Electronic Filing System Help Documentation

C/OH

FILING INFORMATION

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C/OH: 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. If you have filed a campaign treasurer appointment (Form CTA) with the Austin City Clerk's Office, the treasurer's address information currently on file is also displayed. The COA-EFS will use this address information to send you correspondence that cannot be sent by email. *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.*

Any changes you make to your filer or treasurer address(es) in the filing application will also update your information on file with the COA-EFS. You may provide up to three addresses (Mailing, Street and Other) for both the filer and the treasurer. To add a new address, click the Add button located below the list.

Addresses on C/OH 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 "Candidate/Officeholder Mailing Address" on the Cover Sheet of your reports. If you have a campaign treasurer appointment on file, the address you enter as the **Treasurer Street Address** will be used for the "Campaign Treasurer 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.
>
> **Chair:** Not applicable for C/OH.

Address Type: This column displays the general type of address: **Mailing, Street,** or **Other**. You must have at least one address for the filer. If you have an active campaign treasurer appointment on file, 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.

C/OH: 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.

Any changes you make to your filer or treasurer address(es) in the filing application will also update your information on file with the COA-EFS. You may provide up to three addresses (Mailing, Street and Other) for both the filer and the treasurer or chair, as applicable.

Editing an Address:

Filer/Treasurer/Chair *(Display Only)*: This information may not be edited. The person (Filer or 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 you do not have an active campaign treasurer appointment (Form CTA) on file, then you will not see 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.

Chair: Not applicable for C/OH.

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. If you have an active campaign treasurer appointment on file, 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.

C/OH: 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 Final Report**: Selecting this option and clicking the **Start Report** button will go to the Cover Sheet Report Type and Period Covered page with "Final Report" selected, where you can enter the period covered and then continue the report.

• **Start a 15 Day After Treasurer Appointment Report (certain officeholders only):** Selecting this option and clicking the **Start Report** button will go to the Cover Sheet Report Type and Period Covered page with "15 Day After Treasurer Appointment Report" selected, where you can enter the period covered and then continue the report. *Note:* This report type is only required of an officeholder who appoints a campaign treasurer after a period of not having a campaign treasurer appointment (Form CTA) on file. 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 electronic filing system but have not yet filed:

Report: This column displays the unique Report Number that the electronic filing system 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, Final, etc.). For more information, see Report Types. If a report is a combination of Report Types, such as July 15 and Final, 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 electronic filing system. 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.***

Report: This column displays the unique Report Number that the electronic filing system 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, Final, etc.). For more information, see Report Types. If a report is a combination of Report Types, such as July 15 and Final, 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 electronic 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, Final, etc.). For more information, see Report Types. If a report is a combination of Report Types, such as July 15 and Final, 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.

C/OH: 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 "Final" or "15 Day After Treasurer Appointment" 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 candidates and officeholders who file with the COA-EFS must file a semiannual report by midnight Central Time on the January 15 report due date. Note: Anyone who has a campaign treasurer appointment (Form CTA) on file must file semiannual reports, even after an election has ended and even if the filer lost the election. To end this semiannual filing requirement, the filer must cease campaign activity and file a Final report. (See "Final Report" below for more information.)

July 15th Semiannual Report: All candidates and officeholders who file with the COA-EFS must file a semiannual report by midnight Central Time on the July 15 report due date. Note: Anyone who has a campaign treasurer appointment (Form CTA) on file must file semiannual reports, even after an election has ended and even if the filer lost the election. To end this semiannual filing requirement, the filer must cease campaign activity and file a Final report. (See "Final Report" below for more information.)

30th Day Before Election Report: Opposed candidates in an election who did not choose the modified reporting schedule must file this pre-election report. If an opposed candidate chose modified reporting, but then exceeded a threshold before the 30th day before the election, the candidate must file this report. (Note: Candidates who are 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 COA-EFS no later than midnight Central Time on the report due date.

8th Day Before Election Report: Opposed candidates in an election who did not choose the modified reporting schedule must file this pre-election report. If an opposed candidate chose modified reporting but then exceeded a threshold before the 8th day before the election, the candidate must file this report. (Note: Candidates who are unopposed in an election are not required to file pre-election reports for that

election.) The report is due no later than 8 days before the election and must be received by the COA-EFS no later than midnight Central Time on the report due date.

Exceeded $500 Limit Report: Candidates who 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: Candidates who are participating 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 COA-EFS no later than midnight Central Time on the report 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.

Final Report: You may file a Final report if you have a campaign treasurer appointment (Form CTA) on file with the COA-EFS and meet all of the following: 1) do not expect to accept any more campaign contributions or make or authorize any more campaign expenditures, 2) expect to take no further action to get elected to a public office, and 3) do not intend to continue accepting contributions to pay campaign debts. There is not a fixed deadline for this report.

Important Things to Know Before Filing a Final Report:

• You must have a CTA on file to accept contributions to offset campaign debts or to pay campaign debts. If you intend to continue this campaign activity, do not file a final report at this time.

• A final report will terminate your CTA and relieve you from any additional filing obligations as a candidate. If you are an officeholder, you will still be subject to the filing requirements applicable to officeholders. If you are not an officeholder but have surplus political funds or assets, you will be required to file annual Unexpended Contribution reports. (See Unexpended Contributions under "Other Reports" for more information.)

• Terminating a CTA does not relieve you of your responsibility for any delinquent reports or outstanding civil penalties.

• A candidate who does not have a CTA on file is still required to file a personal financial statement (PFS) in accordance with chapter 572 of the Government

Code. You can set up a PFS filer type with COA-EFS to file PFS using this filing application, if applicable.

15 Day After Treasurer Appointment Report (For Officeholders Only): An officeholder must file this report if he or she appoints a campaign treasurer after a period of not having a campaign treasurer appointment (Form CTA) on file. This report is due no later than midnight Central Time on the 15th day after an officeholder files Form CTA with the COA-EFS. It is not required of officeholders who are merely changing their campaign treasurers. Candidates who are not officeholders do not file this report.

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.

Daily Pre-election Report of Contributions: Daily Pre-election reports are time-sensitive reports due during the period beginning the 9th day before an election and ending at 12 noon on the day before the election. If you are an opposed candidate in an election for statewide office; district office filled by voters of more than one county; judicial district office filled by voters of only one county; State Board of Education; state senator; or state representative, you must file a Daily report each time you accept contribution(s) from a single source that in the aggregate total more than $1,000 during the Daily report period. You may be required to file more than one Daily report during the Daily report period. A Daily report must be received by the COA-EFS no later than midnight Central Time the first business day after the date you accepted the contribution that triggered the reporting requirement. *Note:* Contributions disclosed on a Daily report must be disclosed again on the next required report. Don't worry; the filing application will automatically copy contributions from any Daily report you file into your next required report.

Legislative Special Session Report: This report is filed after a special legislative session called by the governor. You must file this report ONLY IF you are a statewide or legislative candidate or officeholder who accepted contributions during the period covered by the Special Session report. (Statewide officeholders and members of the legislature may not accept political contributions during a regular legislative session. This restriction does not apply during a special session.) The Special Session report must be filed no later than 30 days after the date of final adjournment and must cover the period beginning on the date the governor signs the proclamation calling the special session and ending on the date of final adjournment of the special session. You are not required to file a separate Special Session report if another report is due no later than the 10th day after the date on which the Special Session report would be due.

If you do not accept any contributions during the period covered by the Special Session report, you are not required to file the report. (This is an exception from the usual requirement that you must file a report even if you have no activity to report.)

A Special Session report is a report of contributions only, not expenditures. Contributions reported on a Special Session report must be reported again on your next regular report. (Don't worry; the filing application will automatically copy contributions from any Special Session report you file into your next required report.) In addition, you must include on your next regular report any expenditures that occurred during the period covered by the Special Session report.

Unexpended Contributions Report-Annual (For Former Candidates and Former Officeholders without a Campaign Treasurer Appointment on File): You must file this report if one of the following descriptions applies to you:

> (1) You filed a final report as a candidate at a time when you were not an officeholder, and you had unexpended political contributions, interest, assets, or other money earned from political contributions at the time you filed the final report; or
>
> (2) You ceased to be an officeholder at a time when you did not have a campaign treasurer on file, and you had unexpended political contributions, interest, assets, or other money earned from political contributions at the time you ceased to be an officeholder.

If you are a former candidate or officeholder with unexpended funds or assets, you must file an annual Unexpended Contributions report by midnight Central Time on January 15 following each year in which you maintained unexpended contributions or assets. You must continue to file annual Unexpended Contribution reports until you have disposed of all your unexpended contributions or assets. (See "Unexpended Contributions Report-Final" below for more information about the report of final disposition.) Proper Ways to Dispose of Unexpended Funds and Assets

Unexpended Contributions Report-Final (For Former Candidates and Former Officeholders without a Campaign Treasurer Appointment on File): You must file Unexpended Contribution reports if one of the following descriptions applies to you:

> (1) You filed a final report as a candidate at a time when you were not an officeholder, and you had unexpended political contributions, interest, assets, or other money earned from political contributions at the time you filed the final report; or
>
> (2) You ceased to be an officeholder at a time when you did not have a campaign treasurer on file, and you had unexpended political contributions, interest,

assets, or other money earned from political contributions at the time you ceased to be an officeholder.

(See "Unexpended Contributions Report-Annual" above for more information about the annual reports.) Once you have disposed of all your political contributions or assets, you will file an "Unexpended Contributions-Final" report. You may not retain unexpended contributions or assets longer than 6 years after the date you filed your final report or ceased being an officeholder, as applicable. The latest possible date for filing a "final disposition" report of unexpended contributions is 30 days after the end of that six-year period. Proper Ways to Dispose of Unexpended Funds and Assets

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. The exceptions are Daily Pre-election reports and Special Session reports, which do create overlaps because you are required to report the activity twice.

First Reports. If this is the first campaign finance report that you have filed, the start date will depend on the date your campaign treasurer appointment (Form CTA) was filed or the date you took office.

- If you are a candidate (an individual who has filed a Form CTA) and you are filing your first report, the start date will be the date your Form CTA was filed.

- If you are an officeholder who was appointed to an elective office and who did not have a Form CTA on file at the time of the appointment, the beginning date for your first report will be the date you took office.

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 last required report, whichever is later. If this is the first report you have 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 last required report, whichever is later. If this is the first report you have 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 last required report. If this is the first report you have filed, please see the "First Reports" section above. The end date is the 40th day before the election. (This report is not required for unopposed candidates or candidates who are filing under the modified reporting schedule.)

8th Day Before Election Report Period: The start date is the 39th day before the election if you were required to file a 30th Day Before Election Report. If you were not required to file the 30th Day Before Election Report, the start date is the day after the last day covered by your last required report. If this is the first report you have filed, please see the "First Reports" section above. The end date is the 10th day before the election. (This report is not required for unopposed candidates or candidates who are filing under the modified reporting schedule.)

Exceeded $500 Limit Report Period: (This report is only required for candidates 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 you appointed your campaign treasurer or the day after the last day covered by your last required report, whichever is later. The end date is the day you 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 you 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 last required report or the day you appointed a campaign treasurer, whichever is later. The end date is the 10th day before the runoff election. (This report is not required for candidates who are filing under the modified reporting schedule.)

Final Report Period: The start date is the day after the last day covered by your last required report. The end date is the day you file the final report.

15 Day After Treasurer Appointment Report Period (Officeholders Only): The start date is either the day after the last day covered by your last required report or the day you began serving an appointment to elective office. The end date is the day before the campaign treasurer appointment was filed. This report is due no later than 15 days after the campaign treasurer appointment was filed.

Daily Pre-election Report Period: The start date is the day you accepted the contribution(s) that triggered the reporting requirement. The end date is the day you file the report. A Daily report must be received by the COA-EFS no later than midnight Central Time the first business day after the date you accepted the contribution that triggered the reporting requirement. (See Daily Pre-election Report of Contributions in the "Report Type" section for more information.)

Legislative Special Session Report Period: (This report is only required if you are a statewide or legislative candidate or officeholder who accepted contributions during the period covered by the Special Session report.) The start date is the day the governor signs the proclamation calling the special legislative session. The end date is the day of final adjournment of the special legislative session. (See Legislative Special Session Report in the "Report Type" section for more information.)

Unexpended Contributions Report-Annual Period: If this is the first Unexpended Contributions-Annual report you have filed, the start date is the day after the day you filed your Final Report. The start date for all other Unexpended Contributions-Annual reports is January 1 of the previous year. The end date for all Unexpended Contributions-Annual reports is December 31 of the previous year. (See Unexpended Contributions Report-Annual in the "Report Type" section for more information.) Proper Ways to Dispose of Unexpended Funds and Assets

Unexpended Contributions Report-Final Period: If this is an Unexpended Contributions-Final report, the start date is the day after the period covered by your most recent Unexpended Contributions-Annual report. The end date is the date you file the Unexpended Contributions-Final report. (See Unexpended Contributions Report-Final in the "Report Type" section for more information.) Proper Ways to Dispose of Unexpended Funds and Assets

C/OH: Cover Sheet – Candidate/Officeholder Information

Office Held: If you are an officeholder, enter the office you currently hold.

> **District/Place:** Enter the district, precinct, or other designation for the office, if applicable.

Office Sought: If you are a candidate in an upcoming election, enter the office you seek. If you were a candidate in a recently held election, enter the office you recently sought.

> **District/Place:** Enter the district, precinct, or other designation for the office, if applicable.

Election Information: *(If you are a candidate in an upcoming election or were a candidate in a recently held election, provide the election information. If you are a candidate or officeholder who has not participated in a recently held election and do 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.

Candidate in 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 you intend to participate as a candidate that most immediately follows the deadline for this report.

Candidate in 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 you participated as a candidate 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.

C/OH: Cover Sheet – Notices From PACs

Notice from Political Committee(s): Complete this section if you received notice from a political committee that it accepted political contributions or made political expenditures on your behalf. You are required to disclose the receipt of such a notice in the report covering the period in which you receive the notice. The committee is required to include the following information in the notice. If the notice also includes other information, such as a description of the contribution or expenditure, you are not required to include that information in this section.

Committee Type: Indicate whether the committee that sent the notice is a specific-purpose committee (SPAC) or a general-purpose committee (GPAC).

Committee Name: Enter the full name of the committee that sent the notice

Committee Address (Street Address, City, Country, State, Zip Code): Enter the complete address of the committee that sent the notice.

PAC Treasurer Name (First, Last): Enter the full name of the campaign treasurer of the committee that sent the notice.

PAC Treasurer Address (Street Address, City, Country, State, Zip Code): Enter the complete address of the campaign treasurer of the committee that sent the notice.

C/OH: 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 you have 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 you 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 political account(s);
- **Outgoing Funds** – any payments going out of your 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 you have 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 you 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.

C/OH: Schedule A1

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 you 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 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:

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 you accepted contributions from an out-of-state PAC and 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 you *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.

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. You are required to itemize contributions that exceed $50 (in the aggregate) from a single contributor. If you accepted two or more contributions from the same contributor, the total of which exceeded $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 system 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 Employer and Occupation Information *(These fields will be activated only if "Individual" is selected for the type of contributor.)*

Principal Occupation or Job Title: Candidates for and holders of statewide offices in the executive branch and candidates for and holders of legislative offices must disclose the principal occupation or job title of an individual from whom the candidate or officeholder has 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: Candidates for and holders of statewide offices in the executive branch and candidates for and holders of legislative offices must disclose the employer of an individual from whom the candidate or officeholder has 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.

C/OH: Schedule E

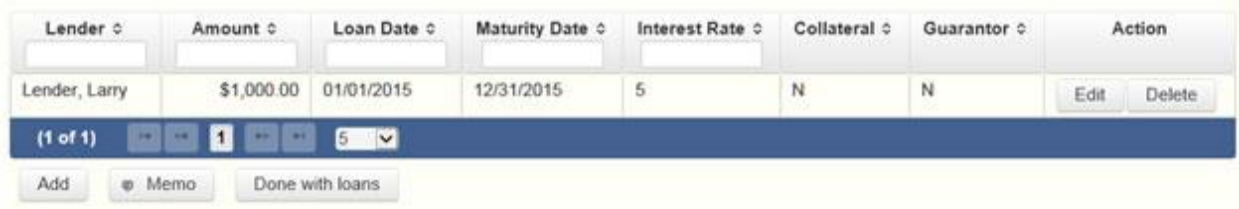
Schedule E is used to itemize loans made for campaign or officeholder purposes by financial institutions or individuals, and loans to your campaign from personal funds. You must itemize all loans that you accepted during the reporting period from financial institutions regardless of the amount. Additionally, you must itemize loans exceeding $50 from one person that you accepted during the reporting period.

Loans to Your Campaign from Your Personal Funds: If you make a political expenditure from personal funds and intend to seek reimbursement of any amount, the simplest way to disclose the expenditure is to use Schedule G (see the Schedule G Page Help for more information). Another way is to disclose political expenditures from personal funds as a loan to your campaign on Schedule E. Outgoing political expenditures made from that loan must then be disclosed on Schedule F1. Remember: The amount you disclose as a loan from yourself in a reporting period may NOT exceed the amount you actually spent from personal funds in that reporting period. In other words, do not report a $100,000 loan to your campaign if the amount actually spent from your personal funds in the reporting period was $5,000. When you reimburse yourself, which could be months or years later, disclose the reimbursement as another outgoing political expenditure on Schedule F1. (Note: The reimbursement may not exceed the amount disclosed as a loan.)

Personal Funds Deposited into a Political Account: If you choose to deposit personal funds in an account in which political contributions are held as permitted by section 253.0351(c) of the Election Code, disclose the deposited amount as a loan on Schedule E and check the box indicating "Personal Funds Deposited into Political Account." (Note: Personal funds deposited in an account in which political contributions are held are subject to the personal use restriction.) Disclose the outgoing political expenditures made from that loan on Schedule F1. When you reimburse yourself, which could be months or years later, disclose the reimbursement as another outgoing political expenditure on Schedule F1. (Note: The reimbursement may not exceed the amount disclosed as a loan.)

Examples of Reporting Expenses from Personal Funds

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:



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 you 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. You are 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 you accepted loans from an out-of-state PAC and 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.

Personal Funds Deposited in Political Account? Check this box only if the loan is a deposit of your personal funds into an account in which political contributions are held as permitted by section 253.0351(c) of the Election Code. Political expenditures made from that loan, and any subsequent expenditures to reimburse the candidate or officeholder, must be reported on Schedule F1. The reimbursement may not exceed the amount reported as a loan. ***NOTE:*** Personal funds deposited in an account in which political contributions are held are subject to the personal use restrictions.

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 Schedule A1 (used for monetary contributions).

Is this loan from a financial institution? If you accepted the 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. Candidates and officeholders may not accept corporate contributions.

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

Lender Principal Occupation or Job Title: Candidates for and holders of statewide offices in the executive branch and candidates for and holders of legislative offices must disclose the principal occupation or job title of an individual from whom the candidate or officeholder has accepted loans (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.

Lender Employer: Candidates for and holders of statewide offices in the executive branch and candidates for and holders of legislative offices must disclose the employer of an individual from whom the candidate or officeholder has accepted loans (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.

C/OH: 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 **"Enter Guarantor(s)"** on Schedule E when you receive the loan and not on Schedule A1 (used for monetary contributions).

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.

Guarantor Name (First, Last, Title, Suffix; or Entity Name): Enter the full name of the person guaranteeing 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 guarantor.

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

Guarantor Principal Occupation: Enter the principal occupation of the guarantor.

Guarantor Employer: Enter the employer of the guarantor.

C/OH: Schedule K

Investments purchased with political contributions, which were previously disclosed on Schedule K, are now disclosed on the new Schedule F3.

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

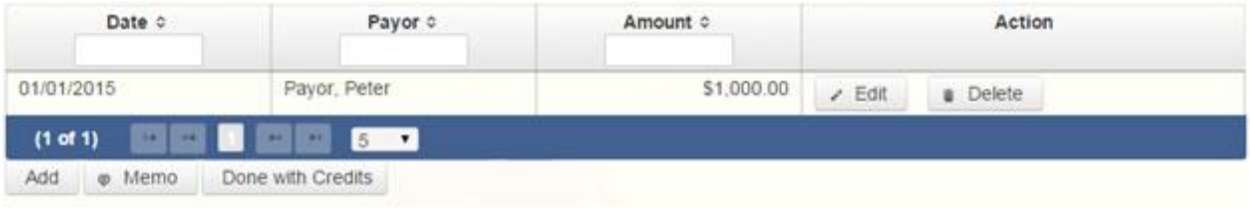
- Any credit, interest, rebate, refund, reimbursement, or return of a deposit fee resulting from the use of a political contribution or an asset purchased with a political contribution, the amount of which exceeds $100;

- Any proceeds of the sale of an asset purchased with a political contribution, the amount of which exceeds $100; and

- Any other gain from a political contribution, the amount of which exceeds $100.

Although you are not required to do so, you may also itemize on Schedule K any of these types of incoming funds that do not exceed $100. 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:



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 or interest was received is an individual or an entity.

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

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

> **Itemization:** The automatic default is to itemize. You are required to itemize any credit, gain, refund, or interest that exceeds $100. If you 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 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 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 you in the form of a political contribution to another candidate or political committee and was returned to you in this reporting period, check this box.

C/OH: Schedule F1

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 you incurred in this reporting period *but have not yet paid* are now entered on Schedule F2.)

Effective September 1, 2015, you must disclose expenditures charged to a credit card on Schedule F4 and *not* on this schedule. When you use 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 campaign or officeholder payments made from political contributions that exceed $100 to one individual or entity during the reporting period. If you had other types of outgoing funds (such as investment purchases, political expenditures from personal funds, 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.

Important Restrictions Regarding the Use of Political Funds to Rent or Purchase Real Property

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:

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.

Reporting Tips to Avoid Common Pitfalls: Outgoing Expenditures

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

Expense Date: Enter the date you made the expenditure payment. (Remember: Political expenditure obligations you 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. You are required to itemize payments that exceed $100 (in the aggregate) to a single payee. If you 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 system 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 candidate or officeholder 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. If your payment was a contribution to another candidate or officeholder, or to a 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.

Direct Expenditure to Benefit C/OH? Check this box if the payment was a direct campaign expenditure to benefit another candidate or officeholder (C/OH). The description of a direct campaign expenditure to benefit another C/OH must include additional information about the C/OH. To enter the required information, click on the "Enter Candidate Info" button that activates when you check the box. This information will be included in your report on Schedule F1. Do not complete this section if the expenditure was not a direct campaign expenditure.

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

C/OH: Schedule G

Schedule G is used to itemize outgoing campaign or officeholder payments made from your personal funds during the reporting period. If you had other types of outgoing funds (such as investment purchases, political expenditures from political contributions, 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.

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

Reimbursement from Political Funds. If you intend to seek reimbursement *in any amount* from political contributions for a political expenditure made from personal funds, you must either itemize the expenditure here (Schedule G) and check the box to indicate that you intend to seek reimbursement or itemize the expenditure as a loan to yourself on Schedule E. The political expenditure from personal funds must be properly disclosed in the report covering the period in which the expenditure is made. ***You may not correct a report to allow reimbursement.*** If you deposit personal funds in an account in which political contributions are held as permitted by section 253.0351(c) of the Election Code, you must report the deposited amount as a loan on Schedule E. See the Schedule E Page Help for additional information.

Officeholder Expenditures: An officeholder is not required to disclose officeholder expenditures from personal funds, if the officeholder does not intend to seek reimbursement of those expenditures from political funds.

Important Restrictions Regarding the Use of Political Funds to Rent or Purchase Real Property

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

The political expenditures from personal funds 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.

Reporting Tips to Avoid Common Pitfalls: Outgoing Expenditures

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

Expense Date: Enter the date you made the political payment from personal funds.

> **Reimbursement from Political Contributions Intended box:** Check this box if you intend to reimburse yourself for this payment made out of your personal funds. (In order to be reimbursed from political contributions *in any amount*, you must itemize the political payment on this schedule and check this box, or you must itemize the expenditure as a loan to yourself on Schedule E.)

Expense Amount: Enter the amount of the political payment from personal funds.

> **Itemize box:** Checking this box indicates that this payment will be itemized on Schedule G. The automatic default is to itemize. Even if you do not intend to seek reimbursement, you are required to itemize political payments made from personal funds that exceed

$100 (in the aggregate) to a single payee. If you made two or more political payments to the same payee, the total of which exceeded $100, enter each payment separately and be sure the "itemize" box is checked for each entry. (*Exception:* You are not required to report officeholder expenditures from personal funds if you do not intend to seek reimbursement from political contributions.)

Payments of $100 or less. Although you are not required to do so, you may also itemize on Schedule G political payments made from personal funds to a single payee that do not exceed $100 for the reporting period, even if you do not intend to seek reimbursement. If you do not itemize political payments made from personal funds of $100 and less on Schedule G, you must total all such political payments made from personal funds (except for officeholder expenditures for which you do not intend to seek reimbursement) 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 system will include the amount on the Totals page but the entry will not appear on Schedule G.

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 candidate or officeholder 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. If your payment was a contribution to another candidate or officeholder, or to a 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.

Direct Expenditure to Benefit C/OH? Check this box if the payment was a direct campaign expenditure to benefit another candidate or officeholder (C/OH). The description of a direct campaign expenditure to benefit another C/OH must include additional information about the C/OH. To enter the required information, click on the "Enter Candidate Info" button that activates when you check the box. This information will be included in your report on Schedule G. Do not complete this section if the expenditure was not a direct campaign expenditure.

> **Example:** If you made an expenditure to prepare and distribute an endorsement letter in support of another 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.

C/OH: Schedule H

Schedule H is used to itemize outgoing campaign or officeholder payments to a business in which you have 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.

Expenditures Made by Credit Card: Effective September 1, 2015, you must disclose expenditures charged to a credit card on Schedule F4 and *not* on this schedule. When you use 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 expenditures). If you had other types of outgoing funds (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:

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 you 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 were made to a business in which you have an interest of more than 10%, a position on the governing body, or a position as an officer, regardless of the amount. If you 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 you have 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 you have 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 candidate or officeholder 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.
>
> **Direct Expenditure to Benefit C/OH?** Check this box if the payment was a direct campaign expenditure to benefit another candidate or officeholder (C/OH). The description of a direct campaign expenditure to benefit another C/OH must include additional information about the C/OH. To enter the required information, click on the **"Enter Candidate Info"** button that activates when you check the box. This information will be included in your report on Schedule H. Do not complete this section if the expenditure was not a direct campaign expenditure
>
> > **Example:** If you made an expenditure to prepare and distribute an endorsement letter in support of another 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.

C/OH: Schedule I

Schedule I is used to itemize non-political expenditure payments made from political funds, regardless of the amount. If you had other types of outgoing funds (such as political expenditures from political or personal funds, investment purchase, 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.

A non-political expenditure is 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 and *should not* be disclosed on Schedule I. Remember that you may not convert political contributions to personal use.

Expenditures Made By Credit Card: Effective September 1, 2015, you must disclose expenditures charged to a credit card on Schedule F4 and *not* on this schedule. When you pay the credit card bill, you 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 made to a business in which you have 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:

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

Expense Amount: Enter the amount of the expenditure payment.

Itemize box: The box is always checked on this schedule. You are required to itemize non-political payments from political contributions, regardless of the amount. If you

made two or more such 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 candidate or officeholder 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.

C/OH: Schedule F3

Schedule F3 is a new schedule used to disclose information about investments of over $100 purchased 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 political account).

Schedule F3 is used to itemize any investment purchased in the reporting period with political funds, the amount of which exceeds $100. If you had other types of outgoing funds (such as political expenditures from political or personal 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:

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 you purchased the investment is an individual or an entity.

Expense Date: Enter the date you 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 you 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.

Name (First, Last, Title, Suffix; or Entity Name): Enter the full name of the person or business from whom you 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.

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

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

C/OH: Schedule A2

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 you accepted other types of incoming funds (such as monetary contributions, pledges, loans or interest), enter them on the applicable schedules associated with the categories shown on the **Worksheet Summary** page.

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:

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 you accepted contributions from an out-of-state PAC and 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 you *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.

Contribution Amount: Enter the fair market value of the 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 you accepted two or more contributions from the same contributor, the total of which exceeded $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 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 system 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 Employer and Occupation Information *(These fields will be activated only if "Individual" is selected for the type of contributor.)*

Principal Occupation or Job Title: Candidates for and holders of statewide offices in the executive branch and candidates for and holders of legislative offices must disclose the principal occupation or job title of an individual from whom the candidate or officeholder has 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: Candidates for and holders of statewide offices in the executive branch and candidates for and holders of legislative offices must disclose the employer of an individual from whom the candidate or officeholder has 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 in-kind contribution. The description should be sufficiently detailed to allow a person reviewing your report to understand what goods or services were 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.

C/OH: Schedule B

As always, you must disclose a pledge on Schedule B in the reporting period in which you 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 you actually receive 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 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.)

Schedule B is used to itemize pledges (monetary or in-kind) that exceed $50 from one person during the reporting period. If you 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.

Contribution 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:

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 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 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 you accepted contributions from an out-of-state PAC and 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 you *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. (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 you *accept* a pledge in one reporting period and then *receive* 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 you receive 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 you 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 you never actually receive the pledge, it is not necessary to correct your report to delete the pledge.

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.)

Pledge Amount: Enter the amount of the pledge or the fair market value of the 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 you accepted two or more pledges from the same contributor, the total of which exceeded $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 system 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 of the pledge is an individual, enter the full name, first, last, and suffix (Jr., III, etc.) if applicable (title is optional). If the contributor of the pledge 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 Employer and Occupation Information *(These fields will be activated only if "Individual" is selected for the type of contributor.)*

Employer: Candidates for and holders of statewide offices in the executive branch and candidates for and holders of legislative offices must disclose the employer of an individual from whom the candidate or officeholder has 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.

Principal Occupation or Job Title: Candidates for and holders of statewide offices in the executive branch and candidates for and holders of legislative offices must disclose the principal occupation or job title of an individual from whom the candidate or officeholder has 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 in-kind pledge of goods, services, or other thing of value. The description should be sufficiently detailed to allow a person reviewing your report to understand what goods or services were pledged.

> **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.

C/OH: Schedule F2

Schedule F is now split into two schedules: Schedule F1 and Schedule F2. Enter only expenditure obligations that you have **incurred but not yet paid** on Schedule F2. (Political expenditures that were *paid* in this reporting period are disclosed on Schedule F1 (used for political payments from political funds) or Schedule G (used for political payments from personal funds), as applicable. 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 you actually pay the incurred expenditure. You must disclose the outgoing payment on Schedule F1, G, or I, as applicable, in the reporting period in which you pay the expenditure.

Expenditures Made By Credit Card: Effective September 1, 2015, you must disclose expenditures charged to a credit card on Schedule F4 and *not* on this schedule. When you pay the credit card bill, you 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 you have 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 you have incurred but not yet paid during the reporting period, regardless of the amount. If you had outgoing funds (such as investment purchases or political payments from political or personal funds), or expenditures made by credit card, enter

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

Important Restrictions Regarding the Use of Political Funds to Rent or Purchase Real Property

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:

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.

Reporting Tips to Avoid Common Pitfalls: Outgoing Expenditures

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

Expense Date: Enter the date you incurred the expenditure obligation. (Remember: expenditure obligations you incurred and paid in this reporting period are entered on Schedule F1, G, or I, as applicable and expenditures made by credit card are entered 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. You are required to itemize political expenditures that exceed $100 (in the aggregate) to a single payee. You are required to itemize any non-political expenditure, regardless of the amount. If you 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.

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 candidate or officeholder 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. If

your incurred expenditure was a contribution to another candidate or officeholder, or to a 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.

Direct Expenditure to Benefit C/OH? Check this box if the expenditure was a direct campaign expenditure to benefit another candidate or officeholder (C/OH). The description of a direct campaign expenditure to benefit another C/OH must include additional information about the C/OH. To enter the required information, click on the **"Enter Candidate Info" button** that activates when you check the box. This information will be included in your report on Schedule F2. Do not complete this section if the expenditure was not a direct campaign expenditure..

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

C/OH: Schedule F4

Schedule F4 is a new schedule used to disclose information about expenditures made by credit card. Effective September 1, 2015, you must disclose expenditures charged to a credit card on this schedule and identify the individual, entity, or vendor who receives payment from the credit card company. (When you pay the credit card bill, you will enter the payment to the credit card company on the appropriate disbursements schedule.)

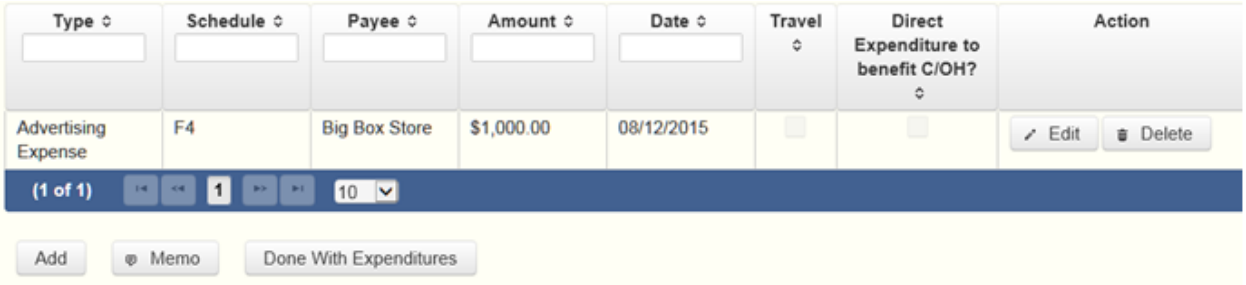
Schedule F4 is used to itemize expenditures you made by credit card that exceed $100 to one individual or entity during the reporting period. If you had outgoing funds (such as investment purchases or political payments from political or personal funds), or obligations that you have incurred but not 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.

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:



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.

Reporting Tips to Avoid Common Pitfalls: Outgoing Expenditures

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 you made the expenditure by credit card.

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

Direct Expenditure to Benefit C/OH? Check this box if the expenditure was a direct campaign expenditure to benefit another candidate or officeholder (C/OH). The description of a direct campaign expenditure to benefit another C/OH must include additional information about the C/OH. To enter the required information, click on the "Enter Candidate Info" button that activates when you check the box. This information will be included in your report on Schedule F4. Do not complete this section if the expenditure was not a direct campaign expenditure.

Example: If you made an expenditure to prepare and distribute an endorsement letter in support of another 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.

C/OH: 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.

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 such activity (in the aggregate from a single source) of $100 or less. 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 from a single source) of $100 or less. If not entered on this schedule, you must enter a lump sum.

Political Expenditures from Personal Funds (G) - You are not required to itemize political expenditures (in the aggregate from a single source) of $100 or less. If not entered on this schedule, you must enter a lump sum. (Note: You are required to itemize political expenditures from personal funds in any amount, if you intend to seek reimbursement from political contributions.)

Payment from Political Contributions to the Business of a 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.

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.

Unpaid Incurred Obligations (F2) – You are not required to itemize incurred but not yet paid political expenditures (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 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.

C/OH: 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) and Non-Monetary (In-kind) Contributions (A2).**

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), Expenditures Made by Credit Card (F4), and Political Expenditures from Personal Funds (G)** 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), Political Expenditures from Personal Funds (G), 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 you do 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 and 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.

> **Personal Funds:** The "total amount of political contributions maintained" does **NOT** include personal funds that you intend to use for political expenditures, unless the personal funds have been disclosed as a loan to your campaign and deposited into an account in which political contributions are held as permitted by section 253.0351(c) of the Election Code. Any unexpended funds from such a loan at the end of the reporting period are required to be included in the "total amount of political contributions maintained." Note: Personal funds deposited in an account in which political contributions are held are subject to the personal use restrictions.

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 campaign or officeholder purposes as of the last day of the reporting period. Enter "0.00" if you did not accept any loans during the period covered and have 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).

C/OH: 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:

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.

C/OH: Direct Expenditure – Candidate Information

Direct Expenditures to Benefit a Candidate/Officeholder: If you made a direct campaign expenditure payment to benefit another candidate or officeholder, you must include additional information about the candidate/officeholder. Do not complete this section if the expenditure was not a direct campaign expenditure.

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

Direct Expenditure Candidate Information List: After you enter and save candidate information for a direct campaign expenditure, the filing application will begin a list of all the candidate information entered for this expenditure. The filing application will display the payee name, date, and amount of the expenditure for which you are entering detailed candidate information. The list will display columns showing pertinent information for each candidate information entry:

The direct expenditure candidate information list will be the first screen you see each time you return to the "Enter Candidate Info" entry screen. From this list, you will be able to **Edit** or **Delete** previously entered candidate information. To enter information regarding additional candidates for this 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.

Note: At the top of the entry screen, the filing application will display the payee name, date, and amount of the expenditure for which you are entering detailed candidate information. If you need to enter candidate information for a different direct campaign expenditure, check the "Direct Expenditure to Benefit C/OH" box on the entry screen for the expenditure that you wish to edit, and click on the **Enter Candidate Info** button that activates when you check the box.

Candidate Name (First, Last, Title, Suffix): Enter the full name of the candidate or officeholder who benefits from the direct expenditure. The title is optional.

> **Entering multiple candidates benefited**. If you need to enter information for multiple candidates benefited by this expenditure, enter the name of the first candidate and complete the rest of the fields on the screen. Then click "Save and Add Another" at the bottom of the screen, which will save the current entry and allow you to enter information for another candidate. Repeat the process until you have entered all candidates benefited by this expenditure.

Office Held: Enter the office currently held by the candidate or officeholder who benefits from the expenditure, if applicable.

District/Place: Enter the district, precinct, or other designation of the office currently held by the candidate or officeholder who benefits from the expenditure, if applicable.

Office Sought: Enter the office sought by the candidate or officeholder who benefits from the expenditure.

District/Place: Enter the district, precinct, or other designation of the office sought by the candidate or officeholder who benefits from the expenditure, if applicable.

C/OH: 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.

C/OH: 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.

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 or a Daily Pre-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 Ethics Commission.

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.

C/OH: Final Report Affidavit

You may file a Final report if you have a campaign treasurer appointment (Form CTA) on file with the COA-EFS and meet all of the following: 1) do not expect to accept any more campaign contributions or make or authorize any more campaign expenditures, 2) expect to take no

further action to get elected to a public office, and 3) do not intend to continue accepting contributions to pay campaign debts. There is not a fixed deadline for this report.

Important Things to Know Before Filing a Final Report:

• You must have a CTA on file to accept contributions to offset campaign debts or to pay campaign debts. If you intend to continue this campaign activity, *do not* file a Final report at this time.

• A Final report will terminate your CTA and relieve you from any additional filing obligations *as a candidate*. If you are an officeholder, you will still be subject to the filing requirements applicable to officeholders. If you are not an officeholder but have surplus political funds or assets, you will be required to file annual Unexpended Contribution reports. (*See* Final Disposition of Unexpended Contributions for more information.)

• Terminating a CTA does not relieve you of your responsibility for any delinquent reports or outstanding civil penalties.

• A candidate who does not have a CTA on file is still required to file a personal financial statement (PFS) in accordance with chapter 572 of the Government Code. You can set up a PFS filer type with COA-EFS to file PFS using this filing application, if applicable.

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

If you intend to have additional campaign activity and are not ready to file a Final 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 Final 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 Final 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 Final report. From here, you can continue working on an in-progress report or start a new report.

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

C/OH: Final Report Officeholder Status

Are you currently an officeholder? If you are an officeholder at the time of filing your Final Report, select "Yes." Otherwise, select "No."

You Are an Officeholder at the Time of Filing a Final Report: You are still required to file semiannual reports for any period during which you are an officeholder, regardless of whether you have a campaign treasurer appointment (Form CTA) on file.

You will not have to worry about surplus political funds and assets until you cease to be an officeholder. If you cease to be an officeholder at a time when you do not have a campaign treasurer appointment (Form CTA) on file, *and you retain political contributions, interest or other income from political contributions, or assets purchased with political contributions or interest or other income from political contributions after filing the last required report as an officeholder*, you must file an Annual Report of Unexpended Contributions not earlier than January 1 and not later than January 15 of each year following the year in which you filed the last required report as an officeholder. You may not retain these unexpended funds longer than six years after the date you ceased to be an officeholder. ***Remember****: You may not convert unexpended political contributions, unexpended interest or income earned on political contributions, or assets purchased with political contributions or interest or other income from political contributions to personal use*. Proper Ways to Dispose of Unexpended Funds and Assets

You Are Not an Officeholder at the Time of Filing a Final Report: You will no longer be required to file reports *unless you retain political contributions, interest or other income from political contributions, or assets purchased with political contributions or interest or other income from political contributions.* If you retain any of those items, you must file an Annual Report of Unexpended Contributions not earlier than January 1 and not later than January 15 of each year after the year in which you filed your Final report. You may not retain these unexpended funds longer than six years after the date of filing a Final report. *Remember: You may not convert unexpended political contributions, unexpended interest or income earned on political contributions, or assets purchased with political contributions or interest or other income from political contributions to personal use*. Proper Ways to Dispose of Unexpended Funds and Assets

Unexpended Contributions & Retained Assets *(These fields will be activated only if you indicated that you are not currently an officeholder.)*

Select the applicable radio buttons to indicate that you either do or do not retain unexpended contributions, unexpended interest or income earned from political contributions, or assets purchased with political contributions or interest or other income from political contributions. See You Are Not an Officeholder at the Time of Filing a Final Report for more information.

Officeholder Statement: Check the box next to this statement *only if* you are a current officeholder. Checking this box indicates that you understand your filing responsibilities as an officeholder. See You Are an Officeholder at the Time of Filing a Final Report for more information.

C/OH: Appendix

Final Disposition of Unexpended Contributions.

The obligation to file annual Unexpended Contributions reports ends when the former candidate or officeholder files a report of "final disposition" of unexpended contributions.

A former candidate or former officeholder has six years from the date of filing a Final report or leaving office (whichever is later) to dispose of surplus funds and assets. The latest possible date for filing a "final disposition" report of unexpended contributions is 30 days after the end of that six-year period. At the end of the six-year period, a former candidate or officeholder must dispose of surplus assets or funds in one of the following ways:

(1) You may give them to the political party with which you were affiliated when your name was last on the ballot.

(2) You may give them to a candidate or a political committee. If you do so, however, you must report the contribution twice as described below.

Extra Reporting of a Contribution To Candidate Or Committee. If you contribute unexpended contributions or assets to another candidate or committee, you must report the contribution twice. You must include the contribution on your annual Unexpended Contributions Report. You must also report the contribution on Form ASIFSPAC. You must file the ASIFSPAC report with the filing authority with whom the candidate or political committee files reports by the date by which the candidate or political committee receiving the contribution must report the receipt of the contribution.

NOTE: You will need a separate ASIFSPAC filer ID to file Form ASIFSPAC using the filing application. Contact COA-EFS for assistance in setting up an ASIFSPAC filer ID.

(3) You may give them to the comptroller for deposit in the state treasury to be used to finance primary elections.

(4) You may give them to one or more persons from whom you received political contributions, but the total returned to any person may not exceed the aggregate amount accepted from that person during the last two years during which you were accepting political contributions.

(5) You may give them to a recognized charitable organization formed for educational, religious, or scientific purposes that is exempt from taxation under Section 501(c)(3), Internal Revenue Code of 1986, and its subsequent amendments.

(6) You may give them to a public or private post-secondary educational institution or an institution of higher education as defined by Section 61.003(8), Education Code, for the purpose of assisting or creating a scholarship program.

A former candidate or former officeholder may dispose of unexpended contributions or assets in this manner at any time during the six-year period. A former candidate or former officeholder who has disposed of all surplus funds and assets must file an Unexpended Contributions "final disposition" report. This report may be filed as soon as the former candidate/officeholder has disposed of all funds.

Extra Reporting for Contribution to Candidate or Committee

If you contributed unexpended contributions or assets to another candidate or committee, you must report the contribution twice. You must include the contribution on your Annual Report. You must also report the contribution on form AS IF-Specific Purpose Committee Campaign Finance Report (AS IF-SPAC). You must file the AS IF-SPAC report with the filing authority with whom the candidate or political committee files reports by the date by which the candidate or political committee receiving the contribution must report the receipt of the contribution.

NOTE: You will need a separate ASIFSPAC filer ID to file the ASIFSPAC report using the filing application. Please contact the COA-EFS for help in establishing an ASIFSPAC filer ID.

Examples of Reporting Expenses from Personal Funds

Spending your own money on your campaign? Avoid common reporting errors! If you intend to seek reimbursement of any amount from political contributions for a political expenditure made from your personal funds, report the expenditure in one of three ways. Method 3 is a new method that will become available on September 28, 2011. We think that Method #1 is the simplest method. Keep in mind that this reporting system is not an accounting system and

duplication of expenditures is not uncommon when reporting transactions related to expenditures made from personal funds.

Method #1: Itemize the expenditure on the “Political Expenditures from Personal Funds” schedule (Schedule G) and check the box to indicate that you intend to seek reimbursement from political contributions. (You may not correct a report to allow reimbursement without subjecting yourself to a possible penalty.) When you reimburse yourself, which could be months or years later, report the reimbursement on the “Political Expenditures” schedule (Schedule F1).

> **Example**: On December 1, 2007, Candidate A spends $500 of her own personal funds to purchase political advertising signs. She reports the expenditure to the vendor on Schedule G and checks the box to indicate that reimbursement is intended. One year later, Candidate A reimburses herself from political contributions. She reports the reimbursement on Schedule F1. Candidate A is the payee and the purpose of the expenditure is to reimburse herself for a political expenditure made from personal funds on December 1, 2007.

We stress that if you intend to seek reimbursement from political contributions for a political expenditure of any amount made from personal funds, you must itemize the expenditure on Schedule G.

Method #2: Report the political expenditures made from your personal funds as a loan to your campaign on the “Loans” schedule (Schedule E). Next, report the political expenditures made from that loan on the “Political Expenditures” schedule (Schedule F1). Remember, the amount you report as a loan in a reporting period may NOT exceed the amount you actually spent from personal funds in that reporting period. In other words, do not report a $100,000 loan to your campaign if the amount actually spent from personal funds in the reporting period was $5,000. When you reimburse yourself, which could be months or years later, report the reimbursement on Schedule F1.

> **Example**: In one reporting period, Candidate B spends $5,000 of his own personal funds to purchase political advertising materials. He spends $3,000 at Business One and $2,000 at Business Two. He reports the expenditures as a $5,000 loan on Schedule E and then itemizes each of the two expenditures as a political expenditure on Schedule F1. A year later, Candidate B reimburses himself from political contributions. He reports the reimbursement on Schedule F1. The payee in this instance is Candidate B, the category of the expenditure is “Loan Repayment/Reimbursement,” and “political expenditure made from personal funds reported as a loan” is an acceptable brief description.

Method #3: Deposit personal funds in an account in which your political contributions are maintained and report that amount as a loan on the "Loans" schedule (Schedule E). Next, report the political expenditures made from that loan on the "Political Expenditures" schedule (Schedule F1). When you reimburse yourself, which could be months or years later, report the

reimbursement on Schedule F1. (Note that the reimbursement may not exceed the amount reported as a loan. Also note that personal funds deposited in an account in which political contributions are held are subject to the personal use restriction.)

> **Example**: In one reporting period, Candidate C opens a campaign bank account and deposits $5,000 of her own personal funds into the account. She makes one $3,000 expenditure for political advertising. Candidate C has no other activity in the reporting period. She reports the $5,000 as a loan on Schedule E, itemizes the $3,000 expenditure for the political advertising on Schedule F1, and includes the remaining $2,000 on her contributions maintained at the end of the reporting period total. A year later, Candidate C reimburses herself from political contributions by disclosing the reimbursement on Schedule F1. The payee in this instance is Candidate C, the category of expenditure is "Loan Repayment/Reimbursement," and "political expenditure made from personal funds reported as a loan" is an acceptable brief description.

Use of Political Funds to Rent or Purchase Real Property

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 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.

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.----------

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.”

Payments To A Business Of The Candidate Or Officeholder

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 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 a candidate or officeholder use political contributions to pay directly for such personal services.) 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 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 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.

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.

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.

C/OH: Glossary

A

Accepting a Contribution: A candidate or officeholder must report contributions that he or she 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.

AS IF-SPAC: AS IF-Specific Purpose Committee Campaign Finance Report

B

C

COA-EFS: City of Austin Electronic Filing System

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

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 CTA), there is an option to choose "modified reporting" for the next election cycle. A candidate must make this selection at least 30 days before the first election to which the selection applies. Modified reporting excuses an opposed candidate from filing 30-day and 8-day pre-election reports and a runoff

report. An opposed candidate is eligible for modified reporting only if the candidate 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 candidate does not exceed one of the $500 thresholds).

If an opposed candidate chooses modified reporting on Form CTA, but then exceeds one of the thresholds before the 30th day before the election, the candidate is no longer eligible for modified reporting and must file reports 30 days and 8 days before the election.

If an opposed candidate chooses modified reporting, but then exceeds one of the thresholds after the 30th day before the election, the candidate must file an "Exceeded $500" report within 48 hours of exceeding the threshold. At that point, the candidate 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:** (1) a charitable donation, if you receive no benefit in return; (2) payments to 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: You are an "opposed" candidate if you have an opponent, including a minor party candidate, whose name is printed on the ballot. If your only opposition is a write-in candidate, you are not considered opposed for filing purposes. Note: If you are a write-in candidate, you are an "opposed" candidate for filing purposes.

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 candidate or officeholder 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 candidate/officeholder 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 campaign or officeholder purposes on the appropriate schedule.

Q

R

S

T

U

Unopposed Candidate: You are an "unopposed" candidate if your name is the only name printed on the ballot for the office you are seeking. You are also considered unopposed for filing purposes if your only opposition is a write-in candidate. Note: If you are a write-in candidate, you are an "opposed" candidate for filing purposes.

V

W

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Y

Z