INSTRUCTIONS FOR COMPLETING CAMPAIGN FINANCE REPORTS FOR USE WITH FORMS 102PC, 102WTC & 102BQ

(1) REPORT DATES: A campaign finance report must indicate the beginning date and ending date of the reporting period. **Dates must be completed for the report to be accepted.** See filing notice for reporting dates.

(2) TYPE OF REPORT: Check the appropriate box.

(3) SUMMARY ACTIVITY (Lines 1-7)

(a) **Lines 1-7 must be completed for the report to be accepted.**

(b) Lines 1-5 of a campaign finance report must reflect accurate cash basis reporting. They reflect balance on hand at beginning of period (line 1) total of all receipts for the period (line 2) and total of all expenditures for the period (line 4) for the period as well as total money available as of the last day of the reporting period (line 5).

(c) Line 5 can NOT be a negative figure since this is a cash reporting system. (unless the committee has an overdrawn checking account)

(d) The treasurer **should reconcile** the most recent bank statement with the campaign finance report to ensure the accuracy of the reported ending balance.

(e) Total In-Kind (non -monetary) contributions (line 6) are carried forward from Schedule C.

(f) Total liabilities (line 7) are carried forward from Schedule D.

(g) Total liabilities (line 7) must be cumulative, and reflect all debts of the committee outstanding as of the last day of the reporting period (not just the debts incurred during the current period).

(h) Line 8: please indicate the name of bank(s) used.

(4) SIGNATURES: Reports can not be accepted unless they contain an original signature of the treasurer in ink.

SCHEDULE A (RECEIPTS) Page 2:

(1) Reports must itemize, in alphabetical order, the names and residential addresses of any receipt in excess of $50. Receipts of $50 and less are aggregated on line 10.

(2) Occupation and employer information is also required for persons who contribute $200 or more in the calendar year.

(3) Loans are reported as receipts under the name of the individual who is providing the loan, indicating "loan" in the space next to the amount. Be sure to carry the loan on Schedule D if it is still outstanding .

(4) Contributions from political action committees or people's committees ("P/PAC") must be reported under the name of the P/PAC and not the name of the individual who signed or presented the check, and must include the CPF ID# of the P/PAC. <u>P/PACs MUST BE REGISTERED UNDER M.G.L. c. 55 TO CONTRIBUTE TO MASSACHUSETTS CANDIDATES.</u> (Registered P/PACs and their CPF ID numbers are available from OCPF.)

(5) Contributions from trusts, foundations, associations or other organizations must be disclosed under the organization's name along with names and addresses of its principal officers.

(6) Contributions must be reported as of the date received, not the date of deposit.

(7) Individual contributions made through non-incorporated businesses should be reported as an individual "doing business as" i.e. John Smith D/B/A Smith's Market. Political committees, other than ballot question committees cannot accept corporate contributions and should verify prior to accepting such contributions that the business is not incorporated. Ballot question committees are the only entities that may accept corporate contributions.

(8) Schedule A must reflect all receipts of money during the reporting period including refunds from vendors or others and interest earnings.

SCHEDULE B (EXPENDITURES) Page 3:

(1) Expenditures of $50 or more must be itemized alphabetically on Schedule B. Those expenditures of less than $50 are aggregated on line 13.

(2) For individuals who are reimbursed more than $50 for expenditures made on behalf of the committee, form R 1 must be completed to disclose the name, address, purpose and amount for each expenditure made on the committee's behalf.

(3) The stated purpose of each expenditure listed should convey detailed information about the political purpose of each expenditure.

(4) If an expenditure is a contribution to a political committee, the CPF ID# of the state or county candidate/committee receiving the donation must be listed. (CPF ID numbers are available from OCPF.) If the recipient is a municipal or federal candidate indicate "local" or "federal."

(5) P/PACs which make expenditures on behalf of a candidate must include the name of the candidate and the office sought by the candidate in the purpose for these expenditures.

(6) Schedule B must reflect all payments made by the committee including bank service charges and contributions to other committees, even if returned.

(7) If the committee holds a credit card, it must file FORM CPF 9 disclosing committee credit card activity. When submitting FORM CPF 9 and copies of the credit card statement, the committee may cross out the credit card number since these documents are public record. If reimbursing an individual for charges made on a personal credit card, make payment to the individual and file form R 1 itemizing the reimbursement.

SCHEDULE C (IN-KIND CONTRIBUTIONS):

(1) The committee must itemize contributors who have made donations of things of value other than money (in-kind contributions) that exceed $50 by indicating name, address and a description of what was contributed. If the contribution is $ 200 or more, the occupation and employer of the contributor is also required.

(2) Things of value that are NOT considered to be In-Kind contributions are personal services, ordinary hospitality and incidental expenses in rendering a personal service.

SCHEDULE D (LIABILITIES):

(1) Schedule D is a cumulative schedule of ALL debts as of the last day of the reporting period. It includes:

(a) Any unpaid bills that the committee has on hand.

(b) All obligations for goods or services that have been provided to the committee that remain unpaid at the time of the report.

(c) Outstanding loans from contributors.

(2) Debts must be carried from one report to the next unless such debt has been paid or forgiven during the reporting period. If a debt is forgiven, list as an in-kind contribution on Schedule C and attach letter of forgiveness with report.

SCHEDULE E (DISCLOSURE OF ASSETS STATEMENT) *Year end and dissolution reports only*

Schedule E must be filed with year- end and dissolution reports. It should itemize assets with a useful life of more than one year and value of more than $1,000 which were acquired or disposed of during the year or reporting period.

- If no assets were acquired or disposed during the calendar year, check box A.
- If assets were acquired or disposed during the calendar year, check box B and fill in the required information.

Schedule E must be signed.

FORMAT FOR COMPUTER GENERATED REPORTS (other than OCPF's software):

All computer generated reports must be approved by OCPF prior to submission. Please contact OCPF if you are contemplating submitting computer generated reports other than with OCPF 's reporting software and have not received approval of your format.

If you have any questions regarding filing campaign finance reports, please contact OCPF at (617) 727-8352.

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