



THE COMMONWEALTH OF MASSACHUSETTS  
OFFICE OF CAMPAIGN & POLITICAL FINANCE

ONE ASHBURTON PLACE, ROOM 411  
BOSTON, MASSACHUSETTS 02108

MICHAEL J. SULLIVAN  
DIRECTOR

TEL: (617) 727-8352  
(800) 462-OCPF  
FAX: (617) 727-6549

## COMMON ERRORS MADE WHEN COMPLETING CAMPAIGN FINANCE REPORTS

Some errors tend to appear in campaign finance disclosure reports on a regular basis. OCPF has prepared this guide to help local candidates avoid those mistakes on their M-102 reports.

### COVER PAGE

- **Correct dates:** Check with your local city or town clerk or election commission for the correct filing dates and periods covered, which depend on the dates of local elections.
- **Beginning balances:** Line 1 must be the same as Line 5 from your last report.
- **Negative balances:** Lines 1-5 are on a cash based system. Negative balances are possible only if your account is overdrawn.
- **Math errors:** If you are not using OCPF's software, please double check your calculations.
- **Signatures:** Original signatures of the candidate and, in the case of a committee, the treasurer are required.

### SCHEDULE A

- **Date Received:** List the date a contribution was actually received by the committee, not the date of the check or the date it was deposited into the committee's bank account.
- **Contributor information:** Avoid using initials instead of first names. Provide residential addresses.
- **Interest earned:** Report as a receipt. You must account for all money that enters the account, including refunds and any funds provided by the candidate.
- **Occupation/Employer:** If information is not provided by the contributor, you must ask for it in writing within 45 days of receipt. Your report should indicate "Letter Sent" and the date of the letter.
- **Cash/Money Orders:** Contributions by cash and money order are limited to \$50 or less.

### SCHEDULE B

- **Purpose of Expenditures:** Be specific. For example, list "thank you dinner for supporters," not "meals".
- **Candidate expenditures:** Include any personal funds spent by the candidate on behalf of the committee. Failing to include the candidate's own contributions and expenditures could result in a negative balance.
- **Reimbursements:** List the purpose of any reimbursement in addition to the actual recipient. If necessary, use the R-1 form to provide complete vendor/purpose/cost disclosure.

### SCHEDULE D

- **Liabilities:** Report all outstanding liabilities, regardless of when incurred, that are still outstanding. If you have not received a bill, report amount as "to be determined."

**PLEASE FILE ON TIME.** Filing on time ensures the required disclosure and also avoids the \$25 per day penalty that may be imposed by law. If you have any questions as you complete your report, we encourage you to contact your local election official or OCPF for assistance.

03/10

