIVIDEND	
	CITY, STATE	ZIP	☐ PROCEEDS SALE/LEASE	
			☐ OTHER______________	
DATE RECEIVED	NAME			RECEIPT AMOUNT
	STREET	APT	☐ INTEREST/DIVIDEND	
	CITY, STATE	ZIP	☐ PROCEEDS SALE/LEASE	
			☐ OTHER______________	
DATE RECEIVED	NAME			RECEIPT AMOUNT
	STREET	APT	☐ INTEREST/DIVIDEND	
	CITY, STATE	ZIP	☐ PROCEEDS SALE/LEASE	
			☐ OTHER______________	
DATE RECEIVED	NAME			RECEIPT AMOUNT
	STREET	APT	☐ INTEREST/DIVIDEND	
	CITY, STATE	ZIP	☐ PROCEEDS SALE/LEASE	
			☐ OTHER______________	
DATE RECEIVED	NAME			RECEIPT AMOUNT
	STREET	APT	☐ INTEREST/DIVIDEND	
	CITY, STATE	ZIP	☐ PROCEEDS SALE/LEASE	
			☐ OTHER______________	
DATE RECEIVED	NAME			RECEIPT AMOUNT
	STREET	APT	☐ INTEREST/DIVIDEND	
	CITY, STATE	ZIP	☐ PROCEEDS SALE/LEASE	
			☐ OTHER______________	
DATE RECEIVED	NAME			RECEIPT AMOUNT
	STREET	APT	☐ INTEREST/DIVIDEND	
	CITY, STATE	ZIP	☐ PROCEEDS SALE/LEASE	
			☐ OTHER______________	
DATE RECEIVED	NAME			RECEIPT AMOUNT
	STREET	APT	☐ INTEREST/DIVIDEND	
	CITY, STATE	ZIP	☐ PROCEEDS SALE/LEASE	
			☐ OTHER______________	
DATE RECEIVED	NAME			RECEIPT AMOUNT
	STREET	APT	☐ INTEREST/DIVIDEND	
	CITY, STATE	ZIP	☐ PROCEEDS SALE/LEASE	
			☐ OTHER______________	

TOTAL THIS PAGE	$
TOTAL ITEMIZED RECEIPTS	$
TOTAL UNITEMIZED RECEIPTS	$
SCHEDULE TOTAL LAST PAGE ONLY	$

Schedule E

Schedule E is used to report interest received on a bank account or loan, dividends from investments*, proceeds from the sale or lease of campaign property or equipment or any other receipts not captured in Schedules A, B or C.

- Provide the date received.
- Provide the name and complete address of the payor.
- Check receipt type:

  Interest/Dividend

  Proceeds Sale/Lease

  Other (explanation is required when “Other” is selected)
- Provide the amount received.
- Provide the page total. (Complete the summary section items on the last page of the schedules.)
- Provide the total itemized receipts from all pages.
- Provide the total unitemized receipts from your records.
- Provide the schedule total and forward to line 3a of the summary page.

***Investments** – an investment occurs when cash is taken from a candidate or committee’s checking account (depository) and is placed in a potential income-producing instrument. The investment is not shown as a disbursement of funds, nor is the return of principal shown as income. Interest or income earned is reported on Schedule E as “Other Receipts”. Losses on investments will be shown on Schedule F as a “Campaign Expense,” citing the check number of the original investment. When making the investment, details of the investment must be disclosed as an attachment filed in conjunction with the campaign financial disclosure report covering the period in which the investment was made. Filers must provide the details in hard copy in person or by fax or by mail under separate cover.

SCHEDULE F Expenditure/Payments

ELECTION YEAR	FILER ID	REPORT PERIOD DATES FROM / / TO / /		PAGE ______OF______
		DO NOT REPORT TRANSFERS OUT:		

DATE PAID	NAME		PURPOSE CODE	AMOUNT PAID
	STREET	APT.	EXPLAIN	$
CHECK NO.	CITY, STATE	ZIP		
DATE PAID	NAME		PURPOSE CODE	AMOUNT PAID
	STREET	APT.	EXPLAIN	$
CHECK NO.	CITY, STATE	ZIP		
DATE PAID	NAME		PURPOSE CODE	AMOUNT PAID
	STREET	APT.	EXPLAIN	$
CHECK NO.	CITY, STATE	ZIP		
DATE PAID	NAME		PURPOSE CODE	AMOUNT PAID
	STREET	APT.	EXPLAIN	$
CHECK NO.	CITY, STATE	ZIP		
DATE PAID	NAME		PURPOSE CODE	AMOUNT PAID
	STREET	APT.	EXPLAIN	$
CHECK NO.	CITY, STATE	ZIP		
DATE PAID	NAME		PURPOSE CODE	AMOUNT PAID
	STREET	APT.	EXPLAIN	$
CHECK NO.	CITY, STATE	ZIP		
DATE PAID	NAME		PURPOSE CODE	AMOUNT PAID
	STREET	APT.	EXPLAIN	$
CHECK NO.	CITY, STATE	ZIP		
			TOTAL THIS PAGE	$

EXPENDITURE PURPOSE CODES

CMAIL	Campaign Mailing	POLLS	Polling Costs
CONSL	Campaign Consultant*	POSTA	Postage
CONSV	Constituent Services	PRINT	Print Ads
CNTRB	Political Contributions	PROFL	Professional Services*
FUNDR	Fundraising	RADIO	Radio Ads
LWNSN	Lawn Signs	REMB	Reimbursement
LITER	Campaign Literature	RENTO	Office Rent
OFFCE	Office Expenses	TVADS	Television Ads
OTHER	Other: Must Provide Explanation	VOTER	Voter Registration Materials or Services
PETIT	Petition Expenses	WAGES	Campaign Workers Salaries
BKFEE	Bank Fees	INT	Interest Expense

Complete this summary on your last page only!

TOTAL ITEMIZED EXPENDITURES	$
TOTAL UNITEMIZED EXPENDITURES	$
SCHEDULE TOTAL	$

*Sub Contractors must be further defined in Schedule O (See Instructions)

Schedule F

Expenditure/Payments

Schedule F is used to report all campaign expenses, and all political contributions to other candidates and political committees, other than transfers. Transfers Out are reported on Schedule H. (See “Frequently Used Terms” for definition of transfers.)

- Provide the date paid and check number.
- Provide the complete name and address of payee.
- Provide the appropriate purpose code. When using code “other”, provide an explanation.
- Provide the amount of each entry.
- Provide the total for this page.
- Total all pages of Schedule F in the “Total Itemized Expenditures” box. Place the total of all unitemized expenditures (from your records) in the “Total Unitemized Expenditures” box. Add the itemized and unitemized amounts and enter the amount in “Schedule Total”. Forward the schedule total to line 6a of the summary page.

Itemized Expenditures - whenever any single expenditure exceeds $49.99, the filer must provide the following information on Schedule F (Expenditures/Payments); or, if applicable, on Schedule Q (Non-Campaign Housekeeping Expenses): Date, Check Number (if applicable), Name and Address of the Payee, the Amount, and the Purpose Code of the Expenditure.

Unitemized Expenditures- whenever any single expenditure is less than $50, the filer can simply include the amount in the “Total Unitemized Expenditures” box on Schedule F, or on Schedule Q if applicable. However, the filer may choose to itemize expenditures which otherwise qualify to be reported as Unitemized Expenditures. For credit card payments, or for reimbursements to individuals for campaign-related expenses, the filer must disclose the details for each expenditure over $49.99 that is part of the reimbursement or credit card payment.

See Frequently Used Terms in this Handbook for additional details on Itemized/Unitemized expenditures.

The law requires, in addition to other information, that a clearly stated purpose be provided. The following are the codes authorized for use on Schedule F including the definition of the code, and examples of the expenses for which you would use a particular code.

Note: Party and constituted committees must itemize reimbursements and credit card payments. To do this, these committees using EFS Software V. 4.0 may report detail on Schedule Q. However, committees using the new software, V. 5.1, must provide detail using Schedule F and reference Housekeeping.

Schedule F (cont.)

Code	Definition	Examples
CMAIL	Campaign Mailings	Cost to produce mailing envelopes, typing, printing, design
CONSL	Campaign Consultant	Consultant’s fees, subcontracts Subcontractors must be further defined in Schedule O (see instructions for Schedule O)
CONSV	Constituent Services	District office renovations, supplies, renovations, telephones Can only be used by a political office holder to better serve constituents or better serve the office.
CNTRB		Political Contributions
FUNDR		Fundraising meals, entertainment, hall rental, tickets and expenses to conduct your own fund raiser. Purchasing tickets to another candidate’s fund raiser is a political contribution and you would use the code CNTRB. Candidates, purchasing tickets to a state or county committee’s fundraiser use Schedule H, Transfer Out.
LITER	Campaign Literature	Palm cards, flyers, brochures, lawn signs, letters, billboards, voter lists, printing, circulation costs
OFFICE	Office Expenses	Utilities, telephone, equipment, supplies, cleaning
OTHER	Other	Must provide explanation, i.e., campaign van rental, campaign travel, tuxedo rental, reimbursements (see How to Report an Individual/credit card)
PETIT	Petition Expenses	Voter lists, printing, circulation costs
INT	Interest Expense	Loan interest, late payment charges
POLLS	Polling Costs	Pollster fee, telephones, voter lists
POSTA	Postage	Includes all mailing and delivery service production and placement expense paid directly by the candidate
PRINT	Print Ads	
RADIO	Radio Ads	
TVADS	Television Ads	
PROFL	Professional Services	Accounting fees, legal fees, speech writing
RENTO	Office Rent	
VOTER	Voter Registration Materials	Maps, printing, mailing costs or services

HOW TO REPORT A REIMBURSEMENT TO AN INDIVIDUAL ON SCHEDULE F

Report a reimbursement to an individual for expenditures made to a vendor on behalf of the campaign as follows:

FIRST ENTRY: Provide the date the individual was paid, their name and address, the check # in the CHECK# column, the Expenditure Purpose Code OTHER in the **PURPOSE** column, enter **Reimbursement** under **Explain** and enter the total amount of the reimbursement in the **AMOUNT** column.

DATE PAID	CHECK #	NAME	STREET	CITY – STATE	ZIP	PURPOSE	EXPLAIIN	AMOUNT
6/03/2010	1234	**John Smith**	**27 3rd Ave.**	**ALBANY**	**12207**	OTHER	**Reimbursement**	**$ 600.00**

SUBSEQUENT ENTRIES: Provide the date the vendor was paid, the vendor name and address, an **R** after the check # in the **CHECK #** column, and the amount for each vendor with the word **Memo** in the **EXPLAIN** column. The total of all memo amounts must equal the amount paid. **Leave the amount paid column blank.**
Unitemized entries: For those items under $50.00 and not requiring itemization, use the Expenditure Purpose Code OTHER under the **Purpose** column and enter **Unitemized** under **NAME**. In the **EXPLAIN** column use the word **Memo** with the total unitemized balance. In both examples when there are several unitemized payments, use the date the individual was paid.

DATE PAID	CHECK #	NAME	STREET	CITY – STATE	ZIP	PURPOSE	EXPLAIIN	AMOUNT
5/23/2010	**1234R**	**Albany Print Shop**	**23 State St**	**ALBANY**	**12207**	PETIT	**Memo $240**	**$**
5/26/2010	**1234R**	**WTRY**	**13 4TH Ave.**	**ALBANY**	**12207**	RADIO	**Memo $240**	**$**
6/03/2010	**1234R**	**Unitemized**		**ALBANY**	**12207**	OTHER	**Memo $120**	**$**

Note: The Memo amounts should total the individual payment amount.

HOW TO REPORT A REIMBURSEMENT FOR A CREDIT CARD ON SCHEDULE F

Report a reimbursement for a credit card payment for non-personal services or purchases for the campaign from a vendor as follows:

FIRST ENTRY: Provide the date the credit card was paid, the credit card name and address, the check # in the **CHECK#** column, the Expenditure Purpose Code OTHER in the **PURPOSE** column, enter **Reimbursement** under **Explain** and enter the total amount of the credit card payment in the **AMOUNT** column.

DATE PAID	NAME	ZIP	PURPOSE	EXPLAIIN	AMOUNT
6/03/2010	**GM CARD**		**OTHER**	**Reimbursement**	**$ 800.00**
	STREET: **13 PINE ST.**				
CHECK # 1234	CITY – STATE: **ALBANY**	**12207**			

SUBSEQUENT ENTRIES: Provide the date the vendor was paid, the vendor name and address, an **R** after the check # in the **CHECK #** column, and the amount for each vendor with the word **Memo** in the **EXPLAIN** column. The total of all memo amounts must equal the amount paid. **Leave the amount paid column blank.**

Unitemized entries: For those items under $50.00, and not requiring itemization, use Expenditure Purpose Code OTHER under the **Purpose** column and enter **Unitemized** under **NAME**. In the **EXPLAIN** column use the word **Memo** with the total unitemized balance. In both examples when there are several unitemized payments, use the date the credit card was paid.

DATE PAID	NAME	ZIP	PURPOSE	EXPLAIIN	AMT. PAID
5/23/2010	**STAPLES**		**OFFICE**	**Memo $300**	**$**
	STREET: **RT # 5**				
CHECK # **1234R**	CITY – STATE: **ALBANY NY**	**12205**			
DATE PAID	NAME	ZIP	PURPOSE	EXPLAIIN	AMOUNT
5/26/2010	**CITY CHOICE PRINTING**		**LITER**	**Memo $300**	**$**
	STREET: **89 ELM ST.**				
CHECK # **1234R**	CITY –STATE: **ALBANY NY**	**12204**			
DATE PAID	NAME	ZIP	PURPOSE	EXPLAIIN	AMOUNT
6/3/2010	**UNITEMIZED**		**OTHER**	**Memo $200**	**$**
	STREET				
CHECK # **1234R**	CITY – STATE	ZIP			

Note: The Memo amounts should total the credit card payment.

REPORT A REIMBURSEMENT ON SCHEDULE F USING EFS SOFTWARE (V. 5.1)

If you are reimbursing a person for non-personal services for something he/she purchased for the campaign from a vendor, or for credit card payments made for campaign expenses via credit card then you must report the transaction in the following **two-step process:**

Step 1:

Provide the payee information under the code **"REIMB" (Reimbursement)** for those reimbursements to individual or credit card expenditures.

1. Provide the date the reimbursed person or credit card payment was paid.
2. Select the purpose code **"REIMB" (Reimbursement)**.
3. Enter the amount reimbursed.
4. Provide the complete name and address of payee (e.g, Sally Smith, Master Card).
5. Select the Method of payment from the drop down menu.
6. If the payment method is by check, enter the "Check#" in the "Check#/Ref#" box for the method of payment made to the payee (e.g., 123).

If a payment method other than by check is selected (e.g., debit or credit card, PayPal, wire transfer etc.) create a reference item and/or number; Debit 1, Credit 1, PayPal 1 etc. and enter it in the "Check#/Ref#" box to link the payee to the vendor.

Note: the reference item and/or number you create can be any combination of letters and numbers but must clearly link the payee and vendor.

Save this reimbursement transaction.

Note*: you will remain on the Schedule F screen to proceed to Step 2*.

Step 2:

Once this reimbursement entry has been saved, provide the vendor information under the code **Reimbursement Detail (R-DET)** for those individual expenditures included in the reimbursement to the payee.

1. Provide the date the vendor was paid.
2. Select the purpose code **"R-DET" (Reimbursement Detail Item)**. The "Amount" and "Method" fields will automatically be blanked out for you.
3. Provide the complete name and address of the vendor.
4. If the payment method to the payee was by check, enter the "Check#" and provide an R after the check number used for the reimbursement item for the vendor (e.g., 123R) in the "Check#/Ref#" box.
5. In the "Explanation" field provide the amount for each vendor with the word "Memo" in front of it. (e.g., Memo: $120). Repeat Step 2 for each vendor item. The total memo amounts must equal the amount of the reimbursement paid to the payee.

If a payment method other than by check was used, (e.g., Debit or Credit, PayPal, etc.) provide an "R" after the reference item and/or number you created and enter it in the "Check#/Ref#" box (e.g., Debit 1R, Credit 1R, PayPal 1R etc.) along with the payee name. Continue to use the same reference item for each reimbursement detail item to link the vendor transactions to the payee.

Note: the reference item and/or number you created in Step 1 must clearly link the vendor with the payee.

SCHEDULE G Transfers In

Receipts from Party, Constituted and other committees authorized solely for this candidate

ELECTION YEAR	FILER ID	REPORT PERIOD DATES FROM / / TO / /	PAGE _____OF_____

DATE / CHECK #	NAME / STREET / CITY, STATE		TRANSFER TYPE	AMOUNT TRANSFERRED
DATE	NAME		TRANSFER TYPE 1 ☐	AMOUNT TRANSFERRED
	STREET	APT	2 ☐	$
CHECK #	CITY, STATE	ZIP		
DATE	NAME		TRANSFER TYPE 1 ☐	AMOUNT TRANSFERRED
	STREET	APT	2 ☐	$
CHECK #	CITY, STATE	ZIP		
DATE	NAME		TRANSFER TYPE 1 ☐	AMOUNT TRANSFERRED
	STREET	APT	2 ☐	$
CHECK #	CITY, STATE	ZIP		
DATE	NAME		TRANSFER TYPE 1 ☐	AMOUNT TRANSFERRED
	STREET	APT	2 ☐	$
CHECK #	CITY, STATE	ZIP		
DATE	NAME		TRANSFER TYPE 1 ☐	AMOUNT TRANSFERRED
	STREET	APT	2 ☐	$
CHECK #	CITY, STATE	ZIP		
DATE	NAME		TRANSFER TYPE 1 ☐	AMOUNT TRANSFERRED
	STREET	APT	2 ☐	$
CHECK #	CITY, STATE	ZIP		
DATE	NAME		TRANSFER TYPE 1 ☐	AMOUNT TRANSFERRED
	STREET	APT	2 ☐	$
CHECK #	CITY, STATE	ZIP		

NOTE: DO NOT REPORT FUNDS RECEIVED FROM INDEPENDENT COMMITTEES OR COMMITTEES AUTHORIZED BY A DIFFERENT CANDIDATE AS A TRANSFER. THESE RECEIPTS MUST BE REPORTED AS A CONTRIBUTION ON SCHEDULE C.

TYPE 1 – Between a party or constituted committee and a candidate or a candidate's authorized committee.

TYPE 2 – Between two authorized committees SOLELY supporting the same candidate..

TOTAL THIS PAGE	$
SCHEDULE TOTAL LAST PAGE ONLY	$

Schedule G

Schedule G is used to report transfers in relating to:

Type 1: The exchange of funds between a party or constituted committee and a candidate or any of his/her authorized committees or vice versa;

OR

Type 2: The exchange of funds or anything of value between two committees authorized by, and <u>solely</u> supporting the same candidate in his campaign.

Reporting transfers on Schedule G increases your balance.

- Provide the date received for transfers in and the check number.
- Provide the complete name and address of transferor.
- Check the appropriate box for the type of transfer.
- Provide the amount of the transfer.
- Provide the total transferred amount for this page.
- On the last page of this schedule place the total of all pages in the schedule total box. Forward the schedule total amount to line 3b of the summary page.

<u>Note:</u> Any funds or anything of value which are received from a committee other than as described above, are not transfers, and should be reported as contributions on Schedule C or D, as applicable. (e.g.“Friends of John Doe” to “Citizens for Smith”).

*PACs (Political Action Committees) and Independent Expenditure Committees must **not** use this schedule. Any monies received by PACs must be reported on Schedule A, B, or C depending on the type of contributors.*

SCHEDULE H Transfers Out

Payments to Party, Constituted and other committees authorized solely for this candidate

ELECTION YEAR	FILER ID	REPORT PERIOD DATES FROM / / TO / /	PAGE ____OF____

DATE CHECK #	NAME STREET APT CITY, STATE ZIP	TRANSFER TYPE 1 ☐ 2 ☐	AMOUNT TRANSFERRED $
DATE CHECK #	NAME STREET APT CITY, STATE ZIP	TRANSFER TYPE 1 ☐ 2 ☐	AMOUNT TRANSFERRED $
DATE CHECK #	NAME STREET APT CITY, STATE ZIP	TRANSFER TYPE 1 ☐ 2 ☐	AMOUNT TRANSFERRED $
DATE CHECK #	NAME STREET APT CITY, STATE ZIP	TRANSFER TYPE 1 ☐ 2 ☐	AMOUNT TRANSFERRED $
DATE CHECK #	NAME STREET APT CITY, STATE ZIP	TRANSFER TYPE 1 ☐ 2 ☐	AMOUNT TRANSFERRED $
DATE CHECK #	NAME STREET APT CITY, STATE ZIP	TRANSFER TYPE 1 ☐ 2 ☐	AMOUNT TRANSFERRED $
DATE CHECK #	NAME STREET APT CITY, STATE ZIP	TRANSFER TYPE 1 ☐ 2 ☐	AMOUNT TRANSFERRED $

NOTE: DO NOT REPORT FUNDS PAID TO INDEPENDENT COMMITTEES OR COMMITTEES AUTHORIZED BY A DIFFERENT CANDIDATE AS A TRANSFER.THESE RECEIPTS MUST BE REPORTED AS A PAYMENT ON SCHEDULE F.

TYPE 1 – Between a party or constituted committee and a candidate or a candidate's authorized committee.

TYPE 2 – Between two authorized committees SOLELY supporting the same candidate.

TOTAL THIS PAGE	$
SCHEDULE TOTAL LAST PAGE ONLY	$

Schedule H

Schedule H is used to report transfers out relating to:

Type 1: The exchange of funds between a party or constituted committee and a candidate or any of his/her authorized committees or vice versa;

OR

Type 2: the exchange of funds or anything of value between two committees authorized by, and <u>solely</u> supporting the same candidate in his campaign.

Reporting transfers on Schedule H decreases your balance.

- Provide the date paid for transfers out and the check number
- Provide the complete name and address of transferee
- Check the appropriate box for the type of transfer
- Provide the Amount of the Transfer
- Provide the transfer total for this page
- On the last page of this Schedule, place the total of all pages in the schedule total box. Forward the schedule total amount to line 6c of the summary page

<u>Note:</u> Any funds or anything of value paid or given to a committee other than as described above, are not transfers, and should be reported as expenditures on Schedule F, as applicable. (e.g., "Friends of John Doe" to "Citizens for Smith").

*PACs (Political Action Committees) and Independent Expenditure Committees must **not** use this schedule. Any monies given or paid for political purposes must be reported on Schedule F.*

SCHEDULE I Loans Received

ELECTION YEAR	FILER ID	REPORT PERIOD DATES FROM / / TO / /	PAGE ___OF___

LOAN DATE	LENDER NAME	LOAN AMOUNT
☐ CHECK IF BANK LOAN	STREET APT	$
	CITY, STREET ZIP	
LOAN DATE	LENDER NAME	LOAN AMOUNT
☐ CHECK IF BANK LOAN	STREET APT	$
	CITY, STREET ZIP	
LOAN DATE	LENDER NAME	LOAN AMOUNT
☐ CHECK IF BANK LOAN	STREET APT	$
	CITY, STREET ZIP	
LOAN DATE	LENDER NAME	LOAN AMOUNT
☐ CHECK IF BANK LOAN	STREET APT	$
	CITY, STREET ZIP	
LOAN DATE	LENDER NAME	LOAN AMOUNT
☐ CHECK IF BANK LOAN	STREET APT	$
	CITY, STREET ZIP	
LOAN DATE	LENDER NAME	LOAN AMOUNT
☐ CHECK IF BANK LOAN	STREET APT	$
	CITY, STREET ZIP	
LOAN DATE	LENDER NAME	LOAN AMOUNT
☐ CHECK IF BANK LOAN	STREET APT	$
	CITY, STREET ZIP	
LOAN DATE	LENDER NAME	LOAN AMOUNT
☐ CHECK IF BANK LOAN	STREET APT	$
	CITY, STREET ZIP	

List any loans received during the reporting period. When submitting this schedule to the Board of Elections, A copy of the evidence of indebtedness for each loan must be attached to the report. If the loan was received from a lending institution, the evidence of indebtedness must include the name and address of any obligor of the loan, or any other person who endorses, co-signs, or otherwise provides security for such loan.

TOTAL THIS PAGE	$
SCHEDULE TOTAL LAST PAGE ONLY	$

Schedule I

Schedule I is used to report loans received during the reporting period.

Evidence of indebtedness (a signed copy of a promissory Note or a letter outlining loan details) for each loan, including loans from a candidate or candidate's spouse, must be submitted in conjunction with the applicable report to local board(s) of elections or NYSBOE. Such evidence must include the name and address of the lender, the amount of loan, any interest to be charged and the repayment schedule. If the loan was received from a lending institution (or any other loan where applicable), the evidence of indebtedness must include the name and address of any co-signor, obligor or any other person providing security for or otherwise guaranteeing the loan.

- Provide the date of the loan and indicate if a bank loan.
- Provide the complete name and address of the lender, guarantor, or co-signer.
- Provide the loan amount.
- Provide the loan amount page total.
- On the last page of this schedule place the total of all pages in the schedule total box. Forward this amount to line 3c of the summary page.

Note: A loan made to a candidate or political committee, other than a constituted committee, by any person, firm, association or corporation other than in the regular course of the lender's business (i.e., banks) shall be deemed, to the extent not repaid by the date of the primary, general or special election, as the case may be, a contribution by such person, firm, association or corporation.

A loan made to a candidate or political committee, other than a constituted committee, by any person, firm, association or corporation in the regular course of the lender's business (i.e., banks) shall be deemed, to the extent not repaid by the date of the primary, general or special election, as the case may be, a contribution by the obligor on the loan and by any other person endorsing, cosigning, guaranteeing, collateralizing or otherwise providing security for the loan.

Loans can result in the receipt of an over-contribution for limit purposes, if the amount of the loan outstanding as of the date of the primary, general, or special election, as the case may be: 1) is, in and of itself, greater than the applicable contribution limit; or 2) when added to the previous contribution(s) of the contributor in that election cycle results in an aggregate amount for the applicable cycle which is greater than the contribution limit for that cycle.

Regardless of the above, the obligation to repay the outstanding loan remains and the filer must also continue to report the outstanding loan on Schedule N until it is repaid or forgiven.

Filers are strongly cautioned to consider the applicable contribution limit as applied to the amount of the loan outstanding, as well as cautioned to review the contribution history of the particular contributor who will be making the loan in order to avoid over-contributions for limit purposes.

SCHEDULE J Loan Repayments

ELECTION YEAR	FILER ID	REPORT PERIOD DATES FROM / / TO / /	PAGE ------OF-------

PAYMENT DATE	LENDER NAME		CHECK #	AMOUNT
	STREET	APT		$
	CITY, STATE	ZIP	DATE OF LOAN	
PAYMENT DATE	LENDER NAME		CHECK #	AMOUNT
	STREET	APT		$
	CITY, STATE	ZIP	DATE OF LOAN	
PAYMENT DATE	LENDER NAME		CHECK #	AMOUNT
	STREET	APT		$
	CITY, STATE	ZIP	DATE OF LOAN	
PAYMENT DATE	LENDER NAME		CHECK #	AMOUNT
	STREET	APT		$
	CITY, STATE	ZIP	DATE OF LOAN	
PAYMENT DATE	LENDER NAME		CHECK #	AMOUNT
	STREET	APT		$
	CITY, STATE	ZIP	DATE OF LOAN	
PAYMENT DATE	LENDER NAME		CHECK #	AMOUNT
	STREET	APT		$
	CITY, STATE	ZIP	DATE OF LOAN	
PAYMENT DATE	LENDER NAME		CHECK #	AMOUNT
	STREET	APT		$
	CITY, STATE	ZIP	DATE OF LOAN	
PAYMENT DATE	LENDER NAME		CHECK #	AMOUNT
	STREET	APT		$
	CITY, STATE	ZIP	DATE OF LOAN	
PAYMENT DATE	LENDER NAME		CHECK #	AMOUNT
	STREET	APT		$
	CITY, STATE	ZIP	DATE OF LOAN	
			TOTAL THIS PAGE	**$**
			SCHEDULE TOTAL LAST PAGE ONLY	$

Schedule J

Schedule J is used to record the repayment of loans received. Only repayments of principal are reported here. Interest payments are reported on Schedule F.

- Provide the original date of the loan.
- Provide the complete name and address of the lender.
- Provide the check number and the date repaid.
- Provide the amount paid.
- Provide the loan repayment total for this page.
- On the last page of this schedule place the total of all pages in the schedule total box. Forward this amount to line 6d of the Summary Page.

SCHEDULE K Liabilities/Loans Forgiven

ELECTION YEAR	FILER ID	REPORT PERIOD DATES FROM / / TO / /	PAGE ___OF____

DATE	VENDOR/LENDER		☐ LIABILITY ☐ LOAN	AMOUNT FORGIVEN $
ORIGINAL DATE OF LIABILITY/LOAN	STREET	APT		
	CITY, STATE	ZIP		
DATE	VENDOR/LENDER		☐ LIABILITY ☐ LOAN	AMOUNT FORGIVEN $
ORIGINAL DATE OF LIABILITY/LOAN	STREET	APT		
	CITY, STATE	ZIP		
DATE	VENDOR/LENDER		☐ LIABILITY ☐ LOAN	AMOUNT FORGIVEN $
ORIGINAL DATE OF LIABILITY/LOAN	STREET	APT		
	CITY, STATE	ZIP		
DATE	VENDOR/LENDER		☐ LIABILITY ☐ LOAN	AMOUNT FORGIVEN $
ORIGINAL DATE OF LIABILITY/LOAN	STREET	APT		
	CITY, STATE	ZIP		
DATE	VENDOR/LENDER		☐ LIABILITY ☐ LOAN	AMOUNT FORGIVEN $
ORIGINAL DATE OF LIABILITY/LOAN	STREET	APT		
	CITY, STATE	ZIP		
DATE	VENDOR/LENDER		☐ LIABILITY ☐ LOAN	AMOUNT FORGIVEN $
ORIGINAL DATE OF LIABILITY/LOAN	STREET	APT		
	CITY, STATE	ZIP		
DATE	VENDOR/LENDER		☐ LIABILITY ☐ LOAN	AMOUNT FORGIVEN $
ORIGINAL DATE OF LIABILITY/LOAN	STREET	APT		
	CITY, STATE	ZIP		
DATE	VENDOR/LENDER		☐ LIABILITY ☐ LOAN	AMOUNT FORGIVEN $
ORIGINAL DATE OF LIABILITY/LOAN	STREET	APT		
	CITY, STATE	ZIP		
			TOTAL THIS PAGE	$
			SCHEDULE TOTAL LAST PAGE ONLY	$

Copy of evidence from vendor/lender indicating forgiveness must be attached.

Schedule K

Schedule K is used to report that a creditor or a lender has forgiven an outstanding debt. This includes any outstanding amounts owed to the candidate/committee which are forgiven by the candidate/ lender.

- Provide the date forgiven and the original date of debt.
- Provide the complete name and address of the creditor/lender.
- Check box for liability or loan forgiven.
- Provide the amount of the liability/loan forgiven.
- Provide the total amounts of liabilities and loans forgiven for this page.
- On the last page of this schedule, place the Total of Liabilities and Loans Forgiven from all pages in the Schedule Total Box.

Note: Loans or liabilities that are forgiven are considered contributions for limit purposes, and are subject to contribution limits for the applicable election or calendar year cycle. Forgiveness can result in the receipt of an over-contribution, if the amount forgiven: 1) is, in and of itself, greater than the applicable contribution limit; or 2) when added to the previous contribution(s) of the contributor who is forgiving the loan or liability, results in an aggregate amount for the applicable cycle which is greater than the applicable contribution limit for that cycle.

Filers are strongly cautioned to consider the applicable contribution limit as applied to the amount to be forgiven, as well as cautioned to review the contribution history of the particular contributor who will be forgiving a loan or liability.

SCHEDULE L Expenditure Refunds

ELECTION YEAR	FILER ID	REPORT PERIOD DATES FROM / / TO / /	PAGE ______OF______

DATE RECEIVED	NAME		ORIG. PAYMENT DATE
	STREET	APT	
	CITY, STATE	ZIP	AMOUNT $
DATE RECEIVED	NAME		ORIG. PAYMENT DATE
	STREET	APT	
	CITY, STATE	ZIP	AMOUNT $
DATE RECEIVED	NAME		ORIG. PAYMENT DATE
	STREET	APT	
	CITY, STATE	ZIP	AMOUNT $
DATE RECEIVED	NAME		ORIG. PAYMENT DATE
	STREET	APT	
	CITY, STATE	ZIP	AMOUNT $
DATE RECEIVED	NAME		ORIG. PAYMENT DATE
	STREET	APT	
	CITY, STATE	ZIP	AMOUNT $
DATE RECEIVED	NAME		ORIG. PAYMENT DATE
	STREET	APT	
	CITY, STATE	ZIP	AMOUNT $
DATE RECEIVED	NAME		ORIG. PAYMENT DATE
	STREET	APT	
	CITY, STATE	ZIP	AMOUNT $
DATE RECEIVED	NAME		ORIG. PAYMENT DATE
	STREET	APT	
	CITY, STATE	ZIP	AMOUNT $

TOTAL THIS PAGE	$
Schedule Total **Last Page Only**	$

Schedule L

Schedule L is used to report expenditure refunds of previously reported campaign expenses (errors, overpayments, adjustments, return of deposits, uncashed checks, etc.) back to the candidate/committee. Entries on Schedule L increase the balance.

- Provide the date received.
- Provide the complete name and address of the payor.
- Provide the date of original payment and the amount refunded.
- Provide the total amounts of expenditure refunds for this page.
- On the last page of this schedule, place the total of all pages in the schedule total box. Forward the amount to 3d of the summary page.

SCHEDULE M Contributions Refunded

ELECTION YEAR		FILER ID	REPORT PERIOD DATES FROM / / TO / /	PAGE _______OF______
REFUND DATE	ORIGINAL DATE RECEIVED	NAME STREET APT CITY, STATE ZIP	AMOUNT REFUNDED $ CHECK #	
REFUND DATE	ORIGINAL DATE RECEIVED	NAME STREET APT CITY, STATE ZIP	AMOUNT REFUNDED $ CHECK #	
REFUND DATE	ORIGINAL DATE RECEIVED	NAME STREET APT CITY, STATE ZIP	AMOUNT REFUNDED $ CHECK #	
REFUND DATE	ORIGINAL DATE RECEIVED	NAME STREET APT CITY, STATE ZIP	AMOUNT REFUNDED $ CHECK #	
REFUND DATE	ORIGINAL DATE RECEIVED	NAME STREET APT CITY, STATE ZIP	AMOUNT REFUNDED $ CHECK #	
REFUND DATE	ORIGINAL DATE RECEIVED	NAME STREET APT CITY, STATE ZIP	AMOUNT REFUNDED $ CHECK #	
REFUND DATE	ORIGINAL DATE RECEIVED	NAME STREET APT CITY, STATE ZIP	AMOUNT REFUNDED $ CHECK #	

TOTAL THIS PAGE	$
SCHEDULE TOTAL LAST PAGE ONLY	$

Schedule M

Schedule M is used to report the return or refund back to the contributor of previously deposited/ reported contributions to the candidate/committee. You may not refund more than the amount contributed. Entries on Schedule M decrease the balance.

- Provide the date you refunded the money
- Provide the date(s) it was received
- Provide the complete name and address of the contributor.
- Provide the amount of the refund and the check number.
- Provide the total amount refunded for this page.
- On the last page of this schedule place the total of all pages in the schedule total box. Forward this amount to line 6e of the summary page.

SCHEDULE N Outstanding Liabilities/Loans

ELECTION YEAR	FILER ID	REPORT PERIOD DATES FROM / / TO / /		PAGE ____OF____

DATE	NAME / STREET APT / CITY, STATE ZIP	TOTAL ORIG. AMT.	PURPOSE CODE	LIABILITY AMT. OUTSTANDING	LOAN AMT. OUTSTANDING
DATE ( ) CURRENT ( ) PRIOR	NAME STREET APT CITY, STATE ZIP	TOTAL ORIG. AMT. ( ) LIABILITY ( ) LOAN $________	PURPOSE CODE________ EXPLAIN: ________	LIABILITY AMT. OUTSTANDING $________	LOAN AMT. OUTSTANDING $________
DATE ( ) CURRENT ( ) PRIOR	NAME STREET APT CITY, STATE ZIP	TOTAL ORIG. AMT. ( ) LIABILITY ( ) LOAN $________	PURPOSE CODE________ EXPLAIN: ________	LIABILITY AMT. OUTSTANDING $________	LOAN AMT. OUTSTANDING $________
DATE ( ) CURRENT ( ) PRIOR	NAME STREET APT CITY, STATE ZIP	TOTAL ORIG. AMT. ( ) LIABILITY ( ) LOAN $________	PURPOSE CODE________ EXPLAIN: ________	LIABILITY AMT. OUTSTANDING $________	LOAN AMT. OUTSTANDING $________
DATE ( ) CURRENT ( ) PRIOR	NAME STREET APT CITY, STATE ZIP	TOTAL ORIG. AMT. ( ) LIABILITY ( ) LOAN $________	PURPOSE CODE________ EXPLAIN: ________	LIABILITY AMT. OUTSTANDING $________	LOAN AMT. OUTSTANDING $________
DATE ( ) CURRENT ( ) PRIOR	NAME STREET APT CITY, STATE ZIP	TOTAL ORIG. AMT. ( ) LIABILITY ( ) LOAN $________	PURPOSE CODE________ EXPLAIN: ________	LIABILITY AMT. OUTSTANDING $________	LOAN AMT. OUTSTANDING $________
DATE ( ) CURRENT ( ) PRIOR	NAME STREET APT CITY, STATE ZIP	TOTAL ORIG. AMT. ( ) LIABILITY ( ) LOAN $________	PURPOSE CODE________ EXPLAIN: ________	LIABILITY AMT. OUTSTANDING $________	LOAN AMT. OUTSTANDING $________
DATE ( ) CURRENT ( ) PRIOR	NAME STREET APT CITY, STATE ZIP	TOTAL ORIG. AMT. ( ) LIABILITY ( ) LOAN $________	PURPOSE CODE________ EXPLAIN: ________	LIABILITY AMT. OUTSTANDING $________	LOAN AMT. OUTSTANDING $________
DATE ( ) CURRENT ( ) PRIOR	NAME STREET APT CITY, STATE ZIP	TOTAL ORIG. AMT. ( ) LIABILITY ( ) LOAN $________	PURPOSE CODE________ EXPLAIN: ________	LIABILITY AMT. OUTSTANDING $________	LOAN AMT. OUTSTANDING $________

TOTAL THIS PAGE	$	$
SCHEDULE TOTAL	$	$

PURPOSE OF LIABILITES/LOAN CODES

CMAIL	Campaign Mailings	POLLS	Polling Costs
CONSL	Campaign Consultant	POSTA	Postage
CONSV	Constituent Services	PRINT	Print Ads
FUNDR	Fundraising	PROFL	Professional Services
LITER	Campaign Literature	RADIO	Radio Ads
LOAN	Loans	RENTO	Office Rent
OFFICE	Office Expenses	TVADS	Television Ads
OTHER	Other: Must provide explanation	VOTER	Voter Registration Materials of Services
PETIT	Petition Expenses	WAGES	Campaign Worker's Salaries

Schedule N

Schedule N is used to report:

a) outstanding liabilities for goods or services received;

b) outstanding loans received;

c) the outstanding balances;

as of the cut-off date for the report.

For each entry:

- Provide the date the liability/loan was incurred and whether it was incurred during the current report period or a prior report period.
- Provide the complete name and address of the vendor or lender.
- Provide the total amount of the original liability/loan.
- Indicate by using the appropriate code for the purpose. If using code “other,” provide an explanation.

CMAIL	Campaign Mailings	POLLS	Polling Costs
CONSL	Campaign Consultant	POSTA	Postage
CONSV	Constituent Services	PRINT	Print Ads
FUNDR	Fundraising	PROFL	Professional Services
LITER	Campaign Literature	RADIO	Radio Ads
LOAN	Loans	RENTO	Office Rent
OFFCE	Office Expenses	TVADS	Television Ads
OTHER	Other: Must provide explanation	VOTER	Voter Registration Materials or Services
PETIT	Petition Expenses	WAGES	Campaign Workers’ Salaries

- Provide the amount of the liability still outstanding.
- Provide the amount of the loan still outstanding.
- Provide <u>page</u> totals for columns labeled “Liability Amount Outstanding” and “Loan Amount Outstanding”.
- Provide <u>schedule</u> totals for columns labeled “Liability Amount Outstanding” and “Loan Amount Outstanding” on the last page of this schedule.
- Forward the column labeled “Liability Amount Outstanding”, schedule liabilities total to line 9g of the “Status of Campaign Expenses” section.

<u>Note</u>: A filer cannot terminate while having any outstanding liabilities or loans, or portions thereof.

SCHEDULE O Partners

ELECTION YEAR	FILER ID	REPORT PERIOD DATES FROM / / TO / /	PAGE ___OF___

DATE RECEIVED	**PARTNERSHIP NAME**	AMOUNT OF CONTRIBUTION
	STREET APT	
	CITY, STATE ZIP	$

PARTNER NAME

LAST FIRST	AMOUNT ATTRIBUTED	PREVIOUS AMOUNT
STREET APT	$	$
CITY, STATE ZIP		
LAST FIRST	AMOUNT ATTRIBUTED	PREVIOUS AMOUNT
STREET APT	$	$
CITY, STATE ZIP		
LAST FIRST	AMOUNT ATTRIBUTED	PREVIOUS AMOUNT
STREET APT	$	$
CITY, STATE ZIP		
LAST FIRST	AMOUNT ATTRIBUTED	PREVIOUS AMOUNT
STREET APT	$	$
CITY, STATE ZIP		
LAST FIRST	AMOUNT ATTRIBUTED	PREVIOUS AMOUNT
STREET APT	$	$
CITY, STATE ZIP		
LAST FIRST	AMOUNT ATTRIBUTED	PREVIOUS AMOUNT
STREET APT	$	$
CITY, STATE ZIP		
LAST FIRST	AMOUNT ATTRIBUTED	PREVIOUS AMOUNT
STREET APT	$	$
CITY, STATE ZIP		

TOTAL AMOUNT ATTRIBUTED	$	$
TOTAL AMOUNT UNITEMIZED	$	$
TOTAL AMOUNT CONTRIBUTION	$	$

Schedule O—Partners

Schedule O is used to furnish additional information about partnership contributions. (See the "Contribution and Receipt Limitations" section in this *Handbook.)*

Partnerships—see Schedules A&D Instructions

- Provide the amount (and date) of the contribution as reported on Schedule A and/or D.
- Provide the partnership name and address.
- Once the aggregate partnership contribution exceeds $2,500 (during the calendar year for a constituted or party committee, PAC or Independent Expenditure Committee; or during the election/campaign cycle for a candidate or authorized committee), the names and addresses of the individual partners whose aggregate shares of the partnerships' contribution for the applicable calendar year or cycle exceed $99.00 must be provided along with the amount attributable to each partner.
- Provide the amount attributed to each partner and any previous amounts made by them.
- Provide the total of all attributable amounts.
- For all partners whose shares do not exceed $99.00 place the total of those shares in the unitemized box in the summary section.

SCHEDULE O Subcontracts

ELECTION YEAR	FILER ID	REPORT PERIOD DATES FROM / / TO / /	PAGE ___OF___

PRIMARY CONTRACTOR/PAYEE NAME	
STREET	APT
CITY, STATE	ZIP

SUBCONTRACTOR/PROVIDER OF FINISHED GOODS/SERVICES:

NAME		AMOUNT ATTRIBUTED
STREET	APT	$
CITY, STATE	ZIP	CODE
NAME		AMOUNT ATTRIBUTED
STREET	APT	$
CITY, STATE	ZIP	CODE
NAME		AMOUNT ATTRIBUTED
STREET	APT	$
CITY, STATE	ZIP	CODE
NAME		AMOUNT ATTRIBUTED
STREET	APT	$
CITY, STATE	ZIP	CODE
NAME		AMOUNT ATTRIBUTED
STREET	APT	$
CITY, STATE	ZIP	CODE
NAME		AMOUNT ATTRIBUTED
STREET	APT	$
CITY, STATE	ZIP	CODE

PLEASE USE THE "PURPOSE CODES" FOUND ON SCHEDULE F or N

Schedule O—Subcontracts

Schedule O is used to furnish additional information about subcontractor payments. The requirement to detail subcontractor payments does not apply to housekeeping expenditures. (See the "Contribution and Receipt Limitations" section in this *Handbook.)*

Subcontractors

- Provide the complete name and address of the person, entity, or consultant paid by the campaign.
- Provide the complete name and address of the subcontractor.
- Provide the amount attributed.
- Provide the proper expenditure code as found in Schedule F or N.

Note: The above information is required for any subcontracted amount greater than $10,000 in the case of statewide candidates and $5,000 for all other offices. This subcontractor information can be reported either on the report which lists the expenditure to the consultant or on the post-election report to which the transaction(s) relate.

SCHEDULE P *Non-Campaign Housekeeping Receipts

ELECTION YEAR	FILER ID	REPORT PERIOD DATE FROM / / TO / /		PAGE ____OF____

DATE RECEIVED	NAME	AMOUNT	PREV. AMOUNT
CODE	STREET APT		
CHECK #	CITY, STATE ZIP	$	$
DATE RECEIVED	NAME	AMOUNT	PREV. AMOUNT
CODE	STREET APT		
CHECK #	CITY, STATE ZIP	$	$
DATE RECEIVED	NAME	AMOUNT	PREV. AMOUNT
CODE	STREET APT		
CHECK #	CITY, STATE ZIP	$	$
DATE RECEIVED	NAME	AMOUNT	PREV. AMOUNT
CODE	STREET APT		
CHECK #	CITY, STATE ZIP	$	$
DATE RECEIVED	NAME	AMOUNT	PREV. AMOUNT
CODE	STREET APT		
CHECK #	CITY, STATE ZIP	$	$
DATE RECEIVED	NAME	AMOUNT	PREV. AMOUNT
CODE	STREET APT		
CHECK #	CITY, STATE ZIP	$	$
	TOTAL THIS PAGE	$	

CODE:

IND = INDIVIDUAL
CORP = CORPORATE
PART = PARTNERSHIP: Partnerships which contribute over $2500.00 total must further define in Schedule O.
COMM = POLITICAL COMMITTEE

***THIS SCHEDULE TO BE USED ONLY BY PARTY OR CONSTITUTED COMMITTEES.**

Complete this summary on your last page only!

TOTAL ITEMIZED CONTRIBUTIONS	**$**
TOTAL UNITEMIZED CONTRIBUTIONS	**$**
SCHEDULE TOTAL	**$**

Schedule P

Schedule P is used only by party and constituted committees to report receipts associated with maintaining a permanent Party Headquarters and staff and carrying on ordinary activities which are not for the express purpose of promoting the candidacy of specific candidates.

- Provide the date received.
- Indicate the type of contributor and the check number.
- Provide complete name and address of the contributor.
- Provide the amount of contributions received from that contributor.
- List any previous contributions received during the calendar year from that contributor.
- Provide total monetary contributions for each page.
- Total all pages of Schedule P in the “Total Itemized Expenditures” box. Place the total of all unitemized expenditures (from your records) in the “Total Unitemized Expenditures” box. Add the itemized and unitemized amounts and enter the amount in “Schedule Total”. Forward the schedule total to line 3e of the summary page.

The threshold for itemizing housekeeping receipts is an aggregate over $99.00 for the calendar year.

SCHEDULE Q *Non-Campaign Housekeeping Expenses

ELECTION YEAR	FILER ID	REPORT PERIOD DATES FROM / / TO / /	PAGE ----OF----

DO NOT REPORT TRANSFERS OUT:

DATE PAID	NAME		PURPOSE CODE	AMT. PAID
	STREET	APT	EXPLAIN	
CHECK #	CITY, STATE	ZIP		$
DATE PAID	NAME		PURPOSE CODE	AMT. PAID
	STREET	APT	EXPLAIN	
CHECK #	CITY, STATE	ZIP		$
DATE PAID	NAME		PURPOSE CODE	AMT. PAID
	STREET	APT	EXPLAIN	
CHECK #	CITY, STATE	ZIP		$
DATE PAID	NAME		PURPOSE CODE	AMT. PAID
	STREET	APT	EXPLAIN	
CHECK #	CITY, STATE	ZIP		$
DATE PAID	NAME		PURPOSE CODE	AMT. PAID
	STREET	APT	EXPLAIN	
CHECK #	CITY, STATE	ZIP		$
DATE PAID	NAME		PURPOSE CODE	AMT. PAID
	STREET	APT	EXPLAIN	
CHECK #	CITY, STATE	ZIP		$
DATE PAID	NAME		PURPOSE CODE	AMT. PAID
	STREET	APT	EXPLAIN	
CHECK #	CITY, STATE	ZIP		$
DATE PAID	NAME		PURPOSE CODE	AMT. PAID
	STREET	APT	EXPLAIN	
CHECK #	CITY, STATE	ZIP		$

TOTAL THIS PAGE	$

EXPENDITURE PURPOSE CODES (USE ON SCHEDULE Q ONLY)

RENTO	**OFFICE RENT**
UTILS	**UTILITIES**
PAYRL	**PAYROLL**
POSTA	**POSTAGE**
PROFL	**PROFESSIONAL SERVICES**
OFEXP	**OFFICE EXPENSES**
MAILS	**MAILINGS**
OTHER	**OTHER: PROVIDE EXPLANATION**
VOTER	**VOTER REGISTRATION MATERIALS OR SERVICES**

Complete this summary on your last page only!

TOTAL ITEMIZED EXPENDITURES	**$**
TOTAL UNITEMIZED EXPENDITURES	**$**
SCHEDULE TOTAL	**$**

***This schedule to be used only by party or constituted committees.** .

Schedule Q

Schedule Q is used only by party and constituted committees to report expenses associated with maintaining a permanent party headquarters and staff and carrying on ordinary activities which are not for the express purpose of promoting the candidacy of specific candidates.

- Provide the date paid and check number.
- Provide the complete name and address of payee.
- Provide the appropriate purpose code. When using code “other” provide an explanation.
- Provide the amount of each entry.
- Provide the total of each page.
- Total all pages of Schedule Q in the “Total Itemized Expenditures” box. Place the total of all unitemized expenditures (from your records) in the “Total Unitemized Expenditures” box. Add the itemized and unitemized amounts and enter the amount in “Schedule Total”. Forward the schedule total to line 6f of the summary page.

The threshold for itemizing housekeeping expenses is where a single expenditure is more than $49.99.

Party and constituted committees must itemize reimbursements and credit card payments. To do this, those committees using EFS Software V. 4.0 may report detail on Schedule Q. However, committees using the new software, V. 5.1, must provide detail using Schedule F and reference Housekeeping.

SCHEDULE R Allocations

ELECTION YEAR	FILER ID	REPORT PERIOD DATES FROM / / TO / /		PAGE ______OF______

DATE ALLOCATED	**CANDIDATE NAME**	DISTRICT	AMOUNT ALLOCATED TO DATE
		ELECTION YEAR ALLOCATED	
OFFICE			$
DATE ALLOCATED	**CANDIDATE NAME**	DISTRICT	AMOUNT ALLOCATED TO DATE
		ELECTION YEAR ALLOCATED	
OFFICE			$
DATE ALLOCATED	**CANDIDATE NAME**	DISTRICT	AMOUNT ALLOCATED TO DATE
		ELECTION YEAR ALLOCATED	
OFFICE			$
DATE ALLOCATED	**CANDIDATE NAME**	DISTRICT	AMOUNT ALLOCATED TO DATE
		ELECTION YEAR ALLOCATED	
OFFICE			$
DATE ALLOCATED	**CANDIDATE NAME**	DISTRICT	AMOUNT ALLOCATED TO DATE
		ELECTION YEAR ALLOCATED	
OFFICE			$
DATE ALLOCATED	**CANDIDATE NAME**	DISTRICT	AMOUNT ALLOCATED TO DATE
		ELECTION YEAR ALLOCATED	
OFFICE			$
DATE ALLOCATED	**CANDIDATE NAME**	DISTRICT	AMOUNT ALLOCATED TO DATE
		ELECTION YEAR ALLOCATED	
OFFICE.			$

TOTAL AMOUNT ALLOCATED TO DATE	$

Schedule R

Schedule R is used by party committees, constituted committees, Independent Expenditure Committees (including PACs making Independent Expenditures) and authorized multi-candidate committees to allocate campaign expenses among the candidates supported (and also, in the case of Independent Expenditure Committees, those candidates specifically opposed) according to the relative benefit each candidate receives from such committee's expenditures.

When a committee spends its first dollar on a candidate for a particular election campaign, the committee uses this schedule to report the candidate's name, the office, the district/municipality, and the allocated amount spent for the candidate for his/her election cycle. Candidates generally have either a two or four year election cycle.

On each subsequent report during the election cycle, allocation information is carried forward. As the committee spends more on a candidate, the amount will increase accordingly. The information required to be provided on Schedule R includes:

- Provide the date allocated.
- Provide the complete name of candidate.
- Provide the office, district and the election year of the candidate.
- Provide the total amount allocated to the candidate to date.*
- Provide the total amount allocated for all candidates to date.

* These amounts are cumulative per candidate over the election cycle.

This schedule is for record-keeping and disclosure and does not impact the account balance.

SUMMARY OF RECEIPTS / EXPENDITURES

ELECTION YEAR	FILER ID	REPORT PERIOD DATES FROM / / TO / /

1. OPENING BALANCE – Must be the same as line 7 of your previous report ………………………………………………………… $____________

2. CONTRIBUTIONS

2a) SCHEDULE A – Individuals – total……………………………….... $______________

2b) SCHEDULE B – Corporations – total……………………………... $______________

2c) SCHEDULE C – Other – total…………………………………………. $______________

2d) SCHEDULE D – In-Kind – total………………………………………. $______________

2e) TOTAL Contributions (add 2a through 2b)………………………………………………………………………………………………….. $______________

3. MISCELLANEOUS RECEIPTS

3a) SCHEDULE E- Other receipts – total………………………………… $______________

3b) SCHEDULE G – Transfers in – total……………………………….. $______________

3c) SCHEDULE I – Loans received – total……………………………….. $______________

3d) SCHEDULE L – Expenditure refunds – total……………………… $______________

3e) SCHEDULE P – Housekeeping receipts – total…………………… $______________

3f) TOTAL Miscellaneous Receipts (add 3a through 3e)………………………………………………………………………………… $______________

4. TOTAL RECEIPTS THIS PERIOD (add 2e and 3f)………………………………………………………………………………….. $______________

5. TOTAL (add line 1 and line 4)……. $______________

6. EXPENSES

6a) SCHEDULE F – Disbursements – total………………………………….. $______________

6b) SCHEDULE D total – (offset)…………………………………………….. $______________

6c) SCHEDULE H – Transfers out – total……………………………………. $______________

6d) SCHEDULE J – Loans repaid – total…………………………………….. $______________

6e) SCHEDULE M – Contribution refunds – total…………………………… $______________

6f) SCHEDULE Q – Housekeeping expenses – total……………………… $______________

6g) TOTAL Expenses this period (add 6a through 6f)……………………………………………………………………………………… $______________

7. BALANCE AT END OF PERIOD (subtract line 6g from line 5)………………………………………………………………………… $______________

Summary Page

After all detail schedules (e.g., A, B, C, etc.) have been completed, you must then complete the summary of receipts and expenditures page. Each line on this summary will contain the total from the corresponding detail schedule in the report, except Line 6b.

Complete the heading of the summary page.

Line 1 reflects your opening balance. This will be zero on the first report for a new candidate or committee. It will then be the ending balance on your previous report for any active filer.

Line 2a through 2d will reflect any contributions from Schedules A through D of this report (2d, in-kind contribution total must be included on line 6b.)

Line 2e will be the total of 2a through 2d.

Line 3a through 3e will reflect other receipts from Schedules E, G, I, L or P, as appropriate.

Line 3f will be the total of lines 3a through 3e.

Line 4 will be the total of lines 2e and 3f.

Line 5 will be the total of lines 1 and 4.

Lines 6a through 6f will reflect the totals from the appropriate detail schedules.

Line 6a reflects the total amount entered on Schedule F.

Line 6b is an offset entry. (Place Schedule D total here).

Line 6c through 6f will reflect the totals from Schedules H, J, M or Q, as appropriate.

Line 6g will be the total of lines 6a through 6f.

Line 7 equals line 5 minus line 6g. This should never be negative.

STATUS REPORT

ELECTION YEAR	FILER ID#	REPORT PERIOD DATES FROM / / TO / /

8. STATUS OF CONTRIBUTIONS

8a) Contributions received, from line 8e of your previous report * . . . . $_______

8b) Contributions received this period, line 2e . . . . $_______

8c) TOTAL, line 8a plus 8b . . . . $_______

8d) Contributions refunded, from this summary, line 6e . . . . $_______

8e) TOTAL contributions to date (line 8c minus 8d) . . . . $_______

*This figure will be 0 (zero) if this is the first report of a new campaign.

9. STATUS OF CAMPAIGN EXPENSES

9a) Campaign expenses paid, from line 9f of your previous report* . . . . $_______

9b) Campaign expenses this period, line 6a . . . . $_______

9c) In-Kind offset, Schedule D total . . . . $_______

9d) TOTAL add lines 9a throug9c . . . . $_______

9e) Refunds of campaign expenses, from this summary, line 3d . . . . $_______

9f) SUB-TOTAL campaign expenses to date (line 9d minus 9e) . . . . $_______

9g) Outstanding liabilities (Schedule N total, excluding loans) . . . . $_______

9h) Total Campaign Expenses to date (line 9f plus line 9g) . . . . $_______

*This figure will be 0 (zero) if this is the first report of a new campaign.

9i) EXPENSE ALLOCATION SECTION (Schedule R of Electronic Filing System Software (EFS))

Candidate Name	Office/District	Election Year	$ Amount

TOTAL AMOUNT ALLOCATED (please use additional pages if necessary) . . . . $_______

10. STATUS OF LOANS MADE

10a) Loans made to date, from line 10f of your previous report . . . . $_______

10b) Loans made this period, from your records . . . . $_______

10c) TOTAL, line 10a plus 10b . . . . $_______

10d) Amounts included in 10c above, which were repaid this period . . . . $_______

10e) Amounts included in 10c above, which were forgiven this period . . . . $_______

10f) Balance of loans made to date (line 10c minus 10d and 10e) . . . . $_______

11. STATUS OF HOUSEKEEPING RECEIPTS

11a) Housekeeping receipts ONLY, from line 11c of your previous report . . . . $_______

11b) Housekeeping receipts this period, from this summary, line 3e . . . . $_______

11c) TOTAL housekeeping receipts to date, (line 11a plus 11b) . . . . $_______

12. STATUS OF HOUSEKEEPING EXPENSES

12a) Housekeeping expenses ONLY, from line 12c of your previous report . . . . $_______

12b) Housekeeping expenses this period, from this summary, line 6f . . . . $_______

12c) TOTAL housekeeping expenses to date (line 12a plus 12b) . . . . $_______

Status Report

Status Report—Paper Filers

Complete the heading of the status report.

Each report filed during a campaign cycle should list those contributions received and campaign expenses incurred for a particular reporting period (lines 8a and 9a), as well as aggregate to date totals for either the calendar year or campaign cycle as described below.

The purpose of the status of contributions and status of campaign expenses schedules is to enable one to examine the last report filed and to be able to determine the cumulative, to date amounts of all contributions and expenses for the campaign cycle.

Status of Contributions—This schedule will show all contributions received for the campaign less any contributions for the campaign that were refunded.

Line 8a is completed on your second through final reports for the campaign cycle (calendar year for PACs and party committees) by bringing forward the total from line 8e of your previous report.

Status of Campaign Expenses—This schedule will show all expenses paid for during the campaign, plus outstanding liabilities incurred for this campaign, less any refunds received that were previously expended for the current campaign.

Line 9a is completed on your second through final reports for the campaign cycle (calendar year for party committees) by bringing forward the total from line 9f of your previous report.

Line 9i Allocation Section—Party committees, constituted committees, Independent Expenditure Committees (including PACs making Independent Expenditures), and authorized multi-candidate committees are required to allocate campaign expenses, among the candidates they support (and also, in the case of Independent Expenditure Committees, those candidates specifically opposed) according to the relative benefit each candidate received from the expenditures. (**These amounts are cumulative per candidate for the campaign cycle)**. Paper filers must include this information where indicated on the status report. Electronic filers must create and complete Schedule R.

Remember, candidates generally have either a two or four year campaign cycle. (See “campaign cycle” in the “Frequently Used Terms” section in this *Handbook*.)

When a committee spends its first dollar on a candidate for a particular election campaign, they list on this schedule the candidate’s name, the office, the district or municipality, and the allocated amount spent for that candidate.

On each subsequent report, this information is carried forward. As the committee spends more on a candidate, the amount will be increased accordingly.

After having reported the total spent on a candidate for a particular campaign, you will no longer carry forward this information.

Status of Loans Made—This section shows the current amount of loans made outstanding and the loan activity for the period. **You must maintain a supporting documentation of any loans made including repayments and forgiveness.**

The Status of Housekeeping Receipts and the **Status of Housekeeping Expenses**—Aggregate these items for the calendar year. These are used only by party and constituted committees.

CF-05 CANDIDATE OR COMMITTEE CLAIM OF EXEMPTION

From Filing Campaign Financial Disclosure Reports

NEW YORK STATE BOARD OF ELECTIONS
Section 14-124 of NYS Election Law

THIS FORM MUST CONTAIN ORIGINAL SIGNATURES IN INK AND BE COMPLETED IN FULL

Please check the applicable boxes below and complete this form in full:

[ ] For State Campaign -or- [ ] For Local Campaign (provide County): ____________________

[ ] Candidate -or- [ ] Committee

A. OFFICE: ____
(For a local campaign also include name and type of municipality e.g., city of..., town of…, or village of...)

DISTRICT: ____ **ELECTION YEAR:**_________________

B. CANDIDATE OR COMMITTEE NAME: ____

Committee Treasurer Name (if applicable) ____

Residential Address (no P.O. Box)____ Apartment # __________

Mailing Address (P.O. Box allowed) ____ Apartment # __________

Telephone: Home _____________________ Business _____________________ Cell _____________________

E-mail Address ____

Please check the applicable box that relates to your claim of exemption:

[ ] **C.** I am a candidate and I have not/will not receive or spend more than $50 for my campaign, including my own personal funds.

[ ] **D.** I am the treasurer of a committee formed solely to support or oppose a ballot proposition and the committee has not/will not raise or spend over $100 relative to the ballot proposition.

[ ] **E.** *For those in a town, city or village having a population under 10,000:* 1) I am a candidate for public office, or treasurer of an authorized committee solely supporting one candidate for public office, or treasurer of a committee solely supporting or opposing a ballot proposition; and 2) the receipts or expenditures of the candidate or committee will not exceed $1,000 in the aggregate for the campaign.

If after submission of this form the basis for a claim of exemption becomes invalid due to a change in circumstances (e.g., exceeding monetary threshold or scope of candidate/committee activity), the candidate/committee must then file all applicable election reports. See instructions.

Knowingly including false information in this form constitutes a Class A Misdemeanor, punishable by a fine and/or imprisonment. See Penal Law §210.45.

I swear or affirm that the information contained herein is in all respects true and complete to the best of my knowledge, information and belief.

Sworn to before me this ______________ day

of___________________________, 20 ____

____
(Notary Public or Commissioner of Deeds)

____
Signature of Candidate/ Committee Treasurer

____
Residential Address

____

____
Contact Phone Number

FORM CF-05 INSTRUCTIONS

This form must contain original signature(s) in ink and be notarized or subscribed to.
Copies of signatures, including those on faxes, PDFs, or other electronic files, are not acceptable.

A candidate or committee must file this form at each appropriate board of elections where the candidate or committee is required to file campaign financial disclosure reports.

For State Campaign: Check this box for candidates or committees supporting or opposing candidates for New York State Governor, Lt. Governor, State Comptroller, State Attorney General, State Senate, State Assembly and State Supreme Court, as well as those solely supporting or opposing statewide ballot propositions.

For Local Campaign: Check this box for all other offices and local ballot propositions, and list the county name where the local office is being sought or the ballot proposition is appearing. Candidates or committees supporting or opposing such candidates or ballot propositions can file this form with the appropriate local board of elections, or village clerk where the village clerk runs the election.

Item A: Candidates for statewide office must provide the office sought, district number if applicable and election year. Local candidates must provide the office sought, including the name and type of municipality (e.g., City of Newburgh; Town of Colonie; Village of Scotia). The district and election year must also be provided.

Item B: Enter the name of the candidate or committee. Residential address is mandatory; include building and apartment number if applicable, a mailing address if different, phone number and e-mail address of the candidate or treasurer. P.O. Box is not allowed for residential address.

Item C: Candidates who do not receive or spend more than $50 (this threshold includes their own personal funds), including candidates for county committee of a political party or for delegate or alternate delegate to a judicial district convention, must inform the appropriate board(s) of elections in writing of this fact.

Item D: A committee formed solely to support or oppose a ballot issue, that does not raise or spend over $100, is not required to file campaign financial disclosure reports.

Item E: Candidates and authorized committees solely supporting one candidate for public office, or solely supporting or opposing a ballot proposition, in towns, cities or villages having a population under 10,000, where the candidate and/or committee does not raise or spend in excess of $1,000 in the aggregate for the campaign, are not required to file campaign financial disclosure reports. This threshold includes the personal funds of the candidate.

> Note: This exemption may become invalid, requiring registration and filing of campaign financial disclosure reports with the applicable state, county and/or city board(s) of elections, if the candidate or committee supports or opposes candidates or ballot propositions outside of the applicable jurisdiction.
>
> Note: For a town or village, ballot propositions not submitted to the voters of that municipality at the time of a general election fall outside the scope of NYS Election Law. Therefore, committees solely supporting ballot propositions in a town or village taking place other than in November do not have to make campaign financial disclosures relative to their ballot proposition activity. In this instance, this form does not have to be filed.

If you have any questions about a claim of exemption, contact:

New York State Board of Elections
Compliance Unit
40 North Pearl Street, Suite 5
Albany, NY 12207-2729
1-800-458-3453; 518-474-8200

CF-06

Notice of Intent to Make Independent Expenditures and Required Disclosures by Political Action Committees (PACs) or Independent Expenditure Committees

NEW YORK STATE BOARD OF ELECTIONS

Section 14-112 of NYS Election Law and 9 NYCRR 6200.10(c)

THIS FORM MUST CONTAIN ORIGINAL SIGNATURES IN INK AND BE COMPLETED IN FULL

[ ] New **[ ] Amended Form* (provide Filer ID#):** ______________________________

[ ] For State Campaign **[ ] For Local Campaign (provide County):** ______________________________

* For amendments, fill out the form completely and check the box(es) below to indicate the section(s) being amended.

[ ] A. COMMITTEE NAME: ______________________________

For Acronyms (see instructions): ______________________________

[ ] B. COMMITTEE TYPE: (check one) **[ ]** Political Action Committee (PAC) **or [ ]** Independent Expenditure Committee

[ ] C. NAME OF TREASURER: ______________________________

The above-identified committee is hereby notifying the New York State Board of Elections that it intends to make independent expenditures, pursuant to Election Law 14-107, and will make all required disclosures.

[ ] D. CANDIDATE(S) TO BE SUPPORTED OR OPPOSED (Attach additional sheets if necessary):

	ELECTION YEAR	OFFICE/DISTRICT	CANDIDATE FULL NAME	SUPPORT/OPPOSE
1.				
2.				
3.				
4.				
5.				
6.				

VERIFICATION STATEMENT BY TREASURER

I swear or affirm that the information contained herein is in all respects true and complete to the best of my knowledge, information and belief.

Sworn to before me this ______________ day

of__________________________, 20 ____

____
(Notary Public or Commissioner of Deeds)

____
Signature of Committee Treasurer

____
Residential Address

____

____
Contact Phone Number

FORM CF-06 INSTRUCTIONS

A POLITICAL ACTION COMMITTEE or INDEPENDENT EXPENDITURE COMMITTEE MUST:

- Be registered with the New York State Board of Elections. (14-107(3)(a))
- File this form with the New York State Board of Elections prior to making Independent Expenditures.
- Complete this form and provide original signature(s) in ink. Copies of signatures, including those on faxes, PDFs or other electronic files are not acceptable.

Item A: Enter the name of the committee. If an acronym is used in the name of the committee (e.g. "NYSBOE" = "New York State Board of Elections"), please also spell out the acronym in the space provided.

Item B: Select committee type. Political Action Committees intending to make Independent Expenditures and Independent Expenditure Committees file this form.

Item C: Enter the name of the treasurer of record for the committee.

Item D: Provide applicable election and candidate information. Attach additional sheets if necessary.

If any information provided on this form changes then you must file an amended form.

CF-18 TERMINATION OR RESIGNATION REQUEST FORM
NO-ACTIVITY REPORT FORM

NEW YORK STATE BOARD OF ELECTIONS

THIS FORM MUST CONTAIN ORIGINAL SIGNATURES IN INK AND BE COMPLETED IN FULL

Treasurer/Candidate Name: ____________________________________ **Filer ID#:** ______________

Committee Name: ____

Please check the applicable box(es) in Sections A, B and C:

A. I am the committee treasurer [ ] **-or-** I am the candidate [ ]

B. I am submitting this form for the following purpose(s):

1. ☐ Requesting termination of the candidate's filing obligation as of the report indicated below.
2. ☐ Requesting termination of the committee as of the report indicated below.
3. ☐ Requesting resignation as treasurer of the committee as of the report indicated below.
4. ☐ Filing a No-Activity Report for the period indicated below.

   In order to qualify to file a No-Activity Report, there cannot have been any activity (i.e., receipts and/or expenditures, including interest, dividends and bank charges or outstanding loans or liabilities) during the reporting period and, therefore, there are no transactions to report. Filing a No-Activity Report may be done via the NYSBOE website, or by checking this box and the applicable reporting period indicated below.

C. For the purpose(s) indicated in section B above, I am either submitting with this form on computer diskette, CD, DVD; or have submitted via e-mail, or via the NYSBOE website; or via this form through a No-Activity Report, the candidate/committee treasurer's campaign financial disclosure termination or resignation report or No-Activity Report for the period indicated below:

1. ☐ 32 Day Pre-Primary	7. ☐ 32 Day Pre-Special
2. ☐ 11 Day Pre-Primary	8. ☐ 11 Day Pre-Special
3. ☐ 10 Day Post-Primary*	9. ☐ 27 Day Post-Special*
4. ☐ 32 Day Pre-General	10. ☐ January Periodic, 20____
5. ☐ 11 Day Pre-General	11. ☐ July Periodic, 20____
6. ☐ 27 Day Post-General*	12. ☐ Off-Cycle Report (A report which does not correspond to any specific filing period.)

*Campaign material or a disclaimer must be submitted with post election reports.

I state that the information contained in the electronically filed disclosure report referenced above is in all respects true and complete to the best of my knowledge, information and belief, or I have no transactions to report for this period.

____

Name- print or type   Candidate/Committee Treasurer Signature**

____

Title   Date Signed   Contact Phone Number

**Copies of signatures, including those on faxes, PDFs, or other electronic files, are not acceptable.

Knowingly including false information in the disclosure report identified above or on this form constitutes a Class A Misdemeanor, punishable by a fine and/or imprisonment. See Penal Law §210.45.

FORM CF-18 INSTRUCTIONS

This form must contain original signature(s) in ink .
Copies of signatures, including those on faxes, PDFs, or other electronic files, are not acceptable.

A candidate or committee treasurer must file this form at each board of elections where the candidate or committee is required to file campaign financial disclosure reports. Please provide name(s) and Filer ID# and check the applicable box(es) in Sections A, B and C.

To request termination of the committee or candidate's filing obligation:

- Electronic filers with NYSBOE must submit this fully completed paper request form (CF-18) when submitting a final campaign financial disclosure termination report.
- A final itemized campaign financial disclosure report must be filed using the Electronic Filing System (EFS) Software, whether filed as an attachment to an email, filed by mail on diskette, CD or DVD, **or** a non-itemized campaign financial disclosure report (i.e., No-Activity Report) must be filed online at www.elections.ny.gov or by paper using this CF-18 form, if applicable.
- All previously required campaign financial disclosure reports must have been filed to date.
- The committee bank account must have an ending cash balance of $0, which also must be reflected in the filer's final financial disclosure report.
- All outstanding loans or liabilities must have been repaid or forgiven, and required letters of forgiveness/ indebtedness must have been submitted to the appropriate board(s).

Notes about termination: *Termination can be requested with Periodic, Post-Primary, Post-General and Post -Special Election report filings. Termination can also be requested with an Off-Cycle report, which is defined as a report which does not correspond to any specific filing period. All applicable reports must continue to be filed until termination is approved by NYSBOE. Termination with a local board of elections does not constitute termination with NYSBOE.*

To request resignation as treasurer of the committee:

- Electronic filers with NYSBOE must submit this fully completed paper request form (CF-18) when submitting a final campaign financial disclosure treasurer resignation report.
- A treasurer's final itemized campaign financial disclosure report created using the Electronic Filing System (EFS) Software, whether filed as an attachment to an email, or filed by mail on diskette, CD or DVD, **or** a non-itemized campaign financial disclosure report (i.e., No-Activity Report) must be filed online at www.elections.ny.gov or by paper using this CF-18 form, if applicable.
- A campaign financial disclosure report submitted electronically that is intended to be a resignation report cannot be processed as a resignation report unless a completed CF-18 form is submitted as well.
- Attach the treasurer's letter of resignation to the CF-18 form. Treasurers should also submit their letter to any board where they are required to file, and to the candidate of an authorized committee.
- All previously required campaign financial disclosure reports must have been filed to date.

Notes about resignation**:** *A treasurer can request resignation with Periodic, Primary, General or Special Election report filings. A treasurer can also request resignation with an Off-Cycle report, which is defined as a report which does not correspond to any specific filing period. The new treasurer must submit amended CF-02, CF-03 and CF-16 forms, as applicable.*

To file a No-Activity Report (non-itemized campaign financial disclosure report):

The Electronic Filing System (EFS) Software does not accommodate the filing of No-Activity Reports. Therefore, electronic filers with NYSBOE can either submit this fully completed paper request form (CF-18) to file a No-Activity Report — **or**— submit a No-Activity Report online at www.elections.ny.gov.

CF-19 APPLICATION FOR ELECTRONIC FILING EXEMPTION

NEW YORK STATE BOARD OF ELECTIONS

THIS FORM MUST CONTAIN ORIGINAL SIGNATURES IN INK AND BE COMPLETED IN FULL

Applications should be received by NYSBOE at least **30 days** prior to the filing due date.

Candidate/Committee Treasurer: ______________________________ Filer ID# : ______________________

Please Print Name

Committee Name: ____

Address: ____

____

Telephone: Home__________________ Business_____________________ Cell _____________________

The following terms apply to your application for an exemption from the electronic campaign financial disclosure reporting requirements of Article 14 of the NYS Election Law:

- **"Access to the technology"** is defined as the ownership and/or the ability to access a computer with an operating system capable of complying with the electronic filing requirements.
- **"Substantial hardship"** is defined as the financial inability of the candidate/committee to purchase and/or acquire access to the technology necessary to comply with the electronic filing requirements.

Please explain the basis for an exemption. (Additional pages may be attached if necessary.)

____

____

____

I ______________________, swear or affirm that the candidate/committee does not have access to the technology necessary to comply with the electronic filing requirements of Article 14 of the NYS Election Law, and that filing by such means would constitute a substantial hardship for such candidate/committee, and that the information contained in this application is in all respects true and complete to the best of my knowledge, information and belief.

I understand that the exemption, if granted, is valid until the date indicated by NYSBOE on the reverse side of this form. I am obligated to inform NYSBOE of any change in circumstances which would disqualify the candidate/committee from the exemption for electronic filing. NYSBOE may revoke the exemption at any time. I understand that if my application for electronic filing exemption is approved, I am still obligated to file using the paper form (CF-01).

Knowingly including false information in this application constitutes a Class A Misdemeanor, punishable by a fine and/or imprisonment. See Penal Law §210.45.

______________________________	______________________________	________________
Candidate/Committee Treasurer Signature	Print Name	Date

CF-19

This side to be completed by NYSBOE only

Filer ID#: ______________________ Date: ______________________

Your application for an electronic filing exemption has been reviewed by NYSBOE: ____________

[ ] Your application has been approved. The exemption is valid through ____________, 20____
If an electronic filing exemption is approved, you are still obligated to file using the paper form (CF-01).

[ ] Your application has been denied as the candidate/committee does not meet the “substantial hardship” requirement as defined in your application. The candidate/committee will have to file electronically.

[ ] Your application has been denied as the candidate/committee does not meet the “substantial hardship” requirement as defined in your application. However, for the administrative convenience of NYSBOE, you have been approved for an electronic filing exemption for the following report(s) or time period(s): ______________________

____

[ ] The candidate/committee has not yet registered with NYSBOE. Please complete the enclosed registration forms and return them to NYSBOE as soon as possible. If applicable, you may resubmit this application for an electronic filing exemption.

[ ] Other: ______________________

____

____

Form should be submitted to:

New York State Board of Elections

Compliance Unit

40 North Pearl Street, Suite 5

Albany, NY 12207-2729

1-800-458-3453 or 518-474-8200

CF-20

NOTICE OF NON-PARTICIPATION IN ELECTION(S)

By Registered PACs, Party and Constituted Committees or Independent Expenditure Committees

NEW YORK STATE BOARD OF ELECTIONS

THIS FORM MUST CONTAIN ORIGINAL SIGNATURES IN INK AND BE COMPLETED IN FULL

TREASURER: ____ **FILER ID#:** __________________________

COMMITTEE NAME: ____

CONTACT INFORMATION:

Telephone**:** Home ___________________ Business _________________ Cell ________________________

E-mail Address: ____

The above-named committee, which is registered with the New York State Board of Elections (NYSBOE), will not support or has not supported, in any way, any candidate or political committee which is a participant in the current year's:

Primary Election [ ] and/or **General Election [ ]**
Please check appropriate box(es)

I swear or affirm that the information contained herein is in all respects true and complete to the best of my knowledge, information and belief.

Knowingly including false information in this Notice constitutes a Class A Misdemeanor, punishable by a fine and/or imprisonment. See Penal Law § 210.45.

____________________________________ ____________________________________ ____________________
Signature Print Name Date

Instructions

- A committee must be registered with NYSBOE before filing this Notice.
- This Notice may **not** be used to satisfy filing requirements from a previous election, and must be filed no later than 32 days prior to the primary and/or general election to which it applies.
- NYSBOE presumes that PACs, party committees, constituted committees and independent expenditure committees will support or oppose candidate(s) for election by making contributions and/or direct expenditures, and therefore expects to receive the three election reports for a particular election (primary and/or general). However, if one of this limited group of committees will not be actively supporting or opposing candidate(s) in a particular election, it may submit a Notice of Non-Participation in Election(s), which informs NYSBOE of this status and that NYSBOE should not expect to receive campaign financial disclosure election reports for that particular election.
- The filing of this Notice does not preclude these committees from having other financial activity (raising and/or spending funds) during the applicable elections. However, the activity must not be to support or oppose candidate(s) in an election covered by this Notice. In the event such a committee, after submission of this Notice, supports or opposes candidate(s) in an election covered by this Notice, the committee must then file all applicable election reports.
- Independent Expenditure Committees that will not be actively supporting or opposing candidate(s)/ballot proposals in a particular election and submit this Notice are still required to submit weekly disclosures on Fridays and 24 hour disclosures, as applicable, for any contribution received over $1,000 or any expenditures made over $5,000.
- Committees are required to continue to file all Periodic campaign financial disclosure reports as set forth in the annual Campaign Financial Disclosure Filing Calendar available on line at www.elections.ny.gov.This Notice is only applicable to the above indicated election cycle(s) in the current year.

Part Four —
Frequently Used Terms

I. Frequently used terms

Inside Part Four, Section I:

This section contains terms used throughout the Handbook, as well as concepts which may be helpful in preparing campaign financial disclosure reports. Examples are only intended to be illustrative. They are not intended to be inclusive of all scenarios or factual situations.

24-Hour Notice - a required disclosure of any contribution or loan over $1,000, received the day after the cut-off date of the 11-day pre-election report up to election day.

- These notices apply to all primary, general and special elections and must be filed by any filer for a specific election in which they are required to file campaign financial disclosure reports.
- These notices must be received by the appropriate board(s) of elections within 24 hours of receipt of the contribution or loan in question.
- These notices are required because without them, there would be no public disclosure of large loans or contributions received during the period leading up to election day, which would otherwise only be first disclosed on the post-election campaign financial disclosure report.
- For filers with NYSBOE, these notices can be filed electronically at: www.elections.ny.gov or in person or by fax (518-486-6627). For local filers, these notices can be filed in person or by fax. Consult local boards of elections for further details.

Advocating For or Against— means, in the absence of explicit words of advocacy for or against a candidate or ballot proposal, through the use of images, photos, or language which promotes, supports, attacks, or advocates for or against the clearly identified candidate or ballot proposal. (EL 14-107 (1)(A))

Allocating Expenses - party committees, constituted committees, Independent Expenditure Committees and authorized multi-candidate committees are required to allocate campaign expenses among the candidates they support/oppose. These amounts must be aggregated for the campaign/election cycle. Electronic filers need to create and complete Schedule R. Paper filers will allocate expenses on the Status Report page, Section 9i.

Aggregate – multiple figures combined into one total amount.

- Example 1: if a contributor gives a candidate for Assembly a $3,000 contribution in 2015 and another contribution of $1,400 in 2016, the aggregate contribution of that contributor is $4,400.
- Example 2: For a particular election, if a contributor first gives a candidate a contribution of $50, and additional contributions of $50, $100 and $25, the aggregate contribution is $225.

Amended Report – a campaign financial disclosure report (CF-01) that replaces a previously submitted campaign financial disclosure report (CF-01) for the purpose of making corrections or changes. For electronic filers with NYSBOE, a complete report must be submitted when making an amendment, because, presently, amended reports overwrite the previously submitted report in question. As such, simply filing only those transactions relative to the corrections or changes will result in an incomplete filing.

Anonymous Contributions – may not be accepted and must be turned over to the NYS Comptroller's Office.

Attribution of Campaign Advertisements – NYS Election Law does not require the sponsor or payor's name to be on any political advertisements ("paid for by"). If the ad refers to a federal candidate, the Federal Election Commission (FEC) may impose such a requirement. Additionally, Federal Communications Commission (FCC) regulations, radio/TV stations, and print media themselves, may impose an attribution requirement.

However, **Independent Expenditures** that cost more than $1,000 in the aggregate must clearly state the name of the person/committee who paid for or otherwise published or distributed the communication; and with respect to communications regarding candidates, state that the communication was not expressly authorized or requested by any candidate or by any candidate's political committee or any of its agents (e.g., "This communication was not expressly authorized or requested by any candidate or by any candidate's political committees or any of its agents.")

Auctions – items received for an auction must be reported as an "In-Kind Contribution" from the donor at fair market value. The entire amount received from the highest bidder for an item is then reported as a contribution from the bidder on the appropriate contribution schedule (A, B or C).

Campaign Cycle – generally speaking, the period after an election for a particular office, up to the next election for that office.

Example: The gubernatorial election is held every four years. Therefore, the campaign cycle for the Office of Governor is four years, and begins the day after the last election for that office, up to the next election day for that office.

Campaign Materials (Political Communication)– Campaign materials include all broadcast, cable or satellite schedules and scripts, internet, print and other types of advertisements, pamphlets, circulars, flyers, brochures, letterheads and other printed matter, purchased or produced **and reproductions of statements or information published to 500 or more members of a general public audience by computer or other electronic device including but not limited to electronic mail or** text message in connection with a specific election.

- Any filer required to file primary, general and/or special election campaign financial disclosure reports must, at the same time the applicable post-election campaign financial disclosure report is due, submit copies of all the filer's campaign materials, purchased or produced by or under the authority of the person filing the post-election report, or the committee or the person on whose behalf it is filed.
- Copies can include duplicate originals (e.g., posters, flyers, buttons, etc.) or photocopies.
- These items must be hard copies, not electronic/digital files.
- For practical purposes, large, unwieldy items (e.g., billboards, sandwich boards, etc.), which cannot be readily reproduced in a paper copy, may be photographed.
- All copies must be legible.
- If no campaign material was produced, a disclaimer so stating must be filed in conjunction with the applicable post-election report.

Independent Expenditure Committees have additional responsibilities to submit: A copy of all political communications paid for by the Independent Expenditure, including but not limited to broadcast, cable or satellite schedules and scripts, advertisements, pamphlets, circulars, flyers, brochures, letterheads and other printed matter and statements or information conveyed to 500 or more members of a general public audience by computer or other electronic devices:

These additional submissions of political communications/campaign materials are done in conjunction with the applicable Weekly/24-Hour disclosures made by the Independent Expenditure Committee. These must be filed with NYSBOE on Fridays up to 30 days before the applicable election or within 24 hours if within 30 days before the applicable election.

Candidate – generally speaking, any individual who seeks to be nominated or elected to public office or party position, whether they ultimately appear on the ballot or not. An individual shall be deemed to be a candidate if:

- He or she has taken action to qualify for nomination or election; **or -**
- Monies were raised or expended by the individual or any person to whom that individual has given consent to do so, in order to bring about such nomination or election to such office or position. The candidacy occurs when the contributions or expenditures in question are made, whether in the year in which the nomination or election is sought or in any future year.

Clearly Identified Candidate—means

- The name of the candidate involved appears;
- A photograph or drawing (caricature) of the candidate appears; or
- The identity of the candidate is apparent by unambiguous reference.

Committee (Political Committee) –
Any corporation aiding or promoting, and any committee, political club or combination of one or more persons operating or cooperating to:

- Aid or promote the success or defeat of a political party or principle or of any ballot proposal; **or**
- Aid or take part in the election or defeat of a candidate for public office; **or -**
- Aid or take part in the election or defeat of a candidate for nomination at a primary election or convention, including all proceedings prior to such primary election; **or -**
- Aid or take part in the election or defeat of a candidate for any party position voted for at a primary election; **or -**
- Aid or defeat the nomination by petition of an independent candidate for public office,…

...But nothing in this article shall apply to any committee or organization for the discussion or advancement of political questions or principles without connection with any vote or to a national committee organized for the election of Presidential or Vice Presidential candidates; provided, however, that a person or corporation making a contribution or contributions to a candidate or a political committee, which has filed pursuant to section 14-118, shall not , by that fact alone, be deemed to be a political committee as herein defined.

Political Committees Related to Political Parties:

Constituted Committee – a state committee or a county committee, or a duly constituted subcommittee of a county committee of a party as defined by NYS Election Law. A party is a political organization that ran a candidate in the last gubernatorial election who polled at least 50,000 votes. There are presently eight parties in New York State as so defined:

- Democratic
- Republican
- Conservative
- Working Families
- Independence
- Green
- Reform (formerly Stop Common Core)
- Women's Equality

Note: While there are other political organizations that refer to themselves as "Parties" (e.g., Libertarian Party), under NYS Election Law they are not parties as defined above. They are defined as "independent bodies" under NYS Election Law and are deemed multi-candidate committees under the provisions of Article 14 of NYS Election Law for campaign finance purposes.

Duly Constituted Subcommittee of a County Committee:

Outside the City of New York: a city, town or village committee, which consists of all county committee members from that city, town or village, as the case may be, and only such members.

Within the City of New York: an assembly district committee, which consists of all county committee members from that assembly district, and only such members.

Party Committee:
Any committee provided for (defined) in the rules of a constituted committee (state or county). Examples are:

- Democratic Assembly Campaign Committee (DACC)
- Senate Republican Campaign Committee (SRCC)

Housekeeping Committee – an optional "committee" that is only allowed to be registered by a party or constituted committee for the sole purpose of reporting "Housekeeping Receipts and Expenditures" made and received pursuant to NYS Election Law Section 14-124 (3), to maintain a permanent party headquarters and staff and carry on ordinary activities that are **not** for the express purpose of promoting the candidacy of specific candidates.

Other Types of Political Committees:

Independent Expenditure - an expenditure made by a **Person** conveyed to 500 or more members of a **General Public Audience** in the form of an audio or video communication via broadcast, cable or satellite, a written communication via advertisements, pamphlets, circulars, flyers, brochures, letterheads or other public statements which:

- Irrespective of when such communication is made, contains words such as “vote”, “oppose”, “support”, “elect”, “defeat”, or “reject”, which call for the election or defeat of the **Clearly Identified Candidate** or
- Refers to and **Advocates For or Against** a Clearly Identified Candidate or ballot proposal on or after January 1 of the year of the election in which such candidate is seeking office or such proposal shall appear on the ballot.
- Within 60 days before a general or special election for the office sought by the candidate or 30 days before a primary election, includes or references a clearly identified candidate.

Multi-Candidate Committee – a committee that supports or opposes more than one candidate. (See “Who Must File” in this *Handbook* for details.)

Political Action Committee (PAC) – although not specifically defined in the NYS Election Law, a PAC is generally considered to be any political committee that supports candidates or other political committees by making contributions only .

Unauthorized Committees (Single or Multi-Candidate) – committees that are **not** specifically authorized by one candidate or a group of candidates to raise and/or spend money on their behalf for their election.

Contribution (EL 14-100(9))

1*) Any gift, subscription, outstanding loan (to the extent provided for in NYS Election Law Section 14-114), advance, or deposit of money or anything of value, made in connection with the nomination for election (e.g., primary), or election (e.g., general), of any candidate, or made to promote the success or defeat of a political party or principle, or of any ballot proposal,*

2) Any funds received by a political committee from another political committee to the extent such funds do not constitute a transfer, (EL 14-100(10)) (See “Frequently Used Terms” section of this Handbook for details).

3) Any payment, by any person other than a candidate or a political committee authorized by the candidate, made in connection with the nomination for election (e.g., primary), or election (e.g., general), of any candidate, or any payment made to promote the success or defeat of a political party or principle, or of any ballot proposal including but not limited to compensation for the personal services of any individual which are rendered in connection with a candidate’s election or nomination without charge; provided however, that none of the foregoing shall be deemed a contribution if it is made, taken or performed by a candidate or his spouse or by a person or a political committee independent of the candidate or his/her agents or authorized political committees. For purposes of this article, the term “independent of the candidate or his agents or authorized political committees” shall mean that the candidate or his agents or authorized political committees did not authorize, request, suggest, foster or cooperate in any such activity; and provided further, that the term contribution shall not include:

> *(A)(“Volunteer services”) the value of services provided without compensation by individuals who volunteer a portion or all of their time on behalf of a candidate or political committee,*
>
> *(B) (“House parties/personal property”) the use of real or personal property and the cost of invitations, food and beverages voluntarily provided by an individual to a candidate or political committee on the individual’s residential premises for candidate-related activities, to the extent such services do not exceed $500 in value, and*
>
> *(C) (“Volunteer travel expenses”) the travel expenses of any individual who on his own behalf volunteers his personal services to any candidate or political committee to the extent such expenses are unreimbursed and do not exceed $500 in value.*

Note: “Transfers” are not contributions. (EL 14-100(9)(2); 14-100(10))

Contributor – an individual, corporation, political committee, unincorporated union or trade organization, PAC, or any other entity such as a league, association or club who makes a contribution (see definition).

Depository – financial institution (e.g., bank), physically located in New York State, where a campaign account is established and maintained.

Direct Expenditures – generally speaking, the expenditures made in support or opposition of a candidate, political committee or ballot proposition.

Disclosure Report/Statement – a report of the financial transactions relating to a candidate or committee covering a specific period of time. (Consult the applicable "Campaign Finance Filing Calendar" for dates.

Note: Once registered, a campaign financial disclosure report must be filed on a due date, even when there are no financial transactions to report. (See "Who Must File & What Must Be Filed?" section of this Handbook *for more details*.)

Election Cycle – see "Campaign Cycle".

Fair Market Value—generally, the retail price of goods or services. Contributions other than money to candidates or committees are evaluated under this standard and NYSBOE is empowered to regulate, consistent with NYS Election Law, how this is computed. (EL 14-114 (2); NYCRR 6200.6(b))

Filer – candidate or committee submitting campaign financial disclosure reports.

Filer ID# - an identification number assigned by a board of elections, upon a filer's registration with that board, to be used in conjunction with each subsequent filing made to that board.
<u>Note:</u> *Filers may have more than one unique Filer ID#, dependent upon how many boards of elections they are registered and filing with.*

Filing Calendar – an annual schedule issued by NYSBOE reflecting dates of required reports.

Fundraisers – an event or a solicitation to raise funds for a candidate or political committee.

Note: The amount paid for a ticket to a campaign event is the amount that is reported as a contribution received. Expenses are not subtracted from the ticket price in determining the amount of the contribution. If you purchase a ticket to a campaign event, the cost is reported as a political contribution to the sponsoring committee on Schedule F. If the payment is from a candidate committee to a constituted or party committee, or vice-versa, it is a transfer rather than a contribution. (Also see "Auction" and "Raffles".)

General Public Audience—means an audience composed of members of the public, including a targeted subgroup of members of the public; provided, however, it does **<u>not</u>** mean:

- An audience **solely** comprised of members, retirees, and staff of a labor organization or members of their households; or
- An audience **solely** comprised of employees of a corporation, an unincorporated business entity, or member of a business, trade or professional association or organization.

Housekeeping Expenditure – see "Committee – Housekeeping Committee".

Inactive Status/Non-Participation in Election(s) – for a limited group of committees (PACs, party and constituted committees or Independent Expenditure Committees), which would otherwise be obligated to file campaign financial disclosure election reports, a CF-20 form serves to notify NYSBOE that the committee will not be supporting or opposing, in any way, any candidates in a particular primary and/or general election, and that NYSBOE should not expect to receive reports it would otherwise receive. If the CF-20 form is not filed, three election reports for the primary election and/or three for the general election must be submitted. Campaign financial disclosure periodic reports must always be filed regardless of whether or not a CF-20 form has been filed.

Note: Candidates who are obligated to file campaign financial disclosure election reports and who also submit their own filings, and/or their authorized committees, are not qualified to file a Notice of Non-

Participation in Election(s) by Registered PACs, Party and Constituted Committees or Independent Expenditure Committees form (CF-20) to substitute for election reports. Campaign financial disclosure election reports for three primary election and/or three for general election must be submitted.

*Note: If, after filing a CF-20 form, the eligible committee opts to become active for the particular election, through contributions or expenditures, it must begin filing campaign financial disclosure reports with the next election report which covers the date when the activity begins. (*See "Forms and Schedules" section of *Handbook* for more details.)

Investments – an investment occurs when funds are taken from a candidate or committee's checking account (depository) and is placed in a potential income-producing instrument. The investment is not shown as a disbursement of funds, nor is the return of principal shown as income. Interest or income earned is reported on Schedule E as "Other Receipts". Losses on investments will be shown on Schedule F as a "Campaign Expense," citing the check number of the original investment. When making the investment, details of the investment must be disclosed as an attachment filed in conjunction with the campaign financial disclosure report covering the period in which the investment was made. Filers must provide the details in hard copy in person or by fax or by mail under separate cover.

Itemized/Unitemized

Itemized Contributions – whenever any contributor makes a contribution to a candidate or political committee that exceeds $99 by itself, or the contributor makes a contribution that causes the aggregate of his/her contributions to exceed $99 for the campaign/election cycle for candidates and their committees, or for the calendar year for constituted and party committees, PACs and Independent Expenditure Committees, then the candidate or political committee that is disclosing the contributions must itemize those contributions by reporting the following:

- Complete name and address;
- Date;
- Check number (if applicable) and
- Amount of the contribution.

The Itemized contribution must be detailed on one of the contribution schedules (Schedules A, B, C or D) of the campaign financial disclosure report which discloses the contribution. See the applicable schedules in this *Handbook* for more details..

Unitemized Contributions – A single contribution that does not exceed $99; and a single contribution which, when added to the contributor's previous contributions to the recipient candidate or committee for the election cycle or calendar year (as is applicable to that recipient type), does not raise the aggregate amount of contributions of the contributor to the recipient to more than $99.
Whenever any contributor makes a contribution to a candidate or political committee, and the contribution or the aggregate contributions of the contributor to the recipient do not yet exceed $99 for the calendar year or election cycle, as the case may be, then the contribution does not have to be itemized on the campaign financial disclosure report covering the date in which the contribution was made. The contribution can instead be reported as an "Unitemized Contribution." The filer, however, may choose to itemize contributions that qualify to be reported as "Unitemized Contributions."

Itemized Expenditures – single expenditures that are more than $49.99. Whenever any single expenditure exceeds $49.99, the filer must provide the following information on Schedule F (Expenditures/ Payments); or, if applicable, on Schedule Q (Non-Campaign Housekeeping Expenses):

- Date, Check Number (if applicable), Name and Address of the Payee, the Amount, and the Purpose Code of the Expenditure.

Unitemized Expenditures – single expenditures that are less than $50. For single expenditures that are less than $50, the filer can simply include the amount as "Total Unitemized Expenditures" on Schedule F, or on Schedule Q if applicable. However, the filer may choose to itemize expenditures which otherwise qualify to be reported as Unitemized Expenditures. For credit card payments, or for reimbursements to individuals for campaign-related expenses, the filer must disclose the detail for each expenditure over $49.99 that is part of the reimbursement or credit card payment. See the applicable schedules in this *Handbook* for more details. Housekeeping Committees should provide detail on Reimbursements on Schedule F.

- Date, Check Number (if applicable), Name and Address of the Payee, the Amount, and the Purpose Code of the Expenditure.

Independent of the Candidate or his Agents or Authorized Political Committees – shall mean the candidate, or his/her agent or authorized political committee, did not authorize, request, suggest, foster or cooperate in any such activity.

In-Lieu-Of Statement – a type of report that can only be filed by candidates filing their own campaign financial disclosure reports, or by authorized committees only supporting one candidate, or by committees solely supporting or opposing ballot propositions, where at the close of the reporting period in question, neither the total receipts nor the total expenditures of the campaign have exceeded $1000.

A **Labor Organization -** any organization representing employees employed in NYS, with the following characteristics:

- Deals with employers or employer organizations or with a state government, or any political or civil subdivision or other agency thereof, concerning terms and conditions of employment, grievances, labor disputes, or other matters incidental to the employment relationship.

Each local, parent, national or parent international organization of a statewide labor organization and each statewide federation receiving dues from a subsidiary labor organization shall be considered a separate labor organization.

Limits – there are limits on contributions that can be made and limits on contributions that can be received. (See “Contribution & Receipt Limitations” section in this *Handbook* for more details.)

Loans Made – as with an investment, campaign funds loaned to another entity are still an asset of the filer. The initial disbursement, or return, of the principal amount is not shown. Interest Income is reported under Schedule E “Other Receipts”. If the lendee defaults on all or any part of the loan, or if any part of the loan is forgiven, that amount will be shown on Schedule F as a political contribution or other expense, as the case may be. The details of the loan made must be provided in an attachment, filed in conjunction with the campaign financial disclosure report covering the report period in which the loan was made. Filers with NYSBOE must provide details under separate cover by fax, mail or in person.

Loans Received - see Schedule I in Campaign Financial Disclosure Report (CF-01).

No-Activity Statement/Report - a report where there has not been any activity (i.e., receipts and/or expenditures, including interest, dividends and bank charges) during the reporting period and therefore there are no transactions to report.

Non-Participation in Elections - (see Inactive Status in the “Frequently Used Terms” section of this *Handbook*).

Off-Cycle - a report that does not correspond to any specific filing period. It should be used when filing a resignation or termination campaign financial disclosure report outside of a regularly scheduled reporting period.

Official Party – any political organization, which at the last preceding election for governor, polled at least 50,000 votes for its candidate for governor.

Outstanding Liabilities – goods or services that have been received, but which have not yet been paid for. Goods and services received along with an invoice, to the extent to which they are not paid in that reporting period, are reported on Schedule N. For goods or services received without an invoice, an estimated amount must be reported on Schedule N. The outstanding amounts, full or partial, continue to be reported on Schedule N until either paid or forgiven.

Party Funds – NYS Election Law Section 2-126, which prohibits the use of party funds in support of a candidate in a primary election, was found unconstitutional by state and federal courts. It is therefore invalid. As such, party funds may be used in a primary election.

Penalties – see "Non-Compliance" section in this *Handbook* for more details.

Periodic Reports – campaign financial disclosure reports filed on specific dates each year.

Person—as relates to Independent Expenditures, means: person, group of persons, corporation, unincorporated business entity, labor organization or business, trade or professional association or organization, or political committee, provided, however, that such definition shall not include any party or constituted committee, that is required to file disclosure reports.

PIN – Personal Identification Number, assigned by NYSBOE and acts as a filer's electronic signature. PINs are used in conjunction with each campaign financial disclosure report submitted electronically.

Political Club – depending on the nature of its activities, a political club may or may not be a political committee. See "Committee".

Political Communication - See Campaign Materials.

Public Opinion Polls—No candidate, political party or committee shall attempt to promote the success or defeat of a candidate by, directly or indirectly, disclosing or causing to be disclosed, the results of a poll relating to a candidate for such office or position, unless within 48 hours after such disclosure, they provide the required information concerning the poll as outlined in (NYCRR 6201.2) to the applicable board(s).

Raffles – funds are not allowed to be raised by raffles, 50/50s, or any other type of gambling under NYS Racing, Pari-Mutuel Wagering and Breeding Law. For further information, contact the NYS Gaming Commission (518-388-3300) or the Attorney General (518-776-2000).

Registration – see "Who Must File & What Must Be Filed?" section in this *Handbook*.

Report – a campaign financial disclosure report of all monies raised and spent during a specific period of time (reporting period).

Schedules – Each schedule has a specific reporting purpose; only applicable schedules need to be used with each report. (See "Forms and Schedules" in this *Handbook* .)

Solicitations – Section 6113 of the Internal Revenue Code requires certain solicitations for political purposes to contain an express statement that political contributions are not tax deductible as charitable contributions. Consult the IRS.

Status Report – see "Forms and Schedules" in this *Handbook* for more details.

Transfer – there are two types of transfers:

- Type 1: The exchange of funds between a party or constituted committee and a candidate or any of his/her authorized committees or vice versa; **or**
- Type 2: the exchange of funds or anything of value between two committees authorized by, and solely supporting the same candidate in his campaign. A party or constituted committee and a candidate or any of his/her authorized committees or vice versa.

Termination – ends the filer's obligation to submit campaign financial disclosure reports. (See "Terminating Filing Obligations" section in this *Handbook* for more details.)

Treasurer Resignation – process by which a treasurer ends his/her obligation to submit campaign financial disclosure reports. (See "Duties of Treasurers/Candidates" and "Resigning as Treasurer" sections of this *Handbook* for more details.)

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