



SPECIFIC-PURPOSE ACTION COMMITTEE

**SPAC**

**NON-JUDICIAL**

FILING INFORMATION

REVISED APRIL 2020

## **SPAC: Manage My Profile – Maintain Addresses**

This screen displays a table with the address information currently on file with the City of Austin, Electronic Filing System (COA-EFS) for your filer account. You should file a campaign treasurer appointment (Form STA) with the City of Austin and the current treasurer's address information and assistant treasurer's address information, if applicable, is also displayed. *Please note: It is important for you to keep this information up to date so that you do not miss any notices regarding your filing requirements.*

When you make any changes to your treasurer information in the filing application, you will also need to update your information by filing an amended appointment form (Form ASTA) with the City of Austin. You may provide up to three addresses (Mailing, Street and Other) for the filer, treasurer, and assistant treasurer, if any. To add a new address, click the Add button located below the list.

**Addresses on SPAC Reports:** The addresses marked with an asterisk (\*) in the address table on this screen will be entered on the reports you file using this filing application. The address you enter as the **Filer Mailing Address** will be used for the "Committee Address" on the Cover Sheet of your reports. The address you enter as the **Treasurer Street Address** will be used for the "Campaign Treasurer Street Address" and the **Treasurer Mailing Address** will be used for the "Campaign Treasurer Mailing Address" on the Cover Sheet of your reports.

**Filer/Treasurer/Chair:** This column displays the person for which the address applies:

**Filer:** The individual, committee, or entity that is required to file reports.

**Treasurer:** The individual listed as campaign treasurer on the most recent campaign treasurer appointment form filed with the City of Austin.

**Assistant Treasurer:** The individual listed as assistant campaign treasurer on the most recent campaign treasurer appointment form filed with the City of Austin. *Note:* A specific-purpose committee that files with the City of Austin is not required to appoint an assistant campaign treasurer but may do so. An assistant treasurer may sign reports if the campaign treasurer is not available. However, if the campaign treasurer appointment is terminated, the assistant

treasurer does not have authority to sign the committee's reports or otherwise act as the committee's campaign treasurer. (Specific-purpose committees *who file only with a local authority may not* appoint an assistant campaign treasurer.)

Chair: Not applicable for SPAC.

Address Type: This column displays the general type of address: **Mailing**, **Street**, or **Other**. You must have at least one address for the filer. You must also have at least one address for the treasurer. You may also provide additional addresses as back-up contact information. You may provide a maximum of three addresses for each person.

Address, City, State: These columns display the information on file for the address type.

Action: This column shows the action(s) applicable for the address type:

Mailing: To change a Mailing address, click the **Edit** button. To remove a Treasurer Mailing address, click the **Delete** button. (Note: The Filer Mailing Address may not be deleted.) To add a new address, click the **Add** button located below the list.

Street: This is the residential or business street address. To change a Street address, click the **Edit** button. To remove a Street address, click the **Delete** button. (Note: The Treasurer Street Address may not be deleted.) To add a new address, click the **Add** button located below the list.

Other: This is an optional address you may provide as back-up contact information. To change this address, click the **Edit** button. To remove this address, click the **Delete** button. To add a new address, click the **Add** button located below the list.

## **SPAC: Manage My Profile – Address Entry**

*Please note: It is important for you to keep this information up to date so that you do not miss any notices regarding your filing requirements.*

When you make any changes to your treasurer information in the filing application, you will also need to update your information by filing an amended appointment form (Form ASTA) with the City of Austin. You may provide up to

three addresses (Mailing, Street and Other) for the filer, treasurer, and assistant treasurer, if any.

### **Editing an Address:**

**Filer/Treasurer/Chair (*Display Only*):** This information may not be edited. The person (Filer, Treasurer, or Assistant Treasurer) whose address you are editing is displayed, based on your selection on the "Maintain Addresses" screen.

**Address Type (*Display Only*):** This information may not be edited. The general type (Mailing, Street, or Other) of the address you are editing is displayed, based on your selection on the "Maintain Addresses" screen.

**Address (Street Address 1, Street Address 2, City, Country, State, Zip Code):** Enter the complete address for the displayed person and address type. If you are entering a Mailing address, use the Street Address 1 field to enter a P.O. Box.

### **Adding an Address:**

**Filer/Treasurer/Chair:** Only valid choices are shown in the drop-down list. If your committee does not have an assistant campaign treasurer on file, then you will not see Assistant Treasurer as a valid choice. Select the type of person for which the address you are adding applies:

**Filer:** The individual, committee, or entity that is required to file reports.

**Treasurer:** The individual listed as campaign treasurer on the most recent campaign treasurer appointment form filed with the City of Austin.

**Assistant Treasurer:** The individual listed as assistant campaign treasurer on the most recent campaign treasurer appointment form filed with the City of Austin. *Note:* A specific-purpose committee that files with the City of Austin is not required to appoint an assistant campaign treasurer but may do so. An assistant treasurer may sign reports if the campaign treasurer is not available. However, if the campaign treasurer appointment is terminated, the assistant treasurer does not have authority to sign the committee's reports or otherwise act as the committee's campaign treasurer. (Specific-purpose committees who file only with a local authority may not appoint an assistant campaign treasurer.)

Chair: Not applicable for SPAC.

**Address Type:** Only valid choices (address types not currently on file) are shown in the drop-down list as available to add. You must have at least one address for the filer. You must also have at least one address for the treasurer. You may also provide additional addresses as back-up contact information. You may provide a maximum of three addresses for each person.

Mailing: This is the mailing address.

Street: This is the residential or business street address.

Other: This is an optional address you may provide as back-up contact information.

Address (Street Address 1, Street Address 2, City, Country, State, Zip Code): Enter the complete address for the selected person and address type. If you are entering a mailing address, use the Street Address 1 field to enter a P.O. Box.

## **SPAC: Manage My Reports**

Click on the Start a New Report button to start a new report for an upcoming deadline. Based on several factors (including today's date, your filing records in the COA-EFS database, and the filing schedule), the filing application will suggest the next report it appears you are required to file. Then you will have the opportunity to start the suggested report or start a different report by clicking on the Other Report Options button.

### **Other Report Options:**

- Start a Corrected Report: Selecting this option and clicking the **Start Report** button will return you to the Reports page, where you can find the original report you need to correct under Filed Reports and click on the Correct/Update button.
- Start a Dissolution Report: Selecting this option and clicking the **Start Report** button will go to the Cover Sheet Report Type and Period Covered page with "Dissolution Report" selected, where you can enter the period covered and then continue the report.

- **Start a 10 Day After Treasurer Termination Report:** Selecting this option and clicking the **Start Report** button will go to the Cover Sheet Report Type and Period Covered page with "10 Day After Treasurer Termination Report " selected, where you can enter the period covered and then continue the report. For more information, see [Report Types](#).
- **Start a Different Report:** Selecting this option and clicking the **Start Report** button will go to the Cover Sheet Report Type and Period Covered page with no report type selected, where you can choose the report type and enter the period covered and then continue entering the report.

**In-Progress Reports** shows you the following information about the report(s) you have started in the COA-EFS filing application but ***have not yet filed:***

**Report:** This column displays the unique Report Number that the COA-EFS filing application assigns to each report at the time you start the report. The higher the number, the more recent the report. Reports are sorted by the Report Number in descending order (from newest to oldest). You can also search the list by entering the search number in the field at the top of the column.

**Report Type:** This column displays the general type of report (January 15, 30th day before election, Runoff, Dissolution, etc.). For more information, see [Report Types](#). If a report is a combination of Report Types, such as July 15 and Dissolution, both report types are displayed in that report's row. If a report is a Corrected Report, the Report Type is followed by a "(C)".

**Period Covered/Year:** This column displays the start and end dates of the period covered by a report.

**Action:** This column displays the action(s) you may take regarding an In-Progress Report. Click on the **Continue Working** button to go to the report's Worksheet Summary and enter activity on the applicable schedules.

You may also click on the **Print** button to print a copy of an in-progress report in PDF format or click on the **Delete** button to delete an in-progress report. *Note:* If you click "Delete" you will be asked "Are you sure?" and have a chance to confirm your action. If you click "yes" to confirm, the entire report will be deleted and unrecoverable.

You may also click on the **Upload File** button if you entered your contribution or expenditure data in a separate spreadsheet and need to upload the file into

an in-progress report in the COA-EFS filing application. For more information, see the [Import/Export Guide](#).

**Missing/Late Reports** shows you the following information about the report(s) that, according to COA-EFS records, you ***were required to file with the COA-EFS by a certain deadline but have not yet filed.*** **Note:** You may be subject to a late-filing penalty (late fine) for a required report that is not filed by the filing deadline.

**Report:** This column displays the unique Report Number that the COA-EFS filing application assigns to each report at the time you start the report. The higher the number, the more recent the report. Reports are sorted by the Report Number in descending order (from newest to oldest). You can also search the list by entering the search number in the field at the top of the column.

**Report Type:** This column displays the general type of report (January 15, 30th day before election, Runoff, Dissolution, etc.). For more information, see [Report Types](#). If a report is a combination of Report Types, such as July 15 and Dissolution, both report types are displayed in that report's row. If a report is a Corrected Report, the Report Type is followed by a "(C)".

**Period Covered/Year:** This column displays the start and end dates of the period covered by a report.

**Action:** This column displays the action(s) you may take regarding a Missing/Late Report. Click on the **Start Report** button to start a missing report. Once you start the report, the action button will be disabled but the report will continue to display in your Missing/Late Reports list until you file the missing report. If you start the report and need more than one entry session to complete and file it, a copy of the report will appear in your In-Progress Reports list for you to continue working on the next time you return to this screen.

**Filed Reports** shows you the following information about the report(s) you ***have successfully filed with the COA-EFS:***

**Report:** This column displays the unique Report Number that the COA-EFS filing application assigns to each report at the time you start the report. The higher the number, the more recent the report. Reports are sorted by the Report Number in descending order (from newest to oldest). You can also

search the list by entering the search number in the field at the top of the column.

**Report Type:** This column displays the general type of report (January 15, 30th day before election, Runoff, Dissolution, etc.). For more information, see [Report Types](#). If a report is a combination of Report Types, such as July 15 and Dissolution, both report types are displayed in that report's row. If a report is a Corrected Report, the Report Type is followed by a "(C)".

**Period Covered/Year:** This column displays the start and end dates of the period covered by a report.

**Action:** This column displays the action(s) you may take regarding a Filed Report. You may click on the [Print](#) button to print a copy of the filed report in PDF format.

If you discover an error or omission in a filed report, you may click on the [Correct/Update](#) button to start a Corrected Report. Once you start a Corrected Report, that action button will be removed but the original report will continue to display in your Filed Reports list. If you start a Corrected Report and need more than one entry session to complete and file it, the Corrected Report will appear in your In-Progress Reports list for you to continue working on the next time you return to this screen.

## **SPAC: Cover Sheet – Report Type & Period Covered**

**What kind of report do you want to file? (Report Type):** You can only select one of these report types for this report. If you need to file more than one of these report types, you must file each as a separate report. You can select one of the following report types as a stand-alone report or in combination with the "Dissolution" or "10th Day After Campaign Treasurer Termination" reports below, if applicable. Read the information concerning each of the report types. Select the radio button for the report type that applies to the event for which you are filing.

**January 15th Semiannual Report:** All specific-purpose committees must file a semiannual report. A report filed with the COA-EFS is due by midnight Central Time on the January 15th due date.

**July 15th Semiannual Report:** All specific-purpose committees must file a semiannual report. A report filed with the COA-EFS is due by midnight Central Time on the July 15th due date.



**30th Day Before Election Report:** Specific-purpose committees that are supporting or opposing an [opposed candidate](#) or a measure in an election and did not choose the [modified reporting](#) schedule must file this pre-election report. If your committee chose [modified reporting](#), but then exceeded a threshold before the 30th day before the election, your committee must file this report. (Note: Specific-purpose committees that support or oppose a candidate who is [unopposed](#) in an election are not required to file pre-election reports for that election.) The report is due no later than 30 days before the election and must be received by the appropriate filing authority no later than the report due date. A report filed with the COA-EFS is due by midnight Central Time on the due date.

**8th Day Before Election Report:** Specific-purpose committees that are supporting or opposing an [opposed candidate](#) or a measure in an election and did not choose the [modified reporting](#) schedule must file this pre-election report. If your committee chose [modified reporting](#), but then exceeded a threshold before the 8th day before the election, your committee must file this report. (Note: Specific-purpose committees that support or oppose a candidate who is [unopposed](#) in an election are not required to file pre-election reports for that election.) If your committee filed the “30th Day Before Election Report,” then your committee must file this report. The report is due no later than 8 days before the election and must be received by the appropriate filing authority no later than the report due date. A report filed with the COA-EFS is due by midnight Central Time on the due date.

**Exceeded \$500 Limit Report:** Specific-purpose committees that chose to file under the [modified reporting](#) schedule but then, after the 30th day before the election, exceeded \$500 in contributions or \$500 in expenditures in connection with the election must file this Exceeded \$500 Limit report within 48 hours after exceeding the \$500 limit.

**Runoff Report:** Specific-purpose committees that are supporting or opposing a candidate in a runoff election and did not choose the [modified reporting](#) schedule must file this runoff report. 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. A report filed with the COA-EFS is due by midnight Central Time on the due date.

**Less Commonly Filed Reports:** These reports are only required if you meet certain criteria. You can select one of the following report types as a stand-alone report or in combination with one of the reports listed above, if

applicable. Select the radio button for one of these less commonly filed reports only if the report type applies to the event for which you are filing.

**Dissolution Report:** You must file a Dissolution report in order to dissolve the committee. Your committee may file a Dissolution report if your committee expects to have no further reportable activity. There is not a fixed deadline for this report. A Dissolution report terminates the appointment of campaign treasurer and relieves the campaign treasurer of the duty to file additional reports. (In this case, the Dissolution report serves as the treasurer's termination report.)

**10th Day After Campaign Treasurer Termination Report:** A specific-purpose committee's campaign treasurer must file this report if his or her campaign treasurer appointment is terminated. This report is due no later than the 10th day after the termination is filed. If the termination takes place on the last day of a reporting period and the proper report for that period is filed, no separate termination report is required.

**Other Reports:** These other reports are only required in certain circumstances and cannot be combined with other report types. Read the information concerning each of the report types. Select the radio button for one of these other reports only if the report type applies to the event for which you are filing.

For the City of Austin reporting requirements go to <http://austintexas.gov/page/campaign-finance-forms>

**Period Covered:** The filing application will calculate the period covered for your report based on the report type you select. You can modify the start and end dates as long as your modified start date does not precede the filing application calculated start date and your modified end date does not extend past the filing application calculated end date. If you need to report activity outside of the filing application calculated date range for this report, you will need to file multiple reports.

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 campaign finance report that your committee has filed, the start date will be the date your committee's campaign treasurer appointment (Form STA) was filed.

January 15th Semiannual Report Period: The start date is July 1 of the previous year or the day after the last day covered by your committee's last required report, whichever is later. If this is the first report your committee has filed, please see the "First Reports" section above. The end date is December 31 of the previous year.

July 15th Semiannual Report Period: The start date is January 1 or the day after the last day covered by your committee's last required report, whichever is later. If this is the first report your committee has filed, please see the "First Reports" section above. The ending date is June 30.

30th Day Before Election Report Period: The start date is the day after the last day covered by your committee's last required report. If this is the first report your committee has filed, please see the "First Reports" section above. The end date is the 40th day before the election. (This report is not required if your committee is supporting or opposing an [unopposed candidate](#) in the election or filing under the [modified reporting](#) schedule.)

8th Day Before Election Report Period: The start date is the 39th day before the election if your committee was required to file a 30th Day Before Election Report. If your committee was not required to file the 30th Day Before Election Report, the start date is the day after the last day covered by your committee's last required report. If this is the first report your committee has filed, please see the "First Reports" section above. The end date is the 10th day before the election. (This report is not required if your committee is supporting or opposing an [unopposed candidate](#) in the election or is filing under the [modified reporting](#) schedule.)

Exceeded \$500 Limit Report Period: (This report is only required for specific-purpose committees who selected the [modified reporting](#) schedule but exceeded the \$500 limit after the 30th day before the election.) The start date for the report is either the day your committee appointed a campaign treasurer or the day after the last day covered by your committee's last required report, whichever is later. The end date is the day your committee exceeded the \$500 limit for contributions or expenditures. (See "Exceeded \$500 Limit Report" in the "Report Type" section above for more information.)

Runoff Report Period: The start date is the 9th day before the main election if your committee filed an 8th Day Before Election report in connection with the main election. Otherwise, the start date is the day after the last day covered by your committee's last required report or the day your committee appointed a campaign treasurer, whichever is later. The end date is the 10th day before

the runoff election. (This report is not required if your committee is eligible to file under the [modified reporting](#) schedule.)

**Dissolution Report Period:** The start date is the day after the last day covered by your committee's last required report. The end date is the day you file the dissolution report.

**10th Day After Campaign Treasurer Termination Report Period:** The start date is either the day after the last day covered by your committee's last required report or the day your committee appointed a campaign treasurer, whichever is later. The end date is the day the campaign treasurer's appointment was terminated. This report is due no later than 10 days after the campaign treasurer appointment was terminated.

## **SPAC: Cover Sheet – Election Information**

**Election Information:** *(If your specific-purpose committee accepted contributions or made expenditures in connection with an upcoming election or a recently held election, provide the election information. If your committee has not participated in a recently held election and does not intend to participate in an upcoming election, this section does not apply to you.)*

**Election Date:** Enter the month, day, and year of the election for which this 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:** Indicate the type of election that most accurately describes the election for which this report is filed.

**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 vote necessary to be elected in an election requiring a majority vote.

Special – An election that is neither a general election nor 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.

## **SPAC: Cover Sheet – Committee Purpose**

**Committee Purpose:** Your specific-purpose committee is required to identify each candidate or ballot measure supported or opposed and each officeholder assisted by the committee in this reporting period. Note: This information should also have been included on your committee's campaign treasurer appointment (Form STA). If there is a change in this information, you must file an amended campaign treasurer appointment (Form ASTA) to report the change within 24 hours of the change.

**Changing Status?** Sometimes a specific-purpose political committee (SPAC) is organized to support a particular candidate or measure but later broadens its goals to support a variety of candidates who share the group's views on a particular issue or to support a variety of measures related to an issue. In that case, the committee has become a general-purpose political committee (GPAC). [Tell Me More About Committees Changing Status](#)

**Subject:** Select whether your committee's activity relates to a candidate, officeholder, or measure. You may add more than one subject entry for your committee.

**Purpose:** Indicate whether your committee supported or opposed the candidate or measure. *Note:* If Officeholder is selected, the purpose of "assist" will always be selected. You may add more than one purpose entry for your committee.

**Candidate or Officeholder Information:** *(These fields will be activated only if "Candidate" or "Officeholder" is selected for the Subject of your committee's activity.)*

**Candidate or Officeholder Name (First, Last, Title, Suffix, or Nickname):** Enter the full name, first, last, and suffix (Jr., III, etc.) if applicable (Title and Nickname are optional).

Office Sought or Held: Enter the office sought by the candidate or the office held by the officeholder, as applicable.

**Measure Information:** *(These fields will be activated only if "Measure" is selected for the Subject of your committee's activity.)*

Measure/Ballot ID: Enter the ballot number of the measure supported or opposed by your committee, if known.

Election Date: Select the date of the election at which the ballot measure will be voted on.

Description of Measure: Enter a short description of the ballot measure.

## **SPAC: Worksheet Summary**

**Worksheet Summary** is a new page in the filing application designed to help you keep track of the schedules required for this report and the activity you enter. If you indicated by answering "Yes" on the previous **Reporting Period Activities** screen that your committee has activity to report, those schedules/categories are highlighted in **green** in the grid.

Return to Cover Sheet button: Click on this button to go to the beginning of this report's **Cover Sheet** (report type and period covered). You may also go to the cover sheet by clicking on the link in the Report Menu navigation sidebar always displayed down the left side of your screen.

Walk me through all schedules button: Click on this button to be guided through a series of questions to determine whether or not your committee may have activity to disclose on a report schedule. This option takes you through ALL the schedules in the report from beginning to end. During the walk-through, any schedules that you choose to "work on this later" will be flagged with a check mark in the **Work on Later** column on the **Worksheet Summary** screen.

Report Totals button: Click on this button to go to this report's **Subtotals** and **Totals** pages, where you can view the calculated totals of activity entered in this report and enter lump sum totals for unitemized contributions, pledges, loans, and expenditures.

Upload File button: Click on this button to import your contribution and expenditure data into the filing application.

**Worksheet Summary Grid:** The reporting schedules/categories are organized into three main areas:

- Incoming Funds – any money coming into your committee's political account(s);
- Outgoing Funds – any payments going out of your committee's political account(s); and
- Additional Activity – other types of activity, such as non-monetary (in-kind) contributions, pledged contributions, or unpaid incurred expenditure obligations.

Under each main area, the information is displayed in the following columns:

**Category:** This column displays the name and letter code of each schedule/category you may possibly need for this report. (For example, the name of the first schedule is Monetary Political Contributions and the letter code for that schedule is A1.) If you indicated on a previous screen that your committee has activity to report, those schedules/categories are highlighted in **green** in the grid.

**Walk Thru:** Click this link to be guided through a series of questions to help you determine whether or not your committee may have activity to disclose on a particular report schedule. This option allows you to walk-through a single schedule only. During the walk-through, if you choose to "work on this later" the schedule will be flagged with a check mark in the Work on Later column.

**Count:** This column keeps a running tally and displays the number of transactions you have entered and saved for a particular schedule/category.

**Sub-Total:** This column displays the total amount of transactions you have entered and saved plus any lump sum total you entered on the **Schedule Subtotals** page for a particular schedule/category.

**Action:** To begin entering activity for a particular schedule/category, click on "Start" in this column. After you have saved your first transaction, the link that you click on changes to "Continue" in this column.

**Work on Later:** If you choose to do a "walk thru" of all schedules or one particular schedule, any schedules that you choose to "work on this later" will be flagged with a check mark in this column. Once you enter and save data



on a checked schedule, the check mark will be removed; but remember, you can always enter information on any category/schedule, as needed, until you file the report.

## **SPAC: Schedule A1**

**NEW!** Schedule A is now split into two schedules: Schedule A1 and Schedule A2. Enter only incoming **monetary** contributions on Schedule A1. (Non-monetary (in-kind) contributions are now entered on Schedule A2.)

**Schedule A1** is used to itemize incoming monetary [political contributions](#) that exceed \$50 from one person during the reporting period. If your committee accepted other types of incoming funds (such as loans or interest) or non-monetary contributions (such as in-kind contributions or pledges), enter them on the applicable schedules associated with the categories shown on the **Worksheet Summary** page.

**Notice to Candidates and Officeholders:** If committee makes political expenditures or accepts political contributions in support of a candidate or officeholder, your committee must provide written notice to the candidate or officeholder who benefits from the committee's activity. The notice must be given before the end of the reporting period during which your committee made the political expenditures or accepted the political contributions. The notice must inform the person that the committee has made political expenditures or accepted political contributions on his or her behalf, and it must include the full name and address of the political committee and its campaign treasurer and an indication that the committee is a specific-purpose committee. *NOTE:* Such notices are not required if the committee is the principal political committee of a political party.

**Corporate or Labor Organization Contributions or Support:** Do not enter on this schedule contributions or support your committee received from [corporations](#) or labor organizations. A specific-purpose committee that *supports or opposes measures exclusively* may accept monetary and non-monetary (in-kind) contributions from corporations or labor organizations and must report such contributions on Schedules C1, C2, and D. If a committee supports or opposes a candidate or assists an officeholder, the committee may not accept [corporate](#) or labor organization contributions.

**Contributions List:** After you enter and save your first contribution, the filing application will begin a list of all contributions entered on Schedule A1 for this



report. The list will display columns showing pertinent information for each contribution:

Date	Contributor	Amount	Action
01/01/2015	Contributor, Connie	\$1,000.00	<input type="button" value="Edit"/> <input type="button" value="Delete"/>

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The contribution list will be the first screen you see each time you return to this schedule. From this list, you will be able to Edit or Delete a previously entered contribution. To enter new contributions, click the Add button located below the list. You can also sort the list in ascending or descending order by clicking on the column header in which you are interested or search the list by entering the search word in the field at the top of each column. You may also use the Memo button to provide additional explanation regarding contribution(s) entered on this schedule.

From Individual or Entity? Indicate whether the contributor is an individual or an entity.

**Contributions from Out-of-State Political Committees** *(These fields will be activated only if "Entity" is selected for the type of contributor.)*

**Is the Contributor an out-of-state PAC?** Check this box only if the contributor is an out-of-state political committee (PAC). Certain restrictions apply to contributions from out-of-state PACs. The fact that a political committee has a mailing address outside of Texas does not mean that the committee is an out-of-state PAC for purposes of these restrictions. A political committee that has a campaign treasurer appointment on file in Texas is NOT an out-of-state PAC. A political committee that makes most of its political expenditures outside of Texas may be an out-of-state PAC. A political committee must determine if it is an out-of-state PAC.

**PAC FEC #:** If the out-of-state PAC is registered with the Federal Election Commission (FEC), enter the PAC's FEC identification number (FEC #).

If you do not have an FEC # for the out-of-state PAC, you must provide other documentation as explained below.

**Browse to Upload PDF.** Attach a copy of one of the following required documents in PDF format to be included with your report:

If you accept over \$500 in a reporting period from an out-of-state PAC (including pledges or loans from sources other than financial institutions that have been in business for more than a year), you must include one of the following with your report:

- a copy of the out-of-state PAC's statement of organization filed as required by law with the Federal Election Commission (FEC) and certified by an officer of the out-of-state PAC; or
- a written statement, certified by an officer of the out-of-state PAC, listing the full name and address of each person who contributed more than \$100 to the out-of-state PAC during the 12 months immediately preceding the contribution.

If you accept \$500 or less in a reporting period from an out-of-state PAC (including pledges), you must include one of the following with your report:

- a copy of the out-of-state PAC's statement of organization filed as required by law with the Federal Election Commission (FEC) and certified by an officer of the out-of-state PAC; or
- a document listing the committee's name, address and phone number; the name of the person appointing the committee's campaign treasurer; and the name, address and phone number of the committee's campaign treasurer.

**NOTE:** If your committee accepted contributions from an out-of-state PAC and you do not enter the FEC # or attach a PDF copy of the required information, you must timely file a paper copy of the required information at the time you file your electronic report.

Contribution Date: Enter the date your committee *accepted* the contribution. [Accepting a contribution](#) is different from receiving a contribution. You accept a contribution when you decide to accept it rather than reject it. This may or may not be the same day that you receive the contribution. A decision to accept a contribution must be made by the end of the reporting period during which the contribution is received.

Contribution Amount: Enter the amount of the contribution.

**Itemize box:** Checking this box indicates that this contribution will be itemized on Schedule A1. The automatic default is to itemize. Your committee is required to itemize contributions that exceed \$50 in the aggregate from a single contributor. If your committee accepted two or more monetary contributions from the same person, the total of which exceeds \$50, enter each contribution separately and be sure the box is checked for each entry.

Contributions of \$50 or less. Although you are not required to do so, you may also itemize on Schedule A1 monetary contributions that do not exceed \$50 (in the aggregate) for the reporting period. If you do not itemize monetary contributions of \$50 and less on Schedule A1, you must total all such contributions and enter the lump sum total on the Schedule Subtotals page of this report. If you enter information about such contributions here and remove the check from the "Itemize" box, the filing application will include the amount on the Totals page but the entry will not appear on Schedule A1.

Contributor Name (First, Last, Title, Suffix; or Entity Name): Enter the [full name](#) of the contributor. If the contributor is an individual, enter the full name, first, last, and suffix (Jr., III, etc.) if applicable (title is optional). If the contributor is an entity, enter the full name of the entity.

Contributor Address (Street Address, Country, City, State, Zip Code): Enter the complete address of the contributor.

**Contributor Principal Occupation and Employer Information** *(These fields will be activated only if "Individual" is selected for the type of contributor.)*

Principal Occupation/Job Title: A committee that supports or opposes a candidate for or assists a holder of a city office or legislative office must disclose the principal occupation or job title of an individual from whom the committee accepted contributions (including pledges) of \$500 or more during the reporting period. In other circumstances, filers are not required to report this information but may do so.

Employer: A committee that supports or opposes a candidate for or assists a holder of a city office or a legislative office must disclose the employer of an individual from whom the committee accepted contributions (including pledges) of \$500 or more during the reporting period. In other circumstances, filers are not required to report this information but may do so.

## **SPAC: Schedule C1**

**NEW!** Enter only incoming **monetary** corporate or labor organization contributions on Schedule C1. (Non-monetary (in-kind) corporate or labor organization contributions are now entered on Schedule C2).

**Schedules C1 and C2 are only for specific-purpose committees that support or oppose measures *exclusively*.** Such committees also use Schedule D to disclose corporate or labor organization pledged contributions. If a committee supports or opposes a candidate or assists an officeholder, the committee may not accept [corporate](#) or labor organization contributions.

**Schedule C1** is used by political committees that support or oppose measures exclusively to itemize all monetary [political contributions](#) accepted from [corporations](#) or labor organizations during this reporting period. You must itemize all such corporate or labor organization monetary contributions, regardless of the amount, on this schedule. If your committee accepted other types of incoming funds (such as loans or interest) or non-monetary contributions (such as in-kind contributions or pledges), enter them on the applicable schedules associated with the categories shown on the **Worksheet Summary** page.

**Contributions List:** After you enter and save your first corporate or labor organization contribution, the filing application will begin a list of all contributions entered on Schedule C1 for this report. The list will display columns showing pertinent information for each contribution:

Date	Contributor	Amount	Action
01/01/2015	Corporate Contributor	\$1,000.00	Edit Delete

(1 of 1) 5

Add Memo Done with Contributions

The contribution list will be the first screen you see each time you return to this schedule. From this list, you will be able to Edit or Delete a previously entered contribution. To enter new contributions, click the Add button located below the list. You can also sort the list in ascending or descending order by clicking on the column header in which you are interested or search the list by entering the search word in the field at the top of each column. You may also use the Memo button to provide additional explanation regarding contribution(s) entered on this schedule.

Contribution Date: Enter the date your committee accepted the contribution. [Accepting a contribution](#) is different from receiving a contribution. The committee accepts a contribution when the determination is made to accept it rather than reject it. This may or may not be the same day that the committee receives the contribution.

Contribution Amount: Enter the amount of the contribution.

**Itemize box:** This box is always checked on this schedule. Your committee is required to itemize all contributions from corporations and labor organizations, regardless of the amount. If your committee accepted two or more contributions from the same corporate contributor, enter each contribution separately.

Contributor Name (Entity Name): Enter the full name of the corporation or labor organization that made the contribution.

Contributor Address (Street Address, Country, City, State, Zip Code): Enter the complete address of the corporation or labor organization that made the contribution.

## **SPAC: Schedule E**

**Schedule E** is used to itemize loans made for political purposes by financial institutions or individuals. You must itemize all loans that your committee accepted during the reporting period from [financial institutions](#) regardless of the amount. Additionally, you must itemize loans exceeding \$50 from one person that your committee accepted during the reporting period.

**NOTE:** Only a specific-purpose committee for *supporting or opposing measures exclusively* may accept a loan from a [corporation](#) other than a [financial institution](#).

**Loans List:** After you enter and save your first loan, the filing application will begin a list of all loans entered on Schedule E for this report. The list will display columns showing pertinent information for each loan:

Lender	Amount	Loan Date	Maturity Date	Interest Rate	Collateral	Guarantor	Action
Lender, Larry	\$1,000.00	01/01/2015	12/31/2015	5	N	N	Edit Delete

(1 of 1) [Navigation icons] 5 [Dropdown arrow]

Add [Memo icon] Memo Done with loans

The loans list will be the first screen you see each time you return to this schedule. From this list, you will be able to Edit or Delete a previously entered loan. To enter a new loan, click the Add button located below the list. You can also sort the list in ascending or descending order by clicking on the column header in which you are interested or search the list by entering the search word in the field at the top of each column. You may also use the Memo button to provide additional explanation regarding loan(s) entered on this schedule.

Loan Date: Enter the date your committee accepted the loan.

Maturity Date: Enter the maturity date of the loan.

Loan Amount: Enter the principal amount of the loan.

**Itemize box:** Checking this box indicates that this loan will be itemized on Schedule E. The automatic default is to itemize. Your committee is required to itemize all loans from financial institutions, regardless of the amount. Additionally, you must itemize loans exceeding \$50 from one person that you accepted during the reporting period. If you accepted two or more loans from the same person, the total of which exceeds \$50, enter each loan separately.

Loans of \$50 or less from persons other than financial institutions: Although you are not required to do so, you may itemize on this schedule loans from persons other than financial institutions that do not exceed \$50 for the reporting period. If you do not itemize loans of \$50 and less from persons other than financial institutions on Schedule E, you must total all such loans and enter the lump sum total on the Schedule Subtotals page of this report.

Interest Rate: Enter the interest rate of the loan.

From Individual or Entity? Indicate whether the lender is an individual or an entity.

**Loans from Out-of-State Political Committees** *(These fields will be activated only if "Entity" is selected for the type of lender.)*

**Is the Lender an out-of-state PAC?** Check this box only if the lender is an out-of-state political committee (PAC). Certain restrictions apply to contributions (including loans) from out-of-state PACs. The fact that a political committee has a mailing address outside of Texas does not mean that the committee is an out-of-state PAC for purposes of these restrictions. A political

committee that has a campaign treasurer appointment on file in Texas is NOT an out-of-state PAC. A political committee that makes most of its political expenditures outside of Texas may be an out-of-state PAC. A political committee must determine if it is an out-of-state PAC.

**PAC FEC #:** If the out-of-state PAC is registered with the Federal Election Commission (FEC), enter the PAC's FEC identification number (FEC #).

If you do not have an FEC # for the out-of-state PAC, you must provide other documentation as explained below.

**Browse to Upload PDF.** Attach a copy of one of the following required documents in PDF format to be included with your report:

If you accept over \$500 in a reporting period from an out-of-state PAC (including pledges or loans from sources other than financial institutions that have been in business for more than a year), you must include one of the following with your report:

- a copy of the out-of-state PAC's statement of organization filed as required by law with the Federal Election Commission (FEC) and certified by an officer of the out-of-state PAC; or
- a written statement, certified by an officer of the out-of-state PAC, listing the full name and address of each person who contributed more than \$100 to the out-of-state PAC during the 12 months immediately preceding the contribution.

If you accept \$500 or less in a reporting period from an out-of-state PAC (including pledges), you must include one of the following with your report:

- a copy of the out-of-state PAC's statement of organization filed as required by law with the Federal Election Commission (FEC) and certified by an officer of the out-of-state PAC; or
- a document listing the committee's name, address and phone number; the name of the person appointing the committee's campaign treasurer; and the name, address and phone number of the committee's campaign treasurer.

**NOTE:** If your committee accepted loans from an out-of-state PAC and you do not enter the FEC # or attach a PDF copy of the required information, you



must timely file a paper copy of the required information at the time you file your electronic report.

**Lender Name (First, Last, Title, Suffix; or Entity Name):** Enter the full name of the person or financial institution that made the loan. If the lender is an individual, enter the full name, first, last, and suffix (Jr., III, etc.) if applicable (title is optional). If the lender is an entity, enter the full name of the entity.

**Lender Address (Street Address, Country, City, State, Zip Code):** Enter the complete address of the person or financial institution that made the loan.

Was collateral used for this loan? If there is no collateral for this loan, click on NO. If there is collateral for this loan, click on YES and describe the collateral in the Collateral Description box.

Is this a guaranteed loan? If there are no guarantors for this loan, click on NO. If there are one or more guarantors, click on YES. This will activate the button labeled **"Enter Guarantor(s)"** at the bottom of the screen. Click on that button to enter guarantor information.

*NOTE:* A person who guarantees all or part of a loan makes a reportable contribution in the amount of the guarantee. You must report such a contribution under "Enter Guarantor(s)" on Schedule E, and not on the contributions schedule.

Is this loan from a financial institution?

(This field will be activated only if "Entity" is selected for the type of lender.) If your committee accepted a loan from a corporation that has been legally engaged in the business of making loans for more than one year, click on YES. If the loan was from any other source, click on NO.

*NOTE:* A loan from a corporation that has not been legally engaged in the business of making loans for more than one year is a corporate contribution. Only a specific-purpose committee for *supporting or opposing measures exclusively* may accept a loan from a corporation other than a financial institution that has been legally engaged in the business of making loans for more than one year.

**Lender Principal Occupation and Employer Information** *(These fields will be activated only if "Individual" is selected for the type of lender.)*



**Lender Principal Occupation:** A committee that supports or opposes a candidate for or assists an officeholder of a city office in the executive branch or a legislative office must disclose the principal occupation or job title of each individual from whom the committee has accepted a loan (including a pledge of a loan) of \$500 or more during the reporting period. In other circumstances, filers are not required to report this information but may do so.

**Lender Employer:** A committee that supports or opposes a candidate for or assists an officeholder of a city office in the executive branch or a legislative office must disclose the full name of the employer of each individual from whom the committee has accepted a loan (including a pledge of a loan) of \$500 or more during the reporting period. In other circumstances, filers are not required to report this information but may do so.

## **SPAC: Schedule E – Guarantor Entry**

**Note:** A person who guarantees all or part of a loan makes a reportable contribution in the amount of the guarantee. You must report such a contribution here under "Guarantor Information" on Schedule E, and not on the contributions schedule.

**Guaranteed Amount:** Enter the dollar amount of the loan that the guarantor has agreed to guarantee.

**From Individual or Entity?** Indicate whether the guarantor is an individual or an entity.

**Name of Guarantor (First, Last, Title, Suffix; or Entity Name):** Enter the full name of the person or financial institution that guaranteed the loan. If the guarantor is an individual, enter the full name, first, last, and suffix (Jr., III, etc.) if applicable (title is optional). If the guarantor is an entity, enter the full name of the entity.

**Guarantor Address (Street Address, Country, City, State, Zip Code):** Enter the complete address of the person or financial institution that guaranteed the loan.

**Guarantor Principal Occupation:** *(This field will be activated only if "Individual" is selected for the type of guarantor.)* Enter the principal occupation of the guarantor.

Guarantor Employer: *(This field will be activated only if "Individual" is selected for the type of guarantor.)* Enter the employer of the guarantor.

## **SPAC: Schedule K**

**NEW!** Investments purchased with political contributions, which were previously disclosed on Schedule K, are now disclosed on the new Schedule F3 (Purchase of Investments from Political Contributions).

**NEW!** Political contributions that your committee previously made to a candidate, officeholder, or another political committee and were returned to your committee are now disclosed on Schedule K. (Returned contributions were previously disclosed on Schedule J, which is no longer available.)

**Schedule K** is used to itemize the following types of incoming funds that your committee received during the reporting period:

- Any credit, interest, rebate, refund, reimbursement, or return of a deposit fee resulting from the use of a political contribution or an asset purchased with a political contribution, the amount of which exceeds \$100;
- Any proceeds of the sale of an asset purchased with a political contribution, the amount of which exceeds \$100;
- Any other gain from a political contribution, the amount of which exceeds \$100; and
- Any political contributions previously made to a candidate, officeholder, or another political committee that were returned to your committee during the reporting period. *NOTE: Contributions returned to your committee must be itemized regardless of the amount of the contribution.*

Although you are not required to do so, you may also itemize on Schedule K any credit, gain, refund, or interest that does not exceed \$100. Contributions returned to your committee must be itemized regardless of the amount of the contribution. Unlike other schedules, you are NOT required to enter a lump sum total of unitemized Schedule K activity on the **Schedule Subtotals** page of this report.

**Credits List:** After you enter and save your first credit/gain/refund/returned contribution or interest, the filing application will begin a list of all credits/gains/refunds/returned contributions or interest entered on Schedule K

for this report. The list will display columns showing pertinent information for each credit/gain/refund/returned contribution or interest:

Date	Payor	Amount	Action
01/01/2015	Payor, Peter	\$1,000.00	Edit Delete

(1 of 1) [Navigation icons] 5 [Dropdown]

Add Memo Done with Credits

The credits list will be the first screen you see each time you return to this schedule. From this list, you will be able to Edit or Delete a previously entered credit/gain/refund/returned contribution or interest. To enter a new credit/gain/refund/returned contribution or interest, click the Add button located below the list. You can also sort the list in ascending or descending order by clicking on the column header in which you are interested or search the list by entering the search word in the field at the top of each column. You may also use the Memo button to provide additional explanation regarding any credit/gain/refund/returned contribution or interest entered on this schedule.

From Individual or Entity? Indicate whether the person or business from whom the credit/gain/refund/returned contribution or interest was received is an individual or an entity.

Credit Date: Enter the date the credit/gain/refund/returned contribution was received or the interest was earned, as applicable.

Credit Amount: Enter the exact dollar amount of the credit/gain/refund/returned contribution or interest.

**Itemize box:** The automatic default is to itemize. You are required to itemize contributions returned to your committee, regardless of the amount of the contribution. You are also required to itemize any other credit, gain, refund, or interest that exceeds \$100. If your committee received two or more credits, gains, refunds, or interest from the same person, the total of which exceeded \$100, enter each credit, gain, refund, or interest separately.

Credit/Gain/Refund/Interest of \$100 or less. Although you are not required to do so, you may also itemize on Schedule K a credit, gain, refund, or interest that does not exceed \$100 for the reporting period. All such credits entered here will be itemized and appear on Schedule K.

Name of Person from whom Amount is Received (First, Last, Title, Suffix; or Entity Name): Enter the full name of the person or business from whom the credit/gain/refund/returned contribution or interest was received. If the person is an individual, enter the full name, first, last, and suffix (Jr., III, etc.) if applicable (title is optional). If the person or business is an entity, enter the full name of the entity.

Address of Person from whom Amount is Received (Street Address, Country, City, State, Zip Code): Enter the complete address of the person or business from whom the credit/gain/refund/returned contribution or interest was received.

Purpose for which amount received: Enter a brief statement or description of the purpose for which the amount was received (for example, "phone service deposit return," "returned contribution" or "interest on savings account").

**"Check if political contribution returned to filer" box:** If this incoming credit/gain was originally made by your committee in the form of a political contribution to a candidate, officeholder, or another political committee and was returned to your committee in this reporting period, check this box. *NOTE: Contributions returned to your committee must be itemized regardless of the amount of the contribution.*

## **SPAC: Schedule F1**

**NEW!** Schedule F is now split into two schedules: Schedule F1 and Schedule F2. Enter only outgoing political **payments** made from political contributions on Schedule F1. (Political expenditure obligations your committee incurred in this reporting period *but have not yet paid* are now entered on Schedule F2).

**NEW! Expenditures Made By Credit Card:** Effective September 1, 2015, you must disclose committee expenditures charged to a credit card on Schedule F4 and *not* on this schedule. When your committee uses political contributions to pay the credit card bill, you will disclose the payment to the credit card company on the appropriate disbursements schedule. See [Expenditures Made by Credit Card](#) for more information.

**Schedule F1** is used to itemize outgoing political payments made from political contributions that exceed \$100 to one individual or entity during the reporting period. If your committee had other types of outgoing funds or activity (such as investment purchases or unpaid incurred expenditure obligations), or expenditures made by credit card, enter them on the

applicable schedules associated with the categories shown on the **Worksheet Summary** page.

**Notice to Candidates and Officeholders:** If your committee makes political expenditures or accepts political contributions in support of a candidate or officeholder, your committee must provide written notice to the candidate or officeholder who benefits from the committee's activity. The notice must be given before the end of the reporting period during which your committee made the political expenditures or accepted the political contributions. The notice must inform the person that the committee has made political expenditures or accepted political contributions on his or her behalf, and it must include the full name and address of the political committee and its campaign treasurer and an indication that the committee is a specific-purpose committee. NOTE: Such notices are not required if the committee is the principal political committee of a political party.

### [Important Restrictions Regarding The Use Of Political Funds To Rent Or Purchase Real Property](#)

### [Reporting Tips to Avoid Common Pitfalls: Outgoing Expenditures](#)

**Political Expenditures List:** After you enter and save your first political expenditure, the filing application will begin a list of all political expenditures entered on Schedule F1 for this report. The list will display columns showing pertinent information for each payee:

Schedule	Payee	Amount	Date	Travel	Direct Expenditure to benefit C/OH?	Action
F1	Payee, Paul	\$1,000.00	01/01/2015	<input type="checkbox"/>	<input type="checkbox"/>	Edit Delete

(1 of 1) 10

Add Memo Done With Expenditures

The political expenditures list will be the first screen you see each time you return to this schedule. From this list, you will be able to Edit or Delete a previously entered expenditure payment. To enter a new expenditure payment, click the Add button located below the list. You can also sort the list in ascending or descending order by clicking on the column header in which you are interested or search the list by entering the search word in the field at the top of each column. You may also use the Memo button to provide

additional explanation regarding expenditure payment(s) entered on this schedule.

To Individual or Entity? Indicate whether the payee is an individual or an entity.

Expense Date: Enter the date your committee made the expenditure payment. (Remember: Political expenditure obligations your committee incurred in this reporting period *but have not yet paid* are now entered on Schedule F2 and expenditures made by credit card are now entered on Schedule F4.)

Expense Amount: Enter the amount of the expenditure payment.

**Itemize box:** Checking this box indicates that this payment will be itemized on Schedule F1. The automatic default is to itemize. Your committee is required to itemize payments that exceed \$100 (in the aggregate) to a single payee. If your committee made two or more political payments to the same payee, the total of which exceeded \$100, enter each payment separately and be sure the box is checked for each entry.

Payments of \$100 or less. Although you are not required to do so, you may also itemize on Schedule F1 political payments to a single payee that do not exceed \$100 for the reporting period. If you do not itemize payments of \$100 and less on Schedule F1, you must total all such political payments and enter the lump sum total on the Schedule Subtotals page of this report. If you enter information about such payments here and remove the check from the "Itemize" box, the filing application will include the amount on the Totals page but the entry will not appear on Schedule F1.

Check if Austin, TX officeholder living expense: For expenditures made on or after July 1, 2014, check this box only if the expenditure payment is an [officeholder expense](#) for living in Austin, Texas.

Payee Name (First, Last, Title, Suffix; or Entity Name): Enter the full name of the payee. If the payee is an individual, enter the full name, first, last, and suffix (Jr., III, etc.) if applicable (title is optional). If the payee is an entity, enter the full name of the entity.

Payee Address (Street Address, Country, City, State, Zip Code): Enter the complete address of the payee.

**Expenditure Purpose.** *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.*

### **Examples of Acceptable Ways to Report Expenditure Purpose**

**Category:** Select a category of goods, services, or other thing of value for which the political payment is made. If none of the listed categories apply, select "Other" and enter your own category.

**Description:** Enter a brief statement or description of the committee activity 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. If the payment was a contribution to a candidate or officeholder, or to another committee, enter "political contribution" and identify the recipient.

**Expenditure For Out-of-State Travel?** Check this box if the payment was an expenditure for travel outside of the state of Texas. The description of a political payment for out-of-state travel must include additional detailed information. To enter the required information, click on the "Enter Travel Info" button that activates when you check the box. This information will be included in your report on Schedule T.

## **SPAC: Schedule H**

**Schedule H** is used to itemize outgoing payments from political contributions that your specific-purpose committee made to a business in which a candidate supported by your committee or an officeholder assisted by your committee has one or more of the following interests or positions:

- 1) a participating interest of more than 10%;
- 2) a position on the governing body of the business;
- 3) a position as an officer of the business.



**NEW! Expenditures Made By Credit Card:** Effective September 1, 2015, you must disclose committee expenditures charged to a credit card on Schedule F4 and *not* on this schedule. When your committee uses political contributions to pay the credit card bill, you will disclose the payment to the credit card company on the appropriate disbursements schedule. See [Expenditures Made by Credit Card](#) for more information.

Itemize such payments on this Schedule H and not on Schedule F1 (used for monetary political expenditure payments). If your committee had other types of outgoing funds or activity (such as investment purchases, other political expenditures, or unpaid incurred expenditure obligations), enter them on the applicable schedules associated with the categories shown on the **Worksheet Summary** page.

**[Important Restrictions Regarding Payments To A Business Of The Candidate Or Officeholder](#)**

**Payment from Political Contributions to Business of C/OH List:** After you enter and save your first payment, the filing application will begin a list of all payments entered on Schedule H for this report. The list will display columns showing pertinent information for each payee:

Type ▾	Schedule ▾	Payee ▾	Amount ▾	Date ▾	Travel ▾	Direct Expenditure to benefit C/OH? ▾	Action
Printing Expense	H	Printing Company	\$1,000.00	02/05/2015	<input type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Edit"/> <input type="button" value="Delete"/>

(1 of 1) [Navigation icons] 10 ▾

The payments from political contributions to a business of C/OH list will be the first screen you see each time you return to this schedule. From this list, you will be able to Edit or Delete a previously entered payment. To enter a new payment, click the Add button located below the list. You can also sort the list in ascending or descending order by clicking on the column header in which you are interested or search the list by entering the search word in the field at the top of each column. You may also use the Memo button to provide additional explanation regarding payment(s) entered on this schedule.

Expense Date: Enter the date your committee made the expenditure payment.



Expense Amount: Enter the amount of the expenditure payment.

**Itemize box:** The box is always checked on this schedule. You are required to itemize payments from political contributions that your committee made to a business in which a candidate or officeholder supported or assisted by your committee has an interest of more than 10%, a position on the governing body, or a position as an officer, regardless of the amount. If your committee made two or more such political payments to the same payee, enter each payment separately.

Check if Austin, TX officeholder living expense: For expenditures made on or after July 1, 2014, check this box only if the expenditure payment is an [officeholder expense](#) for living in Austin, Texas.

Entity Name: Enter the full name of the payee (the business in which the candidate or officeholder has a participating interest or position).

Entity Address (Street Address, Country, City, State, Zip Code): Enter the complete address of the payee (the business in which the candidate or officeholder has a participating interest or position).

**Expenditure Purpose.** *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.*

### **Examples of Acceptable Ways to Report Expenditure Purpose**

Category: Select a category of goods, services, or other thing of value for which the political payment is made. If none of the listed categories apply, select "Other" and enter your own category.

Description: Enter a brief statement or description of the committee activity that is 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.

Expenditure For Out-of-State Travel? Check this box if the payment was an expenditure for travel outside of the state of Texas. The description of a political payment for out-of-state travel must include additional detailed information. To enter the required information, click on the "Enter Travel Info"

button that activates when you check the box. This information will be included in your report on Schedule T.

## **SPAC: Schedule I**

**Schedule I** is used to itemize outgoing [non-political](#) payments made from political contributions, regardless of the amount. If your committee had other types of outgoing funds or activity (such as political expenditures, investment purchases, or unpaid incurred expenditure obligations), or expenditures made by credit card, enter them on the applicable schedules associated with the categories shown on the **Worksheet Summary** page.

***NOTE: As a practical matter, very few expenditures made from political contributions are non-political expenditures.*** For instance, expenditures for administrative expenses, banking fees, and professional dues are typically **political** expenditures and should not be disclosed on Schedule I. Remember that you may not convert political contributions to personal use.

***NEW!*** **Expenditures Made By Credit Card:** Effective September 1, 2015, you must disclose committee expenditures charged to a credit card on Schedule F4 and *not* on this schedule. When your committee pays the credit card bill, you will disclose the payment to the credit card company on the appropriate disbursements schedule. See [Expenditures Made by Credit Card](#) for more information.

**Payments to a Business of Candidate or Officeholder:** Do not report on this schedule non-political expenditures from political contributions that your specific-purpose committee made to a business in which a candidate supported by the committee or an officeholder assisted by the committee has a participating interest of more than 10%, a position on the governing body, or a position as an officer. Report those types of expenditures on Schedule H. See the [Schedule H Page Help](#) for more information about these types of expenditures.

**Non-Political Expenditures List:** After you enter and save your first non-political expenditure, the filing application will begin a list of all non-political expenditures entered on Schedule I for this report. The list will display columns showing pertinent information for each payee:

Type	Schedule	Payee	Amount	Date	Travel	Action
Other	I	Payee, Paul	\$1,000.00	01/01/2015	<input type="checkbox"/>	<input type="button" value="Edit"/> <input type="button" value="Delete"/>

(1 of 1)

The non-political expenditures list will be the first screen you see each time you return to this schedule. From this list, you will be able to Edit or Delete a previously entered expenditure payment. To enter a new expenditure payment, click the Add button located below the list. You can also sort the list in ascending or descending order by clicking on the column header in which you are interested or search the list by entering the search word in the field at the top of each column. You may also use the Memo button to provide additional explanation regarding expenditure payment(s) entered on this schedule.

To Individual or Entity? Indicate whether the payee is an individual or an entity.

Expense Date: Enter the date your committee made the expenditure payment. (Remember: Non-political expenditure obligations your committee incurred in this reporting period *but have not yet paid* are now entered on Schedule F2 and expenditures made by credit card are disclosed on Schedule F4.)

Expense Amount: Enter the amount of the expenditure payment.

**Itemize box:** This box is always checked on this schedule. You are required to itemize all non-political expenditures from political contributions regardless of the amount. If your committee made two or more non-political payments to the same payee, enter each payment separately.

Payee Name (First, Last, Title, Suffix; or Entity Name): Enter the full name of the payee. If the payee is an individual, enter the full name, first, last, and suffix (Jr., III, etc.) if applicable (title is optional). If the payee is an entity, enter the full name of the entity.

Payee Address (Street Address, Country, City, State, Zip Code): Enter the complete address of the payee.

**Expenditure Purpose.** *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.*

### **Examples of Acceptable Ways to Report Expenditure Purpose**

Category: Select a category of goods, services, or other thing of value for which the payment is made. If none of the listed categories apply, select "Other" and enter your own category. Remember, as a practical matter, very few expenditures made from political contributions are [non-political](#) expenditures.

Description: Enter a brief statement or description of the committee activity conducted by making the 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.

### **SPAC: Schedule F3**

**NEW!** Schedule F3 is a new schedule used to disclose information about investments of over \$100 purchased by your committee with political contributions. Prior to January 1, 2015, this activity was disclosed on Schedule K (used for other incoming funds earned or returned to your committee's political account).

**Schedule F3** is used to itemize any investment your committee purchased with political funds during the reporting period, the amount of which exceeds \$100. If your committee had other types of outgoing funds or activity (such as political expenditures from political funds or unpaid incurred expenditure obligations), enter them on the applicable schedules associated with the categories shown on the **Worksheet Summary** page.

**Purchased Investments List:** After you enter and save your first investment purchased with political contributions, the filing application will begin a list of all purchased investments entered on Schedule F3 for this report. The list will display columns showing pertinent information for each payee:

Schedule	Payee	Amount	Date	Action
F3	Payee, Paul	\$1,000.00	01/01/2015	<input type="button" value="Edit"/> <input type="button" value="Delete"/>

(1 of 1)     10

The purchased investments list will be the first screen you see each time you return to this schedule. From this list, you will be able to Edit or Delete a previously entered investment purchased with political contributions. To enter a new purchased investment, click the Add button located below the list. You can also sort the list in ascending or descending order by clicking on the column header in which you are interested or search the list by entering the search word in the field at the top of each column. You may also use the Memo button to provide additional explanation regarding purchased investment(s) entered on this schedule.

**From Individual or Entity?** Indicate whether the person from whom your committee purchased the investment is an individual or an entity.

**Expense Date:** Enter the date your committee purchased the investment.

**Expense Amount:** Enter the amount paid for the investment.

**Itemize box:** The box is always checked on this schedule. You are required to itemize investments that exceed \$100. If your committee made two or more payments to the same payee to purchase an investment, the total of which exceeded \$100, enter each payment separately.

Payments of \$100 or less. Although you are not required to do so, you may also itemize on Schedule F3 a political payment to purchase an investment that does not exceed \$100 for the reporting period. All such payments entered here will be itemized and appear on Schedule F3.

**Payee Name (First, Last, Title, Suffix; or Entity Name):** Enter the full name of the person or business from whom your committee purchased the investment. If the payee is an individual, enter the full name, first, last, and suffix (Jr., III, etc.) if applicable (title is optional). If the payee is an entity, enter the full name of the entity.

Payee Address (Street Address, Country, City, State, Zip Code): Enter the complete address of the person or business from whom your committee purchased the investment.

Description: Enter a brief statement or description of the investment (for example, “ten shares of stock in ABC Company”).

## **SPAC: Schedule A2**

**NEW!** Schedule A is now split into two schedules: Schedule A1 and Schedule A2. Enter only incoming **non-monetary (in-kind)** contributions of goods, services, or other thing of value on Schedule A2. (Monetary contributions are now entered on Schedule A1.)

**Schedule A2** is used to itemize incoming non-monetary (in-kind) [political contributions](#) of goods, services, or other thing of value that exceed \$50 from one person during the reporting period. If your committee accepted other types of incoming funds or activity (such as pledges, monetary contributions, corporate or labor organization contributions or support, loans, or interest) enter them on the applicable schedules associated with the categories shown on the **Worksheet Summary** page.

**Notice to Candidates and Officeholders:** If your committee makes political expenditures or accepts political contributions in support of a candidate or officeholder, your committee must provide written notice to the candidate or officeholder who benefits from your committee's activity. The notice must be given before the end of the reporting period during which your committee made the political expenditures or accepted the political contributions. The notice must inform the person your committee has made political expenditures or accepted political contributions on his or her behalf, and it must include the full name and address of the political committee and its campaign treasurer and an indication that the committee is a specific-purpose committee. NOTE: Such notices are not required if the committee is the principal political committee of a political party.

**Corporate or Labor Organization Contributions or Support:** Do not enter on this schedule contributions or support your committee received from [corporations](#) or labor organizations. Only a specific-purpose committee that *supports or opposes measures exclusively* may accept monetary and non-monetary (in-kind) contributions from corporations or labor organizations and must report such contributions on Schedules C1, C2, and D. If a

committee supports or opposes a candidate or assists an officeholder, the committee may not accept [corporate](#) or labor organization contributions.

**Contribution of Personal Services or Travel:** You are not required to include contributions of an individual's personal services or travel if the individual receives no compensation from any source for the services.

**Non-Monetary Contributions List:** After you enter and save your first non-monetary (in-kind) contribution, the filing application will begin a list of all contributions entered on Schedule A2 for this report. The list will display pertinent information for each contribution:

Date	Contributor	Amount	Travel	Action
01/01/2015	Contributor, Connie	\$1,000.00		Edit Delete

(1 of 1) [Navigation icons] 5

Add Memo Done with Contributions

The non-monetary contributions list will be the first screen you see each time you return to this schedule. From this list, you will be able to Edit or Delete a previously entered contribution. To enter new contributions, click the Add button located below the list. You can also sort the list in ascending or descending order by clicking on the column header in which you are interested or search the list by entering the search word in the field at the top of each column. You may also use the Memo button to provide additional explanation regarding contribution(s) entered on this schedule.

From Individual or Entity? Indicate whether the contributor is an individual or an entity.

**Contributions from Out-of-State Political Committees** *(These fields will be activated only if "Entity" is selected for the type of contributor.)*

**Is the Contributor an out-of-state PAC?** Check this box only if the contributor is an out-of-state political committee (PAC). Certain restrictions apply to contributions from out-of-state PACs. The fact that a political committee has a mailing address outside of Texas does not mean that the committee is an out-of-state PAC for purposes of these restrictions. A political committee that has a campaign treasurer appointment on file in Texas is NOT an out-of-state PAC. A political committee that makes most of its political



expenditures outside of Texas may be an out-of-state PAC. A political committee must determine if it is an out-of-state PAC.

**PAC FEC #:** If the out-of-state PAC is registered with the Federal Election Commission (FEC), enter the PAC's FEC identification number (FEC #).

If you do not have an FEC # for the out-of-state PAC, you must provide other documentation as explained below.

**Browse to Upload PDF.** Attach a copy of one of the following required documents in PDF format to be included with your report:

If you accept over \$500 in a reporting period from an out-of-state PAC (including pledges or loans from sources other than financial institutions that have been in business for more than a year), you must include one of the following with your report:

- a copy of the out-of-state PAC's statement of organization filed as required by law with the Federal Election Commission (FEC) and certified by an officer of the out-of-state PAC; or
- a written statement, certified by an officer of the out-of-state PAC, listing the full name and address of each person who contributed more than \$100 to the out-of-state PAC during the 12 months immediately preceding the contribution.

If you accept \$500 or less in a reporting period from an out-of-state PAC (including pledges), you must include one of the following with your report:

- a copy of the out-of-state PAC's statement of organization filed as required by law with the Federal Election Commission (FEC) and certified by an officer of the out-of-state PAC; or
- a document listing the committee's name, address and phone number; the name of the person appointing the committee's campaign treasurer; and the name, address and phone number of the committee's campaign treasurer.

**NOTE:** If your committee accepted contributions from an out-of-state PAC and you do not enter the FEC # or attach a PDF copy of the required information, you must timely file a paper copy of the required information at the time you file your electronic report.



Contribution Date: Enter the date your committee *accepted* the non-monetary (in-kind) contribution. [Accepting a contribution](#) is different from receiving a contribution. You accept a contribution when you decide to accept it rather than reject it. This may or may not be the same day that you receive the contribution. A decision to accept a contribution must be made by the end of the reporting period during which the contribution is received.

Contribution Amount: Enter the fair market value of the non-monetary (in-kind) contribution.

**Itemize box:** Checking this box indicates that this in-kind contribution will be itemized on Schedule A2. The automatic default is to itemize. You are required to itemize contributions that exceed \$50 (in the aggregate) from a single contributor. If your committee accepted two or more contributions from the same person, the total of which exceeds \$50, enter each contribution separately and be sure the box is checked for each entry

Contributions of \$50 or less. Although you are not required to do so, you may also itemize on Schedule A2 non-monetary (in-kind) contributions that do not exceed \$50 (in the aggregate) for the reporting period. If you do not itemize in-kind contributions of \$50 and less on Schedule A2, you must total all such contributions and enter the lump sum total on the Schedule Subtotals page of this report. If you enter information about such in-kind contributions here and remove the check from the "Itemize" box, the filing application will include the amount on the Totals page but the entry will not appear on Schedule A2.

Contributor Name (First, Last, Title, Suffix; or Entity Name): Enter the [full name](#) of the contributor. If the contributor is an individual, enter the full name, first, last, and suffix (Jr., III, etc.) if applicable (title is optional). If the contributor is an entity, enter the full name of the entity.

Contributor Address (Street Address, Country, City, State, Zip Code): Enter the complete address of the contributor.

**Contributor Principal Occupation and Employer Information** *(These fields will be activated only if "Individual" is selected for the type of contributor.)*

Principal Occupation / Job Title: A committee that supports or opposes a candidate for or assists an officeholder of a city office or legislative office must report the principal occupation or job title of an individual from whom the committee accepted contributions (including pledges) of \$500 or more during

the reporting period. In other circumstances, filers are not required to report this information but may do so.

**Employer:** A committee that supports or opposes a candidate for or assists an officeholder of a city office or a legislative office must report the employer of an individual from whom the committee accepted contributions (including pledges) of \$500 or more during the reporting period. In other circumstances, filers are not required to report this information but may do so.

**In-kind Description:** Enter a description of the non-monetary (in-kind) contribution. The description should be sufficiently detailed to allow a person reviewing the committee's report to understand what was contributed.

**In-kind Contribution For Out-of-State Travel?** Check this box if the in-kind contribution was for travel outside of the state of Texas. The description of an in-kind contribution or pledge for out-of-state travel must include additional detailed information. To enter the required information, click on the "Enter Travel Info" button that activates when you check the box. This information will be included in your report on Schedule T.

## **SPAC: Schedule B**

**NEW!** As always, you must disclose a [pledge](#) on Schedule B in the reporting period in which your committee accepted the pledge. Effective January 1, 2015, you must also disclose the receipt of the pledged contribution on Schedule A1 (used for monetary contributions) or A2 (used for non-monetary contributions), as applicable, in the reporting period in which your committee actually receives the pledged money or thing of value. If the pledge is accepted and received in the same reporting period, it is no longer a pledge disclosed here; it becomes a contribution disclosed on the applicable contributions schedule.

*Example:* In June a supporter promises that he will give a committee \$1,000 in the last week before the November election. The committee accepts his promise. The committee must disclose the pledge on its July 15 report covering the period in which it accepted the pledge. (Note: When the committee receives the \$1,000, the committee will disclose it as a monetary contribution on Schedule A1 of the report covering the period in which it received the money. Also, if the committee never receives the \$1,000, the committee does not correct/amend its report to delete the entry for the pledge.)

**Schedule B** is used to itemize [pledges](#) (monetary or in-kind) that exceed \$50 from one person during the reporting period. If your committee accepted monetary incoming funds (such as contributions, loans, or interest) or received non-monetary (in-kind) contributions, enter them on the applicable schedules associated with the categories shown on the **Worksheet Summary** page.

**Notice to Candidates and Officeholders:** If your committee makes political expenditures or accepts political contributions in support of a candidate or officeholder, your committee must provide written notice to the candidate or officeholder who benefits from the committee's activity. The notice must be given before the end of the reporting period during which your committee made the political expenditures or accepted the political contributions. The notice must inform the person that the committee has made political expenditures or accepted political contributions on his or her behalf, and include the full name and address of the political committee and its campaign treasurer and an indication that the committee is a specific-purpose committee. NOTE: Such notices are not required if the committee is the principal political committee of a political party.

**Corporate or Labor Organization Pledged Contributions:** Do not enter on this schedule pledged contributions your committee accepted from [corporations](#) or labor organizations. Only a specific-purpose committee that *supports or opposes measures exclusively* may accept contributions from corporations or labor organizations and must report such contributions on Schedules C1, C2, and D. If a committee supports or opposes a candidate or assists an officeholder, the committee may not accept [corporate](#) or labor organization contributions.

**Pledge of Personal Services or Travel:** You are not required to include pledges of an individual's personal services or travel if the individual receives no compensation from any source for the services.

**Pledged Contributions List:** After you enter your first pledged contribution, the filing application will begin a list of all contributions entered on Schedule B for this report. The list will display pertinent information for each contribution:

Date	Pledgor	Amount	Travel	Action
01/01/2015	Pledgor, Paula	\$1,000.00	<input type="checkbox"/>	<a href="#">Edit</a> <a href="#">Delete</a>

(1 of 1) « » 5

[Add](#) [Memo](#) [Done with Pledges](#)

The pledged contributions list will be the first screen you see each time you return to this schedule. From this list, you will be able to Edit or Delete a previously entered pledge. To enter new pledged contributions, click the Add button located below the list. You can also sort the list in ascending or descending order by clicking on the column header in which you are interested or search the list by entering the search word in the field at the top of each column. You may also use the Memo button to provide additional explanation regarding pledged contribution(s) entered on this schedule.

From Individual or Entity? Indicate whether the contributor who made the pledge is an individual or an entity.

**Contributions from Out-of-State Political Committees** *(These fields will be activated only if "Entity" is selected for the type of contributor.)*

**Is the Contributor an out-of-state PAC?** Check this box only if the contributor is an out-of-state political committee (PAC). Certain restrictions apply to contributions from out-of-state PACs. The fact that a political committee has a mailing address outside of Texas does not mean that the committee is an out-of-state PAC for purposes of these restrictions. A political committee that has a campaign treasurer appointment on file in Texas is NOT an out-of-state PAC. A political committee that makes most of its political expenditures outside of Texas may be an out-of-state PAC. A political committee must determine if it is an out-of-state PAC.

**PAC FEC #:** If the out-of-state PAC is registered with the Federal Election Commission (FEC), enter the PAC's FEC identification number (FEC #).

If you do not have an FEC # for the out-of-state PAC, you must provide other documentation as explained below.

**Browse to Upload PDF.** Attach a copy of one of the following required documents in PDF format to be included with your report:

If you accept over \$500 in a reporting period from an out-of-state PAC (including pledges or loans from sources other than financial institutions that have been in business for more than a year), you must include one of the following with your report:

- a copy of the out-of-state PAC's statement of organization filed as required by law with the Federal Election Commission (FEC) and certified by an officer of the out-of-state PAC; or

- a written statement, certified by an officer of the out-of-state PAC, listing the full name and address of each person who contributed more than \$100 to the out-of-state PAC during the 12 months immediately preceding the contribution.

If you accept \$500 or less in a reporting period from an out-of-state PAC (including pledges), you must include one of the following with your report:

- a copy of the out-of-state PAC's statement of organization filed as required by law with the Federal Election Commission (FEC) and certified by an officer of the out-of-state PAC; or
- a document listing the committee's name, address and phone number; the name of the person appointing the committee's campaign treasurer; and the name, address and phone number of the committee's campaign treasurer.

**NOTE:** If your committee accepted contributions from an out-of-state PAC and you do not enter the FEC # or attach a PDF copy of the required information, you must timely file a paper copy of the required information at the time you file your electronic report.

Pledge Date: Enter the date your committee *accepted* the [pledge](#). *Accepting* a pledge is different from receiving a contribution. You accept a pledge when you decide to accept it rather than reject it. Note that your committee must accept a pledge before you are required to report it. (If the pledge is accepted and received in the same reporting period, it is no longer a pledge disclosed here; it becomes a contribution disclosed on the applicable contributions schedule.)

Pledge accepted and received in different reporting periods: If your committee *accepts* a pledge in one reporting period and then *receives* the pledged money or other thing of value in a later reporting period, you will disclose the pledge on this schedule in the reporting period in which you accepted the pledge. You will also disclose the receipt of the pledged money or other thing of value on the appropriate incoming funds schedule (such as monetary or non-monetary contributions, or loans) in the reporting period in which you received the pledge.

Pledge accepted and received in the same reporting period: If your committee receives a pledge in the same reporting period in which it was accepted, then you will not report the pledge on this schedule. You will only disclose the contribution on the appropriate incoming funds schedule (such as monetary or

non-monetary contributions, or loans). The date of the contribution will be the date your committee accepted the pledged contribution, regardless of when the pledged contribution was actually received.

**Pledge accepted but never received:** You will disclose the pledge on this schedule in the reporting period in which you accepted the pledge. If your committee never actually receives the pledge, it is not necessary to correct your report to delete the pledge.

*Example:* In June a supporter promises that he will give a committee \$1,000 in the last week before the November election. The committee accepts his promise. The committee must disclose the pledge on its July 15 report covering the period in which it accepted the pledge. (Note: When the committee receives the \$1,000, the committee will disclose it as a monetary contribution on Schedule A1 of the report covering the period in which it received the money. Also, if the committee never receives the \$1,000, the committee does not correct/amend its report to delete the entry for the pledge.)

**Pledge Amount:** Enter the amount of the pledge or the fair market value of any pledged goods or services or other thing of value, as applicable.

**Itemize box:** Checking this box indicates that this pledge will be itemized on Schedule B. The automatic default is to itemize. You are required to itemize pledges that exceed \$50 (in the aggregate) from a single contributor. If your committee accepted two or more pledges from the same person, the total of which exceeds \$50, enter each pledge separately and be sure the box is checked for each entry.

**Pledges of \$50 or less:** Although you are not required to do so, you may also itemize on Schedule B pledges that do not exceed \$50 (in the aggregate) for the reporting period. If you do not itemize pledges of \$50 and less on Schedule B, you must total all such pledges and enter the lump sum total on the Schedule Subtotals page of this report. If you enter information about such pledges here and remove the check from the "Itemize" box, the filing application will include the amount on the Totals page but the entry will not appear on Schedule B.

**Contributor Name (First, Last, Title, Suffix; or Entity Name):** Enter the [full name](#) of the person who made the pledge. If the contributor is an individual, enter the full name, first, last, and suffix (Jr., III, etc.) if applicable (title is optional). If the contributor is an entity, enter the full name of the entity.



Contributor Address (Street Address, Country, City, State, Zip Code): Enter the complete address of the person who made the pledge.

**Contributor Principal Occupation and Employer Information** *(These fields will be activated only if "Individual" is selected for the type of contributor.)*

Principal Occupation / Job Title: A committee that supports or opposes a candidate for or assists an officeholder of a city office or legislative office must report the principal occupation or job title of an individual from whom the committee accepted contributions (including pledges) of \$500 or more during the reporting period. In other circumstances, filers are not required to report this information but may do so.

Employer: A committee that supports or opposes a candidate for or assists an officeholder of a city office or a legislative office must report the employer of an individual from whom the committee accepted contributions (including pledges) of \$500 or more during the reporting period. In other circumstances, filers are not required to report this information but may do so.

In-Kind Description: If the pledge was for goods or services or any other thing of value, enter a description of the in-kind pledge of goods or services or other thing of value. The description should be sufficiently detailed to allow a person reviewing the committee's report to understand what was pledged.

In-kind Contribution For Out-of-State Travel? Check this box if the in-kind pledge contribution was for travel outside of the state of Texas. The description of an in-kind contribution or pledge for out-of-state travel must include additional detailed information. To enter the required information, click on the "Enter Travel Info" button that activates when you check the box. This information will be included in your report on Schedule T.

## **SPAC: Schedule C2**

**NEW!** Enter only incoming **non-monetary** (in-kind) corporate or labor organization contributions on Schedule C2. (Monetary corporate or labor organization contributions are now entered on Schedule C1).

**Schedules C1 and C2 are only for specific-purpose committees that support or oppose measures *exclusively*.** Such committees also use Schedule D to disclose corporate or labor organization pledged contributions. If a committee supports or opposes a candidate or assists an officeholder, the committee may not accept [corporate](#) or labor organization contributions.



**Schedule C2** is used to itemize all non-monetary (in-kind) [political contributions](#) accepted from [corporations](#) or labor organizations during this reporting period. You must itemize all such corporate or labor organization non-monetary (in-kind) contributions, regardless of the amount, on this schedule. If your committee accepted other types of incoming funds or activity (such as monetary contributions, pledges, loans, or interest) enter them on the applicable schedules associated with the categories shown on the **Worksheet Summary** page.

**Non-Monetary Contributions List:** After you enter and save your first non-monetary (in-kind) corporate or labor organization contribution, the filing application will begin a list of all contributions entered on Schedule C2 for this report. The list will display pertinent information for each contribution:

Date	Contributor	Amount	Travel	Action
01/01/2015	Contributor Corporation	\$1,000.00		Edit Delete

(1 of 1) [Navigation icons] 5 [Dropdown]

Add Memo Done with Contributions

The non-monetary contributions list will be the first screen you see each time you return to this schedule. From this list, you will be able to Edit or Delete a previously entered contribution. To enter new contributions, click the Add button located below the list. You can also sort the list in ascending or descending order by clicking on the column header in which you are interested or search the list by entering the search word in the field at the top of each column. You may also use the Memo button to provide additional explanation regarding contribution(s) entered on this schedule.

**Contribution Date:** Enter the date your committee *accepted* the contribution. [Accepting a contribution](#) is different from receiving a contribution. The committee accepts a contribution when the determination is made to accept it rather than reject it. This may or may not be the same day that the committee receives the contribution.

**Contribution Amount:** Enter the fair market value of the non-monetary (in-kind) contribution.

**Itemize box:** This box is always checked on this schedule. Your committee is required to itemize all non-monetary (in-kind) contributions from corporations and labor organizations, regardless of the amount. If your committee accepted

two or more in-kind contributions from the same corporate contributor, enter each in-kind contribution separately.

Contributor Name (Entity Name): Enter the full name of the corporation or labor organization that made the contribution.

Contributor Address (Street Address, Country, City, State, Zip Code): Enter the complete address of the corporation or labor organization that made the contribution.

In-kind Description: Enter a description of the non-monetary (in-kind) contribution. The description should be sufficiently detailed to allow a person reviewing the committee's report to understand what was contributed.

In-kind Contribution For Out-of-State Travel? Check this box if the in-kind contribution was for travel outside of the state of Texas. The description of an in-kind contribution or pledge for out-of-state travel must include additional detailed information. To enter the required information, click on the "Enter Travel Info" button that activates when you check the box. This information will be included in your report on Schedule T.

## **SPAC: Schedule D**

**Schedule D is only for specific-purpose committees that support or oppose measures *exclusively*.** Such committees also use Schedules C1 and C2 to disclose corporate or labor organization monetary and non-monetary (in-kind) contributions. If a committee supports or opposes a candidate or assists an officeholder, the committee may not accept [corporate](#) or labor organization contributions.

**NEW!** As always, you must disclose a corporate or labor organization [pledge](#) on Schedule D in the reporting period in which your committee accepted the pledge. Effective January 1, 2015, you must also disclose the receipt of the pledged corporate or labor organization contribution on Schedule C1 (used for monetary corporate or labor organization contributions) or C2 (used for non-monetary corporate or labor organization contributions), as applicable, in the reporting period in which your committee actually receives the pledged money or thing of value. If the pledge is accepted and received in the same reporting period, it is no longer a pledge disclosed here; it becomes a contribution disclosed on the applicable contributions schedule.

*Example:* In June a corporate supporter promises to give a committee \$1,000 in the last week before the November election. The committee accepts the corporation's promise. The committee must disclose the pledge on its July 15 report covering the period in which the committee accepted the pledge. (Note: When the committee receives the \$1,000, the committee will disclose it as a monetary corporate contribution on Schedule C1 of the report covering the period in which the committee received the money. Also, if the committee never receives the \$1,000, the committee does not correct/amend its report to delete the entry for the pledge.)

**Schedule D** is used to itemize all [pledges](#) (monetary or in-kind) from [corporations](#) or labor organizations accepted by your committee during the reporting period. You must itemize all such corporate or labor organization pledges, regardless of the amount, on this schedule. If your committee accepted other types of incoming funds or activity (such as monetary contributions, non-monetary (in-kind) contributions, corporate or labor organization support, loans, or interest) enter them on the applicable schedules associated with the categories shown on the **Worksheet Summary** page.

**Pledge of Personal Services or Travel:** You are not required to include pledges of an individual's personal services or travel if the individual receives no compensation from any source for the services.

**Pledged Contributions List:** After you enter your first pledged contribution from a corporation or labor organization, the filing application will begin a list of all contributions entered on Schedule D for this report. The list will display pertinent information for each contribution:

Date	Pledgor	Amount	Travel	Action
01/01/2015	Corporate Pledgor	\$1,000.00		Edit Delete

(1 of 1)

Add Memo Done with Pledges

The pledged contributions list will be the first screen you see each time you return to this schedule. From this list, you will be able to Edit or Delete a previously entered contribution. To enter new pledges, click the Add button located below the list. You can also sort the list in ascending or descending order by clicking on the column header in which you are interested or search the list by entering the search word in the field at the top of each column. You

may also use the Memo button to provide additional explanation regarding contribution(s) entered on this schedule.

**Pledge Date:** Enter the date your committee *accepted* the pledge. *Accepting* a pledge is different from receiving a contribution. You accept a pledge when you decide to accept it rather than reject it. Note that your committee must accept a pledge before you are required to report it.

**Pledge accepted and received in different reporting periods:** If your committee *accepts* a pledge in one reporting period and then *receives* the pledged money or other thing of value in a later reporting period, you will disclose the pledge on this schedule in the reporting period in which you accepted the pledge. You will also disclose the receipt of the pledged money or other thing of value on the appropriate incoming funds schedule (such as monetary or non-monetary contributions, or loans) in the reporting period in which your committee received the pledge.

**Pledge accepted and received in the same reporting period:** If your committee receives a pledge in the same reporting period in which it was accepted, then you will not report the pledge on this schedule. You will only disclose the contribution on the appropriate incoming funds schedule (such as monetary or non-monetary contributions, or loans). The date of the contribution will be the date your committee accepted the pledged contribution, regardless of when the pledged contribution was actually received.

**Pledge accepted but never received:** You will disclose the pledge on this schedule in the reporting period in which your committee accepted the pledge. If your committee never actually receives the pledge, it is not necessary to correct your report to delete the pledge.

*Example:* In June a corporate supporter promises to give a committee \$1,000 in the last week before the November election. The committee accepts the corporation's promise. The committee must disclose the pledge on its July 15 report covering the period in which the committee accepted the pledge. (Note: When the committee receives the \$1,000, the committee will disclose it as a monetary corporate contribution on Schedule C1 of the report covering the period in which the committee received the money. Also, if the committee never receives the \$1,000, the committee does not correct/amend its report to delete the entry for the pledge.)

**Pledge Amount:** Enter the amount of the pledge or the fair market value of any pledged goods or services or other thing of value, as applicable.

Itemize box: This box is always checked on this schedule. Your committee is required to itemize all pledges from corporations and labor organizations, regardless of the amount. If your committee accepted two or more pledges from the same corporate contributor, enter each pledge separately.

Contributor Name (Entity Name): Enter the full name of the corporation or labor organization that made the pledge.

Contributor Address (Street Address, Country, City, State, Zip Code): Enter the complete address of the corporation or labor organization that made the pledge.

In-Kind Description: If the pledge was for goods or services or any other thing of value, enter a description of the in-kind pledge of goods or services or other thing of value. The description should be sufficiently detailed to allow a person reviewing the committee's report to understand what was pledged.

In-kind Contribution For Out-of-State Travel? Check this box if the in-kind pledged contribution was for travel outside of the state of Texas. The description of an in-kind contribution or pledge for out-of-state travel must include additional detailed information. To enter the required information, click on the "Enter Travel Info" button that activates when you check the box. This information will be included in your report on Schedule T.

## **SPAC: Schedule F2**

**NEW!** Schedule F is now split into two schedules: Schedule F1 and Schedule F2. Enter only expenditure obligations that your committee has ***incurred but not yet paid*** on Schedule F2. (Political expenditures that were *paid* in this reporting period are disclosed on Schedule F1. Non-political expenditures that were paid in this reporting period are disclosed on Schedule I.) Expenditures made by credit card are disclosed on schedule F4 (used for expenditures made by credit card).

Effective January 1, 2015, you must also disclose when your committee actually pays the incurred expenditure. You must disclose the outgoing payment on Schedule F1 or I, as applicable, in the reporting period in which your committee pays the expenditure.

**NEW! Expenditures Made By Credit Card:** Effective September 1, 2015, you must disclose committee expenditures charged to a credit card on Schedule F4 and *not* on this schedule. When your committee pays the credit

card bill, you will disclose the payment to the credit card company on the appropriate disbursements schedule. See [Expenditures Made by Credit Card](#) for more information.

**Schedule F2** is used to itemize political expenditures your committee has incurred but not yet paid that exceed \$100 to one individual or entity during the reporting period. Also use this schedule to itemize any non-political expenditures your committee has incurred but not yet paid during the reporting period, regardless of the amount. If your committee had other outgoing funds (such as investment purchases or political payments from political funds), or expenditures made by credit card, enter them on the applicable schedules associated with the categories shown on the **Worksheet Summary** page.

**Notice to Candidates and Officeholders:** If your committee makes political expenditures or accepts political contributions in support of a candidate or officeholder, your committee must provide written notice to the candidate or officeholder who benefits from your committee's activity. The notice must be given before the end of the reporting period during which your committee made the political expenditures or accepted the political contributions. The notice must inform the person that your committee has made political expenditures or accepted political contributions on his or her behalf, and it must include the full name and address of the political committee and its campaign treasurer and an indication that the committee is a specific-purpose committee. NOTE: Such notices are not required if your committee is the principal political committee of a political party.

### [Important Restrictions Regarding The Use Of Political Funds To Rent Or Purchase Real Property](#)

### [Reporting Tips to Avoid Common Pitfalls: Outgoing Expenditures](#)

**Unpaid Incurred Obligations List:** After you enter and save your first unpaid incurred obligation, the filing application will begin a list of all unpaid incurred obligations entered on Schedule F2 for this report. The list will display columns showing pertinent information for each payee:

Schedule	Payee	Amount	Date	Travel	Direct Expenditure to benefit C/OH?	Action
F2	Payee, Paul	\$1,000.00	01/01/2015	<input type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Edit"/> <input type="button" value="Delete"/>

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The unpaid incurred obligations list will be the first screen you see each time you return to this schedule. From this list, you will be able to Edit or Delete a previously entered unpaid incurred obligation. To enter a new unpaid incurred obligation, click the Add button located below the list. You can also sort the list in ascending or descending order by clicking on the column header in which you are interested or search the list by entering the search word in the field at the top of each column. You may also use the Memo button to provide additional explanation regarding unpaid incurred obligation(s) entered on this schedule.

To Individual or Entity? Indicate whether the payee is an individual or an entity.

Expense Date: Enter the date your committee incurred the expenditure obligation. (Remember: Expenditure obligations your committee incurred *and paid* in this reporting period are entered on Schedule F1 or I, as applicable and expenditures made by credit card are disclosed on Schedule F4.)

### [Tell Me More About Incurred Expenditure Obligations](#)

Expense Amount: Enter the amount of the incurred expenditure obligation.

**Itemize box:** Checking this box indicates that this incurred expenditure will be itemized on Schedule F2. The automatic default is to itemize. Your committee is required to itemize incurred political expenditures that exceed \$100 (in the aggregate) to a single payee. Your committee is required to itemize any non-political incurred expenditure, regardless of the amount. If your committee incurred two or more political expenditures to the same payee, the total of which exceeded \$100, enter each incurred expenditure obligation separately and be sure the box is checked for each entry.

Incurred Political Expenditure Obligations of \$100 or less. 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 \$100 for the reporting



period. If you do not itemize incurred political expenditures of \$100 and less on Schedule F2, you must total all such incurred political expenditures and enter the lump sum total on the Schedule Subtotals page of this report. If you enter information about such incurred political expenditures here and remove the check from the "Itemize" box, the filing application will include the amount on the Totals page but the entry will not appear on Schedule F2.

Type of Expenditure: Select whether the incurred expenditure was political or [non-political](#). **NOTE: As a practical matter, very few expenditures made from political contributions are non-political expenditures.** For instance, expenditures for administrative expenses, banking fees, and professional dues are typically **political** expenditures. Remember that you may not convert political contributions to personal use.

Check if Austin, TX officeholder living expense: For expenditures made on or after July 1, 2014, check this box only if the incurred expenditure is an [officeholder expense](#) for living in Austin, Texas.

Payee Name (First, Last, Title, Suffix; or Entity Name): Enter the full name of the payee of the expenditure obligation. If the payee is an individual, enter the full name, first, last, and suffix (Jr., III, etc.) if applicable (title is optional). If the payee is an entity, enter the full name of the entity.

Payee Address (Street Address, Country, City, State, Zip Code): Enter the complete address of the payee of the expenditure obligation.

**Expenditure Purpose.** *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.*

### **Examples of Acceptable Ways to Report Expenditure Purpose**

Category: Select a category of goods, services, or other thing of value for which the incurred expenditure is made. If none of the listed categories apply, select "Other" and enter your own category.

Description: Enter a brief statement or description of the committee activity that is conducted by making the incurred 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. 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 your incurred expenditure was a contribution to a candidate or officeholder, or to another committee, enter "political contribution" and identify the recipient.

Expenditure For Out-of-State Travel? Check this box if the expenditure was for travel outside of the state of Texas. The description of a political expenditure for out-of-state travel must include additional detailed information. To enter the required information, click on the "Enter Travel Info" button that activates when you check the box. This information will be included in your report on Schedule T.

## **SPAC: Schedule F4**

**NEW!** Schedule F4 is a new schedule used to disclose information about expenditures made by credit card. Effective September 1, 2015, you must disclose committee 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 your committee pays the credit card bill, you will disclose the payment to the credit card company on the appropriate disbursements schedule.)

**Schedule F4** is used to itemize expenditures your committee made by credit card that exceed \$100 to one individual or entity during the reporting period. If your committee had outgoing funds (such as investment purchases or political payments from political funds), or obligations that your committee has incurred but not yet paid, enter them on the applicable schedules associated with the categories shown on the **Worksheet Summary** page. See [Expenditures Made by Credit Card](#) for more information.

**Notice to Candidates and Officeholders:** If your committee makes political expenditures or accepts political contributions in support of a candidate or officeholder, your committee must provide written notice to the candidate or officeholder who benefits from your committee's activity. The notice must be given before the end of the reporting period during which your committee made the political expenditures or accepted the political contributions. The notice must inform the person that your committee has made political expenditures or accepted political contributions on his or her behalf, and it must include the full name and address of the political committee and its campaign treasurer and an indication that the committee is a specific-purpose

committee. NOTE: Such notices are not required if your committee is the principal political committee of a political party.

[Important Restrictions Regarding The Use Of Political Funds To Rent Or Purchase Real Property](#)

[Reporting Tips to Avoid Common Pitfalls: Outgoing Expenditures](#)

**Expenditures Made By Credit Card List:** After you enter and save your first expenditure made by credit card, the filing application will begin a list of all credit card expenditures entered on Schedule F4 for this report. The list will display columns showing pertinent information for each payee:

Type	Schedule	Payee	Amount	Date	Travel	Direct Expenditure to benefit C/OH?	Action
Advertising Expense	F4	Big Box Store	\$1,000.00	08/12/2015	<input type="checkbox"/>	<input type="checkbox"/>	Edit Delete

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Add Memo Done With Expenditures

The expenditures made by credit card list will be the first screen you see each time you return to this schedule. From this list, you will be able to Edit or Delete a previously entered credit card expenditure. To enter a new credit card expenditure, click the Add button located below the list. You can also sort the list in ascending or descending order by clicking on the column header in which you are interested or search the list by entering the search word in the field at the top of each column. You may also use the Memo button to provide additional explanation regarding credit card expenditure(s) entered on this schedule.

To Individual or Entity? Indicate whether the payee is an individual or an entity.

**Note:** 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.

Expense Date: Enter the date your committee 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.* See [Reporting Tips to Avoid Common Pitfalls: Outgoing Expenditures](#) for more information.

Expense Amount: Enter the amount of the credit card expenditure.

Itemize box: Checking this box indicates that this credit card expenditure will be itemized on Schedule F4. The automatic default is to itemize. You are required to itemize political expenditures made by credit card that exceed \$100 (in the aggregate) to a single payee. You are required to itemize any non-political expenditure made by credit card, regardless of the amount. If your committee made two or more expenditures to the same payee, the total of which exceeded \$100, enter each expenditure made by credit card separately and be sure the box is checked for each entry.

Credit Card Expenditures of \$100 or less. Although you are not required to do so, you may also itemize on Schedule F4 political expenditures made by credit card to a single payee that do not exceed \$100 for the reporting period. If you do not itemize political expenditures made by credit card of \$100 and less on Schedule F4, you must total all such credit card expenditures and enter the lump sum total on the Schedule Subtotals page of this report. If you enter information about such credit card expenditures here and remove the check from the "Itemize" box, the filing application will include the amount on the Totals page but the entry will not appear on Schedule F4.

Check if Austin, TX officeholder living expense: For credit card expenditures made on or after July 1, 2014, check this box only if the expenditure is an [officeholder expense](#) for living in Austin, Texas.

Type of Expenditure: Select whether the credit card expenditure was political or [non-political](#). **NOTE: As a practical matter, very few expenditures made from political contributions are non-political expenditures.** For instance, expenditures for administrative expenses, banking fees, and professional dues are typically **political** expenditures. Remember that you may not convert political contributions to personal use.

Payee Name (First, Last, Title, Suffix; or Entity Name): Enter the full name of the payee of the credit card expenditure. If the payee is an individual, enter the full name, first, last, and suffix (Jr., III, etc.) if applicable (title is optional). If the payee is an entity, enter the full name of the entity. **Note:** 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.

Payee Address (Street Address, Country, City, State, Zip Code): Enter the complete address of the payee of the expenditure obligation.

**Expenditure Purpose.** *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.*

#### [Examples of Acceptable Ways to Report Expenditure Purpose](#)

Category: Select a category of goods, services, or other thing of value for which the credit card expenditure is made. If none of the listed categories apply, select "Other" and enter your own category.

**Note:** Do not select "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, select the category that corresponds to the goods, services, or other thing of value purchased from the individual, entity, or vendor.

Description: Enter a brief statement or description of the committee activity that is conducted by making the credit card 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. If your credit card expenditure was a contribution to a candidate or officeholder, or to another committee, enter "political contribution" and identify the recipient.

Expenditure For Out-of-State Travel? Check this box if the expenditure was for travel outside of the state of Texas. The description of a political expenditure for out-of-state travel must include additional detailed information. To enter the required information, click on the "Enter Travel Info" button that activates when you check the box. This information will be included in your report on Schedule T.

## **SPAC: Schedule Subtotals**

**Schedule Subtotals** is a new page of the reporting form intended to supplement the report totals (cover sheet, page 2). This page displays the calculated **Subtotal** for each report schedule, based on the amounts you entered on the schedule entry screen (reported itemized and reported unitemized) and any other unitemized total you enter as a lump sum amount here (user entered lump sum unitemized).

You are always required to itemize or report detailed information for contributions, expenditures, and loans over a certain monetary threshold. The thresholds vary depending on the type of activity (see "Itemization Thresholds" below). For smaller contributions, expenditures, and loans that do not exceed the threshold (in the aggregate from a single source), you may report them in one of two ways: 1) add them all together and enter the unitemized total as a lump sum; OR 2) enter the detailed information on the schedule entry screen (and choose to itemize or not).

**Itemized transactions:** You chose to enter the detailed information on the schedule entry screen AND the "itemize" box is checked. The filing application calculates the sum of the entries for each schedule and the amount is displayed in the **Reported Itemized** column for the applicable schedule.

**Unitemized transactions:** Depending on your choice of entry, your unitemized transactions are shown under one of the following columns:

**Reported Unitemized** – You chose to enter the detailed information on the schedule entry screen and the "itemize" box is NOT checked. The transaction will remain unitemized, unless you manually check the "itemize" box or you enter additional transactions from/to the same source which cause the aggregate total to exceed the itemization threshold.

**User Entered Lump Sum Unitemized** – You chose not to enter the detailed information, but rather to enter the total of all your unitemized transactions as a lump sum for the applicable schedule. You must manually enter the lump sum total. DO NOT INCLUDE in a lump sum total any transactions for which you chose to enter detailed information.

**Itemization Thresholds for Each Schedule:** *To return to the instructions for each schedule, click on the applicable link.*

**Monetary Political Contributions (A1)** - You are not required to itemize contributions (in the aggregate from a single source) of \$50 or less. If not entered on this schedule, you must enter a lump sum.

**Monetary Contributions from Corporation or Labor Organization (C1)** – *This schedule is only for political committees that support or oppose measures exclusively.* There is no itemization threshold for this schedule. You must itemize all monetary contributions from a [corporation](#) or labor organization.

**Loans (E)** – You are not required to itemize loans (in the aggregate from a single source) of \$50 or less from a person other than a [financial institution](#). If not entered on this schedule, you must enter a lump sum. You must itemize all loans from a [financial institution](#) regardless of the amount.

**Interest, Credits, Gains, Refunds, and Contributions Returned to Filer (K)** – You are not required to itemize any credit, gain, refund, or interest (in the aggregate from a single source) of \$100 or less, other than contributions returned to your committee. You must itemize all returned contributions, regardless of the amount. You are not required to enter a lump sum for this schedule.

**Political Expenditures from Political Contributions (F1)** – You are not required to itemize political expenditures (in the aggregate to a single payee) of \$100 or less. If not entered on this schedule, you must enter a lump sum.

**Payment from Political Contributions to the Business of C/OH (H)** – There is no itemization threshold for this schedule. You must itemize all such payments.

**Non-political Expenditures from Political Contributions (I)** - There is no itemization threshold for this schedule. You must itemize all non-political expenditures from political contributions.

**Purchase of Investments from Political Contributions (F3)** – You are not required to itemize investments (in the aggregate from a single source) of \$100 or less. You are not required to enter a lump sum for this schedule.

**Non-monetary (In-kind) Political Contributions (A2)** – You are not required to itemize contributions (in the aggregate from a single source) of \$50 or less. If not entered on this schedule, you must enter a lump sum.



**Pledged Contributions (B)** – You are not required to itemize pledges (in the aggregate from a single source) of \$50 or less. If not entered on this schedule, you must enter a lump sum.

**Non-monetary (in-kind) Contributions from Corporation or Labor Organization (C2)** - *This schedule is only for political committees that support or oppose measures exclusively.* There is no itemization threshold for this schedule. You must itemize all non-monetary contributions from a [corporation](#) or labor organization.

**Pledged Contributions from Corporation or Labor Organization (D)** - *This schedule is only for political committees that support or oppose measures exclusively.* There is no itemization threshold for this schedule. You must itemize all monetary and non-monetary pledges from a [corporation](#) or labor organization.

**Unpaid Incurred Obligations (F2)** – You are not required to itemize incurred but not yet paid political expenditures (in the aggregate to a single payee) of \$100 or less. If not entered on this schedule, you must enter a lump sum. You are required to itemize all incurred but not yet paid non-political expenditures, regardless of the amount.

**Expenditures Made by Credit Card (F4)** – You are not required to itemize political expenditures made by credit card (in the aggregate from a single source) of \$100 or less. If not entered on this schedule, you must enter a lump sum. You are required to itemize all non-political expenditures made by credit card, regardless of the amount.

## **SPAC: Out-of-State Travel Information**

**Non-monetary (In-kind) Contribution or Political Expenditure for Travel Outside of Texas:** In addition to the required information you enter on the applicable political contribution or expenditure schedule, the description of an in-kind contribution, in-kind pledge, or political expenditure for travel outside of the state of Texas must include other detailed information. The required additional detailed information you enter on this screen will be included in your report on **Schedule T**.

**Travel Information List:** After you enter and save additional travel information for an in-kind contribution, in-kind pledge, or political expenditure, the filing application will begin a list of all travel information entered for each in-kind contribution, in-kind pledge, or expenditure. The filing application will

display the name of the contributor or payee, as applicable, the date, and the amount of the in-kind contribution, in-kind pledge, or expenditure for which you are entering detailed travel information. The list will display columns showing pertinent information for each travel entry:

Last Name	First Name	Transportation Type	Departure City	Arrival City	Departure Date	Arrival Date	Action
Candidate	Carl	Commercial Airplane	Austin	New York	03/25/2015	03/26/2015	<input type="checkbox"/> Edit <input type="checkbox"/> Delete

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Add Memo Done With Travel

The travel information list will be the first screen you see each time you return to this schedule. From this list, you will be able to Edit or Delete previously entered travel information. To enter additional travel information for this in-kind contribution, in-kind pledge, or expenditure, click the Add button located below the list. You can also sort the list in ascending or descending order by clicking on the column header in which you are interested or search the list by entering the search word in the field at the top of each column. You may also use the Memo button to provide additional explanation regarding travel information entered on this schedule.

**Note:** At the top of the entry screen, the filing application will display the name of the contributor or payee, as applicable, the date, and the amount of the in-kind contribution, in-kind pledge, or expenditure for which you are entering additional travel information. If you need to enter travel information for a different in-kind contribution, in-kind pledge, or expenditure, check the “Expenditure for Out of State travel” box on the entry screen for the in-kind contribution, in-kind pledge, or expenditure that you wish to edit, and click on the **Enter Travel Info** button that activates when you check the box.

Name of Person Traveling (First, Last, Title, Suffix): Enter the full name of the person or persons traveling on whose behalf the in-kind contribution or pledge was accepted or the expenditure was made. Enter the person's name, first, last, and suffix (Jr., III, etc.) if applicable (title is optional).

Entering multiple persons traveling. If you need to enter multiple persons traveling for this trip, enter the name of the first person and complete the rest of the fields on the screen. Then click "Save and Duplicate" at the bottom of the screen, which will allow you to enter another person in the "Name" fields and preserve or change the information for the other fields, as needed. Repeat the process until you have entered all persons traveling on this trip.

Transportation Type: Select the method of travel (i.e. airplane, automobile, railroad, boat, etc.). If none of the listed transportation types apply, select "Other" and enter your own transportation type.

Departure City: Enter the name of the departure city or the name of each departure location.

Entering multiple departure locations. If you need to enter multiple departure locations for this trip, enter the first location and complete the rest of the fields on the screen. Then click "Save and Duplicate" at the bottom of the screen, which will allow you to enter another departure location in the "Departure City" field and preserve or change the information for the other fields, as needed. Repeat the process until you have entered all departure locations for this trip.

Arrival City: Enter the name of the arrival (destination) city or the name of each destination location.

Entering multiple destination locations. If you need to enter multiple destination locations for this trip, enter the first location and complete the rest of the fields on the screen. Then select "Save and Duplicate" at the bottom of the screen, which will allow you to enter another destination location in the "Arrival City" field and preserve or change the information for the other fields, as needed. Repeat the process until you have entered all destination locations for this trip.

Departure Date: You are required to disclose the dates on which the travel occurred. Enter the departure date in this field.

Arrival Date: You are required to disclose the dates on which the travel occurred. Enter the arrival date in this field.

Travel Purpose: Enter the campaign or officeholder purpose of the travel, including the name of a conference, seminar, or other event.

## **SPAC: Report Totals (Cover Sheet, Page 2)**

You are required to include in your campaign finance report the following total amounts of contributions, expenditures, and loans:

1. Total Unitemized Political Contributions of \$50 or less (other than pledges, loans or guarantees of loans): *(The total amount is automatically calculated based on your entries.)* This is the sum total of the unitemized contribution amounts shown on the Subtotals page under **Monetary Contributions (A1) and Non-Monetary (In-kind) Contributions (A2)** for:

Reported Unitemized (contributions of \$50 or less in the aggregate from a contributor for which you entered detailed information on the schedule entry screen and did not check the "itemize" box); plus

User Entered Lump Sum Totals (contributions of \$50 or less in the aggregate from a contributor which you entered as a lump sum instead of detailing on the schedule entry screen).

2. Total Political Contributions (other than pledges, loans or guarantees of loans): *(The total amount is automatically calculated based on your entries.)* This is the sum total of all political contributions you accepted in the reporting period. It includes the total amount shown on Line 1 (total unitemized contributions of \$50 or less) plus the total **Reported Itemized** (contributions which you itemized on the schedule entry screen) amounts shown on the Subtotals page under **Monetary Contributions (A1), Monetary Contributions from Corporation or Labor Organization (C1), Non-Monetary (In-kind) Contributions (A2), and Non-monetary (In-kind) Contributions from Corporation or Labor Organization (C2)**.

3. Total Unitemized Political Expenditures of \$100 or less: *(The total amount is automatically calculated based on your entries.)* This is the sum total of the unitemized political expenditure amounts shown on the Subtotals page under **Political Expenditures (F1), Unpaid Incurred Obligations (F2), and Expenditures Made by Credit Card (F4)** for:

Reported Unitemized (expenditures of \$100 or less in the aggregate to a payee for which you entered detailed information on the schedule entry screen and did not check the "itemize" box); plus

User Entered Lump Sum Totals (expenditures of \$100 or less in the aggregate to a payee which you entered as a lump sum instead of detailing on the schedule entry screen).

4. Total Political Expenditures: *(The total amount is automatically calculated based on your entries.)* This is the sum total of all political expenditures you made in the reporting period. It includes the total amount shown on Line

3 (total unitemized political expenditures of \$100 or less) plus the total Reported Itemized (expenditures which you itemized on the schedule entry screen) amounts shown on the Subtotals page under Political Expenditures (F1), Unpaid Incurred Obligations (F2), Expenditures Made by Credit Card (F4), and Payment from Political Contributions to a Business of C/OH (H).

5. Total Political Contributions Maintained as of the Last Day of the Reporting Period: *(The total amount is a required field that **you must manually enter** here.)* Enter the total amount of political contributions, including interest or other income on those contributions, maintained as of the last day of the reporting period. Enter "0.00" if your committee does not maintain political contributions, including interest or other income earned on those contributions, as of the last day of the reporting period. (This is different from the total contributions reported on Line 2. Only contributions accepted during the period covered by the report are entered on Line 2.)

The law requires you to disclose the total amount of political contributions accepted, including interest or other income on those contributions, maintained in one or more accounts in which political contributions are deposited as of the last day of the reporting period.

**The "total amount of political contributions maintained" includes:** the total amount of political contributions maintained in one or more accounts, including the balance on deposit in banks, savings and loan institutions and other depository institutions; the present value of any investments that can be readily converted to cash, such as certificates of deposit, money market accounts, stocks, bonds, treasury bills, etc.; and the balance of political contributions accepted and held in any online fundraising account over which the filer can exercise control by making a withdrawal, expenditure, or transfer.

6. Total Principal Amount of all Outstanding Loans as of the Last Day of the Reporting Period: *(The total amount is a required field that **you must manually enter** here.)* Enter the aggregate outstanding principal amount of all loans accepted for political purposes as of the last day of the reporting period. Enter "0.00" if your committee did not accept any loans during the period covered and has no outstanding loans as of the last day of the reporting period. The "total outstanding loans" must include outstanding principal of loans made in this reporting period as well as outstanding principal of loans made previously. (This is different from the information reported on Loans (Schedule E) Only loans accepted during the period covered by the report are entered on Schedule E.)

7. Total Unitemized Pledges: *(The total amount is automatically calculated based on your entries. Note: A printed copy of your report will display this total on Schedule B and not on Cover Sheet page 2.)* This is the sum total of the unitemized pledge amounts shown on the Subtotals page under **Pledged Contributions (B)** for:

Reported Unitemized (pledges of \$50 or less in the aggregate from a contributor for which you entered detailed information on the schedule entry screen and did not check the "itemize" box); plus

User Entered Lump Sum Totals (pledges of \$50 or less in the aggregate from a contributor which you entered as a lump sum instead of detailing on the schedule entry screen).

8. Total Unitemized Loans: *(The total amount is automatically calculated based on your entries. Note: A printed copy of your report will display this total on Schedule E and not on Cover Sheet page 2.)* This is the sum total of the unitemized loan amounts shown on the Subtotals page under **Loans (E)** for:

Reported Unitemized (loans of \$50 or less in the aggregate from a lender (other than a [financial institution](#)) for which you entered detailed information on the schedule entry screen and did not check the "itemize" box); plus

User Entered Lump Sum Totals (loans of \$50 or less in the aggregate from a lender (other than a [financial institution](#)) which you entered as a lump sum instead of detailing on the schedule entry screen).

## **SPAC: Report Error Check**

**Report Error Check** is a tool to assist you in fulfilling your reporting requirements. The Error Check details errors and omissions in the data entry; it does not verify that the report has satisfied all legal requirements. You should review the applicable COA-EFS Guide and the filing application PAGE HELP to ensure that ALL required information is included before you file your report.

If the Error Check finds errors in your report, the errors will be listed for you in a table on this screen. You can also click the View as PDF button to view the error list as an Adobe Acrobat .PDF file (requires Adobe Acrobat reader or equivalent viewer to view) or click the View as Excel button to view the error list in a Microsoft Excel spreadsheet.

The errors list includes the following information:

Severity: The error records are ranked in terms of severity:

**HIGH:** These are major omissions in information that indicate non-compliance with certain reporting requirements (such as not entering the amount of total political contributions maintained as of the last day of the reporting period under Report Totals). This information is considered very important and you **MUST CORRECT** these errors in order to file the report.

**LOW or MEDIUM:** These are omissions or errors in other information that indicate non-compliance with certain reporting requirements (such as not entering address information for a contributor or payee). You should correct these errors to be in legal compliance with your reporting requirements. You may, however, choose to accept these errors and file the report as is. **NOTE:** If you file the report with errors, you could be subject to a sworn complaint for reporting violations.

**Tracking Information:** This column shows the transaction (contribution, loan, etc.) containing the error and other information to help you identify the transaction.

**Error Record:** This column shows the name of the data field containing the error and provides a link directly to the entry screen where the error is located. After correcting the error and saving the transaction, you may run the Error Check again by clicking the **Check For Errors** link in the Report Menu navigation sidebar always displayed down the left side of your screen.

**Message:** This column provides a brief explanation of the required information that is missing or in error.

## **SPAC: Correction Affidavit**

A filer who files a corrected report must submit a **Correction Affidavit**. The affidavit must identify the information that has changed. The affidavit also provides check boxes for your use in swearing to certain statutory provisions regarding the corrected report, if applicable.

**Explanation of Correction:** Use this box to explain why there were error(s) on the original report, what information is being corrected, and how the new information is different from the information on the original report. You may



also use this area to request a waiver or reduction of a late-filing penalty for this correction, if any, and state the basis of your request.

**Sworn Statement Check Boxes:** Check the box next to any and all applicable statements.

**For Any Corrected Report:** Check this box if you are filing this corrected report not later than the 14th business day after the date you learned that the report as originally filed is inaccurate or incomplete and any error or omission in the report as originally filed was made in good faith.

A corrected report (other than an 8th Day Before Election Report) filed with the COA-EFS after its due date is not considered late for purposes of late-filing penalties if the report meets this "14th business day in good faith" statutory provision.

A correction to an 8th Day Before Election Report must also meet the "14th business day in good faith" statutory provision; however, the corrected report could be subject to a late-filing penalty unless the report as originally filed substantially complies with the applicable law as determined by the City of Austin. The person responsible for filing the report may request a waiver or reduction of any late-filing penalty assessed.

**For Corrections to Semiannual Reports:** Effective September 1, 2011, a Semiannual Report (due January 15 or July 15) that is amended/corrected before the eighth day after the original report was filed is considered to have been filed on the date the original report was filed. A Semiannual Report that is amended/corrected on or after the eighth day after the original report was filed is considered to have been filed on the date the original report was filed if: (1) the amendment/correction is made before any complaint is filed with regard to the subject of the amendment/correction; and (2) the original report was made in good faith and without intent to mislead or misrepresent the information contained in the report.

**Correction Tables:** Any corrections made to this report are listed in a table below according to the type of correction (added, updated, or deleted). Only the applicable table(s) will display. If you make additional changes before you file the report, those changes will be reflected here.

**Added Record Table:** This table contains any new records you entered in this corrected report that were not previously disclosed in the original report.

Updated Record Table: This table contains any records you changed in this corrected report that were previously disclosed incorrectly in the original report.

Deleted Record Table: This table contains any records you deleted in this corrected report that were previously disclosed in error in the original report.

Each table includes columns with the following information:

Record Type and Tracking Information: Shows the type of transaction (contribution, loan, expenditure, etc.) that you added, updated, or deleted, and other information to help you identify the transaction.

Record Detail: Shows the specific data you added, updated, or deleted to help you identify the transaction.

## **SPAC: Dissolution Report Affidavit**

You must file a Dissolution report in order to dissolve the committee. Your committee may file a Dissolution report if your committee expects to have no further reportable activity. There is not a fixed deadline for this report. A Dissolution report terminates the appointment of campaign treasurer (Form STA) and relieves the campaign treasurer of the duty to file additional reports. (In this case, the Dissolution report serves as the treasurer's termination report.) A Dissolution report does not relieve the campaign treasurer of his or her responsibility for any delinquent reports or outstanding civil penalties. **Remember:** A political committee may not make or authorize political expenditures or accept political contributions without having a campaign treasurer appointment (STA) on file.

**Dissolution Report Affidavit:** This page includes the Dissolution report affidavit language. You must agree to and acknowledge the affidavit to indicate that you understand the consequences of filing a Dissolution report. To do so, select the radio button next to the statement, "I agree to and acknowledge the above affidavit."

If your committee intends to have additional campaign activity and is not ready to file a Dissolution report, select the radio button next to the statement, "I do not agree to the above affidavit." You will have some options as to how you wish to continue:

Continue Working on a Different Report Type: *(This option is only available if you started the Dissolution report in combination with another report type.)* Selecting this option will return you to the “Cover Sheet” screen. From here, you can select “Clear This Report?” if you do not wish to file a Dissolution report at this time.

Go Back to My Reports Page: Selecting this option will return you to the “Manage My Reports” screen without creating the Dissolution report. From here, you can continue working on an in-progress report or start a new report.

Return to Dissolution Report Affidavit: Selecting this option will return you to the Dissolution Report Affidavit screen. From here, you can choose to agree to the Dissolution report affidavit in order to continue with the Dissolution report.

## **SPAC: Appendix**

### **CHANGE OF STATUS**

A change in political activity may mean that a political committee has changed from a specific-purpose political committee (SPAC) to a general-purpose political committee (GPAC/MPAC) or vice versa. If this happens, the committee is subject to new filing requirements.

**SPAC becoming a GPAC/MPAC.** If an SPAC engages in activities that make the committee a GPAC/MPAC, the committee must file a new campaign treasurer appointment (on Form GTA) with the COA-EFS before it may accept more than \$500 in total political contributions or make more than \$500 in total political expenditures as a GPAC/MPAC. On Form GTA, the committee may choose whether to file according to the regular filing schedule (filer type GPAC) or monthly filing schedule (filer type MPAC).

In addition to filing Form GTA with the COA-EFS, the campaign treasurer of the new GPAC/MPAC must give notice of the change in status to the filing authority with whom the committee filed reports as an SPAC. This notice is due no later than the due date for the next report the committee would have had to file as an SPAC. The notice must state that the committee will file future reports as a GPAC/MPAC and that those reports will be filed with the COA-EFS.

**GPAC/MPAC becoming an SPAC.** A GPAC or MPAC that chooses to limit its activities to the activities of an SPAC must file a new campaign treasurer

appointment (on Form STA) with the appropriate filing authority. See ["Where to File an Appointment of Campaign Treasurer"](#) in the PAC guide. Further, the new SPAC may not make expenditures in an election supporting or opposing a candidate for a statewide office, the State Legislature, the State Board of Education, a multi-county district office, or a judicial district office unless it has had its appointment of campaign treasurer as an SPAC on file for at least 30 days before the election.

In addition to filing a new Form STA with the appropriate filing authority, the campaign treasurer of the new SPAC must give notice to the COA-EFS of the change in status. This notice must be given to the COA-EFS no later than the due date for the next report the committee would have had to file with the City of Austin if the committee had not become an SPAC. The notice must state that the committee will file future reports as an SPAC and must identify the filing authority with which those reports will be filed.

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## **Use Of Political Funds To Rent Or Purchase Real Property**

A candidate or officeholder or a specific-purpose committee for supporting, opposing, or assisting a candidate or officeholder is prohibited from using political funds to purchase real property or to pay the interest on or principal of a note for the purchase of real property.

A candidate or officeholder a specific-purpose committee for supporting, opposing, or assisting a candidate or officeholder may not knowingly make or authorize a payment from political funds for the rental or purchase of real property from: (1) a person related to the candidate or officeholder within the second degree of consanguinity or affinity as determined under Chapter 573, Government Code; or (2) a business in which the candidate or officeholder (or a person related to the candidate or officeholder within the second degree of consanguinity or affinity) has a participating interest of more than 10 percent, holds a position on the governing body, or serves as an officer. Elec. Code § 253.038 (a-1). This restriction applies to a payment made from political funds on or after September 1, 2007, without regard to whether the payment was made under a lease or other agreement entered into before that date.

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## **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.

*Staff Reimbursement Examples:*

*Case #1:* The payment out of the staff worker's personal funds does not exceed \$5,000 in the reporting period AND you reimburse the staff worker from political funds in the same reporting period – You will simply itemize the payment (if over the \$100 itemization threshold) on Schedule F1 as if you made the expenditure directly to the vendor out of your political funds, with the name of the vendor who sold the goods or services as the payee for the expenditure. DO NOT disclose as the payee the name of your staff worker.

*Case #2:* The payment(s) out of the staff worker's personal funds are over \$5,000 in the aggregate in the reporting period AND you reimburse the staff worker from political funds in the same reporting period – You will use a 3-step process, disclosing everything on the same report: (1) On Schedule E, disclose the total amount paid from the staff worker's personal funds as a loan from the staff worker to your campaign; (2) On Schedule F1, itemize the payments made by your staff worker separately, with the names of the vendors who sold the goods or services to your staff worker as the payees for the expenditures. DO NOT disclose as the payee the name of your staff worker; and (3) On Schedule F1, disclose the payment to your staff worker for the reimbursement of the loan.

*Case #3:* The payment(s) out of the staff worker's personal funds do not exceed \$5,000 in the aggregate in the reporting period BUT you reimburse the

staff worker from political funds in a different reporting period – You will use a 3-step process, disclosing steps 1 and 2 on the same report and step 3 later, when the reimbursement occurs: (1) On Schedule E, disclose the total amount paid from the staff worker's personal funds as a loan from the staff worker to your campaign; (2) On Schedule F1, itemize the payments made by your staff worker separately, with the names of the vendors who sold the goods or services to your staff worker as the payees for the expenditures. DO NOT disclose as the payee the name of your staff worker; and (3) When you reimburse your staff worker, if ever, disclose on Schedule F1 of the report covering the period in which the reimbursement occurs the payment to your staff worker for the reimbursement of the loan.

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## Examples 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.”

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## **Payments To A Business Of The Candidate Or Officeholder**

A candidate or officeholder or a specific-purpose committee supporting, opposing, or assisting a candidate or officeholder is required to report payments from political funds to a business in which the candidate or officeholder has a participating interest of more than 10 percent; a position on the governing body of the business; or a position as an officer of a business.

A candidate or officeholder or a specific-purpose committee supporting, opposing, or assisting a candidate or officeholder may not make a payment to such a business if the payment is for personal services rendered by the candidate or officeholder or by the spouse or dependent child of the candidate or officeholder. (Nor may the specific-purpose committee make payments out of political contributions directly to the candidate or officeholder (or to the candidate's or officeholder's spouse or dependent children) for personal services rendered to the committee by the candidate or officeholder or by the candidate's or officeholder's spouse or dependent children.) Other payments to such a business are permissible only if the payment does not exceed the amount necessary to reimburse the business for actual expenditures made by the business. See generally [Ethics Advisory Opinion No. 35 \(1992\)](#).

A candidate or officeholder or a specific-purpose committee for supporting, opposing, or assisting a candidate or officeholder may not make or authorize a payment from political funds for the rental or purchase of real property from such a business. A candidate or officeholder or a specific-purpose committee for supporting, opposing, or assisting a candidate or officeholder may not knowingly make or authorize a payment from political funds for the rental or purchase of real property from: (1) a person related to the candidate or officeholder within the second degree of consanguinity or affinity as determined under Chapter 573, Government Code; or (2) a business in which the candidate or officeholder (or a person related to the candidate or officeholder within the second degree of consanguinity or affinity) has a participating interest of more than 10 percent, holds a position on the governing body, or serves as an officer. Elec. Code §253.038 (a-1). This restriction applies to a payment made from political funds on or after

September 1, 2007, without regard to whether the payment was made under a lease or other agreement entered into before that date.

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## **Incurred Expenditure Obligations**

The date of an expenditure is not necessarily the date that goods or services are received. It is the date on which you incur the obligation to make a payment, as long as the amount of the payment is "readily determinable." Generally, you know the amount of an expenditure (and therefore it is readily determinable) when the obligation is incurred, but in some cases you may not know the amount until the receipt of a periodic bill. An amount is readily determinable if the vendor can provide the amount at your request.

**Example 1:** On June 29th, a filer orders political signs. On July 16th, the filer receives the invoice for the signs. The date of the expenditure is June 29th, if on that date the vendor can provide the amount the filer will owe the vendor for the signs. Filers should request a vendor to provide the amount of an obligation at the time the obligation is incurred and disclose that unpaid incurred obligation on Schedule F2 in the July 15 semiannual report covering the period in which the unpaid obligation is incurred. (Note: When the filer makes the payment, he will disclose it as an outgoing payment on Schedule F1 in the report covering the period in which he pays the expenditure.)

**Example 2:** A filer maintains a campaign office. The filer does not know the cost of the office's June utilities until she receives the periodic monthly bill on July 16th. The filer will not disclose the expense as an unpaid incurred obligation on Schedule F2 in the July 15 semiannual report, since the amount was not readily determinable until after the end of the semiannual reporting period.

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## **Expenditures Made by Credit Card**

Beginning on September 1, 2015, all expenditures made by credit card must be reported on a new schedule: "Expenditures Made by Credit Card" Schedule (F4). This requirement applies to filers of electronic and paper campaign finance reports, including candidates, officeholders, political committees, political parties, and direct campaign expenditure filers.

When a credit card is used to make a reportable expenditure, the expenditure must be reported on the new schedule by identifying the name and address of the vendor who sold the goods or services, **NOT** the credit card company that issued the credit card. The date, amount, and purpose of the expenditure must also be disclosed, in addition to other information.

Once the credit card bill is paid, the payment must also be reported using the appropriate existing disbursement schedule (e.g., Schedule F1, Schedule G, Schedule H, or Schedule I) by identifying the credit card company that receives the payment. The date, amount, and purpose of the payment must also be disclosed, in addition to other information.

Please see the following examples of reporting expenditures made by credit card:

**Example 1: Candidate Using Credit Card to Make a Political Expenditure and Using Political Contributions to Pay the Credit Card Bill in the Same Reporting Period:**

A candidate for *non-judicial* office uses her credit card to buy \$1,000 in campaign office supplies from an office store. During the same reporting period, the candidate makes a payment from her political contributions account to pay the \$1,000 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 she made the credit card charge and sent the payment to the credit card company:

- For the credit card charge: 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.
- For the payment to the credit card company: a \$1,000 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 campaign office supplies.”

- Both \$1,000 amounts reported on each schedule will also be included in the appropriate 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:

- 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.
- 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.
- 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:

- 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.
- 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:

- 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."
- 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:

- 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.
- 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:

- 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.”

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.



## **SPAC: Glossary**

### **A**

**Accepting a Contribution:** A political committee must report contributions that the committee has accepted. Receipt is different from acceptance. A decision to accept a contribution must be made by the end of the reporting period during which the contribution is received. (A decision to accept a contribution made during the period covered by a Legislative Special Session report must be made by the third day after the contribution is received.)

**Failure to make a determination about acceptance or refusal:** If you fail to make a determination to accept or refuse a contribution by the end of the reporting period, the contribution is considered to have been accepted.

**Returning refused contributions:** If you receive a political contribution but do not accept it, you must return the contribution not later than the 30th day after the end of the reporting period in which the contribution was received. If you fail to do so, the contribution is considered to have been accepted.

### **B**

### **C**

**Corporation:** Includes any of the following business associations:

(1) corporations that are organized under the Texas Business Corporation Act, the Texas For-Profit Corporation Law, the Texas Non-Profit Corporation Act, the Texas Nonprofit Corporation Law, federal law, or law of another state or nation; or

(2) the following associations, whether incorporated or not: banks, trust companies, savings and loan associations or companies, insurance companies, reciprocal or interinsurance exchanges, railroad companies, cemetery companies, government-regulated cooperatives, stock companies, and abstract and title insurance companies.

### **D**

**Direct Campaign Expenditure:** A "direct campaign expenditure" to benefit a candidate is not a "political contribution" to that candidate. A direct campaign expenditure is a campaign expenditure made 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 your committee 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.

E

F

**Financial Institution:** A corporation that has been legally engaged in the business of making loans for more than one year.

**Full Name of the Contributor:** Texas law does not allow anonymous contributions. Even if you do not itemize a contribution, you must maintain a record of all the information related to a contribution for two years after the deadline for filing the report. You must also identify the actual source of a contribution, not an intermediary.

G

H

I

J

K

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M

**Modified Reporting:** On the campaign treasurer appointment (Form STA), there is an option to choose "modified reporting" for the next election cycle. A specific-purpose committee must make this selection at least 30 days before the first election to which the selection applies. Modified reporting excuses a specific-purpose committee from filing 30-day and 8-day pre-election reports and a runoff report. The committee campaign treasurer's obligation to file semi-annual reports, daily special pre-election reports (formerly known as

telegram reports), or special session reports, if applicable, is not affected by selecting the modified reporting schedule. A specific-purpose committee that supports or opposes an opposed candidate or a measure in an election is eligible for modified reporting only if the committee does not intend to exceed either \$500 in contributions or \$500 in expenditures in connection with an election cycle.

A selection to file on the modified reporting schedule lasts for an entire election cycle. In other words, the selection is valid for a primary, a primary runoff, and a general election (as long as the committee does not exceed one of the \$500 thresholds).

If a specific-purpose committee chooses modified reporting on Form STA, but then exceeds one of the thresholds before the 30th day before the election, the committee is no longer eligible for modified reporting and must file reports 30 days and 8 days before the election.

If a specific-purpose committee chooses modified reporting, but then exceeds one of the thresholds after the 30th day before the election, the committee must file an "Exceeded \$500" report within 48 hours of exceeding the threshold. At that point, the committee is no longer eligible for modified reporting and must file according to the regular filing schedule.

## N

**Non-Political Expenditure:** An expenditure that is neither a campaign expenditure nor an officeholder expenditure. As a practical matter, **very few** expenditures made from political contributions are non-political expenditures. For instance, expenditures for administrative expenses, banking fees, and professional dues are typically **political** expenditures. Examples of non-political expenditures:

- Charitable donation, if you receive no benefit in return
- A political committee uses political contributions to pay a lobbyist to work on legislative matters

## O

**Officeholder Expenditure:** A payment or agreement to pay certain expenses in connection with an officeholder's duties or activities, if the expenses are not reimbursable with public money.

**Austin, Texas Officeholder Living Expense:** refers to payments made to defray ordinary and necessary expenses incurred in connection with the performance of duties or activities as a public officeholder, including payment of rent, utility, and other reasonable housing or household expenses incurred in maintaining a residence in Travis County by members of the legislature who do not ordinarily reside in Travis County. Examples include:

- Rent for Austin apartment
- Phone line and internet access for Austin apartment
- Installation expense of security system at officeholder apartment

**Opposed Candidate:** A candidate is an "opposed" candidate if the candidate 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, the candidate is not considered opposed for filing purposes. Note: If the candidate is a write-in candidate, the candidate is an "opposed" candidate for filing application.

## **P**

**Pledge:** a promise to transfer money, goods, services, or other things of value. A pledge is not a reportable contribution, unless it is accepted.

**Example:** In June a supporter promises that he will give Juan Garcia \$1,000 in the last week before the November election. Juan accepts his promise. Juan must disclose the pledge on his July 15 report covering the period in which he accepted the pledge. (Note: When he receives the \$1,000, he will disclose it as a monetary contribution on Schedule A1 of the report covering the period in which he received the money. Also, if he never receives the \$1,000, he does not correct/amend his report to delete the entry for the pledge.)

**Political Contribution:** Any transfer of or *promise to transfer* money, goods, services, or other thing of value, including a loan, that is given to a political committee with the intent that it be used either:

(1) in connection with a campaign for elective office or on a measure to be submitted to the voters; or

(2) to defray expenses in connection with an officeholder's duties or activities, provided that the expenditures are not reimbursable from public money.

A donation of money to a political committee at a fundraiser is a monetary contribution.

A contribution of goods or services is a non-monetary (in-kind) contribution. Examples of non-monetary (in-kind) contributions are:

- Donation of office space
- Donation of an item to be auctioned at a fundraiser
- Donation of a mailing list
- Donation of material and labor for printing campaign signs

A political contribution in the form of a pledge must be reported on the appropriate schedule. For example, a promise to give you money after the election to pay debts incurred in connection with the election is a pledge.

A loan from an incorporated financial institution that has been in business for more than a year is not considered to be a contribution, but you must report any such loans taken out for political purposes on the appropriate schedule.

Q

R

S

I

U

**Unopposed Candidate:** A candidate is an "unopposed" candidate if the candidate's name is the only name printed on the ballot for the office the candidate seeking. The candidate is also considered unopposed for filing purposes if the candidate's only opposition is a write-in candidate. Note: If the candidate is a write-in candidate, the candidate is an "opposed" candidate for filing purpose.

V

W

X

Y

Z