

TEXAS ETHICS COMMISSION

AS IF-SPECIFIC-PURPOSE COMMITTEE CAMPAIGN FINANCE REPORT

FORM AS IF-SPAC – INSTRUCTION GUIDE

To Report Activity Occurring on or after January 1, 2025



Revised January 1, 2025

Texas Ethics Commission, P.O. Box 12070, Austin, Texas 78711

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Promoting Public Confidence in Government

FORM AS IF-SPAC – INSTRUCTION GUIDE

TABLE OF CONTENTS

These instructions are for the AS IF-SPECIFIC-PURPOSE COMMITTEE CAMPAIGN FINANCE REPORT (Form AS IF-SPAC). Form AS IF-SPAC includes a three-page 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.

GENERAL INSTRUCTIONS	1
IMPORTANT UPDATES	1
ELECTRONIC FILING.....	1
FILLING OUT THE FORMS	1
COMMISSION GUIDES	2
PHOTOCOPIES OF FORMS.....	2
FILING DATE.....	2
AS IF-SPECIFIC-PURPOSE COMMITTEE CAMPAIGN FINANCE REPORT	3
GENERAL INFORMATION.....	3
COMPLETING THE COVER SHEET.....	4
PAGE 1	4
PAGE 2	8
PAGE 3	9
SCHEDULE F1: POLITICAL EXPENDITURES FROM POLITICAL CONTRIBUTIONS...11	
SCHEDULE F2: UNPAID INCURRED OBLIGATIONS.....	14
SCHEDULE F4: EXPENDITURES MADE BY CREDIT CARD.....	16
SCHEDULE T: IN-KIND CONTRIBUTION OR POLITICAL EXPENDITURE FOR TRAVEL OUTSIDE OF TEXAS.....	18
ADDITIONAL INFORMATION REGARDING EXPENDITURES.....	19
REPORTING TIPS TO AVOID COMMON PITFALLS: OUTGOING EXPENDITURES.....	19
EXAMPLES: PURPOSE OF EXPENDITURES.....	20
EXAMPLES: REPORTING EXPENDITURES MADE BY CREDIT CARD	22

GENERAL INSTRUCTIONS

These general instructions apply to all forms required to be filed under title 15, Texas Election Code, for activity that occurs on or after January 1, 2025. For a report that includes activity occurring before January 1, 2025, you must use the instructions applicable before that time, which are available on the Texas Ethics Commission's website at <https://www.ethics.state.tx.us/forms/pacs/asiffm.php>.

IMPORTANT UPDATES

Increased Disclosure Thresholds

As directed by section 571.064 of the Texas Government Code, the Commission is required to annually adjust certain reporting thresholds upward to the nearest multiple of \$10 in accordance with the percentage increase for the previous year in the Consumer Price Index for Urban Consumers published by the Bureau of Labor Statistics of the United States Department of Labor.

These changes will be made effective January 1st of each calendar year; the affected numbers and corresponding new thresholds are located in 1 T.A.C. §18.31, which can be found here: <https://www.ethics.state.tx.us/rules/>. The higher itemization thresholds will be reflected on the paper forms and in these instructions, as applicable.

Verify that you are using the correct thresholds and forms that apply to your filing. For example, if you are filing a campaign finance report or lobby activities report that is due in January of 2021, you must use the forms and instructions that are applicable to the period ending December 31, 2020.

Contributions Made Electronically Must Be Itemized

Beginning on September 1, 2019, all political contributions that are made electronically and accepted by a filer during the reporting period must be itemized in the filer's campaign finance report. This change is made by House Bill 2586, adopted by the 86th Texas Legislature.

ELECTRONIC FILING

All persons filing campaign finance reports with the Commission are required to file those reports electronically unless the person is eligible to claim an exemption. Check the Commission's website at <http://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, print everything other than your signature.

If you are filing with the Commission and you are eligible to claim an exemption to electronic filing, ***you may use your own computer-generated form*** if it provides for disclosure of all the information required on the Commission's form and it is *substantially identical* in paper size,

color, layout, and format. A substitute form that is substantially identical to the Commission's prescribed form may be submitted for pre-approval by the Commission's executive director.

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.

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, call our office at (512) 463-5800.

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

For most reporting deadlines, a document is considered timely filed if it is properly addressed with postage or handling charges prepaid and bears a postmark or receipt mark of a common or contract carrier indicating a time on or before the deadline.

Pre-Election Reports: A report due 30 days before an election and a report due 8 days before an election must be *received* by the appropriate filing authority no later than the report due date.

If you are filing with the Commission, address your reports and correspondence to the Texas Ethics Commission, P.O. Box 12070, Austin, Texas 78711-2070. For hand-deliveries, the Commission's street address is 201 E. 14th Street, Sam Houston Building, 10th Floor, Austin, Texas 78701.

If the due date for a report falls on a Saturday, Sunday, or legal holiday, the report is due on the next regular business day.

AS IF-SPECIFIC-PURPOSE COMMITTEE CAMPAIGN FINANCE REPORT

These instructions are for former candidates and officeholders who have filed a final report and who contributed unexpended political contributions, unexpended interest or other income earned from political contributions, or assets purchased with political contributions or interest or other income earned from political contributions to a candidate or political committee. A complete AS IF-SPECIFIC-PURPOSE COMMITTEE CAMPAIGN FINANCE REPORT (Form AS IF-SPAC) includes the three-page Cover Sheet, and any of the following schedules on which there is information to report: F1, F2, F4, and T.

GENERAL INFORMATION

Use Form AS IF-SPAC to file a campaign finance report if you are a former candidate or officeholder who has filed a final report and who contributes unexpended political contributions, unexpended interest or other income earned from political contributions, or assets purchased with political contributions or interest or other income earned from political contributions to a candidate or political committee.

Use Form AS IF-SPAC for filing the following reports:

- Semiannual reports (January 15 and July 15)
- Pre-election reports (30th day before election, 8th day before election)
- Runoff report (8th day before runoff election)

See the instructions for sections 5 and 6 of the Cover Sheet for help in deciding which reports you should file.

Activity reported on Form AS IF-SPAC must also be reported on Form Candidate/Officeholder Report of Unexpended Contributions (Form C/OH-UC). Do not use form AS IF-SPAC to file annual reports of unexpended contributions.

DUTIES OF FORMER CANDIDATE OR OFFICEHOLDER

The former candidate or officeholder is responsible for filing this form and keeping all necessary records. Failing to file a report on time or filing an incomplete report may subject the former candidate or officeholder to criminal or civil penalties.

WHERE TO FILE

The former candidate or officeholder must file this form with the same filing authority with which the candidate or political committee receiving the contribution files reports.

COMPLETING THE COVER SHEET

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

PAGE 1

- 1. FILER ID:** If you filed your Form STA with the Commission, the Commission assigned a filer identification number when the former candidate or officeholder contacted the Commission regarding filing a Form AS IF-SPAC. Enter this number wherever you see “Filer ID.” If you do not file with the Commission, you are not required to enter a 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 your full name, including nicknames and suffixes (e.g., Sr., Jr., III), if applicable.
- 4. FILER ADDRESS:** Enter your complete mailing address. If your mailing address has changed since you last gave notice of your address, check the “Change of Address” box.
- 5. REPORT TYPE:** Check the box that describes the type of report you are filing, according to the descriptions below. See the instructions for section 6 for the periods covered by each type of report.

January 15 (Semiannual) Report: If during the reporting period for this report you made an expenditure from your unexpended political contributions or assets in the form of a campaign contribution to another candidate or political committee, you are required to file this report with the filing authority with whom the candidate or political committee files reports. A report filed with the Commission is due by midnight Central Time on the January 15 report due date. If this report is required to be filed locally, it must be filed by 5 p.m. on the January 15 report due date.

July 15 (Semiannual) Report: If during the reporting period for this report you made an expenditure from your unexpended political contributions or assets in the form of a campaign contribution to another candidate or political committee, you are required to file this report with the filing authority with whom the candidate or political committee files reports. A report filed with the Commission is due by midnight Central Time on the July 15 report due date. If this report is required to be filed locally, it must be filed by 5 p.m. on the July 15 report due date.

30th Day Before Election Report: If during the reporting period for this report you made an expenditure from your unexpended political contributions or assets in the form of a campaign contribution to another candidate or political committee, you may be required to file this report with the filing authority with whom the candidate or political committee files reports (see the requirements below). A report filed with the TEC is due no later than 30 days before the election and must be *received* by the Commission no later than midnight Central Time on the report due date. If this report is required to be filed locally, it must be filed by 5 p.m. on the July 15 report due date.

Contribution to a Candidate: If you made a campaign contribution to an opposed candidate who does not qualify for the modified reporting schedule, you must file this report with the filing authority with whom the candidate files reports.

A candidate is "opposed" if he or she has an opponent, including a minor party candidate, whose name is printed on the ballot. If the candidate's only opposition is a write-in candidate, he or she is not considered opposed for filing purposes. A write-in candidate is an "opposed" candidate subject to the reporting requirements if he or she accepts political contributions or makes political expenditures.

If you made a campaign contribution to an unopposed candidate in an election, you are not required to file this pre-election report. You must file a report by the date by which the candidate receiving the contribution must report the receipt of the contribution.

Contribution to a Specific-Purpose Committee (SPAC): If you made a campaign contribution to an SPAC supporting or opposing an opposed candidate or a measure in an election and the SPAC does not qualify for the modified reporting schedule, you must file this report with the filing authority with whom the SPAC files reports.

If you made a campaign contribution to an SPAC supporting or opposing a candidate who is unopposed in an election, you are not required to file this pre-election report. You must file a report by the date by which the SPAC receiving the contribution must report the receipt of the contribution.

Contributions to a General-Purpose Committee (GPAC): If you made a campaign contribution to a GPAC filing under the regular filing schedule that accepts political contributions or makes political expenditures in connection with an election, you must file this pre-election report with the Commission.

If you made a campaign contribution to a GPAC filing under the regular filing schedule that did not have any activity in connection with an election, you are not required to file this pre-election report. You must file a report with the Commission by the date by which the GPAC receiving the contribution must report the receipt of the contribution.

Contributions to a General-Purpose Committee Filing Under the Monthly Filing Schedule (MPAC): If you made a campaign contribution to an MPAC, you are not required to file this pre-election report. You must file a report with the Commission by the date by which the MPAC receiving the contribution must report the receipt of the contribution.

8th Day Before Election Report: If during the reporting period for this report you made an expenditure from your unexpended political contributions or assets in the form of a campaign contribution to another candidate or political committee, you may be required to file this report with the filing authority with whom the candidate or political committee files reports (see the requirements below). A report filed with the Commission is due no later than 8 days before the election and must be *received* by the Commission no later than midnight Central Time on the report due date. If this report is required to be filed locally, it must be filed by 5 p.m. on the report due date.

See “30th Day Before Election Report” for the requirements to file this report and for the definition of an opposed candidate.

Runoff Report: If during the reporting period for this report you made an expenditure from your unexpended political contributions or assets in the form of a campaign contribution to another candidate or political committee participating in a runoff election, you may be required to file this report with the filing authority with whom the candidate or political committee files reports (see the requirements below). The report is due no later than 8 days before the runoff election and must be *received* by the appropriate filing authority no later than the report due date.

Contribution to a Candidate: If you made a campaign contribution to a candidate in a runoff election who does not qualify for the modified reporting schedule, you must file this report with the filing authority with whom the candidate files reports.

Contribution to a Specific-Purpose Committee (SPAC): If you made a campaign contribution to an SPAC supporting or opposing a candidate in a runoff election and the SPAC does not qualify for the modified reporting schedule, you must file this report with the filing authority with whom the SPAC files reports.

Contribution to a General-Purpose Committee (GPAC): If you made a campaign contribution to a GPAC that accepts political contributions or makes political expenditures in connection with a runoff election, you must file this report with the Commission.

Contributions to a General-Purpose Committee Filing Under the Monthly Filing Schedule (MPAC): If you made a campaign contribution to an MPAC, you are not required to file this report. You must file a report with the Commission by the date by which the MPAC receiving the contribution must report the receipt of the contribution.

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

- 6. PERIOD COVERED:** A reporting period includes the start date and the end date. The report due date will be after the end of the period. Generally, a report picks up where the last report left off and there should be no gaps or overlapping periods.

First Reports: If this is the first AS IF-SPAC report that you have filed, the start date will be the date the initial campaign contribution to another candidate or political committee was made.

January 15 (Semiannual) Report: The start date is July 1 of the previous year or the day after the last day covered by your last required AS IF-SPAC report, whichever is later. If this is the first AS IF-SPAC report you have filed, see the “First Reports” section above. The end date is December 31 of the previous year.

July 15 (Semiannual) Report: The start date is January 1 or the day after the last day covered by your last required AS IF-SPAC report, whichever is later. If this is the first AS IF-SPAC report you have filed, see the “First Reports” section above. The ending date is June 30.

30th Day Before Election Report: The start date is the day after the last day covered by your last required AS IF-SPAC report. If this is the first AS IF-SPAC report you have filed, see the “First Reports” section above. The end date is the 40th day before the election.

8th Day Before Election Report: The start date is the 39th day before the election if you were required to file a 30th Day Before Election Report. If this is the first AS IF-SPAC report you have filed, see the “First Reports” section above. The end date is the 10th day before the election.

Runoff Report: The start date is the 9th day before the main election if you filed an 8th Day Before Election report in connection with the main election. Otherwise, the start day is the day after the last day covered by your last required AS IF-SPAC report. If this is the first AS IF-SPAC report you have filed, see the “First Reports” section above. The end date is the 10th day before the runoff election.

7. **ELECTION:** If the contribution for which you are filing this report was made in connection with an upcoming election or a recently held election, provide the election information. If the contribution for which you are filing this report was not made in connection with an election, this section does not apply to you.

Election Date: Enter the month, day, and year of the election for which the report is filed, if known.

Committee Activity in Connection with an Upcoming Election – If the political activity in this report primarily pertains to an upcoming election, provide the date of the upcoming election in which your committee intends to participate that most immediately follows the deadline for this report.

Committee Activity in Connection with a Recently Held Election – If the political activity in this report primarily pertains to a recently held election, provide the date of the recently held election in which your committee participated that most immediately precedes the deadline for this report.

Election Type: Check the box next to the type of election that most accurately describes the upcoming or recently held election for which this report is filed.

Primary: An election held by a political party to select its nominees for office.

General: An election, other than a primary election, that regularly occurs at fixed dates.

Runoff: An election held if no candidate for a particular office receives the votes necessary to be elected in an election requiring a majority vote.

Special: An election that is neither a general election, a primary election, nor a runoff election.

Other: If none of the listed election types apply, select "Other" and enter your own description of the election for which this report is filed.

PAGE 2

8. **FILER NAME:** Enter the name of the filer.
9. **FILER ID:** See the instructions for Cover Sheet, page 1, section 1.
10. **EXPENDITURE PURPOSE:** You are required to identify each candidate or ballot measure you supported or opposed and each officeholder you assisted in this reporting period.

Attach additional copies of this page, if necessary.

“SUPPORT, OPPOSE, OR ASSIST” boxes: Check the box that indicates whether you supported or opposed a candidate or measure.

“CANDIDATE, OFFICEHOLDER, OR MEASURE” boxes: Check the box that indicates whether your activity related to a candidate or measure.

CANDIDATE/OFFICEHOLDER NAME: Enter the full name, first, last, and suffix (Jr., III, etc.) if applicable (Title and Nickname are optional).

OFFICE SOUGHT (candidate)/OFFICE HELD (officeholder): Enter the office sought by the candidate or the office held by the officeholder, as applicable.

BALLOT IDENTIFICATION#: Enter the ballot number of the measure you supported or opposed, if known.

ELECTION DATE: Select the date of the election at which the ballot measure will be voted on.

DESCRIPTION: Enter a short description of the ballot measure.

11. **EXPENDITURE TOTALS:** Complete this section only after you have completed any applicable schedules.

Line 1- TOTAL UNITEMIZED POLITICAL EXPENDITURES: Enter the total of all unitemized political expenditures of \$220 or less. Do not include any expenditures itemized on Schedules F1, F2, or F4. Enter a “0” if you did not make any unitemized expenditures during the period covered.

On Schedule F1, you are required to itemize political expenditures that totaled more than \$220 to one payee. (Remember: If you made expenditures *totaling* more than \$220 to one person during the reporting period, you were required to itemize all of those expenditures, even if individual expenditures were \$220 or less.) You may also itemize expenditures totaling \$220 or less to one payee. Do not include any expenditures itemized on Schedule F1 in the total entered on line 1, regardless of amount.

On Schedule F2, you are required to itemize incurred but not yet paid political expenditures that totaled more than \$220 to one payee. You may also itemize incurred political expenditures totaling \$220 or less to one payee. Do not include any political or

non-political expenditures itemized on Schedule F2 in the total entered on line 1, regardless of amount.

On Schedule F4, you are required to itemize political expenditures made by a credit card that totaled more than \$220 to one payee. You may also itemize political expenditures totaling \$220 or less to one payee. Do not include any political or non-political expenditures itemized on Schedule F4 in the total entered on line 1, regardless of amount.

Line 2- TOTAL POLITICAL EXPENDITURES: Add the following:

- (a) the total expenditures listed on Schedule F1;
- (b) the total political expenditures listed on Schedule F2;
- (c) the total political expenditures listed on Schedule F4; and
- (d) the amount you entered on Line 1.

Enter that total on line 2.

Enter a “0” if you did not make any expenditures during the period covered. If you did not make any expenditures during the period covered, you may not be required to file this report.

12. SIGNATURE: Complete this section only after you have completed all applicable sections and schedules. You must always sign a report that you file. You must complete this section even if you have no schedules to attach. *Only the person required to file the report may sign the report.*

If you are using the paper form, fill this section out by hand after you finish the rest of this report. You have the option to either: (1) take the completed form to a notary public where you will sign above the first line that says “Signature of Campaign Treasurer (Declarant)” (an electronic signature is not acceptable) and your signature will be notarized, or (2) sign above both lines that say “Signature of Campaign Treasurer (Declarant)” (an electronic signature is not acceptable), and fill out the unsworn declaration section.

PAGE 3

13. FILER NAME: Enter the name of the filer.

14. FILER ID: See the instructions for Cover Sheet, page 1, section 1.

15. SCHEDULE SUBTOTALS: Complete this section only after you have completed all applicable schedules.

Line 1- Schedule F1: Add the total amount of political expenditures from political contributions itemized on Schedule F1. Enter that total on Line 1. Enter a “0” if you did not make any political expenditures during the period covered.

Line 2- Schedule F2: Add the total amount of unpaid incurred obligations itemized on Schedule F2 to the amount of unitemized unpaid obligations incurred during the period covered. Enter that total on Line 2. Enter a “0” if you did not incur any unpaid obligations during the period covered.

Line 3- Schedule F4: Add the total amount of expenditures made by credit card itemized on Schedule F2 to the amount of unitemized expenditures made by credit card during the period covered. Enter that total on Line 3. Enter a “0” if you did not make any expenditures by credit card during the period covered.

SCHEDULE F1: POLITICAL EXPENDITURES FROM POLITICAL CONTRIBUTIONS

These instructions are for as if-specific-purpose filers using SCHEDULE F1: POLITICAL EXPENDITURES FROM POLITICAL CONTRIBUTIONS.

Use this schedule to disclose information about outgoing political payments made in the form of campaign contributions to another candidate or political committee from unexpended political contributions during the reporting period. If you had other political payments from unexpended political contributions, report them on your Candidate / Officeholder Report of Unexpended Contributions (Form C/OH-UC). 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: 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 issuer 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 political expenditures made to an individual or entity during the reporting period that exceed \$220 under this schedule. If you made more than one expenditure to the same payee during the reporting period, the total of which exceeded \$220, enter each expenditure separately. Although you are not required to do so, you may report expenditures to one person that do not exceed \$220 on this schedule. If you choose not to itemize expenditures of \$220 and less on this schedule, you must total all unitemized expenditures and report them on the Cover Sheet, page 2, section 11, line 1.

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 the instructions for Cover Sheet, page 1, section 1.
- 4. DATE:** Enter the date the expenditure was made. Remember: expenditure obligations you incurred in this reporting period **but have not yet paid** are now entered on Schedule F2. Expenditures made by credit card are entered on Schedule F4.
- 5. PAYEE NAME:** Enter the full name of the person to whom the expenditure was made.

Note: If the expenditure was made by credit card, enter the name of the vendor who sold you the goods or services, not the name of the credit card issuer.

Note: If you make an expenditure for goods or services to benefit a candidate, officeholder, or 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.
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 was 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. If none of the listed categories apply, select “Other” and enter your own category. 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 political activity that was conducted by making the expenditure. 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. 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. 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. If the payment was a contribution to a candidate or officeholder, or to a committee, enter “political contribution” and identify the recipient.

“Check if travel outside of Texas” box: Check this box if the expenditure for travel outside of Texas. The description of a political expenditure for travel outside of Texas must include detailed information. Report this information on Schedule T.

“Check if Austin, TX, officeholder living expense” box: 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, see "Examples: Purpose of Expenditures."

9. **DIRECT EXPENDITURE TO BENEFIT CANDIDATE/OFFICEHOLDER:** Do not complete this section. Direct campaign expenditures should not be disclosed on Form AS IF-SPAC. Note that direct campaign expenditures may be required to be disclosed on Form C/OH-UC.

A “direct campaign expenditure” to benefit a candidate is not a “political contribution” to that candidate. A direct campaign expenditure is a campaign expenditure that you make on someone else’s behalf and without the prior consent or approval of that person. This is in contrast to a political contribution, which the person has the opportunity to accept or reject.

Example: If you made expenditures to prepare and distribute an endorsement letter in support of a candidate after first asking for and getting the candidate’s approval, you made an **in-kind contribution**. However, if you did not get the candidate’s approval **before** you made the expenditure, you made a **direct campaign expenditure**.

SCHEDULE F2: UNPAID INCURRED OBLIGATIONS

These instructions are for as if-specific-purpose filers using SCHEDULE F2: UNPAID INCURRED OBLIGATIONS.

Use this schedule to disclose information about obligations or political expenditures in the form of campaign contributions to another candidate or committee from unexpended political contributions that you have incurred but not yet paid. If under normal business practices, the amount of an expenditure is not known or readily ascertainable until receipt of a periodic bill, do not report it on this schedule. 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.)

Itemization: You are required to itemize incurred expenditures that exceed \$220 (in the aggregate) to a single payee. If you incurred two or more political expenditures to the same payee, the total of which exceeded \$220, enter each incurred expenditure obligation separately. Although you are not required to do so, you may also itemize on Schedule F2 incurred political expenditures to a single payee that do not exceed \$220 for the reporting period. If you do not itemize incurred political expenditures of \$220 and less on Schedule F2, you must total all such incurred political expenditures and enter the lump sum total on line 4 of this schedule. Your Committee must also include that amount in the total unitemized political expenditures of \$220 or less on the Cover Sheet, page 2, section 11, line 3.

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 full name of the filer.
- 3. FILER ID:** See the instructions for Cover Sheet, page 1, section 1.
- 4. TOTAL OF UNITEMIZED UNPAID INCURRED OBLIGATIONS:** Enter the total amount of political obligations incurred during the reporting period that do not exceed \$220 in the aggregate per person, unless itemized on this schedule. You are not required to itemize unpaid incurred political obligations of \$220 or less, but if you choose to do so, do not include those unpaid incurred obligations in the total you enter here.
- 5. DATE:** Enter the date the expenditure was incurred. Remember: expenditure obligations you incurred *and* paid during the reporting period are entered on Schedule F1. Expenditures made by credit card are disclosed on Schedule F4.
- 6. PAYEE NAME:** Enter the full name of the payee of the expenditure obligation.
- 7. AMOUNT:** Enter the exact amount of the incurred expenditure obligation.
- 8. PAYEE ADDRESS:** Enter the complete address of the person to whom the obligation is owed.

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 the instructions for Schedule F1, section 8.

11. DIRECT CAMPAIGN EXPENDITURE TO BENEFIT

CANDIDATE/OFFICEHOLDER: Do not complete this section. For more information, see the instructions for Schedule F1, section 9.

SCHEDULE F4: EXPENDITURES MADE BY CREDIT CARD

These instructions are for as if-specific-purpose filers using SCHEDULE F4: EXPENDITURES MADE BY CREDIT CARD. Note: significant changes were made to Schedule F4 in 2024.

Use this schedule to disclose information about expenditures made by a credit card. 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 issuer. When you pay the credit card bill, you must disclose the payment to the credit card issuer on Schedule F1 (used for political payments from political contributions).

Do not enter on this schedule political expenditures from political contributions that were paid for with cash, check or debit card, 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, see “Examples: Reporting Expenditures Made by Credit Card.”

Itemization: Itemization requirements differ depending on whether the expenditure made by a credit card is for a political or non-political expenditure.

Political Expenditures Made by Credit Card: You must itemize political expenditures made by credit card that exceed \$220 (in the aggregate) to a single payee. If you made two or more expenditures to the same payee during the reporting period, the total of which exceeded \$220, enter each expenditure made by credit card separately. Although you are not required to do so, you may also report political expenditures made by credit card that do not exceed \$220 in the reporting period on this schedule. If you choose not to itemize political expenditures made by credit card of \$220 and less on this schedule, you must total all unitemized political expenditures and report them in section 4 of this Schedule. You must also include that amount in the total unitemized political expenditures of \$220 or less on SPAC Cover Sheet, page 2, section 15, line 3.

Non-Political Expenditures Made by Credit Card: You must itemize any non-political expenditure made by credit card, regardless of the amount.

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 ALL CREDIT CARDS:** Enter the total amount of political expenditures charged to all credit cards you used during the reporting period that do not exceed \$220 in the aggregate per person, unless itemized on this schedule. You are not required to itemize political expenditures made by credit card of \$220 or less, but if you choose to do so, do not include those political

expenditures made by credit card in the total you enter here.

- 5. CREDIT CARD ISSUER:** Enter the full name of the financial institution that issued the credit card. Use a separate page of Schedule F4 for each credit card used.

Sections 6 through 9 are used to report information about each itemized expenditure made using the credit card listed in item #5 above. Each expenditure must have its own entry. If you made more than three expenditures using that same credit card during the period covered by the report, include additional pages of Schedule F4 and include the name of the credit card issuer in Item 5 on every page. Leave Item 4 blank except for the first page for that credit card issuer.

6. PAYMENT:

(a) Amount Charged: Enter the exact amount of the credit card expenditure.

“Expenditure from Corporate Funds” box: Check this box to indicate an expenditure paid in full or in part from corporations or labor organizations.

(b) Date Expenditure Charged: Enter the date you charged the 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.*

(c) Date(s) Credit Card Issuer Paid: List the date(s) that you made payments to the credit card issuer during the period covered by the report for this expenditure. If you made multiple payments to the credit card issuer during the period covered by the report, list the first and last dates that you made payments.

7. PAYEE:

(a) 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 issuer.

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 8, “Purpose of Expenditure.”

(b) Payee Address: Enter the complete address of the payee of the credit card expenditure.

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

9. DIRECT CAMPAIGN EXPENDITURE TO BENEFIT

CANDIDATE/OFFICEHOLDER: See instructions for Schedule F1, section 9.

SCHEDULE T: IN-KIND CONTRIBUTION OR POLITICAL EXPENDITURE FOR TRAVEL OUTSIDE OF TEXAS

These instructions are for as if-specific-purpose filers using SCHEDULE T: IN-KIND CONTRIBUTION OR POLITICAL EXPENDITURE FOR TRAVEL OUTSIDE OF TEXAS.

Use this schedule to disclose information about expenditures made during the reporting period for travel outside of Texas. In addition to completing this schedule, you must also report the actual expenditure on the appropriate schedule or form. The law requires detailed information regarding political expenditures for travel outside 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:** See the instructions for Cover Sheet, page 1, section 1.
- 4. NAME OF CONTRIBUTOR / CORPORATION OR LABOR ORGANIZATION / PLEDGOR / PAYEE:** Enter the full name of the payee as it appears on the schedule or form on which you reported the actual expenditure.
- 5. CONTRIBUTION / EXPENDITURE REPORTED ON:** Check the appropriate box for the schedule or form on which you reported the actual 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 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.

ADDITIONAL INFORMATION REGARDING EXPENDITURES

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.

Did a staff worker make political payment(s) out of his or her personal funds? How you disclose the payment(s) depends on two things: 1) the aggregate total of those payments in the reporting period; and 2) whether or not you reimburse the staff worker in the same reporting period.

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.” An acceptable brief description 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.” An acceptable brief description 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 category is “travel out of district” and an acceptable brief description is “airline ticket to attend [name of seminar] in [city,] [state]. You must also complete “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.” An acceptable brief description 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 description 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 description 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 description 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 description 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.

Keep in mind that this reporting system is not an accounting system and duplication of expenditures is not uncommon when reporting transactions related to expenditures made by credit card.

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

A candidate for elected 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 issuer:

1. The candidate fills out one page of the “Expenditures Made by Credit Card” Schedule (F4). The credit card issuer’s name is included in section 5. The candidate fills out sections 6 through 9 twice, once for the \$1,000 expenditure and again for the \$500 expenditure.
2. \$1,000 expenditure, the candidate reports an amount charged of \$1,000 in section 6(a), the date the expenditure was made in section 6(b), and the date the credit card issuer was paid \$1,500 in section 6(c). She identifies the office store in section 7 as the payee of the expenditure and includes their address. Section 8’s category for the expenditure is “Office Overhead/Rental Expense,” and the description is “Campaign Office Supplies.” In Section 8 of the schedule, the box for “Political” is also checked.
3. For the \$500 expenditure, the candidate reports an amount charged of \$500 in section 6(a), the date the expenditure was made in section 6(b), and the date the credit card issuer was paid \$1,500 in section 6(c). She identifies the sign company in section 7 as the payee of the expenditure and includes their address. Section 8’s category for the expenditure is “Advertising Expense,” and the description is “Political Advertising Signs.” In Section 8 of the schedule, the box for “Political” is also checked.
4. For the payment to the credit card issuer: a \$1,500 expenditure on the “Political Expenditures from Political Contributions” Schedule (F1). The schedule identifies the credit card issuer 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.”

5. Both \$1,500 amounts reported on Schedules F4 and F1 are also 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 Entire 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 one payment from his personal funds account to pay the entire \$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 issuer:

1. The candidate fills out one page of the “Expenditures Made by Credit Card” Schedule (F4). The credit card issuer’s name is included in section 5. The candidate fills out sections 6 through 9 once, for the \$3,000 expenditure.
2. The candidate reports an amount charged of \$3,000 in section 6(a), the date the expenditure was made in section 6(b), and the date the credit card issuer was paid \$3,000 in section 6(c). He identifies the print shop in section 7 as the payee of the expenditure and includes their address. Section 8’s category for the expenditure is “Advertising Expense,” and the description is “Political Advertising Materials.” In Section 8 of the schedule, the box for “Political” is also checked.
3. For the payment to the credit card issuer: a \$3,000 expenditure on the “Political Expenditures Made from Personal Funds” Schedule (G). The schedule identifies the credit card issuer 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.
4. Both \$3,000 amounts reported on Schedules F4 and G are also 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 (GPAC) uses its credit card to buy \$500 in political advertising in a newspaper. The committee receives the statement from the credit card issuer but does not send a payment until after the reporting period ends. When the committee sends a payment to the credit card issuer, 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. The GPAC fills out one page of the “Expenditures Made by Credit Card” Schedule (F4). The credit card issuer’s name is included in section 5. The GPAC fills out sections 6 through 9 once, for the \$500 expenditure.
2. The GPAC reports an amount charged of \$500 in section 6(a), the date the expenditure was made in section 6(b), and leaves section 6(c) blank. They identify the newspaper in section 7 as the payee of the expenditure and include their address. Section 8’s category for the expenditure is “Advertising Expense,” and the description is “Political Advertising.” In Section 8 of the schedule, the box for “Political” is also checked.
3. 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 issuer, 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 issuer:

1. A \$500 expenditure on the “Political Expenditures from Political Contributions” Schedule (F1). The schedule identifies the credit card issuer 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 issuer but does not send a payment until after the reporting period ends. When the candidate sends a payment to the credit card issuer, 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. The judicial candidate fills out one page of the “Expenditures Made by Credit Card” Schedule (F4). The credit card issuer’s name is included in section 5. The candidate fills out sections 6 through 9 once, for the \$500 expenditure.
2. The judicial candidate reports an amount charged of \$500 in section 6(a), the date the expenditure was made in section 6(b), and leaves section 6(c) blank. She identifies the newspaper in section 7 as the payee of the expenditure and includes their address. Section 8’s category for the expenditure is “Advertising Expense,” and the description is “Political Advertising.” In Section 8 of the schedule, the box for “Political” is also checked.

3. 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 issuer, the judicial 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 issuer was made:

1. The judicial candidate reports a \$500 expenditure on the “Political Expenditures from Political Contributions” Schedule (F1). The schedule identifies the credit card issuer 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 #5: Political Committee Using Credit Card to Make a Political Expenditure and Using Political Contributions to Make Partial Payments of the Credit Card Bill in Different Reporting Periods

A general-purpose committee (GPAC) uses its credit card to buy \$5,000 in political advertising for a mailer from a printing company. The committee receives the statement from the credit card issuer and makes one or more partial payments from political contributions of \$2,000 in that same reporting period. The committee pays the remaining \$3,000 from political contributions to the credit card issuer in a different reporting period.

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. The GPAC fills out one page of the “Expenditures Made by Credit Card” Schedule (F4). The credit card issuer’s name is included in section 5. The GPAC fills out sections 6 through 9 once, for the \$5,000 expenditure.
2. The GPAC reports an amount charged of \$5,000 in section 6(a), the date the expenditure was made in section 6(b), and reports the date (or dates) during that reporting period on which the \$2,000 was paid in section 6(c). They identify the printing company in section 7 as the payee of the expenditure and include their address. Section 8’s category for the expenditure is “Advertising Expense,” and the description is “Political Advertising.” In Section 8 of the schedule, the box for “Political” is also checked.
3. The \$5,000 amount reported on “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 payments to the credit card issuer, the committee’s campaign treasurer would also report all of the following on a campaign finance report (Form GPAC):

1. For the \$2,000 payment(s) made during the same period that the expenditure was made, the GPAC reports a \$2,000 expenditure on the “Political Expenditures from Political Contributions” Schedule (F1). The schedule identifies the credit card issuer 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. For the \$3,000 payment made during a different reporting period, the GPAC reports a \$3,000 expenditure on the “Political Expenditures from Political Contributions” Schedule (F1). The schedule identifies the credit card issuer 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.”
3. The \$2,000 and \$3,000 amounts 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 for each reporting period.