

TEXAS ETHICS COMMISSION

DIRECT CAMPAIGN EXPENDITURES DAILY PRE-ELECTION REPORT

FORM DAILY-E DCE – INSTRUCTION GUIDE



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FORM DAILY-E DCE – INSTRUCTION GUIDE

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These instructions are for the DIRECT CAMPAIGN EXPENDITURES DAILY PRE-ELECTION REPORT (FORM DAILY-E DCE). FORM DAILY-E DCE includes a cover sheet and Schedules F1, F2, F4, and T. All filers must submit the cover sheet, but only the schedules on which there is information to report need to be included.

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GENERAL INSTRUCTIONS

ELECTRONIC FILING

All persons filing campaign finance reports with the Texas Ethics Commission (Commission) are required to file those reports electronically unless the person is eligible to claim an exemption. Please check the Commission's website at <https://www.ethics.state.tx.us> for more detailed information about electronic filing.

FILLING OUT THE FORMS

All reports filed on paper must be either handwritten in ink or typewritten. If you complete the report by hand, please print everything other than your signature.

Always file the cover sheet of the campaign finance report form. You need to file only those schedules on which you have information to report.

A special pre-election report that is exempt from the electronic filing requirement is not required to be on a form prescribed by the Commission; it may be on regular stationery.

You must keep an exact copy of each report filed and all records necessary to complete the report for at least two (2) years after the deadline for filing the report.

If you have questions, please call our office at (512) 463-5800.

TEXAS ETHICS COMMISSION GUIDES

The Commission publishes a Campaign Finance Guide for each type of filer. These guides are designed to explain your responsibilities as a filer. The Commission encourages you to read the appropriate guide *before* you begin accepting political contributions or making or authorizing political expenditures.

PHOTOCOPIES OF FORMS

You may use photocopies of Commission forms. For example, if the space provided on Schedule F1 is insufficient, you may make copies of a blank Schedule F1 form and attach more pages as needed.

FILING DATE

A special pre-election report filed electronically must be received by the Commission no later than midnight of the first business day after the direct campaign expenditure is made. A special pre-election report that is filed on paper must be received by the Commission no later than 5 p.m. of the first business day after the direct campaign expenditure is made.

DIRECT CAMPAIGN EXPENDITURES DAILY PRE-ELECTION REPORT

These instructions are for persons, not acting in concert with another person, reporting the making of one or more direct campaign expenditures in an election from the person's own property using the DIRECT CAMPAIGN EXPENDITURES DAILY PRE-ELECTION REPORT (Form DAILY-E DCE). A complete report includes the cover sheet, and any of the following schedules on which there is information to report: F1, F2, F4, and T.

GENERAL INFORMATION

Use Form DAILY-E DCE to disclose making direct campaign expenditures supporting or opposing a candidate or candidates during the reporting period beginning the ninth day before election day and ending at 12 noon on the day before election day if the direct campaign expenditures exceed:

- \$1,000 in the aggregate to support or oppose a single candidate; or
- \$15,000 in the aggregate to support or oppose a group of candidates.

Direct campaign expenditures disclosed on this report must be disclosed again on the filer's next required report.

DIRECT CAMPAIGN EXPENDITURE DEFINITION

A "direct campaign expenditure" is a campaign expenditure that does not constitute a contribution by the person making the expenditure. A campaign expenditure is not a contribution from the person making the expenditure if:

- (A) it is made without the prior consent or approval of the candidate or officeholder on whose behalf the expenditure was made; or
- (B) it is made in connection with a measure, but is not a political contribution to a political committee supporting or opposing the measure.

Example: If you made an expenditure to prepare and distribute an endorsement letter in support of a candidate and you *did not get the candidate's approval* before you made the expenditure, you made a **direct campaign expenditure**. However, if you asked for and received the candidate's approval before making the expenditure, you made an in-kind contribution to the candidate.

WHERE TO FILE

A person making direct campaign expenditures must file this form with the Commission.

For more information, see the *Campaign Finance Guide for Political Committees*.

COMPLETING THE COVER SHEET

Each numbered item in these instructions corresponds to the same numbered item on the form.

- 1. FILER ID:** The Commission assigned a filer identification number when you contacted the Commission regarding filing a Form DCE. Enter this number wherever you see “Filer ID.”
- 2. TOTAL PAGES FILED:** After you have completed the form, count the total number of pages of this form and any attached schedules. Enter that number where indicated on the top line of page 1 only. Each side of a two-sided form counts as one page.
- 3. FILER NAME:** Enter the filer’s full name.
- 4. FILER ADDRESS:** Enter the filer’s complete mailing address.

SCHEDULE F1: POLITICAL EXPENDITURES

These instructions are for filers using SCHEDULE F1: POLITICAL EXPENDITURES to report direct campaign expenditures.

Use this schedule to disclose information about direct campaign expenditures from your own property for direct campaign expenditures that were made during the reporting period. Do not enter on this schedule unpaid incurred obligations or expenditures made by credit card. (Report unpaid incurred obligations on Schedule F2; report expenditures made by credit card on Schedule F4.)

Expenditures Made by Credit Card: Effective July 5, 2015, you must disclose expenditures charged to a credit card on Schedule F4 and not on this schedule. When you pay the credit card bill, you must disclose the payment to the credit card company on Schedule F1 (used for political payments from political contributions). See instructions for Schedule F4: [Expenditures Made by Credit Card](#) for more information.

Itemization: You must enter direct campaign expenditures made during a reporting period that exceed \$1,000 in the aggregate to support or oppose a single candidate, or \$15,000 in the aggregate to support or oppose a group of candidates.

If the filer made more than one expenditure to the same payee, the total of which exceeded \$1,000 to support or oppose a single candidate, or \$15,000 to support or oppose a group of candidates, enter each expenditure separately. Direct campaign expenditures disclosed on this report must be disclosed again on the filer's next required report.

Notice to Candidates and Officeholders: If you made direct campaign expenditures in support of a candidate or officeholder, you should provide written notice to the candidate or officeholder who benefits from your activity. The notice should be given before the end of the reporting period during which you made the political expenditures. The notice should inform the person that you have made political expenditures on his or her behalf, and it should include your full name and complete address (street address or P.O. Box, city, state, and zip code).

Each numbered item in these instructions corresponds to the same numbered item on the form.

- 1. TOTAL PAGES SCHEDULE F1**: After you have completed Schedule F1, count the total number of pages. Each side of a two-sided form counts as one page.
- 2. FILER NAME**: Enter the filer's full name.
- 3. FILER ID**: See instructions for cover sheet, section 1.
- 4. DATE**: Enter the date the expenditure was made. Remember: Political expenditure obligations you incurred in this reporting period *but have not yet paid* are now entered on Schedule F2.
- 5. PAYEE NAME**: Enter the full name of the person to whom the expenditure was made.

Note: If you make an expenditure for goods or services to benefit a candidate, officeholder, or other committee, enter the name of the vendor who sold the goods or services to you. Do not enter the name of the person for whose benefit you made the expenditure. Include that information under Section 8, “Purpose of Expenditure.”

- 6. AMOUNT:** Enter the exact amount of the expenditure.
 “Expenditure from corporate funds” box: Check this box to indicate an expenditure paid in full or in part by funds from corporations or labor organizations.
- 7. PAYEE ADDRESS:** Enter the complete address of the person to whom the expenditure was made.
- 8. PURPOSE OF EXPENDITURE:** You must disclose the purpose of the expenditure in two parts: Category and Description. Merely disclosing the category of goods, services, or other thing of value for which the expenditure is made does not adequately describe the purpose of an expenditure.
- (a) **Category:** Select a category of goods, services, or other thing of value for which an expenditure is made. Examples of acceptable categories include:
- Advertising Expense
 - Accounting/Banking
 - Consulting Expense
 - Contributions/Donations Made By Candidate/Officeholder/Political Committee
 - Credit Card Payment
 - Event Expense
 - Fees
 - Food/Beverage Expense
 - Gifts/Awards/Memorials Expense
 - Legal Services
 - Loan Repayment/Reimbursement
 - Office Overhead/Rental Expense
 - Polling Expense
 - Printing Expense
 - Salaries/Wages/Contract Labor
 - Solicitation/Fundraising Expense
 - Transportation Equipment and Related Expense
 - Travel In District
 - Travel Out Of District
 - Other (Enter your own category, if none of the listed categories apply)
- (b) **Description:** Enter a brief statement or description of the campaign activity that was conducted by making the political payment. The brief statement or description must include the item or service purchased and must be sufficiently specific, when considered within the context of the description of the category, to make the reason for

the expenditure clear. State whether the expenditure was to support or oppose a candidate, officeholder, political party, or ballot measure, and identify the candidate, officeholder, political party, or ballot measure.

"Check if travel outside of Texas" box: Check this box if the payment was an expenditure for travel outside of the state of Texas. The description of a political expenditure for travel outside of the state of Texas must include detailed information. Please report this information on Schedule T.

"Check if Austin, TX, officeholder living expense" box: For expenditures made on or after July 1, 2014, check this box if the expenditure is an officeholder expense for living in Austin, Texas.

For examples of acceptable ways to disclose the purpose of an expenditure, including both a description of the category of goods or services received in exchange for the expenditure and a brief statement or description of the campaign activity that is conducted by making the expenditure, please see the "Examples: Purpose of Expenditures" on page 15.

- 9. DIRECT EXPENDITURE TO BENEFIT CANDIDATE/OFFICEHOLDER:** If the filer made a direct campaign expenditure to benefit a candidate or officeholder, enter the full name of the candidate or officeholder and the name of the office sought or held, including the district, precinct, or other designation of the office, as applicable. (Attach additional sheets to list multiple candidates.) Do not complete this section if the direct campaign expenditure was made for an election on a measure.

SCHEDULE F2: UNPAID INCURRED OBLIGATIONS

These instructions are for filers using SCHEDULE F2: UNPAID INCURRED OBLIGATIONS to report direct campaign expenditures.

Use this schedule to disclose information about obligations to make a direct campaign expenditure that you incurred during the reporting period but have not yet paid. Do not enter on this schedule obligations that were incurred and paid or expenditures made by credit card during the reporting period. (Report obligations incurred and paid during the reporting period on Schedule F1; report expenditures made by credit card on Schedule F4.)

Notice to Candidates and Officeholders: See the instructions for Schedule F1.

Itemization: You must enter direct campaign expenditures obligations incurred during a reporting period that exceed \$1,000 in the aggregate to support or oppose a single candidate, or \$15,000 in the aggregate to support or oppose a group of candidates.

If you incurred more than one obligation to the same payee, the total of which exceeded \$1,000 to support or oppose a single candidate, or \$15,000 to support or oppose a group of candidates, enter each expenditure separately. Direct campaign expenditures disclosed on this report must be disclosed again on your next required report.

Each numbered item in these instructions corresponds to the same numbered item on the form.

- 1. TOTAL PAGES SCHEDULE F2:** After you have completed Schedule F2, count the total number of pages. Each side of a two-sided form counts as one page.
- 2. FILER NAME:** Enter the filer's full name.
- 3. FILER ID:** See instructions for cover sheet, section 1.
- 4. TOTAL OF UNITEMIZED UNPAID INCURRED OBLIGATIONS:** Do not complete this section. All direct expenditures that meet the thresholds for daily reporting must be itemized.
- 5. DATE:** Enter the date you incurred the expenditure obligation. Remember: Political expenditure obligations you incurred *and* paid in this reporting period are entered on Schedule F1.
- 6. PAYEE NAME:** Enter the full name of the payee of the expenditure obligation.
- 7. AMOUNT:** Enter the amount of the incurred expenditure obligation.
- 8. PAYEE ADDRESS:** Enter the complete address of the payee of the expenditure obligation.

9. TYPE OF EXPENDITURE: This section does not apply to you. You may leave this section blank, or check the “Political” box.

10. PURPOSE OF EXPENDITURE: See instructions for Schedule F1, section 8.

11. DIRECT EXPENDITURE TO BENEFIT CANDIDATE/OFFICEHOLDER: See instructions for Schedule F1, section 9.

SCHEDULE F4: EXPENDITURES MADE BY CREDIT CARD

These instructions are for filers using SCHEDULE F4: EXPENDITURES MADE BY CREDIT CARD to report direct campaign expenditures.

Use this schedule to disclose information about expenditures you made by a credit card for direct campaign expenditures supporting or opposing either a single candidate that exceed \$1,000 (in the aggregate), or a group of candidates that exceed \$15,000 (in the aggregate). Effective July 5, 2015, you must disclose expenditures charged to a credit card on this schedule and identify the individual, entity, or vendor who receives payment from the credit card company. When you pay the credit card bill, you must disclose the payment to the credit card company on Schedule F1 (used for political payments from political contributions).

Do not enter on this schedule political expenditures from political contributions or unpaid incurred obligations. (Report political expenditures from political contributions on Schedule F1; report unpaid incurred obligations on Schedule F2.)

For examples regarding the disclosure of expenditures made by credit card, please see “Examples: Reporting Expenditures Made by Credit Card” on page 18.

Notice to Candidates and Officeholders: See the instructions for Schedule F1.

Itemization: You must enter direct campaign expenditures made by credit card during a reporting period that exceed \$1,000 in the aggregate to support or oppose a single candidate, or \$15,000 in the aggregate to support or oppose a group of candidates.

If you made an expenditure by credit card to the same payee, the total of which exceeded \$1,000 to support or oppose a single candidate, or \$15,000 to support or oppose a group of candidates, enter each expenditure separately. Direct campaign expenditures disclosed on this report must be disclosed again on your next required report.

Each numbered item in these instructions corresponds to the same numbered item on the form.

- 1. TOTAL PAGES SCHEDULE F4:** After you have completed Schedule F4, count the total number of pages. Each side of a two-sided form counts as one page.
- 2. FILER NAME:** Enter your full name.
- 3. FILER ID:** See instructions for Cover Sheet, page 1, section 1.
- 4. TOTAL OF UNITEMIZED EXPENDITURES CHARGED TO A CREDIT CARD:** Not Applicable. You must itemize all expenditures made by credit card to support or oppose either a single candidate that exceed \$1,000 (in the aggregate), or a group of candidates that exceed \$15,000 (in the aggregate).
- 5. DATE:** Enter the date you made the expenditure by credit card.

Note: There is a special reporting rule for expenditures made by credit card. For reports due 30 days and 8 days before an election (pre-election reports) and for runoff reports, the date of the credit card expenditure is the date the credit card is used. For other reports, the date of the credit card expenditure is either the date of the charge or the date the credit card statement is received. *A filer can never go wrong by disclosing the date of the expenditure as the date of the charge.*

- 6. PAYEE NAME:** See instructions for Schedule F1, section 5. Disclose the name of the vendor who sold you the goods or services as the payee, NOT the credit card company. You do not report the name of the credit card company on this schedule.

Note: If you made an expenditure for goods or services to benefit another candidate, officeholder, or committee, enter the name of the vendor of the goods or services. Do not enter the name of the person for whose benefit you made the expenditure. Include that information under section 10, “Purpose of Expenditure.”

- 7. AMOUNT:** Enter the amount of the credit card expenditure.
- 8. PAYEE ADDRESS:** Enter the complete address of the payee of the credit card expenditure.
- 9. TYPE OF EXPENDITURE:** This section does not apply to you. You may leave this section blank, or check the “Political” box.
- 10. PURPOSE OF EXPENDITURE:** See instructions for Schedule F1, section 8.

Note: Do not choose “Credit Card Payment” as the category for an expenditure made by credit card when an individual, entity, or vendor receives payment from the credit card company. Instead, choose the category that corresponds to the goods, services, or other thing of value purchased from the individual, entity, or vendor.

- 11. DIRECT CAMPAIGN EXPENDITURE TO BENEFIT CANDIDATE/OFFICEHOLDER:** See instructions for Schedule F1, section 9.

SCHEDULE T: IN-KIND CONTRIBUTIONS OR POLITICAL EXPENDITURES FOR TRAVEL OUTSIDE OF TEXAS

These instructions are for filers using SCHEDULE T: IN-KIND CONTRIBUTIONS OR POLITICAL EXPENDITURES FOR TRAVEL OUTSIDE OF TEXAS to report direct campaign expenditures.

Use this schedule to disclose information about direct campaign expenditures made for travel outside of the state of Texas during the reporting period. In addition to completing this schedule, you must also report the actual direct campaign expenditure on the appropriate schedule or form. The law requires detailed information regarding in-kind contributions or political expenditures for travel outside of the state of Texas.

Each numbered item in these instructions corresponds to the same numbered item on the form.

- 1. TOTAL PAGES SCHEDULE T:** After you have completed Schedule T, count the total number of pages. Each side of a two-sided form counts as one page.
- 2. FILER NAME:** Enter the full name of the filer.
- 3. FILER ID:** If you are filing with the Commission, enter your filer identification number. If you do not file with the Commission, you are not required to enter a filer identification number.
- 4. NAME OF CONTRIBUTOR / CORPORATION OR LABOR ORGANIZATION / PLEDGOR / PAYEE:** Enter the full name of the contributor / corporation or labor organization / pledgor / payee as it appears on the schedule or form on which you reported the actual contribution or expenditure.
- 5. CONTRIBUTION / EXPENDITURE REPORTED ON:** Check the appropriate box for the schedule or form on which you reported the actual contribution or expenditure.
- 6. DATES OF TRAVEL:** Enter the dates on which the travel occurred.
- 7. NAME OF PERSON(S) TRAVELING:** Enter the full name of the person or persons traveling on whose behalf the travel was accepted or on whose behalf the expenditure was made.
- 8. DEPARTURE CITY OR NAME OF DEPARTURE LOCATION:** Enter the name of the departure city or the name of each departure location.
- 9. DESTINATION CITY OR NAME OF DESTINATION LOCATION:** Enter the name of the destination city or the name of each destination location.
- 10. MEANS OF TRANSPORTATION:** Enter the method of travel (i.e. airplane, bus, boat, car, etc.).

- 11. PURPOSE OF TRAVEL:** Enter the campaign or officeholder purpose of the travel, including the name of a conference, seminar, or other event.

**REPORTING TIPS TO AVOID COMMON PITFALLS:
OUTGOING EXPENDITURES**

You can never go wrong by disclosing the date the credit card was charged as the expenditure date. For 30-day and 8-day pre-election reports, the expenditure date is the date of the credit card charge, not the date of the credit card bill. For all other reports, the expenditure date may be *either* the date of the charge *or* the date of receipt of the credit card bill that includes the expenditure.

If you make an expenditure for goods or services to benefit another candidate, officeholder, or committee, disclose the vendor who sold you the goods or services as the payee. DO NOT disclose as the payee the name of the candidate, officeholder, or committee that benefitted from the expenditure. Include that person's name under the purpose description.

EXAMPLES: PURPOSE OF EXPENDITURES

This list is for illustrative purposes only. It is intended to provide helpful information and to assist filers in reporting the purpose of an expenditure. However, it is not, and is not intended to be, an exhaustive or an exclusive list of how a filer may permissibly report the purpose of an expenditure.

(1) Example: Candidate X is seeking the office of State Representative, District 2000. She purchases an airline ticket from ABC Airlines to attend a campaign rally within District 2000. The acceptable category for this expenditure is “travel in district.” The candidate activity that is accomplished by making the expenditure is to attend a campaign rally. An acceptable brief statement is “airline ticket to attend campaign event.”

(2) Example: Candidate X purchases an airline ticket to attend a campaign event outside of District 2000 but within Texas, the acceptable category is “travel out of district.” The candidate activity that is accomplished by making the expenditure is to attend a campaign event. An acceptable brief statement is “airline ticket to attend campaign or officeholder event.”

(3) Example: Candidate X purchases an airline ticket to attend an officeholder related seminar outside of Texas. The acceptable method for the purpose of this expenditure is by selecting the “travel out of district” category and completing the “Schedule T” (used to report travel outside of Texas).

(4) Example: Candidate X contracts with an individual to do various campaign related tasks such as work on a campaign phone bank, sign distribution, and staffing the office. The acceptable category is “salaries/wages/contract labor.” The candidate activity that is accomplished by making the expenditure is to compensate an individual working on the campaign. An acceptable brief statement is “contract labor for campaign services.”

(5) Example: Officeholder X is seeking re-election and makes an expenditure to purchase a vehicle to use for campaign purposes and permissible officeholder purposes. The acceptable category is “transportation equipment and related expenses” and an acceptable brief description is “purchase of campaign/officeholder vehicle.”

(6) Example: Candidate X makes an expenditure to repair a flat tire on a campaign vehicle purchased with political funds. The acceptable category is “transportation equipment and related expenses” and an acceptable brief description is “campaign vehicle repairs.”

(7) Example: Officeholder X purchases flowers for a constituent. The acceptable category is “gifts/awards/memorials expense” and an acceptable brief description is “flowers for constituent.”

(8) Example: Political Committee XYZ makes a political contribution to Candidate X. The acceptable category is “contributions/donations made by candidate/officeholder/political committee” and an acceptable brief description is “campaign contribution.”

(9) Example: Candidate X makes an expenditure for a filing fee to get his name on the ballot. The acceptable category is “fees” and an acceptable brief description is “candidate filing fee.”

(10) Example: Officeholder X makes an expenditure to attend a seminar related to performing a duty or engaging in an activity in connection with the office. The acceptable category is “fees” and an acceptable brief description is “attend officeholder seminar.”

(11) Example: Candidate X makes an expenditure for political advertising to be broadcast by radio. The acceptable category is “advertising expense” and an acceptable brief description is “political advertising.” Similarly, Candidate X makes an expenditure for political advertising to appear in a newspaper. The acceptable category is “advertising expense” and an acceptable brief description is “political advertising.”

(12) Example: Officeholder X makes expenditures for printing and postage to mail a letter to all of her constituents, thanking them for their participation during the legislative session. Acceptable categories are “advertising expense” OR “printing expense” and an acceptable brief description is “letter to constituents.”

(13) Example: Officeholder X makes an expenditure to pay the campaign office electric bill. The acceptable category is “office overhead/rental expense” and an acceptable brief description is “campaign office electric bill.”

(14) Example: Officeholder X makes an expenditure to purchase paper, postage, and other supplies for the campaign office. The acceptable category is “office overhead/rental expense” and an acceptable brief description is “campaign office supplies.”

(15) Example: Officeholder X makes an expenditure to pay the campaign office monthly rent. The acceptable category is “office overhead/rental expense” and an acceptable brief description is “campaign office rent.”

(16) Example: Candidate X hires a consultant for fundraising services. The acceptable category is “consulting expense” and an acceptable brief description is “campaign services.”

(17) Example: Candidate/Officeholder X pays his attorney for legal fees related to either campaign matters or officeholder matters. The acceptable category is “legal services” and an acceptable brief description is “legal fees for campaign” or “for officeholder matters.”

(18) Example: Candidate/Officeholder X makes food and beverage expenditures for a meeting with her constituents. The acceptable category is “food/beverage expense” and an acceptable brief statement is “meeting with constituents.”

(19) Example: Candidate X makes food and beverage expenditures for a meeting to discuss candidate issues. The acceptable category is “food/beverage expense” and an acceptable brief statement is “meeting to discuss campaign issues.”

(20) Example: Officeholder X makes food and beverage expenditures for a meeting to discuss officeholder issues. The acceptable category is “food/beverage expense” and an acceptable brief statement is “meeting to discuss officeholder issues.”

(21) Example: Candidate/Officeholder X makes food and beverage expenditures for a meeting to discuss campaign and officeholder issues. The acceptable category is “food/beverage expense” and an acceptable brief statement is “meeting to discuss campaign/officeholder issues.”

EXAMPLES: REPORTING EXPENDITURES MADE BY CREDIT CARD

This list is for illustrative purposes only. It is intended to provide helpful information and to assist filers in reporting expenditures made by credit card and payments made to credit card companies.

Example #1: Candidate Using Credit Card to Make Political Expenditures and Using Political Contributions to Pay the Credit Card Bill in the Same Reporting Period

A candidate for office uses her credit card to buy \$1,000 in campaign office supplies from an office store. During the same reporting period, the candidate uses her credit card to buy \$500 in political advertising signs from a sign company. During the same reporting period, the candidate makes a single payment from her political contributions account to pay the \$1,500 credit card bill.

To report that activity, the candidate would report all of the following on a campaign finance report (Form C/OH) covering the period in which she made the credit card charges and sent the payment to the credit card company:

1. For the credit card charges: a \$1,000 expenditure on the “Expenditures Made by Credit Card” Schedule (F4). The schedule identifies the office store as the payee of the expenditure and includes the address, date, amount, a category of the expenditure as “Office Overhead/Rental Expense,” and a description as “Campaign Office Supplies.” In Section 9 of the schedule, the box for “Political” is also checked. The candidate also reports the \$500 expenditure on the “Expenditures Made by Credit Card” Schedule and identifies the sign company as the payee of the expenditure and includes the address, date, amount, a category of the expenditure as “Advertising Expense,” and a description as “Political Advertising Signs.” In Section 9 of the schedule, the box for “Political” is also checked.
2. For the payment to the credit card company: a \$1,500 expenditure on the “Political Expenditures from Political Contributions” Schedule (F1). The schedule identifies the credit card company as the payee of the expenditure and includes the address, date, amount, a category of the expenditure as “Credit Card Payment,” and a description as “Payment of credit card bill for credit card expenditures.”
3. Both \$1,500 amounts reported on each schedule will also be included in the appropriate totals sections of Cover Sheet Pages 2 and 3.

Example #2: Candidate Using Credit Card to Make a Political Expenditure and Using Personal Funds to Pay the Credit Card Bill in the Same Reporting Period

A candidate for *non-judicial* office uses his credit card to purchase \$3,000 in political advertising materials from a print shop. During the same reporting period, the candidate makes a payment from his personal funds account to pay the \$3,000 credit card bill.

To report that activity, the candidate would report all of the following on a campaign finance report (Form C/OH) covering the period in which he made the credit card charge and sent the payment to the credit card company:

1. For the credit card charge: a \$3,000 expenditure on the “Expenditures Made by Credit Card” Schedule (F4). The schedule identifies the print shop as the payee of the expenditure and includes the address, date, amount, a category of the expenditure as “Advertising Expense,” and a description as “Political Advertising Materials.” In Section 9 of the schedule, the box for “Political” is also checked.
2. For the payment to the credit card company: a \$3,000 expenditure on the “Political Expenditures Made from Personal Funds” Schedule (G). The schedule identifies the credit card company as the payee of the expenditure and includes the address, date, amount, a category of the expenditure as “Credit Card Payment,” and a description as “Payment of credit card bill for political advertising materials.” If the candidate intends to seek reimbursement from political contributions, the candidate may also check the appropriate box in Section 6.
3. Both \$3,000 amounts reported on each schedule will also be included in the appropriate sections of Cover Sheet Pages 2 and 3.

Example #3: Political Committee Using Credit Card to Make a Political Expenditure and Using Political Contributions to Pay the Credit Card Bill in Different Reporting Periods

A general-purpose committee uses its credit card to buy \$500 in political advertising in a newspaper. The committee receives the statement from the credit card company but does not send a payment until after the reporting period ends. When the committee sends a payment to the credit card company, it makes a \$500 payment from its political contributions account.

To report the credit card charge, the committee’s campaign treasurer would report all of the following on a campaign finance report (Form GPAC) covering the period in which it made the credit card charge:

1. A \$500 expenditure on the “Expenditures Made by Credit Card” Schedule (F4). The schedule identifies the newspaper as the payee of the expenditure and includes the address, date, amount, a category of the expenditure as “Advertising Expense,” and a description as “Political Advertising.” In Section 9 of the schedule, the box for “Political” is also checked.
2. The \$500 amount reported on the “Expenditures Made by Credit Card” Schedule (F4) will also be included in the appropriate sections of Cover Sheet Pages 2 and 3.

To report the payment to the credit card company, the committee’s campaign treasurer would also report all of the following on a campaign finance report (Form GPAC) covering the period in which it made the payment to the credit card company:

1. A \$500 expenditure on the “Political Expenditures from Political Contributions” Schedule (F1). The schedule identifies the credit card company as the payee of the expenditure and includes the address, date, amount, a category of the expenditure as “Credit Card Payment,” and a description as “Payment of credit card bill for political advertising.”
2. The \$500 amount reported on the “Political Expenditures from Political Contributions” Schedule (F1) will also be included in the appropriate sections of Cover Sheet Pages 2 and 3.

Example #4: Candidate Using Credit Card to Make a Political Expenditure and Using Political Contributions to Pay the Credit Card Bill in Different Reporting Periods

A candidate for *judicial* office uses her credit card to buy \$500 in political advertising in a newspaper. The candidate receives the statement from the credit card company but does not send a payment until after the reporting period ends. When the candidate sends a payment to the credit card company, she makes a \$500 payment from her political contributions account.

To report the credit card charge, the candidate would report all of the following on a campaign finance report (Form JC/OH) covering the period in which she made the credit card charge:

1. A \$500 expenditure on the “Expenditures Made by Credit Card” Schedule (F4). The schedule identifies the newspaper as the payee of the expenditure and includes the address, date, amount, a category of the expenditure as “Advertising Expense,” and a description as “Political Advertising.” In Section 9 of the schedule, the box for “Political” is also checked.
2. The \$500 amount reported on the “Expenditures Made by Credit Card” Schedule (F4) will also be included in the appropriate sections of Cover Sheet Pages 2 and 3.

To report the payment to the credit card company, the candidate would also report all of the following on a campaign finance report (Form JC/OH) covering the period in which the payment to the credit card company was made:

1. A \$500 expenditure on the “Political Expenditures from Political Contributions” Schedule (F1). The schedule identifies the credit card company as the payee of the expenditure and includes the address, date, amount, a category of the expenditure as “Credit Card Payment,” and a description as “Payment of credit card bill for political advertising.”
2. The \$500 amount reported on the “Political Expenditures from Political Contributions” Schedule (F1) will also be included in the appropriate sections of Cover Sheet Pages 2 and 3.