NEW YORK STATE
BOARD OF ELECTIONS

Campaign Finance
Handbook 2009

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Dear Candidates and Treasurers:

Welcome to the New York State Board of Elections *2009 Campaign Finance Handbook*. Here you will find information about how to comply with the campaign financial disclosure law and requirements.

Article 14 of New York State's Election Law contains the provisions regarding campaign financial disclosure. Additionally, it was enacted to ensure public transparency of election funds. This transparency enables the public to be informed on who is raising or spending money in connection with the nomination for election, or election, of any candidate; or in connection with a ballot proposition or political party or principle. It allows the public to see how funds are being spent. It also allows the public to see who is contributing to candidates and political committees.

Our Campaign Finance Unit's primary objective is to ensure compliance with the campaign financial disclosure laws. One of our most important duties is to inform treasurers and candidates about how the law affects them, and assist them with the filing process. We urge you to utilize our services, whether by referencing this *Handbook*; by contacting our campaign finance call center at 1-800-458-3453 or 518-474-8200; or by visiting our website at **www.elections.state.ny.us**.

The *2009 Campaign Finance Handbook* contains necessary information and instructions to enable candidates, committees and treasurers to comply with the campaign financial disclosure requirements in Article 14 of the State's Election Law and Part 6200 of the Board's Rules and Regulations. The *Handbook* includes such information as:

Who must register and file;

What reports must be filed;

When reports must be filed;

Where to file reports;

How to file reports;

Duties and responsibilities of a treasurer; and

Information on contribution and receipt limitations.

For information concerning the filing requirements of the New York City Campaign Finance Board or a local board of elections that utilizes or requires electronic filing (e.g., Suffolk County), please consult that agency directly.

If you have any problems or questions that are not resolved by reading this *Handbook*, please contact our campaign finance call center at 1-800-458-3453 or 518-474-8200; attend one of our annual seminars held throughout the state; or visit our website at **www.elections.state.ny.us**.

Part One —
Filing Requirements

I. WHO MUST FILE & WHAT MUST BE FILED?

Inside Part One, Section I:

- *Candidate Campaign Finance Filing Requirements*
- *Committee Campaign Finance Filing Requirements*
- *Additional Required Documentation*
- *Village Elections*

All candidates and political committees are required to disclose, at specific times, all of the financial activity made in connection with their campaign or in support or opposition of candidates, committees or ballot proposals/propositions. Such disclosure is made by filing campaign financial disclosure reports.

See "When Are Reports Filed?" and "Where & How Are Reports Filed?" sections of this *Handbook* for the specific times and locations reports are required to be filed. Additionally, please refer to the "Frequently Used Terms" section of this *Handbook* for details on the terms appearing herein.

A. Candidates

Campaign Finance Filing Requirements

It is the obligation of the candidate to disclose the receipts and expenditures of their campaign. They can do so in one of three ways:

1. **Candidate discloses all (does not have committee):** A candidate can choose to file his or her own reports, which must disclose all the receipts and expenditures of the campaign, including their own; **or -**
2. **Candidate uses authorized committee to disclose all:** A candidate can choose to have an authorized committee file the campaign financial disclosure reports disclosing ALL receipts and expenditures of the campaign, including their own. In such an instance, the candidate can raise or spend money themselves, but such activity of the candidate (who becomes an agent of the committee) must be reported through his or her authorized committee. Additionally, the candidate must submit a Candidate's Authorization for a Committee to Make Campaign Financial Disclosures form (CF-16), which is the form that informs the board(s) of elections that the candidate has opted to have ALL receipts and expenditures of the campaign, including those of the candidate, disclosed by the authorized committee. In such an instance, the candidate would not have to submit his or her campaign financial disclosure reports. The CF-16 must be submitted by the candidate no later than 32 days prior to the first election for which the candidate would otherwise be obligated to file reports; **or -**

Candidate Committee Registration

The committee must register with the appropriate board(s) of elections by filing the Committee Registration/Treasurer and Bank Information form (CF-02) and the Committee Authorization Status form (CF-03). If the named treasurer on the CF-16 form does not file or cause to be filed, the CF-02 and CF-03 forms, which indicate that the treasurer has accepted the responsibility for filing the campaign financial disclosure reports, then the responsibility to submit disclosure reports remains with the candidate.

3. **Both candidate and authorized committee disclose:** A candidate can choose to have an authorized committee and can ALSO raise and spend money separate from the committee, which they choose not to have disclosed by the authorized committee. In such a case, BOTH the candidate and the authorized committee would each file their own separate campaign financial disclosure reports. In this case, a candidate should NOT file a Candidate's Authorization for a Committee to Make Campaign Financial Disclosures form (CF-16). A CF-16 is only filed by a candidate when ALL activity is filed by the authorized committee.

Campaign Financial Disclosure Reports Required of Candidates

Candidates who are required to file campaign financial disclosure reports must submit one of the following:

1. **Itemized Campaign Financial Disclosure Report (CF-01)**
   A report disclosing the financial activity for a specific reporting period, detailed on applicable schedule(s), and where at the close of the reporting period the aggregate of the receipts or expenditures of the campaign have exceeded $1,000. In the case of no financial activity during the reporting period, see No-Activity Report.

2. **In-Lieu-Of Statement (CF-01)**
   A campaign financial disclosure report where, at the close of the reporting period, neither the total receipts nor the total expenditures of the campaign have exceeded $1,000 in the aggregate.

Candidates Crossing the $1,000 Threshold

Once a candidate who has filed an In-Lieu-Of Statement exceeds the $1,000 threshold in aggregate receipts or expenditures for a campaign, he or she must begin to file itemized reports (CF-01) commencing with the reporting period wherein the threshold is crossed.

Furthermore, the initial itemized report filed must contain an itemization of all receipts and expenditures previously encompassed by the In-Lieu-Of Statement(s) filed by that candidate. Once a candidate files an itemized report, that candidate can never file an In-Lieu-Of Statement for any future report.

3. **No-Activity Report (CF-18)**
   A report filed indicating that there is no activity to report for that specific reporting period.

   For filers with NYSBOE: a CF-18 form can be submitted in hard copy with an original signature, or online using a Filer ID # and PIN at **www.elections.state.ny.us**.

   For filers with a county or city board of elections filing on paper: to report no activity for a particular period, such filers should submit fully completed cover, summary and status pages of the campaign financial disclosure report (CF-01).

Additional Instructions for Unsuccessful Candidates

Candidates are obligated to disclose campaign-related receipts and expenditures, regardless of whether they are successful in having their name appear on the ballot. This would also include candidates who choose to end their campaign.

When a candidate raises or spends money in an attempt to have his or her name appear on the ballot, but, for whatever legal reason (including because they have chosen to end their campaign), their name does not appear on the ballot, that candidate must then disclose all receipts and expenditures not already reported on election reports on the next campaign financial disclosure periodic report (see the “When Are Reports Filed?” section of this *Handbook*).

The candidate must then continue to file campaign financial disclosure reports until he or she completes the termination procedure as outlined in this *Handbook*.

Self-funded Candidates Must Disclose

The obligation to file campaign financial disclosure reports also applies to candidates who self-fund/finance their campaign, whether the candidate does so through an authorized committee or themselves, or a combination of both.

Additional Registration/Filing Requirements for Local Candidates Making Their Own Filings

Local candidates who make their own filings and who raise or spend, or expect to raise or spend over $1,000 in a calendar year, must file campaign financial disclosure reports with NYSBOE in addition to filing with their local board of elections.

The $1,000 raised or spent (including candidate contributions/expenditures to his or her own campaign) relates to financial activity (receipts or expenditures) in the calendar year, not an ending cash balance.

These candidates must contact NYSBOE to obtain their Filer ID# and PIN. State and county board Filer ID#s may be different.

Proposed Change to Regulation Regarding Duplicate Filing

County board filers required to also file with NYSBOE should be aware that a proposed regulation is pending which would, if adopted, eliminate the duplicate filing with the county board. See “Proposed Change to Regulation Regarding Duplicate Filing” in the “Where & How Are Reports Filed?” section of this Handbook for more details.

B. Committees

Registration and Campaign Finance Filing Requirements

It is the obligation of a committee to register with the appropriate board(s) of elections and disclose its receipts and expenditures.

Registration Procedure

A committee registers by filing:

1. **Committee Registration/ Treasurer and Bank Information Form (CF-02)**
   This form is used to register all committees. It provides the board(s) with information concerning the committee's name, type, treasurer, bank/depository, candidates/ballot propositions supported or opposed, and other authorized banking signatories. This form must be filed within five days of choosing a treasurer and depository and prior to receiving or expending any funds.

   Your campaign's bank account(s) must be opened at a banking organization authorized to do business in New York State. The branch where the account is opened and held must be physically located in New York State.

> ***Constituted Committee Exception***
>
> *The CF-02 form is not required to be filed by a constituted committee (see "Frequently Used Terms" for definition). However, NYSBOE requests that all constituted committees required to file with NYSBOE submit a completed CF-02 form for administrative purposes. Constituted committees required to file disclosure reports with the county or city board(s) of elections should consult with the appropriate county or city board(s) of elections for their requirements regarding registration.*

The committee may also have to file the:

2. **Committee Authorization Status Form (CF-03)**
   This form is used to indicate whether or not the committee has been authorized by the specific candidate(s) listed therein to aid or take part in their nomination or election. PACs should not file a CF-03.

   A CF-03 form must be filed by all political committees that support or oppose the nomination or election of any candidate through direct expenditure.

   Authorization can only be granted by a candidate. This means the candidate(s) have affirmatively acknowledged to you that your committee is authorized to aid or take part in their campaign, which includes raising and spending money on their behalf.

   The mere fact that the candidate(s) know that your committee is conducting activity relative to their campaign does not constitute authorization.

> ***PAC Exception***
>
> *A CF-03 form is not required to be filed by a committee that only makes contributions (e.g., PACs). If a committee aids or takes part in the election or nomination of candidates only by making contributions and does not otherwise aid or take part in their campaign through direct expenditures, then the committee does not file this form.*

Time Requirements for Filing Amended CF-02 and CF-03 Forms

A treasurer must file amended CF-02 and CF-03 forms as applicable within two days of any changes to any information contained therein.

Campaign Financial Disclosure Reports Required of Committees

Committees are required to file either an itemized report, an In-Lieu-Of Statement (if qualified), or a No-Activity report, as described, for each filing period:

1. **Itemized Campaign Financial Disclosure Report (CF-01)**
   A report disclosing the financial activity for a specific reporting period, detailed on applicable schedule(s), and where at the close of the reporting period, the aggregate of receipts or expenditures of the campaign have exceeded $1,000. In the case of no financial activity during the reporting period, see No-Activity report.

2. **In-Lieu-Of Statement (CF-01)**
   A report where, at the close of the reporting period, neither the total receipts nor the total expenditures have exceeded $1,000 in the aggregate for the campaign.

   Once a committee that is entitled to file an In-Lieu-Of Statement exceeds the $1,000 threshold in aggregate receipts or expenditures for a campaign, it must begin to file itemized reports (CF-01) commencing with the reporting period wherein the threshold is crossed. Furthermore, the initial itemized report filed must contain an itemization of all receipts and expenditures previously encompassed by the In-Lieu-Of Statement(s) filed by the committee. Once a committee files an itemized report, it can never file an In-Lieu-Of Statement for any future report.

   The only committees that can file In-Lieu-Of Statements are authorized committees solely supporting one candidate, or a committee solely supporting or opposing a ballot proposal/proposition.

> ***Committees Prohibited from Filing In-Lieu-of Statements***
>
> *Constituted committees, party committees, multi-candidate committees and PACs are expressly prohibited from filing In-Lieu-Of Statements.*

3. **No-Activity Report (CF-18)**
   A report filed indicating that there is no activity to report for that specific reporting period.

   For filers with NYSBOE: a CF-18 form can be submitted in hard copy with an original signature, or online using a Filer ID # and PIN at **www.elections.state.ny.us**.

   For filers with county or city board(s) filing on paper: to report no activity for a particular reporting period, such filers should submit fully completed cover, summary and status pages of the campaign financial disclosure report (CF-01).

Additional Instructions for Committees of Unsuccessful Candidates

Committees of candidates are obligated to disclose campaign-related receipts and expenditures, regardless of whether the candidate is successful in having his or her name appear on the ballot. This would also include candidates who choose to end their campaign.

When a candidate's committee raises or spends money in an attempt to have the candidate's name appear on the ballot, but, for whatever legal reason (including because they have chosen to end their campaign), the candidate's name does not appear on the ballot, that committee must then disclose all receipts and expenditures not already reported on election reports on the next campaign financial disclosure periodic report (see "When Are Reports Filed?" section of this *Handbook*).

The committee must then continue to file campaign financial disclosure reports until the treasurer completes the termination procedure as outlined in this *Handbook*.

Additional Registration/Filing Requirements for Local Committees

Local committees that raise or spend, or expect to raise or spend over $1,000 in a calendar year, must register and file campaign financial disclosure reports with NYSBOE in addition to filing with their local board of elections.

The $1,000 raised or spent relates to financial activity (receipts or expenditures) in the calendar year, not an ending cash balance.

These candidates must contact NYSBOE to obtain their Filer ID# and PIN. State and county board Filer ID#s may be different.

Proposed Change to Regulation Regarding Duplicate Filing

County board filers required to also file with NYSBOE should be aware that a proposed regulation is pending which would, if adopted, eliminate the duplicate filing with the county board. See "Proposed Change to Regulation Regarding Duplicate Filing" in the "Where and How Are Reports Filed?" section of this Handbook for more details.

Special Instructions for Political Action Committees (PACs)

1. **Committee Registration/ Treasurer and Bank Information Form (CF-02)**
   A PAC, when registering with a board of elections by submitting the Committee Registration/ Treasurer and Bank Information form (CF-02), does not have to provide any information in Section E, "Candidate(s) to be Supported or Opposed" of the CF-02.
   The Election Law specifically exempts PACs from having to provide the information in this section as an administrative convenience to both the PAC and the boards of elections where PACs submit their filings. This is because PACs only make contributions to candidates and political committees. If the PAC was required to provide candidate information in Section E, it would have to constantly amend its CF-02 form whenever contributions were made by the PAC to additional candidates/committees.

2. **Committee Authorization Status Form (CF-03)**
   PACs do not file the Committee Authorization Status form (CF-03). A CF-03 is only required to be filed by political committees that make direct expenditures, other than by contributions, in support or opposition to candidates and other political committees.

   PACs may make contributions to candidates and political committees but may not make direct expenditures on their behalf.

3. **Notice of Inactive Status (CF-20)**
   A Notice of Inactive Status form (CF-20) is the form that notifies a board of elections that a particular type of committee is not going to support or oppose candidates in a particular election through contributions or direct expenditures. It is an administrative creation of NYSBOE that only applies to, and can only be used by, a limited group of committees: specifically PACs, party committees and constituted committees.

   NYSBOE presumes that this limited group of committees are supporting or opposing candidates for election by making contributions or direct expenditures, and, therefore, expects to receive the three election reports for a particular election (primary and/ or general). However, if one of this limited group of committees will not be actively supporting or opposing candidates in a particular election, it may submit a Notice of Inactive Status form (CF-20), which notifies a board of this status. Then, a board will not expect to receive campaign financial disclosure election reports for that particular election.

Cannot Use CF-20 for Periodic Reports

Inactive Status does not apply to periodic campaign financial disclosure reports which are required to be filed in January and July of each year.

CF-20 Due Dates and Submission Process

A CF-20 form must be submitted no later than 32 days prior to the first election in which it applies (e.g. primary or general). A CF-20 form may be submitted on paper or via NYSBOE's website under Campaign Finance/Filing Options. If submitting a CF-20 form on paper, it must contain an original signature.

If submitting a CF-20 form via the website, a Filer ID# and PIN are required and serve as an electronic signature.

As the NYSBOE Electronic Filing Software (EFS) does not have a CF-20 filing option, the only way to submit a CF-20 form electronically is via NYSBOE's website.

A Change Back to Active Status During the Election

If, after filing a CF-20 form, the committee opts to become active for the particular election, through contributions or expenditures, it must begin filing campaign financial disclosure reports with the next election report that covers the date when the activity begins.

Candidate Committees/ Candidates Cannot File Notice of Inactive Status (CF-20)

Authorized and unauthorized committees of candidates that are obligated to file campaign financial disclosure election reports because of their activity are not permitted to file a Notice of Inactive Status form (CF-20) to substitute for these election reports.

Such committees must file one of the following reports for each specific filing period:

- *Itemized Report*
- *In-Lieu-Of Statement (if qualified)*
- *No-Activity Report*

(See "Campaign Financial Disclosure Reports Required of Committees," in this section.)

Candidates who are obligated to file campaign financial disclosure election reports because of their activity are not permitted to file a Notice of Inactive Status form (CF-20) to substitute for these election reports. Such candidates must file one of the following reports for each specific filing period:

- *Itemized Report*
- *In-Lieu-Of Statement (if qualified)*
- *No-Activity Report*

(See "Campaign Financial Disclosure Reports Required of Candidates," in this section.)

C. Additional Required Documentation

Campaign Loans and Debts

When a candidate or committee receives a loan, or has a loan or debt forgiven, the filer must submit copies of the document(s) evidencing such loans/debts received or forgiven. Such documents must be submitted in conjunction with the campaign financial disclosure report covering the period when the transaction took place.

Campaign Materials Required

Any filer required to file primary, general and/or special election reports must, at the same time the applicable post-election campaign financial disclosure report is due, submit copies of all of the filer's campaign materials, purchased or produced by or under the authority of the person filing the post-election report, or the committee or the person on whose behalf it is filed.

Campaign materials are advertisements, pamphlets, circulars, flyers, brochures, solicitations, letterheads and other printed matter, purchased or produced, as well as schedules of all radio or television time, and scripts used therein, purchased in connection with a specific election.

When submitting campaign materials, please note that submissions:

- Can include duplicate originals (e.g., posters, flyers, buttons, etc.) or photocopies;
- Must be hard copies, not electronic/digital files;
- May be photographed when, for practical purposes they cannot be readily reproduced in a paper copy because they are large, unwieldy items, (e.g., billboards, sandwich boards, etc.); **and**
- Must be legible if copied.

24-Hour Notices

A 24-Hour Notice is a required disclosure, which is used to report any contribution or loan over $1,000, received the day after the cut-off date of the 11-day pre-election report up to election day. Such contribution or loan must be disclosed within 24 hours of receipt.

These notices are required because without them there would be no public disclosure of large loans or contributions received during the period leading up to election day. Otherwise, they would only be first disclosed on the post-election campaign financial disclosure report. All 24-Hour Notices:

- Apply to all primary, general and special elections and must be filed by any filer for a specific election in which they are required to file election reports.
- Must be received by the appropriate board(s) of elections, where the filer is required to submit disclosure reports, within 24 hours of receipt of the contribution or loan in question.

For filers with NYSBOE: These notices can be submitted:

- Online using a Filer ID # and PIN at **www.elections.state.ny.us**; **or -**
- In person at the NYSBOE offices, 40 Steuben Street, Albany, NY 12207, **or -**
- By fax (518-486-6627).

For filers with a county or city board of elections: These notices can be filed in person or by fax. Consult local boards of elections for further details.

> ***Disclosure Report Required***
>
> *Any contribution/loan for which a 24-Hour Notice has been submitted must also be disclosed in the applicable post-election campaign financial disclosure report.*

Termination or Resignation Procedures

In order for a NYSBOE filer to request to terminate a committee, or to resign as a treasurer, NYSBOE requires that the filer/treasurer submit a Verification Statement (CF-18) in writing, with an original signature, in conjunction with the applicable campaign financial disclosure report encompassing the transactions leading up to the date of the request for termination or resignation notice.

See "Terminating Filing Obligations" and/or "Duties of Treasurers" or "Resigning as Treasurer" sections in this *Handbook* for more details.

> ***Proposed Change to Regulation Regarding Duplicate Filing***
>
> *County board filers required to also file with NYSBOE should be aware that a proposed regulation is pending which would, if adopted, eliminate the duplicate filing with the county board. See "Proposed Change to Regulation Regarding Duplicate Filing" in the "Where & How Are Reports Filed?" section of this Handbook for more details.*

D. Village Elections

Village elections run by the village clerk: Candidates and committees solely supporting or opposing candidates for village office must register and file with the village clerk.

For village elections run by the village clerk, where filers with the village clerk have campaign finance activity outside of the village election in question (e.g., supporting/opposing candidates and/or committees for town, county or state offices; transfers to party or constituted committees outside of the village), such filers will then also have an obligation to register and file with the appropriate county and/or state board of elections.

Village elections run by a county board of elections: Registrations/filings must be made with the applicable county board of elections. Where the receipts or expenditures exceed or are expected to exceed $1,000 in the calendar year, then such registrations and filings must also be made with NYSBOE electronically.

The $1,000 raised or spent relates to financial activity (receipts or expenditures) in the calendar year, not an ending cash balance.

II. WHEN ARE REPORTS FILED?

Inside Part One, Section II:

- *Campaign Financial Disclosure Election Reports*
- *Campaign Financial Disclosure Periodic Reports*
- *Timing of Reports*

A. Election Reports

There are three campaign financial disclosure reports filed in connection with each election (**primary, general** and **special**). They are as follows:

- 32-day pre-election; **and**
- 11-day pre-election; **and**
- 10-day post-election for primary elections
  -or-
  27-day post-election for general or special elections.

These election reports are filed on the days indicated in their titles. Candidates and committees should consult the appropriate board(s) of elections to obtain the Filing Calendar containing the specific filing dates for the election in question.

All candidates and/or their committees must file the election reports for all elections in which the candidate's name appears on the ballot. This requirement is also applicable to the candidates and/or their committees when the candidate seeks a line in the general election via an "Opportunity to Ballot" petition which has been filed for a primary election.

PACs, party and constituted committees and ballot proposition committees that support or oppose candidates or ballot proposals in any election, must file the three applicable campaign financial disclosure election reports.

B. Periodic Reports

All candidates and committees obligated to file campaign financial disclosure reports must submit, in addition to any required election reports, periodic campaign financial disclosure reports twice a year on the following dates:

- January 15th;
- July 15th.

These periodic reports must be filed until such time as the candidate or committee terminates (see the "Terminating Filing Obligations" section in this *Handbook* for more details).

Additional Instructions for Unsuccessful Candidates and/or Their Committees

Candidates and/or their committees are obligated to disclose campaign-related receipts and expenditures, regardless of whether the candidate is successful in having his or her name appear on the ballot. This would also include candidates who choose to end their campaign.

When a candidate and/or their committee raises or spends money in an attempt to have the candidate's name appear on the ballot, but, for whatever legal reason (including because they have chosen to end their campaign), the candidate's name does not appear on the ballot, that candidate and/or committee must then disclose all receipts and expenditures not already reported on election reports on the next campaign finance periodic report (see "When Are Reports Filed?" section of this *Handbook*).

The candidate and/or committee must then continue to file campaign financial disclosure reports until the candidate or treasurer completes the termination procedure as outlined in this *Handbook*.

C. Timing of Reports

Date Range for Reports

All reports cover a specific period of time. The period covered is always the day after the cut-off date from the previous report, up to and including the cut-off date for the current report. The cut-off date is always four days before the filing due date (refer to Filing Calendar).

The purpose of the cut-off date is to allow filers to assemble the appropriate data of their financial activity and prepare their campaign financial disclosure reports.

Methods of Submission

Mail: A campaign financial disclosure report, submitted by paper (if authorized or exempt), diskette, CD or DVD, is deemed properly filed when sent by certified mail within the prescribed time.

Email: Disclosure reports filed by email with NYSBOE must be in the appropriate electronic format and must also be submitted within the prescribed time. Such reports received after 5 p.m. on a business day, or on Saturday or Sunday, or on a legal holiday, will be date-stamped for the next business day.

> ***Report Receipt Verification***
>
> *For each report filed with NYSBOE, please check the Campaign Finance section of the board's website at www.elections.state.ny.us, to ensure the correct campaign financial disclosure report was received (e.g., year or type) and to review the information to ensure the balances accurately reflect your records and that the information you provided is complete.*

When to File the First Campaign Financial Disclosure Report

The first campaign financial disclosure report that is required to be filed depends on whether the filer is a candidate or a committee.

1. **Candidates**

Where a candidate is obligated to file campaign financial disclosure reports, the first report he or she must file is the 32-day pre-election report for the first election in which that candidate:

- Seeks a ballot line; **or -**
- Appears on the ballot; **or** -
- Seeks a ballot line via an "Opportunity to Ballot".

This is regardless of when campaigning began.

Candidates should refer to the "Who Must File & What Must Be Filed?" section in this *Handbook* for instructions on candidate filing obligations.

> ***Candidates or Authorized Committees With Pre-existing Filing Obligations***
>
> *The "first filing" instructions set forth above do not apply to candidates, or their authorized committees, who have not terminated their filing obligation after their last election. Until termination is requested and approved, these candidates or authorized committees must continue to file all periodic reports, as well as any election reports, as applicable.*

2. **Committees**

The first campaign financial disclosure report that a committee must submit, after it registers by filing a Committee Registration/Treasurer and Bank Information form (CF-02) is either of the following reports, whichever comes first:

- The next periodic report; **or -**
- The 32-day pre-election report for the next applicable election.

Committee treasurers should refer to the "Who Must File & What Must Be Filed?" section of this *Handbook* for instructions on committee filing obligations.

Committees With Pre-existing Filing Obligations

The "first filing" instructions set forth above do not apply to committees that have not terminated their filing obligation. Until termination is requested and approved, these committees must continue to file all periodic reports, as well as any election reports, as applicable.

Housekeeping Committee Reports

"Housekeeping" is a term that refers to the receipts and expenditures of only a party or constituted committee used to maintain permanent headquarters and staff, and to carry on ordinary activities that are not for the express purpose of promoting the candidacy of specific candidates (see NYS Election Law Section 14-124 (3)).

Such receipts and expenditures must be disclosed on the applicable periodic and election reports by the constituted or party committee in question. However, a constituted or party committee may establish and register an optional housekeeping committee for the sole purpose of reporting housekeeping receipts and expenditures. Such disclosure would only be required on periodic campaign financial disclosure reports filed twice each year, on January 15th and July 15th.

Candidates and committees, other than party and constituted committees, are not authorized to have housekeeping expenses and receipts or to register optional housekeeping committees.

III. WHERE & HOW ARE REPORTS FILED?

Inside Part One, Section III:

- *Where & How State Candidates and Committees Supporting or Opposing Them Must File*
- *Where & How Local Candidates and Committees Supporting or Opposing Them Must File*
- *Where & How Village Candidates and Committees Supporting or Opposing Them Must File*
- *Ballot Propositions*
- *Duplicate Filing—Proposed Regulation*

Where campaign financial disclosure reports are filed by a candidate, or a committee supporting or opposing the candidate, is determined by the specific office that the candidate is seeking.

A. State Candidates
And Committees Supporting Or Opposing Them

Candidates running for state offices and certain party offices, and the committees supporting or opposing those candidates, including party and constituted committees, must register and file with the New York State Board of Elections, unless exempt from filing under Election Law Section 14-124. (See "Exceptions to Filing Requirements" section in this *Handbook* for more details.)

State offices include Governor, Lt. Governor, State Comptroller, Attorney General, State Senate, State Assembly and State Supreme Court Justice.

Such filings must be made electronically, unless a waiver allowing filing on paper has been applied for and granted in writing. (See "Electronic Filing with NYSBOE" section in this *Handbook* for more details.)

If supporting or opposing local candidates, state filers must provide copies of their campaign financial disclosure reports at the applicable local board(s) of elections.

B. Local Candidates
And Committees Supporting Or Opposing Them

Candidates running for local public and party offices, and the committees supporting or opposing those candidates, including local party and constituted committees, must register and file with the appropriate county or city board of elections, unless exempt from filing under Election Law Section 14-124. (See "Exceptions to Filing Requirements" section in this *Handbook* for more details.)

Local filers should contact the appropriate county or city board of elections for information on how to submit reports locally (i.e., paper or electronic).

Local filers who raise or spend, or expect to raise or spend, more than $1,000 in any calendar year are also required to register and file campaign financial disclosure reports with NYSBOE, in addition to filing with the appropriate county or city board of elections.

Such filings made with NYSBOE must be made electronically, unless a waiver has been applied for and granted in writing. (See "Electronic Filing with NYSBOE" section in this *Handbook* for more details.)

Proposed Change to Regulation Regarding Duplicate Filing

County board filers required to also file with NYSBOE should be aware that a proposed regulation is pending which would, if adopted, eliminate the duplicate filing with the county board. See "Proposed Change to Regulation Regarding Duplicate Filing" in the "Where & How Are Reports Filed?" section of this Handbook for more details.

Filing Until Termination

Any filer, once registered with NYSBOE, must continue to make all required filings until the filer requests a termination in writing (via CF-18 or CF-01 form, as applicable) to NYSBOE and it is granted by NYSBOE.

Terminating with a county/city board does not automatically terminate filing requirements with NYSBOE and vice versa.

Termination must be requested and processed separately with each board where a filer is registered.

Simply closing the filer's bank account does not terminate the obligation to file campaign financial disclosure reports with the applicable board(s) of elections.

C. Village Candidates

And Committees Supporting or Opposing Them

Village Elections

For village elections run by the village clerk, candidates and committees solely supporting or opposing candidates for village office must register and file with the village clerk. For village elections run by a county board of elections, such registrations and filings must be made with the county board of elections.

For village elections run by the village clerk, where filers with the village clerk have campaign finance activity outside of the village election in question (e.g., supporting/opposing candidates and/or committees for town, county or state offices; transfers to party or constituted committees outside of the village), the filers will then also have an obligation to register and file with the appropriate county and/or state board of elections.

For village elections run by a county board of elections, which would then require that the filings be made with that county board of elections, where the receipts or expenditures exceed or are expected to exceed $1,000 in a particular calendar year, then such registrations and filings must also be made with the NYSBOE electronically, unless a waiver allowing filing on paper has been applied for and granted in writing.

D. Ballot Propositions

Statewide

Committees supporting or opposing statewide ballot propositions must register and file with NYSBOE.

Local

Committees supporting or opposing local ballot propositions must register and file with the appropriate local board of elections. Any such committee supporting or opposing a local ballot proposition that raises or spends, or expects to raise or spend, more than $1,000 in the calendar year, relative to said local ballot proposition, must also register and submit campaign financial disclosure reports with NYSBOE, in addition to filing with their local board.

E. Proposed Change to Regulation Regarding Duplicate Filing

A regulation is pending which would, upon its effective date, eliminate duplicate filing by certain local filers who also have to file with NYSBOE.

Effective January 1, 2006, any local filer who raises or spends or expects to raise or spend more than $1000 in a particular calendar year must register and make electronic filings of campaign financial disclosure reports with NYSBOE, in addition to making their local filings with the applicable county or city board(s) of elections.

Under the proposed regulation, any local filer required to also file with NYSBOE, and who actually does so, would not have to make a duplicate filing with the county or city board(s) of elections. Their NYSBOE filing would satisfy their local filing obligation.

It is anticipated that the new regulation will go into effect sometime within the 2009 election cycle. Any updates will be posted on NYSBOE's website: **www.elections.state.ny.us**.

Related Issues Concerning the Proposed Regulation

- Local filers would still be obligated to satisfy any registration requirements with their applicable county or city board(s) of elections.
- Existing duplicate filing requirements remain in effect until the regulation goes into effect.
- Local filers who are not otherwise required to file with NYSBOE cannot elect to do so to avoid local filing obligations.

IV. Contribution & Receipt Limitations

Inside Part One, Section IV:

- *Contributions - Definition and Certain Exceptions*
- *Aggregate Calendar Year Limits*
- *Business Contributions*
- *Candidate/Family Contributions*
- *Primary/General/Special Election Campaign Limits*
- *Candidate Contribution Receipt Limits*
- *Miscellaneous Details*

The NYS Election Law establishes certain limits on contributions that can be given and received by candidates and political committees, as well as limits on contributions that can be given by individuals and other entities.

A. Contributions – Definition & Certain Exceptions

A contribution is:

- Any gift, subscription, outstanding loan (to the extent provided for in NYS Election Law Section 14-114), advance or deposit of money, or anything of value (in-kind contribution), made in connection with the nomination for election (e.g., primary), or election (e.g., general), of any candidate, or made to promote the success or defeat of a political party or principle, or of any ballot proposal/proposition.
- Any funds received by a political committee from another political committee to the extent such funds do not constitute a transfer. (See "Frequently Used Terms" section of this *Handbook* for details.)
- Any payment by any person, other than a candidate or a political committee authorized by the candidate, made in connection with the nomination for election (i.e., primary), or election (i.e., general), of that candidate, or any payment made to promote the success or defeat of the political party or principle, or of any ballot proposal. This includes, but is not limited to, the compensation for personal services of an individual which are rendered without charge in support of the candidate's nomination or election.

None of the foregoing is a contribution if it is made, taken or performed by:

- A candidate or that candidate's spouse;
- An individual independent of the candidate and the candidate's agents or authorized political committee;
- A political committee independent of the candidate and the candidate's agents or authorized political committee. "Independent" means that the candidate, his/her agent or authorized political committee, did not authorize, suggest, foster or cooperate in any such activity.

The following are not "contributions":

- Volunteer services – the value of services provided without compensation by individuals who volunteer a portion or all of their time on behalf of a candidate or political committee.
- "House parties"/personal property – the use of real or personal property and the cost of invitations, food and beverages voluntarily provided by an individual to a candidate or political committee on the individual's residential premises for candidate-related activities, to the extent such services do not exceed $500 in value.
- Volunteer travel expenses – the aggregate travel expenses of an individual who on his or her own behalf volunteers personal services to any candidate or political committee, to the extent such expenses are unreimbursed and do not exceed $500 in value.

B. Aggregate Calendar Year Limits

The New York State Election Law places calendar year contribution limits on the total amount of political contributions that can be made by individuals and corporations to New York State candidates and committees, as follows:

- An individual may contribute up to a total of $150,000, in the aggregate, in a calendar year.
- A corporation may contribute up to a total of $5,000, in the aggregate, in a calendar year.

Each affiliated or wholly-owned subsidiary corporation, if a separate legal entity, has its own limit. No other type of contributor has an aggregate calendar year limit on its contributions.

Notwithstanding the above, no individual, corporation or other contributor may give more to a candidate and/or a candidate's authorized political committee(s) than an amount determined under the law for the office sought by the candidate. This is called the election limit. This amount is the maximum that the candidate may receive, in the aggregate, from any one contributor during the campaign/election cycle for the particular election.

For some offices, the law requires a formula be used to determine the limit. In those cases, candidates should contact the board of elections where they file campaign financial disclosure reports to find out the limits.

C. Business Contributions

Corporations

A corporation may contribute up to a total of $5,000, in the aggregate, in a calendar year. Each affiliated or wholly-owned subsidiary corporation, if a separate legal entity, has its own limit. Such contributions are reported on Schedule B.

Limited Liability Companies

A limited liability company (LLC) is treated as an individual for limitation purposes. Contributions received from LLCs are reported on Schedule C of the campaign financial disclosure report.

Sole Proprietorships

A sole proprietor's contributions are deemed as being from the owner of the company and must be listed as such on Schedule A of the campaign financial disclosure report.

Partnerships

Partnership contributions are attributed to the individual partners who are making the contributions through the partnership, but the individual partners who are making the contribution are not specifically listed until the aggregate partnership contribution exceeds $2,500 to the specific recipient (i.e., candidate or committee).

Partnership contributions are always reported in the name of the partnership on Schedule A. Once the aggregate partnership contribution exceeds $2,500 (during the calendar year for a constituted or party committee or PAC; or during the election/campaign cycle for a candidate or authorized committee), then the recipient must also complete Schedule O, which for information purposes provides the itemization of the individual partner's contributions making up the aggregate partnership contribution.

Each individual partner's contributions, whether taken from the partnership account or from the partner's personal account, will count towards that partner's individual calendar year limit of $150,000.

D. Candidate/Family Contributions

Funds of a Candidate and the Spouse of a Candidate

Funds of a candidate and the spouse of the candidate spent on the campaign are not contributions and are not limited. They must be reported on Schedule A.

Family Limits

The election limit for family members is an aggregate limit from all of the candidate's family (defined as the candidate's child, parent, grandparent, brother, sister and the spouses of those persons).

Any one member of the candidate's family can contribute any portion of the family limit, or the entire amount of the family limit. However, any portion contributed reduces the amount of the aggregate that is left for the other family members to contribute. If one family member contributes the whole limit, then the limit has been reached and the rest of the family is prohibited from making any contributions.

See "Candidate Contribution Receipt Limits" in this section for details.

E. Primary/General/ Special Election Campaign Limits

Separate Limits for Elections

Each primary, general or special election campaign has its own limit. No contributor may give more to a candidate and/or a candidate's authorized political committee(s) than an amount determined under the law for the office sought by the candidate. This is called the election limit. This amount is the maximum that the candidate/ committee may receive, in the aggregate, from any one contributor during the campaign/election cycle for the particular election.

The total contributed to a candidate and/or any authorized committee(s) must be combined and applied to the limit for that particular election.

Candidates and committee treasurers must ensure that the election limits are not exceeded and that those funds are spent only for the election to which they pertain, unless the funds were surplus funds left over from a prior election.

Limits for Contested Primaries

In order for a candidate or a candidate's committee to qualify for a separate primary contribution limit, the candidate must be participating in a contested primary. This also includes participation in a primary where an "Opportunity to Ballot" has been perfected.

The candidate or candidate's committee receives an additional primary contribution limit for every contested primary in which the candidate participates.

F. Candidate Contribution Receipt Limits

The charts in this section set forth the maximum election limits that may be received by a candidate for a particular office. Column A represents the amount that can be received from any non-family contributor and Column B represents the amount that can be received from the family.

		Column A	Column B
Office	**Election**	**Non-Family Limit**	**Family Limit**
Statewide Governor, Lt. Governor, Comptroller, Attorney General	Primary	Total number of enrolled voters in candidate's party in NYS x $0.005*	Total number of enrolled voters in the candidate's party in the state x $0.025.
	General	Any amount up to $37,800	Total number of registered voters in the state x $0.025.
NYS Senate	Primary	$6,000	$0.25 x enrolled voters in candidate's district and party; but at least $20,000 and no more than $100,000.
	General	$9,500	$0.25 x registered voters in district; but at least $20,000, and no more than $100,000.
NYS Assembly	Primary	$3,800	$0.25 x enrolled voters in candidate's district and party; but at least $12,500, and no more than $100,000.
	General	$3,800	$0.25 x registered voters in district; but at least $12,500, and no more than $100,000.
NYC Offices of Mayor, Public Advocate and Comptroller	Primary	Total number of enrolled voters in Candidate's party in NYC x $0.05*	$0.25 x enrolled voters in candidate's party in the city; but at least $1,250, and no more than $100,000.
	General	Any amount up to $37,800	$0.25 x registered voters in the city; but at least $1,250, and no more than $100,000.

*The formula amount up to $18,100, but at least $6,000.

Note: Candidates opting into the NYC Public Financing program should check with the New York City Campaign Finance Board for further limitations.

		Column A	Column B
Office	**Election**	**Non-Family Limit**	**Family Limit**
All Other Public Offices* and Supreme Court Justice	Primary	$0.05 x enrolled voters in candidate's party and district, but at least $1,000 with a maximum of $50,000	$0.25 x enrolled voters in candidate's party and district, but at least $1,250 and no more than $100,000.
	General	$0.05 x registered voters in candidate's district, but at least $1,000 with a maximum of $50,000	$0.25 x registered voters in candidate's district, but at least $1,250 and no

Contact local board(s) of elections for contribution limits (based on number of enrolled/registered voters) for local candidates. The general election limit applies to special elections as well.

More on Candidate Contribution Receipt Limits

Please remember that these limits are for the entire election cycle. Generally, the election cycle is either two or four years. (See "Campaign Cycle" in "Frequently Used Terms" section in this *Handbook* for more details).

Where a candidate's election limit is more than $5,000, a corporation is still limited to giving a total of $5,000 in a calendar year. However, a corporation may contribute to a candidate during each year of the election cycle, subject to both the remaining amount of the candidate's limit for the election cycle, and the remainder of the corporation's own aggregate calendar year contribution limit.

A contribution is deemed attributable to the next election in which the candidate participates. The date of the contribution is the date it is received. If the date of receipt is after an election day, it automatically applies to the very next election for that candidate. The only exception to this rule is where, as of election day, the debts of the candidate/candidate's committee exceed the ending cash balance on hand.

Where debt exceeds the ending cash balance on hand as of the applicable election day, the candidate/candidate's committee can receive contributions from contributors that have not yet reached the contribution limit for the candidate for the previous election.

However, the amount that can be collected toward the previous election's limit can only equal the amount of the outstanding debts that are greater than the cash balance on hand as of election day. In other words, contributions allocated to prior campaigns to pay outstanding debts must remain within the limits applicable to that election.

G. Miscellaneous Details

Ballot Propositions

There are no limits on contributions to support or oppose a ballot proposition.

Party or Constituted Committees

These committees may not, in a calendar year, receive more than $94,200 from any one contributor. However, corporations cannot contribute this amount to party and constituted committees. They are still subject to their overall $5,000 aggregate annual contribution limit. The above limits do not apply to contributions made by any contributor, including corporations, to party and constituted committees for “Housekeeping”.

Housekeeping

“Housekeeping” is a term that refers to the receipts and expenditures of a party or constituted committee used to maintain permanent headquarters and staff, and to carry on ordinary activities that are not for the express purpose of promoting the candidacy of specific candidates (see NYS Election Law Section 14-124 (3)).

Candidates and committees, other than party and constituted committees, are not authorized to have housekeeping expenses and receipts.

There are no limits on contributions to a party or constituted committee for housekeeping expenses.

Contributions by a corporation for housekeeping are not applied to the corporation’s $5,000 aggregate calendar year contribution limit. Contributions from an individual for housekeeping are not applied to the individual’s $150,000 aggregate calendar year contribution limit.

Housekeeping contributions must be clearly designated as housekeeping on the check.

Checks Drawn on Joint Account

Checks drawn on a joint account are assumed given by the signatory (the person who signed the check). However, if the contribution is to be attributed to multiple joint account holders, then all of the names, in addition to the signatory, and the specific amounts attributed to each contributor on the joint account, must be indicated in the “memo” portion of the check and/or on an attached letter. See Schedule A #5 in the campaign financial disclosure reporting instructions.

Legal Responsibility

The person or committee making a contribution, as well as the person or committee receiving it, are responsible to ensure that the applicable limits are not exceeded.

V. Exceptions to Filing Requirements

Inside Part One, Section V:

- *Media Not Obligated to File*
- *Candidates/Committees Not Obligated to File*

This section lists organizations, candidates and committees that are not obligated to file campaign financial disclosure reports.

Filing requirements do not apply to the following:

A. Media

For purposes of the filing exception, media are considered to be any person, association or corporation engaged in the publication or distribution of any newspaper or other publication issued at regular intervals in respect to the ordinary conduct of such business.

B. Candidates/Committees

- Federal candidates or committees filing with the Federal Election Commission. However, if contributions or expenditures to aid or take part in the election or defeat of a state or local candidate exceed $1,000 in the aggregate in any calendar year, then the committee is required to register and submit campaign financial disclosure reports as required of any New York State political committee. Such committee is required to have a depository (bank account) physically located in New York State as is required of any other committee registered in the state.
- Candidates who do not receive or spend more than $50 (which also applies to their own personal funds), including candidates for county committee and for delegate and alternate to a judicial convention. However, the appropriate board(s) of elections must be informed in writing of a claim of this exemption.
- Any candidate or candidate's authorized committee, where the candidate is in an uncontested primary and not otherwise supporting candidates who are in a contested primary, do not have to file primary election reports. Monies received or spent shall be disclosed in the first general election campaign financial disclosure report filed.
- Candidates and authorized committees solely supporting one candidate for public office, or solely supporting or opposing a ballot proposition, in towns, cities or villages having a population under 10,000, where the candidate/committee does not raise or spend in excess of $1,000.
- A committee formed solely to support or oppose a ballot issue, and that does not raise or spend over $100.

VI. Duties of Treasurers

Inside Part One, Section VI:

- *Documents Required to Register and File*
- *Additional Responsibilities of Treasurers*

A. Documents Required

In order to register with the applicable board(s) of elections, the treasurer must file, or cause to be filed, the:

1. **Committee Registration/Treasurer and Bank Information Form (CF-02)**
This form is used to register all committees. It provides the board(s) with the committee's name, type, treasurer, bank/depository, candidates/ballot propositions supported or opposed, and other authorized banking signatories.

   This form must be filed within five days of choosing a treasurer and depository and prior to receiving or expending any funds.

   The CF-02 form is filed with the board(s) of elections where the campaign financial disclosure reports must be filed. Local filers should consult with the appropriate county or city board(s) of elections for their requirements and procedures.

   Only the treasurer, and the individuals so designated by the CF-02 in section G, "Person(s) Other than Treasurer Authorized to Sign Checks", may sign checks drawn on the committee depository. Your campaign's bank account(s) must be opened at a banking organization authorized to do business in New York State. The branch where the account is opened and held must be physically located in New York State.

Constituted Committee Exception

The CF-02 form is not required to be filed by a constituted committee (see "Frequently Used Terms" for definition). However, NYSBOE requests that all constituted committees required to file with NYSBOE submit a completed CF-02 form for administrative purposes. Constituted committees required to file disclosure reports with the county or city board(s) of elections should consult with the appropriate county or city board(s) of elections for their requirements regarding registration.

2. **Committee Authorization Status Form (CF-03)**
This form is used to indicate whether or not the committee has been authorized by the specific candidate(s) listed therein to aid or take part in their nomination or election. A CF-03 form must be filed by all political committees that support or oppose the nomination or election of any candidate through direct expenditure.

   A CF-03 form is not required to be filed by a committee that only makes contributions (i.e., PACs).

   The treasurer must file, or cause to be filed, the CF-03 form, if applicable, at the same time of the filing of the CF-02 form.

Authorization can only be granted by a candidate. This means the candidate(s) has affirmatively acknowledged to you that your committee is authorized to aid or take part in their campaign, which includes raising and spending money on their behalf. The mere fact that the candidate(s) knows that your committee is conducting activity relative to their campaign does not constitute authorization.

Time Requirement for Filing CF-02 and CF-03 Amendments

A treasurer must file amended CF-02 and CF-03 forms as applicable within two days of any changes to any information contained therein.

B. Additional Responsibilities

The treasurer is legally responsible for filing all campaign financial disclosure reports of their political committee.

Treasurers filing with NYSBOE must file electronically, via diskette, CD, DVD or email, using NYSBOE's Electronic Filing Software (EFS).

Local filers should contact the appropriate county or city board(s) of elections for information on how to submit reports locally (i.e., paper or electronic).

Filer ID# and PIN

When registering by filing the Committee Registration/Treasurer and Bank Information form (CF-02), treasurers will be assigned a Filer ID# as well as a PIN. For filing purposes, the PIN is the electronic signature of the treasurer. The PIN also ensures that the campaign financial disclosure report has been filed by or authorized by the designated treasurer. As liability attaches to each filing, the treasurer should ensure that his or her PIN is securely kept and used.

Resignation or Termination

Treasurers filing treasurer resignation or termination reports with NYSBOE must also file a paper Verification Statement (CF-18) with an original signature, making sure to check the box(es) applicable to the request. (See the "Resigning as Treasurer" and "Terminating Filing Obligations" sections in this *Handbook* for details).

Limits on Cash

There are limits on the amount of cash that candidates and political committees/treasurers can receive and expend. Receipts/contributions and disbursements/expenditures in excess of $100 may NOT be in cash. The $100 cash limit for contributions received is an aggregate limit as well.

All expenditures over $10 must be vouched for by a receipted bill stating the particulars of the expense.

Officers, members or agents of a political committee or agents of a candidate that receive any receipt, contribution, or transfer, or make any expenditure or incur any liability, must within three days after demand of the treasurer, and in any event within 14 days after any such financial activity, give to the treasurer of such committee, or to such candidate if any agent authorized by him or her, a detailed accounting of all with vouchers/receipts.

Records Retention

In accordance with NYS Election Law Section 14-118, every political committee shall have a treasurer and depository (bank), and shall cause the treasurer (active and/or resigned) to keep detailed bound accounts of all receipts, transfers, loans, liabilities, contributions and expenditures made by the committee or any of its officers, members or agents, acting under its authority or on its behalf, for a period of five years from the date of the filing of the final campaign financial disclosure report with respect to the election or convention to which they pertain. These requirements regarding records retention also apply to candidates.

No officer, member or agent of any political committee shall receive any receipt, transfer or contribution or make any expenditure or incur any liability until the committee shall have chosen a treasurer and depository and filed their names (initial registration or amendment thereto) as required with the appropriate board(s) of elections.

VII. RESIGNING AS TREASURER

Inside Part One, Section VII:

- *Documents Required for Treasurer Resignation*
- *Records Transfer and Retention Upon Treasurer Resignation*
- *Obligation to File Until Resignation Process Complete*

A. Documents Required

To resign, a treasurer must submit the following to all board(s) of elections where the committee(s) is registered:

1. A campaign financial disclosure resignation report; **and either** a CF-18 or CF-01 form, as applicable;
2. A letter of resignation.

For time frames, consult Section 6200.7 of the Rules and Regulations of NYSBOE.

Reports and Forms

Electronic Filers with NYSBOE

Electronic filers with NYSBOE must submit a fully completed paper Verification Statement (CF-18) when submitting a final campaign financial disclosure resignation report as described below:

- **Itemized campaign financial disclosure report:** An itemized report created using the Electronic Filing Software (EFS), whether filed as an attachment to an email, or filed by mail on diskette, CD or DVD; **or -**

- **Online reports:** One of the limited type of non-itemized reports which can be filed online (i.e., In-Lieu-Of Statement or No-Activity Report) at **www.elections.state.ny.us**. A No-Activity Report can also be submitted on a paper CF-18 form.

This form must be completed in its entirety with the appropriate "Filing Period" and "Treasurer Resignation Report" boxes checked.

The fully completed CF-18 form must contain an original signature and be submitted by mail or in person to:

New York State Board of Elections
Campaign Finance Unit
40 Steuben Street
Albany, NY 12207-2108

The Electronic Filing Software does not contain a designation (i.e., report type) for campaign financial disclosure resignation reports in conjunction with a treasurer resignation. As such, a campaign financial disclosure report submitted electronically that is intended to be a resignation report **cannot** be processed as a resignation report **without** submitting the completed CF-18 form. NYSBOE would not otherwise know that the filer intended the submitted report to be its resignation report.

Forms submitted by fax or by an electronic file attached to an email will be rejected.

Local Electronic Filers

Local filers who file electronically with county board(s) of elections should contact that board for any local resignation requirements.

Paper Filers with Any Board of Elections

Filers with a local board of elections, or filers with NYSBOE with an exemption to file on paper, who submit a paper CF-01 form for resignation purposes must complete the cover page of the CF-01 form in its entirety with the appropriate “Filing Period” and “Treasurer Resignation Report” boxes checked.

The fully completed CF-01 form must contain an original signature and be submitted by mail or in person to the applicable board(s) of elections.

Time Period of Transactions Required on Resignation Reports

Any regularly scheduled filing can be designated as a treasurer resignation report. At other times, a treasurer can submit an off-cycle campaign financial disclosure resignation report. An off-cycle campaign financial disclosure report is defined as a report which does not correspond to any specific filing period.

The resignation report must include all transactions from the cut-off date of the last report filed, up to the effective date of resignation.

A resignation will not be processed unless all requirements for resignation are met; this includes the filing of all delinquent reports.

Resignation Letter Requirements

In addition to submitting a copy of their letter of resignation to any board where a treasurer is required to file disclosure reports, treasurers of any political committee must also provide a copy of their letter of resignation to the appropriate committee chairperson or, if no such individual, the appropriate management of their organization.

Treasurers of a candidate’s authorized committee must also provide a copy of the letter of resignation to the candidate.

Upon the effective date of resignation, or upon the death of the treasurer, no member of the committee may receive or spend funds until a new treasurer is chosen, and an amended Committee Registration/Treasurer and Bank Information form (CF-02) is submitted.

The new treasurer must file amended CF-02, and CF-03 forms if applicable, within two days of any changes to information contained therein.

Bank Freeze

NYSBOE will place a bank freeze on the account until a new treasurer is designated.

B. Records Transfer and Retention Upon Treasurer Resignation

Record transfer: The resigning treasurer is expected to fully cooperate in the transition to the new treasurer. The resigning treasurer should turn over all accounts, checkbooks and records to the new treasurer, maintaining a copy for themselves, immediately after completing the resignation process.

Records retention: In accordance with NYS Election Law Section 14-118, every political committee shall have a treasurer and a depository (bank), and shall cause the treasurer (active and/or resigned) to keep detailed accounts of all receipts, transfers, loans, liabilities, contributions and expenditures, made by the committee, or any of its officers, members or agents, acting under its authority or on its behalf, for a period of five years from the date of the filing of the final report with respect to the election or convention to which they pertain .

These requirements regarding records retention also apply to candidates as well. As such, records must be maintained upon approved termination for the required period of time outlined herein.

C. Obligation to File Until Resignation Process Complete

Treasurers are required to continue to file all applicable campaign financial disclosure election reports, as well as all periodic reports, with NYSBOE and/or local boards until the resignation requirements have been met.

Resignations must be processed separately with each board where the filer is registered. Resignation with one board does not equal resignation with another board.

Furthermore, resignation with a local board of elections does not constitute resignation with NYSBOE.

Additionally, simply submitting a letter of resignation does not fulfill all of the requirements necessary for a treasurer resignation. A treasurer has a continuing obligation to file campaign financial disclosure reports with the applicable board(s) of elections until he or she successfully resigns and the resignation is processed.

Resignations are subject to review and approval by the board(s) of elections for compliance with the applicable statutes and rules and regulations, and are not deemed final until appropriate processing has taken place. If all requirements are not met, filers will receive a letter outlining remaining issues to be resolved to qualify for resignation.

All previously required reports must have been submitted. Additionally, letters of forgiveness/indebtedness, if not previously submitted, must also be provided.

VIII. TERMINATING FILING OBLIGATIONS

Inside Part One, Section VIII:

- *Documents Required to Terminate Filing Obligations*
- *Additional Criteria for Termination*
- *Obligation to File Until Termination Process Complete*
- *Records Retention*

A. Documents Required

Termination ends a filer's obligation to file campaign financial disclosure reports with the appropriate board(s) of elections.

In order to terminate, a filer must complete a series of steps. The first step in the termination process begins with a request from the filer that is reviewed at the applicable board(s) of elections. All filing obligations continue until the termination process is finalized.

Reports and Forms

Electronic Filers with NYSBOE

Electronic filers with NYSBOE must submit by mail or in person a fully completed paper Verification Statement (CF-18) when submitting a campaign financial disclosure termination report as described below:

- **Itemized campaign financial disclosure report:** An itemized report created using the Electronic Filing Software (EFS), whether filed as an attachment to an email, or filed by mail on diskette, CD or DVD; **or -**

- **Online reports:** One of the limited types of non-itemized reports which can be filed online (i.e., In-Lieu-Of Statement or No-Activity Report) at **www.elections.state.ny.us**. A No-Activity Report can also be submitted on a paper CF-18 form.

This form must be completed in its entirety with the appropriate "Filing Period" and "Termination Report" boxes checked.

The fully completed CF-18 form must contain an original signature and be submitted by mail or in person to:

New York State Board of Elections
Campaign Finance Unit
40 Steuben Street
Albany, NY 12207-2108

The Electronic Filing Software does not contain a designation (i.e., report type) for termination reports. As such, a campaign financial disclosure report submitted electronically that is intended to be a termination report **cannot** be processed as a termination report **without** submitting the completed CF-18 form. NYSBOE would not otherwise know that the filer intended the submitted report to be its termination report.

Forms submitted by fax or by an electronic file attached to an email will be rejected.

Local Electronic Filers

Local filers who file electronically with county board(s) of elections should contact that board for any local termination requirements.

Paper Filers with Any Board of Elections

Filers with a local board of elections, or filers with NYSBOE with an exemption to file on paper, who submit a paper CF-01 form for termination purposes must complete the cover page of the CF-01 form in its entirety with the appropriate "Filing Period" and "Termination Report" boxes checked.

The fully completed CF-01 form must contain an original signature and be submitted by mail or in person to the applicable board(s) of elections.

Time Period of Transactions Required on Termination Reports

Any regularly scheduled filing can be designated as a termination report. At other times, a treasurer can submit an off-cycle campaign financial disclosure report for termination purposes. An off-cycle campaign financial disclosure report is defined as a report which does not correspond to any specific filing period.

The termination report must include all transactions from the cut-off date of the last report filed, up to the effective date of termination.

A termination will not be processed unless all requirements for termination are met.

Termination Restrictions on Constituted Committees

Constituted committees do not generally cease to exist except in extreme circumstances. As such any constituted committee that desires a termination should consult with NYSBOE for further details.

B. Additional Criteria for Termination

In addition to documentation required for termination as previously indicated, in order to terminate, filers must also have:

- Submitted all previously required campaign financial disclosure reports;
- An ending cash balance of $0 in the bank account, which also must be reflected in the filer's final campaign financial disclosure termination report; **and -**
- All outstanding loans or liabilities repaid or forgiven. Any forgiven loans or liabilities are subject to applicable contribution limits.

When Funds Remain

Before termination can occur when there is money remaining in the filer's account, the funds must be legally dispersed. To do so, funds can be:

- Contributed to a charity recognized by the Internal Revenue Service where the filer or a member of the filer's family does not control the charity or have decision making powers therein;
- Contributed to a candidate or a political committee, subject to the recipient candidate's or committee's receipt limit;
- Transferred between two authorized committees solely supporting the same candidate; or to a party or constituted committee where the filer making the transfer is a candidate or candidate's authorized committee. Transfers are not subject to a limit;
- Refunded on a pro-rated basis to all contributors.

Forgiven Loans or Liabilities

Loans or liabilities that are forgiven are considered contributions for limit purposes, and are subject to contribution limits for the applicable election or calendar year cycle.

Forgiveness can result in the receipt of an over-contribution, if the amount forgiven:

- Is, in and of itself, greater than the applicable contribution limit, **or -**
- When added to the previous contribution(s) of the contributor who is forgiving the loan or liability, results in an aggregate amount that is greater than the applicable contribution limit.

Filers are strongly cautioned to consider the applicable contribution limit as applied to the amount to be forgiven, as well as cautioned to review the contribution history of the particular contributor who will be forgiving a loan or liability.

Required letters of forgiveness: Additionally, letters of forgiveness/indebtedness, if not previously submitted, must also be provided**.**

Mid-Cycle Termination Restrictions

Candidates or committees that are obligated to submit reports for a particular election cycle (e.g., primary, general and/or special) cannot terminate mid-cycle.

They must submit all required reports for that election, and can only terminate, if qualified to do so, when submitting the applicable post-election campaign financial disclosure report at its scheduled filing date (i.e., 10-day post-primary, or 27-day post-general/special).

C. Obligation to File Until Termination Process Complete

Treasurers are required to continue to file all applicable campaign financial disclosure election reports, as well as all periodic reports, with NYSBOE and/or local boards until the termination requirements have been met.

Terminations must be requested and processed separately with each board where the filer is registered. Termination with one board does not equal termination with another board.

Furthermore, termination with a local board of elections does not constitute termination with NYSBOE.

Terminations are subject to review and approval by the board(s) of elections for compliance with the applicable statutes and rules and regulations, and are not deemed final until appropriate processing has taken place. If all requirements are not met, filers will receive a letter outlining remaining issues to be resolved to qualify for termination.

Additionally, simply closing a filer's bank account does not terminate that filer's obligation to continue to file campaign financial disclosure reports with the applicable board(s) of elections until they successfully terminate. Filers will receive a letter outlining any remaining issues to be resolved to qualify for termination, if applicable.

Liabilities remaining: If the post-election report or the last report filed shows assets or liabilities remaining, the candidates must continue to file periodic reports until there are no assets or liabilities, at which point termination may be requested.

D. Records Retention

Treasurers: In accordance with NYS Election Law Section 14-118, every political committee shall have a treasurer and a depository (bank), and shall cause the treasurer (active and/or resigned) to keep detailed accounts of all receipts, transfers, loans, liabilities, contributions and expenditures, made by the committee, or any of its officers, members or agents, acting under its authority or on its behalf, for a period of five years from the date of the filing of the final report with respect to the election or convention to which they pertain .

Candidates: These requirements regarding records retention also apply to candidates filing campaign financial disclosure reports, as well.

As such, records must be maintained upon approved termination for the required period of time outlined herein.

IX. Non-compliance & Penalties

Inside Part One, Section IX:

- *Financial Penalties for Non-Compliance*
- *Criminal Penalties for Non-Compliance*

There are significant consequences for both treasurers and candidates, which may include penalties, for failure to comply with the requirements of the NYS Election Law relating to campaign financial disclosure reports as outlined in this *Handbook*. This includes failure to file required campaign financial disclosure reports.

A. Financial Penalties

NYSBOE or a local board of elections may institute a judicial proceeding (i.e., lawsuit) to obtain filing compliance as well as a financial penalty, plus costs and disbursements, for bringing the proceeding. The maximum financial penalty for each individual failure to file by a treasurer or candidate is $500.

Treasurer's Responsibility

Penalties for a committee's failure to file are the personal responsibility of the treasurer. Judgments are obtained and entered against the treasurer, not the committee, or the candidate if the committee is a candidate's authorized committee. However, the penalties can be paid for by the committee and should be reported as an expenditure.

Candidate's Responsibility

When a candidate has individual campaign financial disclosure requirements, which may include the filing of a Candidate's Authorization for a Committee to Make Campaign Financial Disclosures form (CF-16), the candidate's failure to file is the personal responsibility of the candidate, not of any committee or treasurer. Such judgments for penalties would be obtained and entered against the candidate.

These judgments can occur regardless of whether or not the candidate has an authorized committee with its own separate and distinct disclosure requirements, and regardless of whether or not the authorized committee has actually made its filing. In addition, the penalty is applicable to each filing period in which the candidate has not yet filed his or her CF-16 form or campaign financial disclosure report, as the case may be. Additionally, candidates who do not have an authorized committee, and who fail to make their own required filings, will be subject to penalties for each filing that is not made.

B. Criminal Penalties

In addition to the financial penalties outlined herein, there may be associated criminal penalties for failure to comply with the requirements of the NYS Election Law relating to campaign financial disclosure reports, as the case may be. Any person who willfully and knowingly violates any provision of the Election Law pertaining to campaign finance disclosure or contribution limits may be guilty of a misdemeanor and/or a felony, as the case may be.

Part Two —
Electronic Filing with NYSBOE

I. Introduction to Electronic Filing

Inside Part Two, Section I:

- *Highlights of Electronic Filing Software (EFS)*
- *Electronic Filing Software Reference Guide*

A. EFS Highlights

Candidates or treasurers must submit campaign financial disclosure reports electronically either by diskette, CD or DVD; or by email, using NYSBOE's Electronic Filing Software (EFS).

At this printing, the most recent version is EFS V4.0. The latest version of the EFS Software and User Guide is under the Campaign Finance heading at NYSBOE's website:
www.elections.state.ny.us

The Electronic Filing Software Reference Guide to using EFS, which immediately follows this section, contains specific instructions on:

- Downloading and installing Electronic Filing System software;
- Using the EFS program;
- Creating a master record;
- Creating a report/file;
- Entering schedule data;
- Printing reports;
- Saving reports;
- Sending/submitting reports to NYSBOE;
- Verifying receipt and accuracy of transmitted reports; **and -**
- Technical assistance.

To request the EFS software on CD, or for technical questions, contact the NYSBOE Information Technology Help Desk at (518)474-8200 or 1-800-458-3453 or by email at:
efshelp@elections.state.ny.us.

The EFS User Guide is also available from the website address listed above, as well as from the Help menu in EFS V4.0.

Overview of Electronic Filing

Filer ID#/PIN

Before NYSBOE can accept a campaign financial disclosure report, a candidate or treasurer must first register by submitting the appropriate registration forms. (See "Who Must File & What Must Be Filed?" section of this *Handbook* for more details.) The filer will then be assigned a Filer Identification Number (Filer ID#) and Personal Identification Number (PIN).

A filer must not use the NYSBOE software to prepare a report for filing before receiving a Filer ID# and PIN from NYSBOE. A filer who does so will have to re-enter all data in the report, as reports prepared without a correct Filer ID# and PIN cannot be uploaded into the database. Since a PIN serves as an electronic signature, PIN use is mandatory to authenticate a filing.

Submission of Campaign Financial Disclosure Reports

Electronic filings may be submitted to NYSBOE in one of two ways:

- Via mail on diskette, CD or DVD to:

  New York State Board of Elections
  Campaign Finance Unit
  40 Steuben Street
  Albany, New York 12207-2108
  or-

- As an email attachment to:
  efsfiling@elections.state.ny.us

Consult the EFS User Guide or the Electronic Filing Software Reference Guide, which immediately follows this section, for specific instructions on submission of electronic filings to NYSBOE.

Online Filing Options

Filers registered with NYSBOE can submit the following reports on paper, or choose to submit them online:

- In-Lieu-Of Statement;
- No-Activity Reports;
- 24-Hour Notice; and
- Notice of Inactive Status.

However, the Electronic Filing Software cannot be used to create/submit these reports online. They can only be electronically created and submitted online at **www.elections.state.ny.us:**

CLICK [Campaign Finance]
CLICK [Filing Options]
Select the appropriate report
Follow the step-by-step instructions (Filer ID # and PIN needed)

Additional Requirements for Electronic Filers Resigning/Terminating

The filer must submit a fully completed paper Verification Statement (CF-18 form) if the filer's report is intended to be either a treasurer resignation report or a termination report:

- An Itemized Report created using the Electronic Filing Software, whether filed as an attachment to an email or filed by mail on diskette, CD or DVD; **or -**
- A report filed online (i.e., In-Lieu-Of Statement or No-Activity Report)

The fully completed form must contain an original signature and be submitted by mail to NYSBOE. A resignation or termination cannot be requested otherwise or processed without submitting the completed CF-18. Forms submitted by fax or by an electronic file attached to an email will be rejected. A resignation or termination can only be granted by NYSBOE, and is not effective until so granted. (See "Resigning as Treasurer" or "Terminating Filing Obligations" section in this *Handbook* for more details.)

Ongoing Filing Obligation

Filers are required to continue to file all applicable campaign financial disclosure election reports, as well as all campaign financial disclosure periodic reports, with NYSBOE and/or local boards until termination has been requested. Termination must be requested and processed **separately** with each board where the filer is registered. Termination with one board does not equal termination with another board. Additionally, simply closing a filer's bank account does not terminate that filer's obligation to continue to file campaign financial disclosure reports with the applicable board(s) of elections until he or she successfully terminates. (See "Resigning as Treasurer" or "Terminating Filing Obligations" section in this *Handbook* for more details.)

Important Information for Certain Local Filers

Making a first electronic filing with NYSBOE when already filing locally

NOTE: The following information does not apply to local filers whose first filing will be made with both a local board and NYSBOE, since they will not have an initial balance needing to be carried forward from a previous report.

Active local filers (candidates and/or committees) filing with a local board of elections, other than those filers noted above, who also become obligated to file electronically with NYSBOE because they have raised or spent more than $1,000 in 2005, 2006, 2007 or 2008; or have raised or spent or expect to raise or spend more than $1,000 in 2009, must comply with the following:

- Initial electronic filing must contain the ending cash balance of the most recent paper filings made at the local board of elections Failure to do so will result in the initial filing and all future filings to have incorrect balances.
- In order to properly carry forward the ending cash balance onto the first electronic filing, local filers are required to do a one-time entry on Schedule G (Transfers-In). To do so, the following information must be entered on Schedule G:

  Date – Use the cut-off date of this filing as the first campaign financial disclosure report for NYSBOE (e.g**.,** January 11, 20XX— is the cut-off date for January 15, 20XX periodic campaign financial disclosure report).

  Transfer Type – Use Type 2 (Committee solely supporting same candidate).

  Name – Treasurers will list their committee name. Candidates filing their own report will list their name.

  Amount – Record the ending cash balance from the last paper report filed with the local board of elections.

Twenty-four hours after transmitting a filing, check the NYSBOE website to verify that the data and the ending cash balance are correct. Failure to make the one-time entry on Schedule G will result in an incorrect balance, which will carry forward to future filings and may prevent a filer from terminating.

Requesting an Electronic Filing Exemption Form (CF-19)

To request an exemption from filing electronically with NYSBOE, a filer must complete and submit an Application for Electronic Filing Exemption (CF-19) form to NYSBOE. The CF-19 must be submitted by mail, on paper with an original signature. Forms submitted by fax or by an electronic file attached to an email will be rejected. An exemption can only be granted in writing by NYSBOE, and is not effective until so granted.

NOTE: Paper reports submitted **without an Exemption** formally granted in writing by NYSBOE **will be rejected and returned.** This may result in a Filer being subject to a penalty for late filing or non-filing.

Exemptions are rarely granted. To qualify for an exemption from the electronic filing requirement, which is a special and limited permission to submit reports on paper, Filers must meet both of the following criteria and submit a CF-19 (Application for Electronic Filing Exemption):

1. Filer does not have access to the technology necessary to comply with the electronic filing requirement. "Access to the technology" is defined as the ownership and/or the ability to access a computer with a windows-based operating system capable of complying with electronic filing requirements; **and -**
2. Filing electronically would cause a substantial hardship. "Substantial hardship" is defined as the financial inability of the Committee and/or the Candidate to purchase and/or acquire access to the technology (i.e., a computer) necessary to comply with the electronic filing requirements.

It is not the obligation of a treasurer or a candidate submitting his/her own reports to use personal funds to provide access to technology (i.e., buying a computer). Committee funds may be used to purchase a computer. If the committee or the candidate, based upon contributions received, has a significant cash balance on hand at the time of the application, they will not meet the substantial hardship criteria. (A low cash balance is not determinative of "substantial hardship." The amount of money raised or spent by a candidate or committee as shown in past reports, is the determining factor.)

- A filer does not need Internet access or email to submit reports electronically. Reports can be submitted by mail on diskette, CD or DVD.
- If an exemption is granted, the filer must submit all required campaign financial disclosure election reports and all periodic reports on paper using the CF-01 Campaign Financial Disclosure Report, which must contain an original signature together with all applicable Schedules and a Summary and Status Report.
- An exemption from electronic filing does not exempt the filer from having to file at all – all necessary reports are still required to be filed.
- The exemption, if granted, is only for the specified period of time granted as stated in the Board's written response to the application. Upon expiration, reports must be submitted electronically, unless another exemption request has been submitted and approved.
- An Application for Electronic Filing Exemption (CF-19) must be submitted to NYSBOE at least 30 days prior to the filing due date or the expiration date of a previously granted exemption.
- Filers who receive an exemption are obligated to inform NYSBOE of any change in circumstances (i.e., substantial increase in cash balance and/or receipts and expenditures) which would disqualify the committee/ candidate from the exemption for electronic filing. NYSBOE may revoke the exemption at any time.

ELECTRONIC FILING SOFTWARE REFERENCE GUIDE

This Electronic Filing Software Reference Guide is a condensed version of the Electronic Filing Software (EFS) User Guide (v4.0) providing step-by-step instructions for:

Downloading and installing the necessary NYSBOE software to access the Electronic Filing Program;
Creating a Master Record;
Creating a Campaign Financial Disclosure Report;
Deleting or correcting Transactions Prior to Sending the Report;
Printing and saving such reports;
Submitting reports to NYSBOE (via email or mailing a diskette, CD or DVD) and
Verifying reports for receipt and accuracy via the website **www.elections.state.ny.us** ;
Amending a Report;

1. Downloading and Installing Electronic Filing Software (EFS)

To download the most recent version of the EFS:

1. Go to the NYSBOE website at **www.elections.state.ny.us**
2. CLICK [Campaign Finance]
   Under [Electronic Fling Software and User Guide]
3. CLICK [Download latest Version 4.0 of NYSBOE Electronic Filing System Software (EFS)]
   (for Windows Vista Users: CLICK [VISTA] link and follow instructions)

Depending on your computer settings, a box will then offer the options to [SAVE or RUN] or [RUN] or [SAVE]:

If using a high-speed Internet connection, choose [RUN] to install the EFS program on the C: drive. When the installation is finished, a shortcut icon (torch on top of a building) called "Electronic Filing Program" will appear on your Desktop. Use this Desktop icon to access and open your EFS program.

If using a dial-up Internet connection, choose [SAVE] and save the EFS Program to your Desktop. After saving (which can take up to one hour), a [setup.exe] icon will appear on your Desktop. DOUBLE CLICK [setup.exe] file to launch installation. If saving the [setup.exe] file fails, contact the Help Desk to request installation assistance or to request an installation CD to be mailed to you. If the EFS program on the mailed CD does not automatically start when inserted, use Windows Explorer to locate and launch the setup.exe file from the CD.

During any installation, accept all Default settings (CLICK [NEXT]) whenever prompted. Upon successful installation, the EFS User Guide (the source document of this Electronic Filing Software Reference Guide) will open as a PDF document and be available for printing. Please refer to the EFS User Guide for screen shots and troubleshooting hints.

2. Begin Using the EFS Program

1. DOUBLE CLICK the [Electronic Filing Program icon] on your Desktop (it looks like a torch on top of a building)
2. CLICK [BEGIN SESSION]
3. ENTER [your initials]
4. CLICK [OK] or PRESS [ENTER]

The NYSBOE Disclosure Filing Software Version 4.0 screen will now appear.

3. Create a Master Record (completing the gray "Filer Information" section)

1. CLICK in the [ID Number] field
2. ENTER the [6-character Filer ID Number] that was assigned to you by NYSBOE (e.g. A12345 or C12345). If you do not have a Filer ID#, STOP! and see "Who Must File & What Must Be Filed" section of the Handbook for more details
3. TAB to [Committee or Candidate Name] field (type in whichever is applicable)
   a. For State office, fill in [Office, District and Type] fields;

   or -

   b. For County office, leave [Office, District and Type] fields BLANK
4. TAB through to [Treasurer information]
5. ENTER the Treasurer and Depository (bank) information
6. CLICK [√] (Post-Edit Button) on the Navigation Bar. This will save your Master Record.

The Master Record has been saved as a permanent record on your computer and a pop-up box will appear:

1. ENTER the [8-digit PIN] that was assigned with your Filer ID Number
2. CLICK [OK]

Now you are ready to create your Report.

For Treasurers/Preparers Serving Multiple Committees

To create additional Master Records for preparing reports for more than one (1) Committee:

1. CLICK [+] button to add a "New Record" (the Filer section will now go blank)
2. To add an additional Committee Record, follow steps 1 – 6 under "Create a Master Record"

NOTE: Multiple Filer ID #s are stored alpha-numerically.

If after logging out you need to search for a previously created Master Record:

1. Log in again (EFS defaults to the lowest alpha-numeric Filer ID #)
2. Enter PIN for default Filer ID #
3. DOUBLE CLICK in the [Filer ID #] field (a drop-down list will appear)
4. Choose the appropriate [Filer ID#]
5. Enter the [PIN] for that Filer ID #

4. Creating a Report

On the menu bar located at the very top of the screen:

1. CLICK [Inventory Maintenance]
2. CLICK [Add Periods/Schedules]
   An [Inventory Maintenance] box will appear on the mid-left part of the screen:
3. CLICK on the [downward arrow] to select Year Filing Due
4. CLICK [appropriate year] on the drop-down box. A note will appear explaining how to properly choose the Filing Year – read to verify the correct year has been selected.
5. CLICK [OK]
6. Tab to the [Filing Period] field
7. CLICK [downward arrow]
8. CLICK [appropriate Filing Period] (please choose the correct Filing Period)
9. TAB to the [Schedule] field

   CLICK [downward arrow]

   Select appropriate Schedule (for a list of Schedules and their use titles, see next page):
11. CLICK the [Letter] of the Schedule needed
12. CLICK [√] (Post-Edit Button) in the Filing Inventory box to Save. The Schedule should appear in the Filing Inventory box on the Right

For each Schedule needed, repeat steps 11 and 12

Once you have created all the Schedules needed for your report period:

CLICK [Exit] (inside the Inventory Maintenance box)

Now you can start entering data into your Schedule(s).

SCHEDULES FOR CAMPAIGN FINANCIAL DISCLOSURE REPORTS (CF-01)

Schedule A -	Monetary Contributions/Individual and Partnerships
Schedule B -	Monetary Contributions/Corporate
Schedule C -	Monetary Contributions/All Other
Schedule D -	In-Kind Contributions
Schedule E -	Other Receipts
Schedule F -	Expenditures/Payments
Schedule G -	Transfers In
Schedule H -	Transfers Out
Schedule I -	Loans Received
Schedule J -	Loan Repayments
Schedule K -	Liabilities/Loans Forgiven
Schedule L -	Expenditure Refunds
Schedule M -	Contributions Refunded
Schedule N -	Outstanding Liabilities/Loans
Schedule O -	Partners/Subcontracts
Schedule P -	Non-Campaign Housekeeping Receipts
Schedule Q -	Non-Campaign Housekeeping Expenses

Summary of Receipts and Expenditures

Status Report

5. Entering Transactions onto Schedule(s)

In the Filing Inventory box:

1. CLICK once on [Year/Filing Period/Schedule] where transactions need to be entered
2. DOUBLE CLICK on the same to convert to entry mode
3. You should now see an asterisk [*] next to the [Date] field in the transaction section. This indicates that you can now start entering transactions (if no asterisk appears, then repeat step #1)
4. Enter the date (mm/dd/yyyy)
5. TAB forward to each [Field] and fill in the required information. Please complete ALL required fields.
6. After entering ALL transactions, CLICK √ (Post-Edit Button) to save all transactions

NOTE: You cannot file a No-Activity Report using the Electronic Filing Software. In order to qualify to file a No-Activity Report, there cannot have been any activity (i.e., receipts and/or expenditures, including interest, dividends and bank charges) during the reporting period and, therefore, there are no transactions to report.

- For filers with NYSBOE, a CF-18 form can be submitted in hard copy with an original signature, or online using a Filer ID# and PIN at **www.elections.state.ny.us.**
- For filers with county or city board(s) filing on paper who do not have activity: to report no activity for a particular reporting period, filers should submit fully completed cover, summary and status pages of the campaign financial disclosure report (CF-01)

6. Deleting or Correcting Transactions Prior to Sending the Report

1. To delete a transaction line in a schedule, CLICK on the icon ►to the left of "Date Received" for that line and then CLICK on the Delete Record button **(-)** on your navigation bar. You will get a pop up confirm box asking if you want to delete the record and choose OK.

NOTE: Before you can delete a specific filing year, period and schedule from your Filing Inventory Section you must first delete all the transaction lines in the schedule under that filing year, period and schedule. <u>Each transaction line will need to be deleted individually.</u>

2. To delete a filing year, period and schedule from your Filing Inventory Section (all transactions must be deleted first), CLICK on the year, period and schedule (ex. 2007 January Periodic A) and then CLICK on the Delete Record button **(-)** on your navigation bar. You will get a pop up confirm box asking if you want to delete the record and choose OK.

3. To Edit or correct an entry in a transaction line CLICK on the entry you need to change and then CLICK on the Edit Record button ▲ on your navigation bar. CLICK on the entry again and use Backspace on your keyboard to clear. Make your change and CLICK on the Post Edit button √ to save your changes.

7. Printing Reports (for your records only)

1. In the Filing Inventory box, CLICK on ANY Schedule of the Filing Period desired to be printed
2. On the menu bar located at the very top of the screen, CLICK [Reports]
3. CLICK on [Full Period] Report
4. Read the NOTE, then CLICK [OK]
5. Enter [Opening Balance] (same as Ending Balance from the last report filed)
6. On the menu bar located at the very top of the screen, CLICK [Printer]
7. CLICK [Close] to get back to EFS screen
8. Before saving and submitting your Disclosure Statement, review printed report for accuracy

8. Saving Campaign Financial Disclosure Report(s)

On the menu bar located at the top of the screen:

1. CLICK [File]
2. CLICK [File Disclosure Statement]
3. Read the Legal Notice
4. CLICK [OK]

Select Filing Type:

5. Select [STANDARD] for Original filing **OR** [AMENDMENT] for Amended filing
6. CLICK [OK]
7. Select the [Filing Period] you wish to save
8. CLICK [OK]
9. Verify that the Default Filing Year is correct
10. CLICK [OK]
11. Verify that the Filer ID # is correct
12. CLICK [OK]
13. Prompt will appear to [Insert a Formatted Diskette in Drive A:]:

    a) If you are NOT sending a report by disk, CLICK [OK]. The prompt to "Insert a Disk into Drive A:" will appear again – ignore it and CLICK [Cancel].

    b) If you ARE copying and sending a report by diskette, CD or DVD, insert and follow instructions.

The [Save Disclosure Filing] box will now appear.

NEVER alter the file name assigned to your report!
(Re-naming the file will make it unidentifiable to NYSBOE's EFS and the loader)

14. At "SAVE IN:" choose [Desktop]
15. CLICK [Save] – your report is now saved onto your desktop.

An [Export is Complete] note will appear on the bottom portion of your Software. It will contain the number of transactions exported (This number should always be greater than zero). This note will also contain the internally coded name of the associated report (e.g., A12345.08J: 08=year; J=Reporting Period). In this case, the letters DO NOT refer to the Schedules; they represent the Reporting Period Codes:

Report Period Codes

A =	32-Day Pre-Primary
B =	11-Day Pre-Primary
C =	10-Day Post-Primary
D =	32-Day Pre-General
E =	11-Day Pre-General
F =	27-Day Post-General
G=	32-Day Pre-Special
H =	11-Day Pre-Special
I =	27-Day Post-Special
J =	January Periodic
K =	July Periodic
L =	Off Cycle
X.A =	Amended Report (where X = any letter above)

9. Submitting Campaign Financial Disclosure Report(s) to NYSBOE

There are two methods for submitting Campaign Financial Disclosure Report(s)**:** a) create an email, attach your report and send; OR b) save your report to a diskette, CD or DVD and mail.

a) Create Email, Attach Report and Send

The EFS file that was created and saved on your Desktop now needs to be attached to an email and sent to NYSBOE.

When “Disclosure Filing Software” screen is open, and your default email program is set (e.g., Outlook or Outlook Express):

1. CLICK [File] from the menu bar
2. Select [Send Statement by Email]
   (this will launch your default email program, opening a blank message addressed to the NYBOE email address: **efsfiling@elections.state.ny.us))**
3. An “email box” will appear with the NYSBOE address (**efsfiling@elections.state.ny.us)** in the “To:” field

NOTE 1: If your email program is not set up as the default, then create an email addressed to efsfiling@elections.state.ny.us and enter “EFS Filing” in the “Subject:” field. Attach and send the email following the instructions.

NOTE 2: Please note that **Hotmail and MSN cannot be used for emailing** campaign financial disclosure reports. In this case, set up an alternate email account, create an email and follow the instructions in Note 1.

Attach Report to Email

(Be sure to do this – failure to do so transmits an email with NO report):

1. CLICK on [Paper Clip] symbol; or the words [Attach File] or [Insert File Attachment]
2. In “Look In” box, CLICK on [drop down arrow]
3. Select same location where you previously chose to save your EFS file (e.g., Desktop)
4. Select the report just saved (e.g., A12345.08J)
    a) Filer ID# = XXXXXX
    b) Year = XX
    c) Report Code = X (refer to the Reporting Period Code list above)
    d) X.A = Amended Report
5. Verification that an attachment was made to the email is specific to each email program
6. CLICK [Send]

Unless prevented by certain firewalls (to which adjustments can be made), you should next receive an Automated Email Response from NYSBOE confirming receipt of your email.

However, receipt of this email DOES NOT confirm proper uploading of your campaign financial disclosure report. Twenty four hours after submitting your report, go to the NYSBOE website **www.elections.state.ny.us** to verify receipt and accuracy (see #10 for instructions).

or-

b) Save Financial Campaign Financial Disclosure Report to a Diskette, CD or DVD and Mail

1. Save your EFS File onto a diskette, CD or DVD
2. Label your diskette, CD or DVD with your:
    a) Filer ID #
    b) Committee Name
    c) Year of Report
    d) Name of Report (ex., 32-day pre-general; January periodic, etc.)
3. Place diskette, CD or DVD in a secure mailer and mail to:

NYS Board of Elections
Attn: Campaign Finance Unit
40 Steuben Street
Albany, NY 12207

In ALL cases, the receipt and content of campaign financial disclosure reports sent to NYSBOE need to be verified. To do so, please continue with Step #10.

10. Verifying Receipt and Content of Reports Submitted

After sending your EFS file to NYSBOE (either by email or by mail), it is necessary for you to access the NYSBOE website to: a) verify its receipt, and b) verify its content.

It typically takes up to 24 business hours after NYSBOE has received and successfully uploaded your filing to access your Reports online. To do so, follow these steps:

a) Verify Receipt

1. Access your Internet browser
2. Enter **www.elections.state.ny.us** in the "Address" line
   (Suggestion: add this Link to your "Favorites" for easy future access)
3. CLICK [Campaign Finance]
4. CLICK [Disclosure Reports]

Under "Query the Database":

5. CLICK [View Committee by Name]

To search for your Committee, input one (1) word unique to the name of your Committee:

6. CLICK [Submit Query]
7. CLICK [Your Filer ID Number]

All the campaign financial disclosure reports that NYSBOE has received from you since July 1999 will now be visible.

b) Verify Content

1. CLICK on the report you would like to view
2. CLICK on a submitted Schedule or Summary
3. Confirm that all data is entered and totals are correct
4. To view additional Schedules, CLICK [BACK] and repeat

11. Amending a Report

1. If incorrect information is detected, return to the EFS software to make necessary corrections to the EXISTING report that has already been filed with NYSBOE (see **#6, Deleting or Correcting Transactions Prior to Sending the Report).**

2. After the necessary corrections have been made repeat **#8, Saving Campaign Financial Disclosure Report(s),** selecting [AMENDMENT] for amended filing.

NOTE: After selecting amended filing continue with #8 Saving Campaign Financial Disclosure Reports and #9 Submitting Campaign Financial Disclosure Reports to NYSBOE. Don't forget to verify the receipt and content of the reports submitted.

12. Technical Assistance

For more details, refer to the NYSBOE Electronic Filing Software (EFS) User Guide available at **www.elections.state.ny.us**/CFDownloads.html

For assistance with technical questions related to the Electronic Filing Software, refer to its Help menu or contact the Help Desk of the NYSBOE Information Technology Unit by calling (518) 474-8200 (option 5) or 1-800-458-3453; or send an em**ail to:** efshelp@elections.state.ny.us.

Part Three —
Forms & Schedules

I. Forms & Schedules

Inside Part Three, Section I:

- *Registration Forms (CF-02, CF-03, CF-16)*
- *Campaign Financial Disclosure Form & Schedules (CF-01)*
- *Other Forms (CF-18, CF-19, CF-20)*

Current versions of all forms are available at **www.elections.state.ny.us** under Campaign Finance.

A. Registration Forms (CF-02, CF-03, CF-16)

This section includes sample registration forms and instructions:

- Committee Registration/Treasurer and Bank Information Form (CF-02);
- Committee Authorization Status Form(CF-03);
- Candidate's Authorization for a Committee to Make Campaign Financial Disclosures (CF-16).
See pages 62-67.

For More Information About Forms & Schedules

Concepts related to the instructions found throughout this part of the Handbook are set forth in greater detail in Part One of this Handbook.

B. Campaign Financial Disclosure Form & Schedules (CF-01)

This section includes a sample campaign financial disclosure form and instructions:

- Campaign financial disclosure report (CF-01) cover page;
All Schedules (A-Q);
1. Summary of Receipts and Expenditures;
2. Status Report.
See pages 68-103.

C. Other Forms (CF-18, CF-19, CF-20)

This section includes miscellaneous sample forms and instructions:

- Verification Statement (CF-18);
- Application for Electronic Filing Exemption (CF-19);
- Notice of Inactive Status (CF-20).
See pages 104-106.

CF-02

COMMITTEE REGISTRATION
TREASURER AND BANK INFORMATION

NEW YORK STATE BOARD OF ELECTIONS

Section 14-118 of NYS Election Law

THIS FORM MUST CONTAIN ORIGINAL SIGNATURES IN INK AND BE COMPLETED IN FULL

[ ] New Registration [ ] Amended Registration* (provide Filer ID#): ____________________

[ ] For State Campaign [ ] For Local Campaign (provide County):____________________

* For sections being amended, also check applicable box(es) on the left and complete the form in full.

[ ] **A. COMMITTEE NAME**: ____________________

For Acronyms (see instructions): ____________________

[ ] **B. COMMITTEE TYPE** (see instructions): ____________________

[ ] **C. TREASURER:**

Full Name ____________________

Residential Address (no P.O. Box) ____________________

____

Mailing Address (P.O. Box allowed) ____________________

____

Social Security Number ____/____/ _______ E-mail Address ____________________

Telephone: Home ____________________ Business ____________________ Cell ____________________

[ ] **D. DEPOSITORY/BANK:**

Name ____________________

Address ____________________

[ ] **E. CANDIDATE(S) TO BE SUPPORTED OR OPPOSED** (Attach additional sheets if necessary):

	ELECTION YEAR	OFFICE/DISTRICT	CANDIDATE FULL NAME	SUPPORT/OPPOSE
1.				
2.				
3.				

[ ] **F. BALLOT ISSUE(S)** (Attach additional sheets if necessary): **SUPPORT/OPPOSE**

1. ____________________ ____________
2. ____________________ ____________

[ ] **G. PERSON(S) OTHER THAN TREASURER AUTHORIZED TO SIGN CHECKS:**

	1.	2.
Full Name		
Res. Address		
Phone Number		
Signature		

The above information is true to the best of my knowledge and belief

____________________ ____________________

Signature of Treasurer Date

FORM CF-02 INSTRUCTIONS

A POLITICAL COMMITTEE MUST:

- File this form within five days of choosing a treasurer and depository **and** prior to receiving or expending any funds.
- Complete this form and provide original signature(s) in ink. Copies of signatures, including those on faxes, PDFs or other electronic files are not acceptable.
- File this form at each appropriate board of elections where the candidates, committees and/or ballot proposition(s) being supported or opposed by your committee are required to file their campaign financial disclosure reports.

New Registration: If registering a new committee, check this box. A Filer ID# may be assigned to the committee by the board of elections where you are filing this form, and should be used on all documents and correspondence to the appropriate board(s).

Amended Registration: For an existing committee if any information previously filed has changed, other than the election year, check this box. A fully completed amended registration must be filed within two days of any change. Provide Filer ID# that was assigned by the board of elections where this form was originally filed. State and county boards of elections Filer ID#s may be different.

For State Campaign: For committees supporting or opposing candidates for New York State Governor, Lt. Governor, State Comptroller, State Attorney General, State Senate, State Assembly and State Supreme Court, as well as those supporting or opposing statewide ballot propositions, check this box. These committees must file this form and the required financial disclosure reports with the New York State Board of Elections (NYSBOE).

For Local Campaign: For all other offices and local ballot propositions, check this box and list the county name where the local office is being sought or the ballot proposition is appearing. Committees supporting or opposing such candidates or ballot propositions must file with the appropriate local board of elections or village clerk where the village clerk runs the election. Any committee that files with a local board of elections and that raises or spends or expects to raise or spend more than $1,000 in a calendar year must also file an original of this form and the required financial disclosure reports with the NYSBOE.

Candidates should not file this form unless they are the treasurer of the committee in question. Candidates filing their own campaign financial disclosure reports should contact the appropriate board(s) of elections to obtain Filer ID#s and PINs, where applicable.

Item A: Enter the name of the committee. If an acronym is used in the name of the committee (e.g. “NYSBOE” = “New York State Board of Elections”), please also spell out the acronym in the space provided.

Item B: Committee Type: Select one of the following types (Consult the NYSBOE Campaign Finance Handbook or www.elections.state.ny.us for clarification):

1	Authorized Single Candidate Committee*	6	Party State Committee
2	Political Action Committee (PAC)	6H	Party State Housekeeping Committee
3	Constituted County Committee	7	Duly Constituted Sub-Committee of a County Committee**
3H	Constituted County Housekeeping Committee	7H	Duly Constituted Sub-Committee of a County Committee-Housekeeping**
4	Party County Committee	9	Others (e.g. Multi-Candidate Committee or Unauthorized Committees)
4H	Party County Housekeeping Committee	9B	Ballot Issue
5	Constituted State Committee		
5H	Constituted State Housekeeping Committee		

* The candidate has affirmatively acknowledged that the committee will be raising and spending money on his/her behalf (e.g. Friends of John Doe).

** For committee types 7 and 7H, indicate political subdivision by adding T for Town, C for City, V for Village (e.g. 7T or 7HT). For the City of New York also include the Assembly District number.

Item C: Social Security number is optional.

Item D: Your account must be opened at a banking organization authorized to do business in New York State. The branch where the account is opened and held must be physically located in New York State.

Items E& F: These sections should only be completed by committees that engage in campaign activity in support of or in opposition to a candidate or ballot issue. It should not be completed by a committee that only makes contributions to candidates or their committees (e.g. PACs). **Note:** A **Committee Authorization Status** form (CF-03) must be filed for all candidates listed in Section E.

CF-03

COMMITTEE AUTHORIZATION STATUS

NEW YORK STATE BOARD OF ELECTIONS

Section 14-112 of NYS Election Law

THIS FORM MUST CONTAIN ORIGINAL SIGNATURES IN INK AND BE COMPLETED IN FULL

[ ] New Form

[ ] Amended Form (provide Filer ID#): ____________________________

NAME OF COMMITTEE: ____

For Acronyms (see instructions): ____

A. List in this section those candidates who **have authorized** your committee to aid or take part in their election or nomination (other than by making contributions). Provide name, office and district. (Attach additional sheets if necessary.)

	DATE OF ELECTION	OFFICE/DISTRICT	LAST NAME	FIRST NAME
1.				
2.				
3.				

B. List those candidates for whom your committee is aiding or taking part in their election or nomination (other than by making contributions) but who **have not authorized** your committee to do so. (Attach additional sheets if necessary.)

	DATE OF ELECTION	OFFICE/DISTRICT	LAST NAME	FIRST NAME
1.				
2.				
3.				

VERIFICATION STATEMENT BY TREASURER

I ____, being duly sworn, depose and say that the information provided on this form is complete, true and correct.
(Print Full Name of Treasurer)

____
Signature of Treasurer

____
Social Security Number

____
Residential Address

____

____
Home Telephone

____
Business Telephone Cell

Sworn to before me this ________________day

of ____________________________, 20_____

____
(Notary Public or Commissioner of Deeds)

FORM CF-03 INSTRUCTIONS

This form must contain original signature(s) in ink and be notarized or subscribed to.
Copies of signatures, including those on faxes, PDFs, or other electronic files, are not acceptable.

- All committees that are taking part in the campaign of any candidate by making direct expenditures on the candidate's behalf must complete this form. It should be filed together with the Committee Registration/Treasurer and Bank Information form (CF-02).

- Enter the name of the committee. If an acronym is used in the name of the committee (e.g. "NYSBOE" = "New York State Board of Elections"), please also spell out the acronym in the space provided.

- **Section A:** List candidate(s) in this section who have authorized you to be a committee for their campaign. This means the candidate(s) have affirmatively acknowledged to you that your committee is authorized to aid or take part in their campaign, which includes raising and spending money on their behalf. The **authorization is determined by the candidate(s), not the committee.** The mere fact that the candidate(s) know that your committee is conducting activity relative to their campaign does not constitute authorization.

  Note: The candidate(s) listed in this section may need to file the Candidate's Authorization for a Committee to Make Campaign Financial Disclosures form (CF-16). See form CF-16 for clarification.

- **Section B:** List candidate(s) who have **not authorized** your committee to aid or take part in their campaign as explained above.

- If your committee aids or takes part in the election or nomination of candidates **only by making contributions** and does not otherwise aid or take part in their campaign through direct expenditures, then you **do not** file this form (e.g. PAC's do not file this form).

- Social Security number is optional.

- This form is required to be filed prior to the first election to which it relates and will remain in effect for each subsequent election. However, if any information provided on this form changes, other than the year of election, then you must file an amended form.

CF-16

CANDIDATE'S AUTHORIZATION FOR A COMMITTEE TO MAKE CAMPAIGN FINANCIAL DISCLOSURES

NEW YORK STATE BOARD OF ELECTIONS
Section 14-104 of NYS Election Law

THIS FORM MUST CONTAIN ORIGINAL SIGNATURES IN INK AND BE COMPLETED IN FULL

[ ] New Form [ ] Amended Form

OFFICE: ______________________ **DISTRICT:** ______________________

CANDIDATE'S FULL NAME: ______________________________________

CANDIDATE'S ADDRESS:

Residential (no P.O. Box) ______________________________________

____

Mailing (P.O. Box allowed) ______________________________________

____

____

CANDIDATE'S COUNTY: ______________________________________

SOCIAL SECURITY NUMBER: _________/_______/________ **E-MAIL ADDRESS:** ______________________

TELEPHONE:

Home __________________ Business __________________ Cell __________________

I SWEAR OR AFFIRM THAT:

1) **I am a candidate for the office as stated above, and**
2) **All financial activity related to my campaign, including my own, will be disclosed by an authorized committee, which will file on my behalf.**

NAME OF AUTHORIZED COMMITTEE: ______________________________________

TREASURER'S NAME: ______________________________________

TREASURER'S RESIDENTIAL ADDRESS: ______________________________________

____

Sworn to before me, this _______day

of____________________ , 20______

______________________________ ______________________________

(Notary Public or Commissioner of Deeds) **(Signature of Candidate)**

FORM CF-16 INSTRUCTIONS

This form must contain original signatures in ink and be notarized or subscribed to.
Copies of signatures, including those on faxes, PDFs, or other electronic files, are not acceptable.

<u>CANDIDATES FOR PUBLIC OFFICE OR PARTY POSITION MAY BE REQUIRED TO FILE THIS FORM.</u>

FILE THIS FORM IF:

You are a candidate with an authorized committee that will make all of the candidate's required campaign financial disclosure filings. These filings would include all the financial activity of the campaign, <u>including</u> the financial activity of the candidate.

DO NOT FILE THIS FORM IF:

1) <u>You are a candidate with an authorized committee and you have additional financial activity not reported by your committee</u>: Candidates with an authorized committee that have, or plan on having, any financial activity that will not be disclosed by the committee are required to disclose this other financial activity by filing financial disclosure reports on the required filing dates. These reports would be in addition to the committee's reports.

2) <u>You are a candidate without a committee</u>: Candidates that do not have an authorized committee are required to disclose all the financial activity of the campaign by filing disclosure reports on the required filing dates.

WHEN COMPLETING THIS FORM, THE CANDIDATE MUST:

- Provide the office sought, district # (if applicable), candidate's full name, residential address (no P.O. Boxes allowed), county, and telephone number(s).
- Provide an original signature (copies of signatures, including those on faxes, PDFs, or other electronic files, are not acceptable).
- Have this form notarized, or subscribed to by a commissioner of deeds.
- File this form at least 32 days prior to the first election to which it relates.
- Provide additional sheets if this form does not provide enough spaces for the candidate information.
- File an amended CF-16 any time information on the original form changes, other than an election year.

Note: The optional mailing address may include a P.O. Box . E-mail address, Social Security number, cell and business telephone numbers are optional.

WHERE TO FILE THIS FORM:

- Candidates for statewide office, NYS Senate/Assembly, Supreme Court Justice, and certain party offices: File this form with the New York State Board of Elections (NYSBOE).
- Local candidates (all other offices/party positions): File this form with the applicable city or county board of elections. In addition, file an original of this form with NYSBOE if your authorized committee plans to raise or spend more than $1,000 in a calendar year.
- Village candidates: File this form with the village clerk unless the county board is running the village election. If so, file with the county board of elections, and also file an original of this form with NYSBOE if your authorized committee plans to raise or spend more than $1,000 in a calendar year.

ADDITIONAL INFORMATION:

- If the committee named by the candidate on this form (1) does not register by filing the CF-02 form, and (2) does not then file the required disclosure reports, the candidate will be responsible for filing the reports.
- The committee identified on this form must file the CF-03 form in order to complete the authorization process.

CF-01

STATE OF NEW YORK
BOARD OF ELECTIONS DISCLOSURE STATEMENT ---- COVER PAGE

ELECTION YEAR	FILER ID	STATEMENT NUMBER FROM BELOW**	STATEMENT PERIOD DATES FROM / / TO / /	DATE FILED (FOR BOARD USE ONLY)

IDENTIFICATION YOU MUST TYPE OR PRINT LEGIBLY IN BLACK OR BLUE INK

Full name of filer (candidate or committee name)

Mailing address of filer - number and street

City State Zip

Check box if mailing address has changed since last report

☐ [file amended CF-02, CF-03, CF-16 as necessary]

Committee treasurer name (Last) (First)

Is this committee authorized by the candidate? ☐ Yes ☐ No

OFFICE/DISTRICT/CANDIDATE BEING SUPPORTED

STATEMENT IS BEING FILED BY:

☐ Candidate ☐ Political Committee *
☐ Party Committee ☐ Constituted Committee
☐ Housekeeping Account (For Party/Constituted Committees only) ☐ PAC

* For Authorized or Unauthorized single or multi-candidate committee and for Ballot Issues.

TYPE OF REPORT

****CHECK ONE BOX AND INDICATE STATEMENT NUMBER ABOVE**

1. ☐ 32 day Pre Primary
2. ☐ 11 day Pre Primary
3. ☐ 10 day Post Primary***
4. ☐ 32 day Pre General
5. ☐ 11 day Pre General
6. ☐ 27 day Post General***
7. ☐ 32 day Pre Special
8. ☐ 11 day Pre Special
9. ☐ 27 day Post Special***
10. ☐ Periodic Jan. 15, 20____
11. ☐ Periodic July 15, 20____
12. ☐ 24 hour notice
13. ☐ Off-Cycle

*** Campaign material or a disclaimer must be submitted with Post Election statements.

☐ See Attached ☐ No Campaign Material Produced

☐ Termination Report (you can not terminate if any funds or debts remain)

☐ Amendment Report Date of original report ____/_____/_____

☐ Treasurer Resignation Report: Copy of letter of resignation attached.

STATEMENT INVENTORY

		Number of Pages Amended	Schedules
Individuals/Partnership Contributions	(Sch. A)		
Corporate Contributions	(Sch. B)		
All Other Contributions	(Sch. C)		
In-Kind Contributions/Other Receipts	(Sch. D/E)	/	/
Expenditure Payments	(Sch. F)		
Transfers In/Out	(Sch.G/H)	/	/
Loans Received/Paid	(Sch. I/J)	/	/
Liabilities/Loans Forgiven	(Sch. K)		
Expenditures Refunds/Contributions Refunded	(Sch.L/M)	/	/
Outstanding Liabilities	(Sch. N)		
Partners/Subcontracts	(Sch. O)		
Housekeeping Receipts	(Sch. P)		
Housekeeping Expenses	(Sch. Q)		
Summary/Status Report		/	/

IN-LIEU-OF STATEMENT

☐ I state that I am a candidate or a treasurer of an authorized committee which supports only one candidate, and at the close of this reporting period neither the total receipts nor the total expenditures of this campaign have exceeded one thousand dollars.

Note: Once you file an itemized statement, you cannot file an In-Lieu-Of Statement for any future reports.

I state that the information contained in this statement is in all respects true and complete to the best of my knowledge, information and belief.

VERIFICATION

Name - Print or type | Signature **(must be original in blue or black ink only.)**

Title | Date Signed | Phone number

ANY FALSE INFORMATION IN THIS STATEMENT MAY BE A CLASS A MISDEMEANOR, PUNISHABLE BY A FINE AND/OR UP TO ONE YEAR IMPRISONMENT, PURSUANT TO SECTION 210.45 OF THE PENAL LAW. FOR FURTHER INFORMATION, CONTACT THE NEW YORK STATE BOARD OF ELECTIONS OR YOUR COUNTY BOARD OF ELECTIONS.

Cover Page Instructions: Campaign Financial Disclosure Report (CF-01)

Election Year is the year of the primary, general or special election to which the transactions in the report relate. This is the calendar year for PACs and party committees.

Filer ID# is the identification number assigned to filers by the Board of Elections. Some boards of elections do not assign filer ID#s.

Statement Number relates to the numbers 1-13 under Type of Report Section (e.g., 4=32 day pre-general).

Statement Period Dates are the inclusive dates covered by this report. They must agree with the filing calendar's filing cut-off dates.

Full Name (Candidate): If this report is being filed by a candidate and no committee exists, provide the candidate's name.

Full Name (Committee): If this report is being filed by or on behalf of a treasurer of a committee, provide the committee's name.

Mailing Address: Mailing address of candidate or treasurer.

Committee Treasurer Name: Print name of treasurer.

Is this committee authorized by a candidate: Check the appropriate box to indicate whether or not the candidate(s) listed have authorized the committee to act on their behalf.

Office/District/Candidate being supported: For committees which are supporting only one candidate through campaign expenditures provide the office, district and name of candidate. If the report is filed for a candidate by the candidate, provide office and district only.

Statement is being filed by: Check the appropriate box for the type of entity filing the report.

Type of Report: Check the box next to the report being filed and place that number in the heading.

Campaign material or a disclaimer: If campaign material was purchased (palm cards, buttons, scripts of radio or TV ads, etc.), copies must be submitted with post-election reports. Otherwise, submit a disclaimer (a signed and dated statement that there was no campaign material).

Termination Report: Check the box if you are requesting a termination.

Amendment Report: Check the box if you are amending a report and indicate date of original report.

Treasurer Resignation Report: Copy of letter of resignation attached. Any regularly scheduled report may also be a treasurer resignation report.

Statement Inventory: The cover page must always be submitted. The summary and Status pages must be submitted unless the In-Lieu-Of Statement on the cover page is completed. Please indicate which schedules have been completed by placing the number of pages in the column next to the name of those schedules.

Note: You need only to submit those schedules that are required/necessary to report the types of transactions that occurred during the period. ***Do not submit blank schedules or schedules that are not used.***

In-Lieu-Of Statement:

1. If you qualify to file an In-Lieu-Of Statement, check the box and complete the verification section. You must not complete any other schedules.
2. You qualify to file an In-Lieu-Of Statement if you are a candidate and/or an authorized committee solely supporting the candidate, or a ballot proposition committee, and if, at the close of the reporting period for which such statement would be required, neither the total receipts nor the total expenditures of the campaign have exceeded $1,000.
3. If you have previously filed an In-Lieu-Of Statement and find that you now exceed this threshold, you must file an itemized report covering all transactions since the beginning of the campaign. Once an itemized statement is required, you may not file an In-Lieu-Of Statement for any future reporting.

MONETARY CONTRIBUTIONS/Individual & Partnerships Schedule A

ELECTION YEAR	FILER ID	STATEMENT PERIOD DATES FROM / / TO / /		PAGE ____OF____

DATE RECEIVED Code:	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED Code:	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED Code:	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED Code:	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED Code:	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED Code:	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED Code:	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED Code:	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED Code:	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED Code:	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
		TOTAL THIS PAGE	$	

CODE:

CAN = CANDIDATE/CANDIDATE SPOUSE

IND = INDIVIDUAL

FAM = FAMILY MEMBER: SEE INSTRUCTIONS

PART = PARTNERSHIP: Partnerships which contribute over $2500.00 total, must further define in Schedule O.

Complete this summary on your last page only!

①	TOTAL ITEMIZED CONTRIBUTIONS	$
②	TOTAL UNITEMIZED CONTRIBUTIONS	$
③	**Schedule Total**	$

Schedule A

Schedule A is used to report all monetary contributions from individuals and partnerships. Funds received from candidate(s) and their spouses, as well as contributions from relatives of the candidate, are also reported on this schedule.

All Unitemized Contributions for the reporting period should be added together and listed as “Total Unitemized Contributions” on the last page of your Schedule A. Detailed records must be kept of all contributions (i.e., Name of Contributor, Date Received, Amount), regardless of the amount. At anytime the $99.00 threshold is exceeded from a particular contributor, from a single or aggregate contribution, during the applicable Cycle (Calendar Year or Election Cycle, depending on the Filer), then the contributions must be itemized. See “Itemized/Unitemized” in the Frequently Used Terms section of the Handbook for details. When a partnership’s total aggregate contributions exceed $2,500 (Calendar Year for Constituted/Party Committees/PACs; Election Cycle for Candidates/Candidate’s Committees) Schedule O must also be completed. Loans from Candidates and/or their spouses should be reported on Schedule I—Loans Received.

- Provide the date the monetary contribution was received.
- CODE:

	CAN	=	CANDIDATE/CANDIDATE SPOUSE
	IND	=	INDIVIDUAL (includes Sole Proprietorships)
	FAM	=	FAMILY MEMBER: SEE INSTRUCTIONS IN HANDBOOK
	PART	=	PARTNERSHIP (includes LLPs)

- Provide the complete name and address of the contributor.
- Provide the check number and amount.
- Contributions from Joint Accounts are assumed given by the signatory (the person who signed the check). However, if the multiple owners of the account want credit for the contribution, all names and applicable split amounts need to be reported separately, using the same check number.
- Provide the total of previous contributions from this contributor, received during the relevant time period. If the total exceeds $99, you must then itemize those contributions. For PACs and Party Committees, the relevant time period is the calendar year. For all other committees, the relevant time period is the Campaign Cycle.
- Provide the total monetary contributions for each page.
- Complete the summary section on the last page of each schedule by listing the total of all pages in box 1, the total of unitemized receipts from your records in box 2, and the Schedule total in box 3. Forward the schedule total to line 2a of the Summary Page.

MONETARY CONTRIBUTIONS/Corporate Schedule B

ELECTION YEAR	FILER ID	STATEMENT PERIOD DATES FROM / / TO / /		PAGE ____OF____

DATE RECEIVED	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $

TOTAL THIS PAGE	$

Complete this summary on your last page only!

① TOTAL ITEMIZED CONTRIBUTIONS	$
② TOTAL UNITEMIZED CONTRIBUTIONS	$
③ **Schedule Total**	$

Schedule B

Schedule B is used to report all monetary contributions from Corporations (e.g., Corp./Inc./PC).

NOTE: Limited Liability Company (LLC) contributions are reported on Schedule C.

All Unitemized Contributions for the reporting period should be added together and listed as "Total Unitemized Contributions" on the last page of your Schedule B. Detailed records must be kept of all contributions (i.e., Name of Contributor, Date Received, Amount), regardless of the amount. At anytime the $99.00 threshold is exceeded from a particular contributor, from a single or aggregate contribution, during the applicable cycle (Calendar Year or Election Cycle, depending on the Filer), then the contributions must be itemized. See "Itemized/Unitemized" in the Frequently Used Terms section of the *Handbook* for details.

- Provide the date the monetary contribution was received.
- Provide the complete name and Address of Contributor.
- Provide the Check Number (if applicable) and Amount.
- Provide the total of previous contributions from this Contributor, received during the relevant time period. If the total from the contributor exceeds $99.00 for that Reporting Period or for the relevant time period for the Filer, those contributions must be itemized. For PACs and Party Committees, the relevant time period is the Calendar Year. For all other Committees, including Candidates, the relevant time period is the Campaign Cycle. See "Itemized/Unitemized" in the Frequently Used Terms section of the Handbook for details.
- Provide the total monetary contributions for each page.
- Complete the summary section on the last page of this schedule by listing the total of all pages in box 1, the total of Unitemized receipts from your records in box 2, and the Schedule total in box 3. Forward the schedule total to line 2b of the Summary Page.

MONETARY CONTRIBUTIONS/All Other Schedule C

ELECTION YEAR	FILER ID	STATEMENT PERIOD DATES FROM / / TO / /		PAGE ____OF____

DATE RECEIVED	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
DATE RECEIVED	NAME STREET APT CITY - STATE ZIP	CHECK#	AMOUNT $	PREV. AMT. $
		TOTAL THIS PAGE	$	

Complete this summary on your last page only!

①	TOTAL ITEMIZED CONTRIBUTIONS	$
②	TOTAL UNITEMIZED CONTRIBUTIONS	$
③	**Schedule Total**	$

Schedule C

Schedule C is used to report all monetary contributions from other entities not captured on Schedules A and B, including Political Committees, Unincorporated Unions and Unincorporated Associations. Limited Liability Companies (LLC) are also reported on Schedule C.

All Unitemized Contributions for the Reporting Period should be added together and listed as "Total Unitemized Contributions" on the last page of your Schedule C. Detailed records must be kept of all contributions (i.e., Name of Contributor, Date Received, Amount), regardless of the amount. At anytime the $99.00 threshold is exceeded from a particular Contributor, from a single or aggregate contribution, during the applicable Cycle (Calendar Year or Election Cycle, depending on the Filer), then the contributions must be itemized. See "Itemized/Unitemized" in the Frequently Used Terms section of the *Handbook* for details.

- Provide the date the monetary contribution was received.
- Provide the complete name and mailing address of contributor.
- Provide the check number (if applicable) and amount.
- Provide the total of previous contributions from this contributor, received during the relevant time period. If the total from the contributor exceeds $99.00 for that reporting period or for the relevant time period for the Filer, those contributions must be itemized. For PACs and Party Committees, the relevant time period is the Calendar Year. For all other Committees, including Candidates, the relevant time period is the Campaign Cycle. See "Itemized/Unitemized" in the Frequently Used Terms section of the *Handbook* for details.
- Provide the total monetary contributions for each page.
- Complete the summary section on the last page of each schedule by listing the total of all pages in box 1, the total of Unitemized receipts from your records in box 2, and the Schedule total in box 3. Forward the schedule total to line 2c of the Summary Page.

IN-KIND CONTRIBUTIONS Schedule D

ELECTION YEAR	FILER ID	STATEMENT PERIOD DATES FROM / / TO / /		PAGE ____OF____

DATE RECEIVED	NAME		TYPE CODE:
	STREET	APT	$
CNTRB CODE:	CITY - STATE	ZIP	DESCRIPTION
DATE RECEIVED	NAME		TYPE CODE:
	STREET	APT	$
CNTRB CODE:	CITY - STATE	ZIP	DESCRIPTION
DATE RECEIVED	NAME		TYPE CODE:
	STREET	APT	$
CNTRB CODE:	CITY - STATE	ZIP	DESCRIPTION
DATE RECEIVED	NAME		TYPE CODE:
	STREET	APT	$
CNTRB CODE:	CITY - STATE	ZIP	DESCRIPTION

CONTRIBUTOR CODE:
- CAN = CANDIDATE/ CANDIDATE SPOUSE
- FAM = FAMILY MEMBERS (SEE INSTRUCTIONS)
- CORP = CORPORATE
- IND = INDIVIDUAL
- PART = PARTNERSHIP
- COM = COMMITTEE

CONTRIBUTION TYPE CODE:
- 1 = SERVICES/FACILITIES PROVIDED
- 2 = PROPERTY GIVEN
- 3 = CAMPAIGN EXPENSES PAID

TOTAL THIS PAGE	$
TOTAL ITEMIZED CONTRIBUTIONS	$
TOTAL UNITEMIZED CONTRIBUTIONS	$
SCHEDULE TOTAL LAST PAGE ONLY	$

OTHER RECEIPTS Schedule E

DATE RECEIVED	NAME			RECEIPT AMOUNT
	STREET	APT	☐ INTEREST/DIVIDEND	$
			☐ PROCEEDS SALE/LEASE	
	CITY - STATE	ZIP	☐ OTHER ______	
DATE RECEIVED	NAME			RECEIPT AMOUNT
	STREET	APT	☐ INTEREST/DIVIDEND	$
			☐ PROCEEDS SALE/LEASE	
	CITY - STATE	ZIP	☐ OTHER ______	
DATE RECEIVED	NAME			RECEIPT AMOUNT
	STREET	APT	☐ INTEREST/DIVIDEND	$
			☐ PROCEEDS SALE/LEASE	
	CITY - STATE	ZIP	☐ OTHER ______	
DATE RECEIVED	NAME			RECEIPT AMOUNT
	STREET	APT	☐ INTEREST/DIVIDEND	$
			☐ PROCEEDS SALE/LEASE	
	CITY - STATE	ZIP	☐ OTHER ______	

TOTAL THIS PAGE	$
TOTAL ITEMIZED RECEIPTS	$
TOTAL UNITEMIZED RECEIPTS	$
SCHEDULE TOTAL LAST PAGE ONLY	$

Schedules D & E

Schedule D is used to report In-Kind (Non-Monetary) Contributions: 1) services/facilities; 2) goods, property and equipment; and 3) expenses incurred that were paid by someone else.

- Provide the date the non-monetary contribution was received.
- Provide the Contributor Code.
- Provide complete name and address of contributor.
- Provide the Contribution Type Code. (1, 2 or 3).
- Provide the amount of the in-kind contribution.
- Provide a brief description of the in-kind contribution.
- Provide the page total.
- Provide the total itemized in-kind contributions for all pages.
- Provide the unitemized in-kind contributions from your records. These are in-kind contributions of $99.00 or less. They should be added together for the report period and listed as total unitemized contributions on the last page of Schedule D.
- Provide the schedule total of all itemized and unitemized in-kind contributions.
- Forward the Schedule Total to Line 2d of the Summary Page.

NOTE: For Electronic Filers with NYSBOE, In-Kind Contributions received by Party/Constituted Committees for Housekeeping ONLY are reported on Schedule P and out on Schedule Q simultaneously, with an explanation.

Schedule E is used to report miscellaneous receipts such as interest received on a bank account or loan, dividends from investments, or proceeds from the sale or lease of campaign property or equipment.

- Provide the date received.
- Provide the name and complete address of the payor.
- Check the box indicated the type of receipt or provide a description for “other”.
- Provide the amount received.
- Provide the page total. (Complete the Summary section items on the last page of the Schedules.)
- Provide the total itemized receipts from all pages.
- Provide the total unitemized receipts from your records.
- Provide the Schedule Total and forward to line 3a of the Summary Page.

EXPENDITURE/PAYMENTS Schedule F

ELECTION YEAR	FILER ID	STATEMENT PERIOD DATES FROM / / TO / /		PAGE ____OF____

DO NOT report Transfers Out:

DATE PAID	NAME		PURPOSE CODE _ _ _ _ _	EXPLAIN	AMT PAID
	STREET	APT			
CHECK NO.	CITY - STATE	ZIP			$
DATE PAID	NAME		PURPOSE CODE _ _ _ _ _	EXPLAIN	AMT PAID
	STREET	APT			
CHECK NO.	CITY - STATE	ZIP			$
DATE PAID	NAME		PURPOSE CODE _ _ _ _ _	EXPLAIN	AMT PAID
	STREET	APT			
CHECK NO.	CITY - STATE	ZIP			$
DATE PAID	NAME		PURPOSE CODE _ _ _ _ _	EXPLAIN	AMT PAID
	STREET	APT			
CHECK NO.	CITY - STATE	ZIP			$
DATE PAID	NAME		PURPOSE CODE _ _ _ _ _	EXPLAIN	AMT PAID
	STREET	APT			
CHECK NO.	CITY - STATE	ZIP			$
DATE PAID	NAME		PURPOSE CODE _ _ _ _ _	EXPLAIN	AMT PAID
	STREET	APT			
CHECK NO.	CITY - STATE	ZIP			$
DATE PAID	NAME		PURPOSE CODE _ _ _ _ _	EXPLAIN	AMT PAID
	STREET	APT			
CHECK NO.	CITY - STATE	ZIP			$
DATE PAID	NAME		PURPOSE CODE _ _ _ _ _	EXPLAIN	AMT PAID
	STREET	APT			
CHECK NO.	CITY - STATE	ZIP			$
DATE PAID	NAME		PURPOSE CODE _ _ _ _ _	EXPLAIN	AMT PAID
	STREET	APT			
CHECK NO.	CITY - STATE	ZIP			$
			TOTAL THIS PAGE		$

Expenditure Purpose Codes

CMAIL	Campaign Mailings	POLLS	Polling Costs
CONSL	Campaign Consultant *	POSTA	Postage
CONSV	Constituent Services	PRINT	Print Ads
CNTRB	Political Contributions	PROFL	Professional Services *
FUNDR	Fundraising	RADIO	Radio Ads
LITER	Campaign Literature	RENTO	Office Rent
OFFCE	Office Expenses	TVADS	Television Ads
OTHER	Other: Must Provide Explanation	VOTER	Voter Registration Materials or Services
PETIT	Petition Expenses	WAGES	Campaign Workers' Salaries
INT	Interest Expense		

Complete this summary on your last page only!

①	TOTAL ITEMIZED EXPENDITURES	$
②	TOTAL UNITEMIZED EXPENDITURES	$
③	**Schedule Total**	$

* Sub Contractors must be further defined in Schedule O – *See Instructions*

Schedule F

Expenditure/Payments

During the course of committee/candidate financial disclosure report reviews, the New York State Board of Elections sends numerous letters for clarification of Schedule F transactions. To help ensure that Schedule F is submitted completely and correctly, the Board has redefined the Schedule F codes and provided examples to illustrate correct usage of these codes and proper completion of Schedule F.

Schedule F is used to report all disbursements made in connection with a campaign, other than loan repayments, refunds of contributions and transfers out. The law requires, in addition to other information, that a clearly stated purpose be provided. For the purpose of saving space and to provide some uniformity, the State Board of Elections developed expenditure/payment codes to be used on Schedule F.

The codes listed on Schedule F are the ONLY ones to be used. Failure to provide a code will result in correspondence from this Board. Following are the codes authorized for use on Schedule F, the definition of the code, and examples of the expenses for which you would use a particular code.

Sometimes a particular expense may fit into more than one code. You should use the code most representative of the expense. For example: You purchase stamps for day to day correspondence, bills, etc. This would be listed as POSTA. However, when you purchase stamps for a mass mailing to voters or contributors, that would most properly be reported as CMAIL. You should list an item only under one code.

The following pages and examples will:

1. **Review and further explain the proper codes to use when identifying a candidate or committee's expenses; and**
2. **Explain the proper reporting method for the reimbursement of individuals or the making of payments to credit card companies for campaign expenses.**

Schedule F is used to report all campaign expenses, and all political contributions to other Candidates and Political Committees, other than Transfers. Transfers Out are reported on Schedule H. (See "Frequently Used Terms" for definition of Transfers.) You must provide the detail for each expenditure that exceeds $49.99.

- Provide the date paid and check number.
- Provide the complete name and address of payee.
- Provide the appropriate purpose code. When using code "other", provide an explanation.
- Provide the amount of each entry.
- Provide the total for this page.
- Total all pages of Schedule F in Box 1—total itemized expenditures. Place the total of all unitemized expenditures (from your records) in Box 2—unitemized expenditures box. Add the itemized and unitemized amounts to arrive at the total expenditure amount, which is placed in Box 3. Forward Box 3 total to line 6a of the Summary Page.

Schedule F (cont.)

Code	Definition	Examples
CMAIL:	Campaign Mailings	Cost to produce mailing envelopes, typing, printing, design
CONSL:	Campaign Consultant	Consultant's fees, subcontracts (see instructions for Schedule O)*
CONSV:	Constituent Services	District office renovations, supplies, telephones**
CNTRB:	Political Contributions	
FUNDR:	Fundraising ***	Meals, entertainment, hall rental, tickets
LITER:	Campaign Literature	Palm cards, flyers, brochures, lawn signs, letters, billboards, voter lists, printing, circulation costs
OFFICE:	Office Expenses	Utilities, telephone, equipment, supplies, cleaning
OTHER:	Other	(Must provide explanation, i.e., campaign van rental, campaign travel, tuxedo rental, reimbursements)
PETIT:	Petition Expenses	Voter lists, printing, circulation costs
INT:	Interest Expense	Loan interest, late payment charges

Code	Definition	Examples
POLLS:	Polling Costs	Pollster fee, telephones, Voter lists
POSTA:	Postage	Includes all mailing and delivery service production and placement expense paid directly by the Candidate
PRINT:	Print Ads	" "
RADIO:	Radio Ads	" "
TVADS:	Television Ads	" "
PROFL:	Professional Services	(Accounting fees, legal fees, speech writing)
RENTO:	Office Rent	
VOTER:	Voter Registration Materials	Maps, printing, mailing costs or services
WAGES:	Campaign Workers' Salaries	

Examples are including but not limited to items listed.

*Subcontractors must be further defined in Schedule O—See Instructions on Schedule O

**CONSV can be used only by a political office holder to better serve your constituents or better serve your office.

***Expenses to conduct your own fund raiser are fund raising expenses. Purchasing tickets to another candidate's fund raiser is a political contribution and you would use the code CNTRB. For candidates, purchasing tickets to a state or county committee's fund raiser is a transfer-out on Schedule H.

Schedule F (cont.)

You must provide the detail for each expenditure that exceeds $49.99.

- Provide the date paid and check number.
- Provide the complete name and address of payee.
- Provide the appropriate purpose code.

  (When using code “other” provide an explanation)
- Provide the amount of each entry.
- Provide the total for this page.
- Total all pages of schedule F in Box 1—total itemized.
- Complete the summary on your last page only!
- Place the total of all unitemized expenditures (from your records) in Box 2—unitemized expenditures box. Add the itemized and unitemized amounts to arrive at the total expenditure amount, which is place in Box 3. Forward Box 3 total to line 6a of the Summary Page.

YOU SHOULD REPORT A REIMBURSEMENT FOR A CREDIT CARD AS FOLLOWS:

FIRST ENTRY:

Date	Payee	Purpose	Street	City	State	Zip	Check/Ref#	Amount Paid	Explanation
6/3/1999	GM Card	OTHER	75 Minot St	Albany	NY	12187	1312	$800.00	Reimbursement

DATE PAID **6/3/1999**	NAME **GM Card**	PURPOSE **OTHER**	EXPLAIN	AMT
	STREET **75 Minot St**			
CHECK NO. **1312**	CITY-STATE **Albany NY** ZIP **12187**	**Reimbursement**		**$ 800.00**

SUBSEQUENT ENTRIES: You will now provide the vendor information for those individual expenditures included in the reimbursement which exceeded $49.99, for example:

Date	Payee	Purpose	Street	City	State	Zip	Check/Ref#	Amount Paid	Explanation
5/5/1999	Staples	OFFCE	RT#5	Albany	NY	12353	1312R		Memo $300.00
5/19/1999	Nusbaum's	LITER	847 2ND Ave	Troy	NY	12382	1312R		Memo $300.00
6/3/1999	Unitimized	OTHER					1312R		Memo $200.00

DATE PAID **5/5/1999**	NAME **Staples**	PURPOSE **OFFCE**	EXPLAIN	AMT PAID
	STREET **Rt #5**			
CHECK NO. **1312R**	CITY-STATE **Albany NY** ZIP **12353**	**Memo $300**		$
DATE PAID **5/19/1999**	NAME **Nusbaum's**	PURPOSE CODE **LITER**	EXPLAIN	AMT
	STREET **847 2nd Ave** APT			
CHECK NO. **1312R**	CITY-STATE **Troy NY** ZIP **12382**	**Memo $300**		$
DATE PAID 6/3/1999	NAME **Unitemized**	PURPOSE CODE OTHER	EXPLAIN	AMT
	STREET APT			
CHECK NO. **1312R**	CITY-STATE Zip	**memo $200**		$

NOTE: In our example above, **on the subsequent entries**, you provide the date the vendor was paid, the purpose code, the vendor name, an **R** after the check # in the CHECK NO. column, and the amount for each vendor with the word memo in front of it in the EXPLAIN column. For those items under $50.00, and not requiring itemization, you select under Purpose OTHER and under Payee write unitemized. In the EXPLAIN column use the word memo with the unitemized balance. The total of all memo amounts must equal the amount paid. **The amount paid column is blank**. In both examples when there are several unitemized payments, use the date of the reimbursement for the date paid.

REIMBURSEMENTS TO INDIVIDUALS OR CREDIT CARDS:

A major problem that many filers encounter is how to correctly report a payment when it is to reimburse an individual for expenditures (s)he made to a vendor on behalf of the campaign. A similar problem occurs when payments are made for campaign expenses via credit card. **We expect that payments to persons are for personal services (wages, fees, and/or stipends for work they performed for the campaign).** If you are reimbursing a person for non-personal services for something (s)he purchased for the campaign, from a vendor, then you must report the transaction as in the following example:

YOU SHOULD REPORT A REIMBURSEMENT TO A PERSON AS FOLLOWS:

FIRST ENTRY:

❶Date Paid	❷Payee	❸Purpose	❹Street	❺City	❻State	❼Zip	❽Check/Ref #	❾Amount Paid	❿Explanation
6/3/1999	John Doe	OTHER	123 5^{th} Av	Troy	NY	12180	1248	$600	Reimbursement

DATE PAID	NAME **John Doe** ❷	PURPOSE CODE	EXPLAIN	AMT. PAID
❶ **6/3/1999**	❹ APT STREET **123 5^{th} Avenue**	**OTHER** ❸	**Reimbursement** ❿	❾
CHECK NO. ❽ **1248**	CITY-STATE ❺ **Troy,** ❻ **NY** ZIP ❼ **12180**			**$ 600.00**

SUBSEQUENT ENTRIES: You will now provide the vendor information for those individual expenditures included in the reimbursement which exceeded $49.99, for example:

Date	Payee	Purpose	Street	City	State	Zip	Check/Ref #	Explanation
5/5/1999	Print it	PETIT	24 Elm St	Cohoes	NY	12047	1248R	memo $240
5/19/1999	WTRY	RADIO	88^{th} 4^{th} St	Troy	NY	12183	1248R	memo $240
6/3/1999	Unitemized	OTHER					1248R	memo $120

DATE PAID	NAME **Print It**	PURPOSE CODE	EXPLAIN	AMT PAID
5/5/1999	STREET **24 Elm St** APT	**PETIT**	**Memo $240**	
CHECK NO. **1248R**	CITY-STATE **Cohoes NY** ZIP **12047**			$
DATE PAID	NAME **WTRY**	PURPOSE CODE	EXPLAIN	AMT PAID
5/19/1999	STREET **88 4^{th} St** APT	**RADIO**	**Memo $240**	
CHECK NO. **1248R**	CITY-STATE **Troy NY** ZIP **12183**			$
DATE PAID	NAME **Unitemized**	PURPOSE CODE	EXPLAIN	AMT PAID
6/3/1999	STREET	**OTHER**	**Memo $120**	
CHECK NO. **1248R**	CITY-STATE ZIP			$

NOTE: In our example above, **on the subsequent entries,** you provided the date the vendor was paid, the purpose code, the vendor name, an **R** after the check # in the CHECK NO. column, and the amount for each vendor with the word memo in front of it in the EXPLAIN column. For those items under $50.00, and not requiring itemization, you select under Purpose OTHER and under Payee write unitemized. In the EXPLAIN column use the word memo with the unitemized balance. The total of all memo amounts must equal the amount paid. **The amount paid column is blank.** In both examples when there are several unitemized payments use the date of the reimbursement for the date paid.

Receipts from Party Committee and other committees authorized solely for this candidate

(TRANSFERS IN) Schedule G

ELECTION YEAR	FILER ID	STATEMENT PERIOD DATES FROM / / TO / /		PAGE ____OF____

DATE	NAME	TRANSFER TYPE	AMOUNT TRANSFERRED
	STREET APT	1 ☐	
CHECK #	CITY - STATE ZIP	2 ☐	$
DATE	NAME	TRANSFER TYPE	AMOUNT TRANSFERRED
	STREET APT	1 ☐	
CHECK #	CITY - STATE ZIP	2 ☐	$
DATE	NAME	TRANSFER TYPE	AMOUNT TRANSFERRED
	STREET APT	1 ☐	
CHECK #	CITY - STATE ZIP	2 ☐	$
DATE	NAME	TRANSFER TYPE	AMOUNT TRANSFERRED
	STREET APT	1 ☐	
CHECK #	CITY - STATE ZIP	2 ☐	$
DATE	NAME	TRANSFER TYPE	AMOUNT TRANSFERRED
	STREET APT	1 ☐	
CHECK #	CITY - STATE ZIP	2 ☐	$

TYPE 1 – Party/Constituted Committees
TYPE 2 – Committee Solely Supporting Same Candidate

NOTE: DO NOT REPORT FUNDS RECEIVED FROM INDEPENDENT COMMITTEES OR COMMITTEES AUTHORIZED BY A DIFFERENT CANDIDATE AS A TRANSFER. THESE RECEIPTS MUST BE REPORTED AS A CONTRIBUTION ON SCHEDULE C.

TOTAL THIS PAGE	$
SCHEDULE TOTAL Last Page Only	$

Payments to Party Committee and other committees authorized solely for this candidate

(TRANSFERS OUT) Schedule H

DATE	NAME	TRANSFER TYPE	AMOUNT TRANSFERRED
	STREET APT	1 ☐	
CHECK #	CITY - STATE ZIP	2 ☐	$
DATE	NAME	TRANSFER TYPE	AMOUNT TRANSFERRED
	STREET APT	1 ☐	
CHECK #	CITY - STATE ZIP	2 ☐	$
DATE	NAME	TRANSFER TYPE	AMOUNT TRANSFERRED
	STREET APT	1 ☐	
CHECK #	CITY - STATE ZIP	2 ☐	$
DATE	NAME	TRANSFER TYPE	AMOUNT TRANSFERRED
	STREET APT	1 ☐	
CHECK #	CITY - STATE ZIP	2 ☐	$
DATE	NAME	TRANSFER TYPE	AMOUNT TRANSFERRED
	STREET APT	1 ☐	
CHECK #	CITY - STATE ZIP	2 ☐	$

TYPE 1 – Party/Constituted Committees
TYPE 2 – Committee Solely Supporting Same Candidate

NOTE: DO NOT REPORT FUNDS PAID TO INDEPENDENT COMMITTEES OR COMMITTEES AUTHORIZED BY A DIFFERENT CANDIDATE AS A TRANSFER. THESE PAYMENTS MUST BE REPORTED AS A PAYMENT ON SCHEDULE F.

TOTAL THIS PAGE	$
SCHEDULE TOTAL Last Page Only	$

Schedules G & H

Schedule G is used to report <u>Transfers In.</u> Transfer means the exchange of funds or anything of value between: a) a Party or Constituted Committee and a Candidate or any of his/her Authorized Committees; or b) two (2) Committees <u>solely</u> supporting the same Candidate.

- Provide the date received for Transfers in and the check number.
- Provide the complete name and address of Transferor.
- Check the appropriate box for the type of transfer.
- Provide the amount of the transfer.
- Provide the total transferred amount for this page.
- On the last page of this schedule place the total of all pages in the Schedule Total Box. Forward the Schedule Total amount to line 3b of the Summary page.

Note: Do not report funds received from Independent Committees or Committees authorized by a different Candidate as a transfer. These receipts must be reported as a Contribution on Schedule C (e.g., "Friends of John Doe" to "Citizens for Smith").

*PACs (Political Action Committees) must **not** use this schedule. Any monies received by PACs must be reported on Schedule A, B, or C depending on the type of contributors.*

Schedule H is used to report <u>Transfers Out</u>. Transfer means the exchange of funds or anything of value between: a) a Party or Constituted Committee and a Candidate <u>or</u> any of his/her Authorized Committees; or b) two (2) committees <u>solely</u> supporting the same Candidate.

- Provide the date paid for Transfers out and the check number.
- Provide the complete name and address of Transferee.
- Check the appropriate box for the Type of Transfer.
- Provide the Amount of the Transfer.
- Provide the Transfer Total for this page.
- On the last page of this Schedule, place the total of all pages in the Schedule Total Box. Forward the Schedule total amount to line 6c of the Summary Page.

NOTE: Do not report funds given or paid to Independent Committees or Committees authorized by a different Candidate as a Transfer (e.g., "Friends of John Doe" to "Citizens for Smith"). Those must be reported as an expenditure on Schedule F.

*PACs (Political Action Committees) must **not** use this schedule. Any monies given or paid for political purposes must be reported on Schedule F.*

LOANS RECEIVED Schedule I

ELECTION YEAR	FILER ID	STATEMENT PERIOD DATES FROM / / TO / /		PAGE ___OF___

LOAN DATE	LENDER NAME		LOAN AMOUNTT
	STREET	APT	
☐ Check if Bank Loan	CITY - STATE	ZIP	$
LOAN DATE	LENDER NAME		LOAN AMOUNT
	STREET	APT	
☐ Check if Bank Loan	CITY - STATE	ZIP	$
LOAN DATE	LENDER NAME		LOAN AMOUNT
	STREET	APT	
☐ Check if Bank Loan	CITY - STATE	ZIP	$
LOAN DATE	LENDER NAME		LOAN AMOUNT
	STREET	APT	
☐ Check if Bank Loan	CITY - STATE	ZIP	$
LOAN DATE	LENDER NAME		LOAN AMOUNT
	STREET	APT	
☐ Check if Bank Loan	CITY - STATE	ZIP	$

TOTAL THIS PAGE	$
SCHEDULE TOTAL Last Page Only	$

List any loans received during the reporting period. When submitting this schedule to the Board of Elections, **a copy of the evidence of indebtedness for each loan must be attached to the statement.** If the loan was received from a lending institution, the evidence of indebtedness must include the name and address of any obligor of the loan, or any other person who endorses, co-signs, or otherwise provides security for such loan.

LOAN REPAYMENTS Schedule J

ORIGINAL DATE OF LOAN	LENDER NAME		CHECK NO	AMOUNT
	STREET	APT		
	CITY - STATE	ZIP	DATE	$
ORIGINAL DATE OF LOAN	LENDER NAME		CHECK NO.	AMOUNT
	STREET	APT		
	CITY - STATE	ZIP	DATE	$
ORIGINAL DATE OF LOAN	LENDER NAME		CHECK NO	AMOUNT
	STREET	APT		
	CITY - STATE	ZIP	DATE	$
ORIGINAL DATE OF LOAN	LENDER NAME		CHECK NO.	AMOUNT
	STREET	APT		
	CITY - STATE	ZIP	DATE	$
ORIGINAL DATE OF LOAN	LENDER NAME		CHECK NO.	AMOUNT
	STREET	APT		
	CITY - STATE	ZIP	DATE	$

TOTAL THIS PAGE	$
SCHEDULE TOTAL Last Page Only	$

Schedules I & J

Schedule I is used to report Loans Received during the reporting period.

Evidence of indebtedness (a signed copy of a promissory note or a letter outlining loan details) for each loan must be submitted in conjunction with the applicable Report to the County and/or State Boards of Elections. Such evidence must include the name and address of the lender, the amount of loan, any interest to be charged and the repayment schedule. If the loan was received from a lending institution (or any other loan where applicable), the evidence of indebtedness must include the name and address of any co-signor, obligor or any other person providing security for or otherwise guaranteeing the loan.

- Provide the date of the loan and indicate if a bank loan.
- Provide the complete name and address of the lender, guarantor, or co-signer.
- Provide the loan amount.
- Provide the loan amount page total.
- On the last page of this schedule place the total of all pages in the Schedule Total Box. Forward this amount to line 3c of the Summary page.

NOTE: A loan made to a Candidate or Political Committee, other than a Constituted Committee, by any person, firm, association or corporation other than in the regular course of the lender's business (i.e., Banks) shall be deemed, to the extent not repaid by the date of the primary, general or special election, as the case may be, a contribution by such person, firm, association or corporation.

A loan made to a Candidate or Political Committee, other than a Constituted Committee, by any person, firm, association or corporation in the regular course of the lender's business (i.e., Banks) shall be deemed, to the extent not repaid by the date of the primary, general or special election, as the case may be, a contribution by the obligor on the loan and by any other person endorsing, cosigning, guaranteeing, collateralizing or otherwise providing security for the loan.

However, any outstanding liability remains, and you must continue to report it on Schedule N until it is repaid or forgiven.

Schedule J is used to record the repayment of loans received. Only repayments of principal are reported here. Interest payments are reported on Schedule F.

- Provide the original date of the loan.
- Provide the complete name and address of the lender.
- Provide the check number and the date repaid.
- Provide the amount paid.
- Provide the loan repayment total for this page.
- On the last page of this schedule place the total of all pages in the Schedule Total Box. Forward this amount to line 6d of the Summary Page.

LIABILITIES/LOANS FORGIVEN Schedule K

ELECTION YEAR	FILER ID	STATEMENT PERIOD DATES FROM / / TO / /		PAGE ___OF___

DATE / ORIGINAL DATE OF LIABILITY/ LOAN	VENDOR/LENDER / STREET / APT / CITY / STATE / ZIP	LIABILITY / LOAN	AMOUNT FORGIVEN
DATE ORIGINAL DATE OF LIABILITY/ LOAN	VENDOR/LENDER STREET APT CITY / STATE ZIP	☐ LIABILITY ☐ LOAN	AMOUNT FORGIVEN
DATE ORIGINAL DATE OF LIABILITY/ LOAN	VENDOR/LENDER STREET APT CITY / STATE ZIP	☐ LIABILITY ☐ LOAN	AMOUNT FORGIVEN
DATE ORIGINAL DATE OF LIABILITY/ LOAN	VENDOR/LENDER STREET APT CITY / STATE ZIP	☐ LIABILITY ☐ LOAN	AMOUNT FORGIVEN
DATE ORIGINAL DATE OF LIABILITY/ LOAN	VENDOR/LENDER STREET APT CITY / STATE ZIP	☐ LIABILITY ☐ LOAN	AMOUNT FORGIVEN
DATE ORIGINAL DATE OF LIABILITY/ LOAN	VENDOR/LENDER STREET APT CITY / STATE ZIP	☐ LIABILITY ☐ LOAN	AMOUNT FORGIVEN
DATE ORIGINAL DATE OF LIABILITY/ LOAN	VENDOR/LENDER STREET APT CITY / STATE ZIP	☐ LIABILITY ☐ LOAN	AMOUNT FORGIVEN
DATE ORIGINAL DATE OF LIABILITY/ LOAN	VENDOR/LENDER STREET APT CITY / STATE ZIP	☐ LIABILITY ☐ LOAN	AMOUNT FORGIVEN
DATE ORIGINAL DATE OF LIABILITY/ LOAN	VENDOR/LENDER STREET APT CITY / STATE ZIP	☐ LIABILITY ☐ LOAN	AMOUNT FORGIVEN
DATE ORIGINAL DATE OF LIABILITY/ LOAN	VENDOR/LENDER STREET APT CITY / STATE ZIP	☐ LIABILITY ☐ LOAN	AMOUNT FORGIVEN
DATE ORIGINAL DATE OF LIABILITY/ LOAN	VENDOR/LENDER STREET APT CITY / STATE ZIP	☐ LIABILITY ☐ LOAN	AMOUNT FORGIVEN
DATE ORIGINAL DATE OF LIABILITY/ LOAN	VENDOR/LENDER STREET APT CITY / STATE ZIP	☐ LIABILITY ☐ LOAN	AMOUNT FORGIVEN

COPY OF EVIDENCE FROM VENDOR/LENDER INDICATING FORGIVENESS MUST BE ATTACHED.

TOTAL THIS PAGE	$
SCHEDULE TOTAL (LAST PAGE ONLY)	$

Schedule K

Schedule K is used to report that a Creditor or a Lender has Forgiven an Outstanding Debt. This includes any outstanding amounts owed to the Candidate which are forgiven by the Candidate.

- Provide the date forgiven and the original date of debt.
- Provide the complete name and address of the creditor/lender.
- Check box for liability or loan forgiven.
- Provide the amount of the liability/loan forgiven.
- Provide the total amounts of liabilities and loans forgiven for this page.
- On the last page of this schedule, place the Total of Liabilities and Loans forgiven from all pages in the Schedule Total Box.

NOTE: Loans or liabilities that are forgiven are considered contributions for limit purposes, and are subject to Contribution Limits for the applicable Election or Calendar Year Cycle. Forgiveness can result in the receipt of an over-contribution, if the amount forgiven: 1) is, in and of itself, greater than the applicable Contribution Limit, or 2) when added to the previous contribution(s) of the Contributor who is forgiving the loan or liability, results in an aggregate amount for the applicable cycle which is greater than the applicable Contribution Limit for that cycle.

Filers are strongly cautioned to consider the applicable Contribution Limit as applied to the amount to be forgiven, as well as cautioned to review the contribution history of the particular Contributor who will be forgiving a loan or liability.

EXPENDITURE REFUNDS Schedule L

ELECTION YEAR	FILER ID	STATEMENT PERIOD DATES FROM / / TO / /		PAGE _____OF_____

DATE RECEIVED	NAME		ORIG. PAYMENT DATE
	STREET	APT	
	CITY / STATE	ZIP	AMOUNT $
DATE RECEIVED	NAME		ORIG. PAYMENT DATE
	STREET	APT	
	CITY / STATE	ZIP	AMOUNT $
DATE RECEIVED	NAME		ORIG. PAYMENT DATE
	STREET	APT	
	CITY / STATE	ZIP	AMOUNT $
DATE RECEIVED	NAME		ORIG. PAYMENT DATE
	STREET	APT	
	CITY / STATE	ZIP	AMOUNT $
DATE RECEIVED	NAME		ORIG. PAYMENT DATE
	STREET	APT	
	CITY / STATE	ZIP	AMOUNT $
		TOTAL THIS PAGE	$
		SCHEDULE TOTAL LAST PAGE ONLY	

CONTRIBUTIONS REFUNDED Schedule M

REFUND DATE	ORIG. DATE. REC.	CONTRIBUTOR NAME		AMOUNT REFUNDED
		STREET	APT	$
		CITY - STATE	ZIP	CHECK #
REFUND DATE	ORIG. DATE. REC.	CONTRIBUTOR NAME		AMOUNT REFUNDED
		STREET	APT	$
		CITY - STATE	ZIP	CHECK #
REFUND DATE	ORIG. DATE. REC.	CONTRIBUTOR NAME		AMOUNT REFUNDED
		STREET	APT	$
		CITY - STATE	ZIP	CHECK #
REFUND DATE	ORIG. DATE. REC.	CONTRIBUTOR NAME		AMOUNT REFUNDED
		STREET	APT	$
		CITY - STATE	ZIP	CHECK #
REFUND DATE	ORIG. DATE. REC.	CONTRIBUTOR NAME		AMOUNT REFUNDED
		STREET	APT	$
		CITY - STATE	ZIP	CHECK #
			TOTAL THIS PAGE	$
			SCHEDULE TOTAL Last page only	$

Schedules L & M

Schedule L is used to report expenditure refunds of previously reported campaign expenses (errors, overpayments, adjustments, return of deposits, uncashed checks, etc.) back to the candidate/committee.

- Provide the date received.
- Provide the complete name and address of the payor.
- Provide the date of original payment and the amount refunded.
- Provide the total amounts of expenditure refunds for this page.
- On the last page of this schedule, place the total of all pages in the Schedule Total Box. Forward the amount to 3d of the Summary Page.

Schedule M is used to report the return or refund back to the contributor of previously deposited/ reported contributions to the candidate/committee. You may not refund more than the amount contributed.

- Provide the date you refunded the money.
- Provide the date(s) it was received.
- Provide the complete name and address of the contributor.
- Provide the amount of the refund and the check number.
- Provide the total amount refunded for this page.
- On the last page of this schedule place the total of all pages in the Schedule Total Box. Forward this amount to line 6e of the Summary Page.

OUTSTANDING LIABILITIES/LOANS Schedule N

ELECTION YEAR	FILER ID	STATEMENT PERIOD DATES FROM / / TO / /		PAGE ___ OF ___

DATE / CURRENT / PRIOR	NAME / STREET / CITY - STATE	APT / ZIP	Total Orig. Amt.	Purpose	Liability Amount Outstanding	Loan Amount Outstanding
DATE CURRENT PRIOR	NAME STREET CITY - STATE	APT ZIP	Total Orig. Amt. [] Liability [] Loan $____	Purpose Code____ Explain: ____	Liability Amount Outstanding $____	Loan Amount Outstanding $____
DATE CURRENT PRIOR	NAME STREET CITY - STATE	APT ZIP	Total Orig. Amt. [] Liability [] Loan $____	Purpose Code____ Explain: ____	Liability Amount Outstanding $____	Loan Amount Outstanding $____
DATE CURRENT PRIOR	NAME STREET CITY - STATE	APT ZIP	Total Orig. Amt. [] Liability [] Loan $____	Purpose Code____ Explain: ____	Liability Amount Outstanding $____	Loan Amount Outstanding $____
DATE CURRENT PRIOR	NAME STREET CITY - STATE	APT ZIP	Total Orig. Amt. [] Liability [] Loan $____	Purpose Code____ Explain: ____	Liability Amount Outstanding $____	Loan Amount Outstanding $____
DATE CURRENT PRIOR	NAME STREET CITY - STATE	APT ZIP	Total Orig. Amt. [] Liability [] Loan $____	Purpose Code____ Explain: ____	Liability Amount Outstanding $____	Loan Amount Outstanding $____
DATE CURRENT PRIOR	NAME STREET CITY - STATE	APT ZIP	Total Orig. Amt. [] Liability [] Loan $____	Purpose Code____ Explain: ____	Liability Amount Outstanding $____	Loan Amount Outstanding $____
DATE CURRENT PRIOR	NAME STREET CITY - STATE	APT ZIP	Total Orig. Amt. [] Liability [] Loan $____	Purpose Code____ Explain: ____	Liability Amount Outstanding $____	Loan Amount Outstanding $____
DATE CURRENT PRIOR	NAME STREET CITY - STATE	APT ZIP	Total Orig. Amt. [] Liability [] Loan $____	Purpose Code____ Explain: ____	Liability Amount Outstanding $____	Loan Amount Outstanding $____
DATE CURRENT PRIOR	NAME STREET CITY - STATE	APT ZIP	Total Orig. Amt. [] Liability [] Loan $____	Purpose Code____ Explain: ____	Liability Amount Outstanding $____	Loan Amount Outstanding $____

TOTAL THIS PAGE		
SCHEDULE TOTAL		

Purpose of Liability/Loan Codes

CMAIL	Campaign Mailings	POLLS	Polling Costs
CONSL	Campaign Consultant	POSTA	Postage
CONSV	Constituent Services	PRINT	Print Ads
FUNDR	Fundraising	PROFL	Professional Services
LITER	Campaign Literature	RADIO	Radio Ads
LOAN	Loans	RENTO	Office Rent
OFFCE	Office Expenses	TVADS	Television Ads
OTHER	Other: Must Provide Explanation	VOTER	Voter Registration Materials or Services
PETIT	Petition Expenses	WAGES	Campaign Workers' Salaries

Schedule N

Schedule N is used to report:

a) outstanding liabilities for goods or services received;

b) outstanding loans received;

c) the outstanding balances

as of the cut-off date for the report.

For each entry:

- Provide the date the liability/loan was incurred and whether it was incurred during the current report period or a prior report period.
- Provide the complete name and address of the vendor or lender.
- Provide the total amount of the original liability/loan.
- Indicate by using the appropriate code for the purpose. If using code "other," provide an explanation.

CMAIL	Campaign Mailings	POLLS	Polling Costs
CONSL	Campaign Consultant	POSTA	Postage
CONSV	Constituent Services	PRINT	Print Ads
FUNDR	Fundraising	PROFL	Professional Services
LITER	Campaign Literature	RADIO	Radio Ads
LOAN	Loans	RENTO	Office Rent
OFFCE	Office Expenses	RVADS	Television Ads
OTHER	Other: Must provide explanation	VOTER	Voter Registration Materials or Services
PETIT	Petition Expenses	WAGES	Campaign Workers' Salaries

- Provide the amount of the liability still outstanding.
- Provide the amount of the loan still outstanding.
- Provide <u>page</u> totals for columns labeled "Liability Amount Outstanding" and "Loan Amount Out-standing".
- Provide <u>schedule</u> totals for columns labeled "Liability Amount Outstanding" and "Loan Amount Out-standing" on the last page of this schedule.
- Forward the column labeled "Liability Amount Outstanding", schedule liabilities total to line 9g of the "Status of Campaign Expenses" section.

Note: A filer cannot terminate while having any outstanding liabilities or loans, or portions thereof.

PARTNERS | SUBCONTRACTS Schedule O

ELECTION YEAR	FILER ID	STATEMENT PERIOD DATES FROM / / TO / /		PAGE ____OF____

PARTNERS

AMT OF CONTRIBUTION	PARTNERSHIP NAME	
$		
DATE RECEIVED	STREET	APT
	CITY - STATE	ZIP

PARTNER NAME

LAST / FIRST / MI	AMOUNT ATTRIBUTED	PREVIOUS AMOUNT
LAST FIRST MI STREET APT CITY / STATE ZIP	$	$
LAST FIRST MI STREET APT CITY / STATE ZIP	$	$
LAST FIRST MI STREET APT CITY / STATE ZIP	$	$
LAST FIRST MI STREET APT CITY / STATE ZIP	$	$
LAST FIRST MI STREET APT CITY / STATE ZIP	$	$
LAST FIRST MI STREET APT CITY / STATE ZIP	$	$
LAST FIRST MI STREET APT CITY / STATE ZIP	$	$
LAST FIRST MI STREET APT CITY / STATE ZIP	$	$
LAST FIRST MI STREET APT CITY / STATE ZIP	$	$
TOTAL AMOUNT ATTRIBUTED	A $	A $
TOTAL AMOUNT UNITEMIZED	B $	B $
TOTAL AMOUNT CONTRIBUTION	A+B $	A+B $

SUBCONTRACTS

PAYEE NAME	
STREET	APT
CITY - STATE	ZIP

PROVIDER OF FINISHED GOODS/SERVICES:

NAME / ADDRESS	AMT ATTRIBUTED
NAME STREET APT CITY / STATE ZIP	$ CODE _ _ _ _ _
NAME STREET APT CITY / STATE ZIP	$ CODE _ _ _ _ _
NAME STREET APT CITY / STATE ZIP	$ CODE _ _ _ _ _
NAME STREET APT CITY / STATE ZIP	$ CODE _ _ _ _ _
NAME STREET APT CITY / STATE ZIP	$ CODE _ _ _ _ _
NAME STREET APT CITY / STATE ZIP	$ CODE _ _ _ _ _
NAME STREET APT CITY / STATE ZIP	$ CODE _ _ _ _ _
NAME STREET APT CITY / STATE ZIP	$ CODE _ _ _ _ _
NAME STREET APT CITY / STATE ZIP	$ CODE _ _ _ _ _

PLEASE USE "PURPOSE CODES" FOUND ON SCHEDULE F or N

Schedule O

Schedule O is used to furnish additional information about partnership contributions or subcontractor payments. (See the "Contribution and Receipt Limitations" section in this *Handbook.)*

<u>Partnerships</u>—see Schedules A&D Instructions

- Provide the amount (and date) of the contribution as reported on Schedule A and/or D.
- Provide the partnership name and address.
- Once the aggregate partnership contribution exceeds $2,500 (during the calendar year for a constituted or party committee or PAC; or during the election/campaign cycle for a candidate or authorized committee), the names and addresses of the individual partners whose aggregate shares of the partnerships' contribution for the applicable calendar year or cycle exceed $99.00 must be provided along with the amount attributable to each partner.
- Provide the amount attributed to each partner and any previous amounts made by them.
- Provide the total of all attributable amounts.
- For all partners whose shares do not exceed $99.00 you will place the total of those shares in the Unitemized box in the summary section.
- Total amount of contribution box = total of boxes A and B.

<u>Subcontractors</u>

- Provide the complete name and address of the person, entity, or consultant paid by the campaign.
- Provide the complete name and address of the subcontractor.
- Provide the amount attributed.
- Provide the proper expenditure code as found in Schedule F or N.

Note: The above information is required for any subcontracted amount greater than $10,000 in the case of Statewide candidates and $5,000 for all other offices. This subcontractor information can be reported either on the report which lists the expenditure to the consultant or on the post-election report to which the transaction(s) relate.

* NON CAMPAIGN HOUSEKEEPING RECEIPTS Schedule P

ELECTION YEAR	FILER ID	STATEMENT PERIOD DATE FROM / / TO / /		PAGE ___ OF ___

			AMOUNT	PREV. AMT.
DATE RECEIVED	NAME			
CODE:	STREET	APT		
CHECK #	CITY - STATE	ZIP	$	$
DATE RECEIVED	NAME		AMOUNT	PREV. AMT.
CODE:	STREET	APT		
CHECK #	CITY - STATE	ZIP	$	$
DATE RECEIVED	NAME		AMOUNT	PREV. AMT.
CODE:	STREET	APT		
CHECK #	CITY - STATE	ZIP	$	$
DATE RECEIVED	NAME		AMOUNT	PREV. AMT.
CODE:	STREET	APT		
CHECK #	CITY - STATE	ZIP	$	$
DATE RECEIVED	NAME		AMOUNT	PREV. AMT.
CODE:	STREET	APT		
CHECK #	CITY - STATE	ZIP	$	$
DATE RECEIVED	NAME		AMOUNT	PREV. AMT.
CODE:	STREET	APT		
CHECK #	CITY - STATE	ZIP	$	$
DATE RECEIVED	NAME		AMOUNT	PREV. AMT.
CODE:	STREET	APT		
CHECK #	CITY - STATE	ZIP	$	$
DATE RECEIVED	NAME		AMOUNT	PREV. AMT.
CODE:	STREET	APT		
CHECK #	CITY - STATE	ZIP	$	$
DATE RECEIVED	NAME		AMOUNT	PREV. AMT.
CODE:	STREET	APT		
CHECK #	CITY - STATE	ZIP	$	$
DATE RECEIVED	NAME		AMOUNT	PREV. AMT.
CODE:	STREET	APT		
CHECK #	CITY - STATE	ZIP	$	$
		TOTAL THIS PAGE	$	

CODE:

IND = INDIVIDUAL

CORP = CORPORATE

PART = PARTNERSHIP: Partnerships which contribute over $2500.00 total, must further define in Schedule O.

COMM = POLITICAL COMMITTEE

Complete this summary on your last page only!

① TOTAL ITEMIZED CONTRIBUTIONS	$
② TOTAL UNITEMIZED CONTRIBUTIONS	$
③ **Schedule Total**	$

* This schedule to be used only by party or constituted committee.

Schedule P

Schedule P is used only by Party and Constituted Committees to report receipts associated with maintaining a permanent Party Headquarters and staff and carrying on ordinary activities which are not for the express purpose of promoting the candidacy of specific candidates. See Election Law Section 14-124(3).

- Provide the date received.
- Indicate the type of contributor and the check #.
- Provide complete name and address of the contributor.
- Provide the amount of contributions received from that contributor.
- List any previous contributions received during the calendar year from that contributor.
- Provide total monetary contributions for each page.
- On the last page of this schedule, place the total of all itemized receipts in Box 1 of the Summary section. Place the total of all Unitemized amounts* (from your records) in Box 2 of the Summary section.
- Total of Box 1 and Box 2 amounts. Forward Box 3 total to line 3e of the Summary Page.

* **The threshold for itemizing is an aggregate over $99.00 for the calendar year.**

Note: Returned housekeeping receipts should be listed on this schedule, and as negative amounts.

* NON-CAMPAIGN HOUSEKEEPING EXPENSES Schedule Q

ELECTION YEAR	FILER ID	STATEMENT PERIOD DATES FROM / / TO / /		PAGE ____ OF ____

DO NOT report Transfers Out:

DATE PAID	NAME		PURPOSE CODE	EXPLAIN	AMT PAID
	STREET	APT			
CHECK NO.	CITY - STATE	ZIP			$
DATE PAID	NAME		PURPOSE CODE	EXPLAIN	AMT PAID
	STREET	APT			
CHECK NO.	CITY - STATE	ZIP			$
DATE PAID	NAME		PURPOSE CODE	EXPLAIN	AMT PAID
	STREET	APT			
CHECK NO.	CITY - STATE	ZIP			$
DATE PAID	NAME		PURPOSE CODE	EXPLAIN	AMT PAID
	STREET	APT			
CHECK NO.	CITY - STATE	ZIP			$
DATE PAID	NAME		PURPOSE CODE	EXPLAIN	AMT PAID
	STREET	APT			
CHECK NO.	CITY - STATE	ZIP			$
DATE PAID	NAME		PURPOSE CODE	EXPLAIN	AMT PAID
	STREET	APT			
CHECK NO.	CITY - STATE	ZIP			$
DATE PAID	NAME		PURPOSE CODE	EXPLAIN	AMT PAID
	STREET	APT			
CHECK NO.	CITY - STATE	ZIP			$
DATE PAID	NAME		PURPOSE CODE	EXPLAIN	AMT PAID
	STREET	APT			
CHECK NO.	CITY - STATE	ZIP			$
DATE PAID	NAME		PURPOSE CODE	EXPLAIN	AMT PAID
	STREET	APT			
CHECK NO.	CITY - STATE	ZIP			$
			TOTAL THIS PAGE		$

Expenditure Purpose Codes (use on Schedule Q only)

RENTO	Office Rent
UTILS	Utilities
PAYRL	Payroll
POSTA	Postage
PROFL	Professional Services
OFEXP	Office Expenses
MAILS	Mailings
OTHER	Other: Provide Explanation
VOTER	Voter Registration Materials or Services

Complete this summary on your last page only!

①	TOTAL ITEMIZED EXPENDITURES	$
②	TOTAL UNITEMIZED EXPENDITURES	$
③	**Schedule Total**	$

* This schedule to be used only by party or constituted committee.

Schedule Q

Schedule Q is used only by Party and Constituted Committees to report expenses associated with maintaining a permanent Party Headquarters and staff and carrying on ordinary activities which are not for the express purpose of promoting the candidacy of specific candidates. See Election Law Section 14-124(3).

- Provide the date paid and check number.
- Provide the complete name and address of payee.
- Provide the appropriate purpose code. When using code "other" provide an explanation.
- Provide the amount of each entry.
- Provide the total of each page.
- Total all pages of Schedule Q in Box 1—total itemized expenditures. Place the total of all unitemized expenditures* (from your records) in Box 2—unitemized expenditure box.
- Total of Box 1 and Box 2 amounts. Forward Box 3 total to line 6f of the Summary page.

* **All individual expenditures under $50.00.**

Note: Returned housekeeping expenditures should be listed on this schedule, and as negative amounts.

ELECTION YEAR	FILER ID	STATEMENT PERIOD DATES FROM / / TO / /		

SUMMARY OF RECEIPTS / EXPENDITURES

1. OPENING BALANCE - must be the same as line 7 of your previous report .... $__________

2. CONTRIBUTIONS

2a) SCHEDULE A - Individuals - total...................... $__________

2b) SCHEDULE B - Corporations - total................... $__________

2c) SCHEDULE C - Other - total.............................. $__________

2d) SCHEDULE D - In-kind - total............................ $ __________

2e) TOTAL Contributions (add 2a through 2d)..$__________

3. MISCELLANEOUS RECEIPTS

3a) SCHEDULE E - Other receipts - total..................$ __________

3b) SCHEDULE G - Transfers in - total.....................$ __________

3c) SCHEDULE I - Loans received - total..................$ __________

3d) SCHEDULE L - Expenditure refunds - total.........$ __________

3e) SCHEDULE P - Housekeeping receipts - total....$ __________

3f) TOTAL Miscellaneous Receipts (add 3a through 3e)..................................$__________

4. TOTAL RECEIPTS THIS PERIOD (add 2e and 3f) .... $__________

5. TOTAL (add line 1 and line 4) .... $__________

6. EXPENSES

6a) SCHEDULE F - Disbursements - total.................$ __________

6b) SCHEDULE D total..(offset)................................$ __________

6c) SCHEDULE H - Transfers out - total....................$ __________

6d) SCHEDULE J - Loans repaid - total.....................$ __________

6e) SCHEDULE M - Contribution refunds - total........$ __________

6f) SCHEDULE Q - Housekeeping expenses - total..$ __________

6g) TOTAL Expenses this period (add 6a through 6f) .... $__________

7. BALANCE AT END OF PERIOD (subtract line 6g from line 5) .... $__________

Summary Page

After all detail schedules (e.g., A, B, C, etc.) have been completed, you must then complete the Summary of Receipts and Expenditures page. Each line on this summary will contain the total from the corresponding detail schedule in the report, except Line 6b.

Complete the heading of the Summary Page.

Line 1 reflects your opening balance. This will be zero on the first report for a new candidate or committee. It will then be the ending balance on your previous report for any active filer.

Line 2a through 2d will reflect any contributions from Schedules A through D of this report (2d, in-kind contribution total must be included on line 6b.)

Line 2e will be the total of 2a through 2d.

Line 3a through 3e will reflect other receipts from Schedules E, G, I, L or P, as appropriate.

Line 3f will be the total of lines 3a through 3e.

Line 4 will be the total of lines 2e and 3f.

Line 5 will be the total of lines 1 and 4.

Lines 6a through 6f will reflect the totals from the appropriate detail schedules.

Line 6a reflects the amount entered in Box 3, Schedule F.

Line 6b is an offset entry. (Place Schedule D total here).

Line 6c through 6f will reflect the totals from Schedules H, J, M or Q, as appropriate.

Line 6g will be the total of lines 6a through 6f.

Line 7 equals line 5 minus line 6g. This should never be negative.

ELECTION YEAR	FILER ID	STATEMENT PERIOD DATES FROM / / TO / /		

STATUS REPORT

8. STATUS OF CONTRIBUTIONS

8a) Contributions received, from line 8e of your previous report * .... $________

8b) Contributions received this period, line 2e .... $________

8c) TOTAL, line 8a plus 8b .... $________

8d) Contributions refunded, from this summary, line 6e .... $________

8e) TOTAL contributions to date (line 8c minus 8d) .... $________

*This figure will be 0 (zero) if this is the first report of a new campaign.

9. STATUS OF CAMPAIGN EXPENSES

9a) Campaign expenses paid, from line 9f of your previous report* .... $________

9b) Campaign expenses this period, line 6a .... $________

9c) In-Kind offset, Schedule D total .... $________

9d) TOTAL add lines 9a throug9c .... $________

9e) Refunds of campaign expenses, from this summary, line 3d .... $________

9f) SUB-TOTAL campaign expenses to date (line 9d minus 9e) .... $________

9g) Outstanding liabilities (Schedule N total, excluding loans) .... $________

9h) Total Campaign Expenses to date (line 9f plus line 9g) .... $________

*This figure will be 0 (zero) if this is the first report of a new campaign.

9i) EXPENSE ALLOCATION SECTION (Schedule R of Electronic filing)

Candidate name	Office/District	Election Year	$ Amount

TOTAL AMOUNT ALLOCATED (please use additional pages if necessary) .... $________

10. STATUS OF LOANS MADE

10a) Loans made to date, from line 10f of your previous report .... $________

10b) Loans made this period, from your records .... $________

10c) TOTAL, line 10a plus 10b .... $________

10d) Amounts included in 10c above, which were repaid this period .... $________

10e) Amounts included in 10c above, which were forgiven this period .... $________

10f) Balance of loans made to date (line 10c minus 10d and 10e) .... $________

11. STATUS OF HOUSEKEEPING RECEIPTS

11a) Housekeeping receipts ONLY, from line 11c of your previous report .... $________

11b) Housekeeping receipts this period, from this summary, line 3e .... $________

11c) TOTAL housekeeping receipts to date, (line 11a plus 11b) .... $________

12. STATUS OF HOUSEKEEPING EXPENSES

12a) Housekeeping expenses ONLY, from line 12c of your previous report .... $________

12b) Housekeeping expenses this period, from this summary, line 6f .... $________

12c) TOTAL housekeeping expenses to date (line 12a plus 12b) .... $________

Status Report

Status Report—Paper Filers

Complete the heading of the Status Report.

Each report filed during a campaign cycle should list those contributions received and campaign expenses incurred for a particular reporting period (lines 8a and 9a), as well as aggregate to date totals for either the calendar year or campaign cycle as described below.

The purpose of the Status of Contributions and Status of Campaign Expenses schedules is to enable one to examine the last report filed and to be able to determine the cumulative, to date amounts of all contributions and expenses for the campaign cycle.

Status of Contributions—This schedule will show all contributions received for the campaign less any contributions for the campaign that were refunded.

Line 8a is completed on your second through final reports for the campaign cycle (Calendar year for PACs and Party committees) by bringing forward the total from line 8e of your previous report.

Status of Campaign Expenses—This schedule will show all expenses paid for during the campaign, plus outstanding liabilities incurred for this campaign, less any refunds received that were previously expended for the current campaign.

Line 9a is completed on your second through final reports for the campaign cycle (Calendar year for Party committees) by bringing forward the total from line 9f of your previous report.

Line 9i Allocation Section—Party committees, constituted committees and authorized multi-candidate committees are required to allocate campaign expenses among the candidate they support according to the relative benefit each candidate received form the expenditures. (These **amounts are cumulative per candidate for the campaign cycle)**. Paper filers must include this information where indicated on the Status Report. Electronic Filers must create and complete Schedule R.

Remember, candidates generally have either a two or four year campaign cycle. (See “campaign cycle” in the “Frequently Used Terms” section in this *Handbook*.)

When a committee spends its first dollar on a candidate for a particular election campaign, they list on this schedule the candidate’s name, the office, the district or municipality, and the allocated amount spent for that candidate.

On each subsequent report, this information is carried forward. As the committee spends more on a candidate, the amount will be increased accordingly.

After having reported the total spent on a candidate for a particular campaign, you will no longer carry forward this information.

Status of Loans Made—This section shows the current amount of loans made outstanding and the loan activity for the period. **You must maintain a supporting documentation of any loans made including repayments and forgiveness.**

The Status of Housekeeping Receipts and the **Status of Housekeeping Expenses**—Aggregate these items for the calendar year. These are used only by party and constituted committees.

CF-18 NEW YORK STATE BOARD OF ELECTIONS
VERIFICATION STATEMENT

IDENTIFICATION NO. ______
(Assigned by the Board)

OFFICE & DISTRICT ______
(If applicable) **E.g., 12th S.D.**

Report Period ______________________

I, ______________________________________,

am the treasurer for the ______________________________ **Committee**

OR

I, ______________________________________,

AM A CANDIDATE FOR PUBLIC OFFICE, AND I HAVE SUBMITTED HEREWITH ON COMPUTER DISKETTE, OR HAVE SUBMITTED VIA E-MAIL, THE COMMITTEE'S/CANDIDATE'S FINANCIAL DISCLOSURE STATEMENT FOR THE PERIOD INDICATED BELOW:

1. ☐ 32 Day Pre Primary
2. ☐ 11 Day Pre Primary
3. ☐ 10 Day Post Primary *
4. ☐ 32 Day Pre General
5. ☐ 11 Day Pre General
6. ☐ 27 Day Post General *
7. ☐ 32 Day Pre Special
8. ☐ 11 Day Pre Special
9. ☐ 27 Day Post Special *
10. ☐ Periodic Jan. 15, 20____
11. ☐ Periodic July 15, 20____
12. ☐ 24 Hour Notice
13. ☐ Off-Cycle

☐ Termination Report
☐ Treasurer Resignation Report
(Copy of letter of Resignation attached)
☐ Amended Report
☐ * Campaign material or a Disclaimer must be submitted with Post Election Reports

No-Activity: Be sure to check appropriate report period above.

☐ Although I am required to file a statement for the period indicated, there are no transactions to report, so I have not filed electronically via e-mail or diskette. Note: No-Activity reports may be filed via the Board's website. www.elections.state.ny.us

☐ See Attached ☐ No Campaign Materials Produced

I STATE THAT (i) THE INFORMATION CONTAINED IN THE ELECTRONICALLY FILED DISCLOSURE STATEMENT REFERENCED ABOVE IS IN ALL RESPECTS TRUE AND COMPLETE TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF, OR (ii) I HAVE NO TRANSACTIONS TO REPORT FOR THIS PERIOD.

______________________ Name - print or type

______________________ Preparer's Signature

______________________ Title

___/___/___ Date Signed ( )- - Phone Number

KNOWINGLY INCLUDING FALSE INFORMATION IN THE DISCLOSURE STATEMENT IDENTIFIED ABOVE OR ON THIS VERIFICATION STATEMENT CONSTITUTES A CLASS A MISDEMEANOR, PUNISHABLE BY A FINE AND/OR IMPRISONMENT. SEE PENAL LAW § 210.

CF-19

New York State Board of Elections

APPLICATION FOR ELECTRONIC FILING EXEMPTION

(Applications should be received by the Board at least 30 days prior to the filing)

Treasurer/Candidate:__________________________________
(please print name)
Committee Name: __________________________________

Address:____

____

___________________________**Zip**___________

Telephone: (__ __ __)-__ __ __ - __ __ __ __**Ext.** _________

Identification No.
(assigned by the Board)

Office & District
(if applicable)

e.g., 12th S.D.

I __________________________, swear or affirm that the committee/candidate does not have **access to the technology** necessary to comply with the electronic filing requirements of Subdivision Nine-A of Section 3-102 of the Election Law **AND** that filing by such means would constitute a **substantial hardship** for such committee/candidate.

NOTE: For purposes of granting an exemption to the electronic financial disclosure requirements of Article 14 of the Election Law, the following definitions apply:

"Access to the technology" is defined as the ownership and/or the ability to access a computer with a windows-based operating system capable of complying with electronic filing requirements.

"Substantial hardship" is defined as the financial inability of the candidate/committee to purchase and/or acquire access to the technology necessary to comply with the electronic financial filing requirements.

Please explain the basis of your request for an exemption. (Additional pages may be attached, if needed)

____

____

____

I understand that the exemption is valid **until December 31st of the calendar year for which it is granted** and that I am obligated to inform the State Board of Elections of any change in circumstances which would disqualify the committee/candidate from the exemption for electronic filing. The Board may revoke the exemption at any time. I understand if the exemption is granted I am still obligated to file using the paper form.

I state that the information contained in this statement is in all respects true and complete to the best of my knowledge, information, and belief.

Knowingly including false information in this application constitutes a Class A Misdemeanor, punishable by a fine and/or imprisonment. See Penal Law § 210.45

____ ______/______/______
Signature Date

For Board use only

The Application for the exemption is (check one): ☐Granted ☐DENIED** Date: ____/____/______
**(DENIED explanation) ____

By:____

CF-20 New York State Board of Elections

NOTICE OF INACTIVE STATUS
(CF-20)

Treasurer: ______________________________
(please print name)

Committee Name: ______________________________

Address: ______________________________

____

______________________________ Zip ____________

Telephone: (_____)- _______ - _______ Ext. ____________

Identification No.
(assigned by the Board)

Office & District
(if applicable)

e.g., 12th S.D.

The above-named committee will not support or has not supported, in any way, any candidate or political committee which is a participant in the year _____ Primary Elections and/or the year _____ General Elections.

I state that the information contained in this statement is in all respects true and complete to the best of my knowledge, information, and belief.

Knowingly including false information in this application constitutes a Class A Misdemeanor, punishable by a fine and/or imprisonment. See Penal Law § 210.45

______________________________ ______ /______ /______
Signature Date

Instructions

1. The State Board of Elections assumes that all active committees are supporting candidates for election and therefore we will expect to receive election reports from them (3 Primary Election reports and/or 3 General Election reports),unless otherwise notified.

Note: If you are active only for the Primary Election, or only for the General Election, be sure to cross off the election that does not pertain to you on the form above. We will expect reports only for the specific election in which you took part.

2. Filing of this notice will serve as that notification.

3. This applies only to filers with the State Board of Elections.

4. You are, however, required to continue to make your Periodic filings in July and January.

Part Four —
Frequently Used Terms

I. Frequently Used Terms

Inside Part Four, Section I:

This section contains terms used throughout the Handbook, as well as concepts which may be helpful in preparing campaign financial disclosure reports.

24-Hour Notice - a required disclosure of any contribution or loan over $1,000, received the day after the cut-off date of the 11-day pre-election report up to election day.

- These notices apply to all primary, general and special elections and must be filed by any filer for a specific election in which they are required to file campaign financial disclosure reports.
- These notices must be received by the appropriate board(s) of elections within 24 hours of receipt of the contribution or loan in question.
- These notices are required because without them, there would be no public disclosure of large loans or contributions received during the period leading up to election day, which would otherwise only be first disclosed on the post-election campaign financial disclosure report.
- For filers with NYSBOE, these notices can be filed electronically at: **www.elections.state.ny.us** or in person or by fax (518-486-6627). For local filers, these notices can be filed in person or by fax. Consult local boards of elections for further details.

Allocating Expenses - party committees, constituted committees and authorized multi-candidate committees are required to allocate campaign expenses among the candidates they support. These amounts must be aggregated for the campaign/ election cycle. Electronic filers need to create and complete Schedule R. Paper filers will allocate expenses on the Status Report page, Section 9i.

Aggregate – multiple figures combined into one total amount.

Example 1: if a contributor gives a candidate for Assembly a $2,000 contribution in 2008 and another contribution of $1,800 in 2009, the aggregate contribution of that contributor is $3,800.
Example 2: For a particular election, if a contributor first gives a candidate a contribution of $50, and additional contributions of $50, $100 and $25, the aggregate contribution of that contributor is $225.

Amended Report – a campaign financial disclosure report (CF-01) that replaces a previously submitted campaign financial disclosure report (CF-01) for the purpose of making corrections or changes. For electronic filers with NYSBOE, a complete report must be submitted when making an amendment, because, presently, amended reports overwrite the previously submitted report in question. As such, simply filing only those transactions relative to the corrections or changes will result in an incomplete filing. (See pages 8, 32, 34 of this *Handbook* for details.)

Anonymous Contributions – may not be accepted and must be turned over to the NYS Comptroller's Office.

Attribution of Campaign Advertisements – NYS Election Law does not require the sponsor or payor's name to be on any political advertisements ("paid for by"). If the ad refers to a federal candidate, the Federal Election Commission (FEC) may impose such a requirement. Additionally, Federal Communications Commission (FCC) regulations, and radio/ TV stations, and print media themselves, may impose an attribution requirement.

Auctions – items received for an auction must be reported as an "In-Kind Contribution" from the donor at fair market value. The entire amount received from the highest bidder for an item is then reported as a contribution from the bidder on the appropriate contribution schedule (A, B or C).

Campaign Cycle – generally speaking, the period after an election for a particular office, up to the next election for that office.

Example: The gubernatorial election is held every four years. Therefore, the campaign cycle for the Office of Governor is four years, and begins the day after the last election for that office, up to the next election day for that office.

Campaign Materials – advertisement, pamphlets, circulars, flyers, brochures, solicitations, letterheads and other printed matter, purchased or produced, as well as schedules of all radio or television time, and scripts used therein, purchased in connection with a specific election.

- Any filer required to file primary, general and/or special election campaign financial disclosure reports must, at the same time the applicable post-election campaign financial disclosure report is due, submit copies of all the filer's campaign materials, purchased or produced by or under the authority of the person filing the post-election report, or the committee or the person on whose behalf it is filed.
- Copies can include duplicate originals (e.g., posters, flyers, buttons, etc.) or photocopies.
- These items must be hard copies, not electronic/digital files.
- For practical purposes, large, unwieldy items (e.g., billboards, sandwich boards, etc.), which cannot be readily reproduced in a paper copy, may be photographed.
- All copies must be legible.

Candidate – generally speaking, any individual who seeks to be nominated or elected to public office or party position, whether they ultimately appear on the ballot or not. An individual shall be deemed to be a candidate if:

1) He or she has taken action to qualify for nomination or election; **or -**
2) Monies were raised or expended by the individual or any person to whom that individual has given consent to do so, in order to bring about such nomination or election to such office or position. The candidacy occurs when the contributions or expenditures in question are made, whether in the year in which the nomination or election is sought or in any future year.

Committee (Political Committee) – any corporation aiding or promoting, and any committee, political club or combination of one or more persons operating or cooperating to:

- Aid or promote the success or defeat of a political party or principle or of any ballot proposal; **or**
- Aid or take part in the election or defeat of a candidate for public office; **or -**
- Aid or take part in the election or defeat of a candidate for nomination at a primary election or convention, including all proceedings prior to such primary election; **or -**
- Aid or take part in the election or defeat of a candidate for any party position voted for at a primary election; **or -**
- Aid or defeat the nomination by petition of an independent candidate for public office.

Committee (Political Committee) (cont.)

Political Committees Related to Political Parties:

Constituted Committee – a state committee or a county committee, or a duly constituted subcommittee of a county committee of a party as defined by the NYS Election Law. A party is a political organization that ran a candidate in the last gubernatorial election who garnered at least 50,000 votes. There are presently five parties in New York State as so defined:

- Democrat
- Republican
- Independence
- Conservative
- Working Families

NOTE: While there are other political organizations that refer to themselves as "Parties" (e.g., The Green Party), under NYS Election Law they are not parties as defined above. They are defined as "independent bodies" under the NYS Election Law and are deemed multi-candidate committees under the provisions of Article 14 of the NYS Election Law for campaign finance purposes. The Green Party was formerly a "Party" under NYS Election Law, but is no longer designated as such due to the ballot results of the last gubernatorial election.

Duly Constituted Subcommittee of a County Committee:

Outside the City of New York: a city, town or village committee, which consists of all county committee members from that city, town or village, as the case may be, and only such members.

Within the City of New York: an assembly district committee, which consists of all county committee members from that assembly district, and only such members.

Party Committee – any committee provided for (defined) in the rules of a constituted committee (state or county). Examples are:

- Democratic Assembly Campaign Committee (DACC)
- Senate Republican Campaign Committee (SRCC)

Housekeeping Committee – an optional "committee" that is only allowed to be registered by a party or constituted committee for the sole purpose of reporting "Housekeeping Receipts and Expenditures" made and received pursuant to NYS Election Law Section 14-124 (3), to maintain a permanent party headquarters and staff and carry on ordinary activities that are **not** for the express purpose of promoting the candidacy of specific candidates. (See pages 17 and 28 of this *Handbook* for details.)

Other Types of Political Committees:

Multi-Candidate Committee – a committee that supports or opposes more than one candidate. (See page 9 of this *Handbook* for details.)

Political Action Committee (PAC) – although not specifically defined in the NYS Election Law, a PAC is considered to be any political committee that supports candidates or other political committees by making contributions only (PACs do not make direct expenditures on behalf of candidates). (See pages 8, 9, 10, 15, and 24 of this *Handbook* for details.)

Unauthorized Committees (Single or Multi-Candidate) – committees that are **not** specifically authorized by one candidate or a group of candidates to raise and/or spend money on their behalf for their election.

Contribution –

- Any gift, subscription, outstanding loan (to the extent provided for in NYS Election Law Section 14-114), advance or deposit of money, or anything of value (in-kind contribution), made in connection with the nomination for election (e.g., primary), or election (e.g., general), of any candidate, or made to promote the success or defeat of a political party or principle, or of any ballot proposal/proposition.
- Any funds received by a political committee from another political committee to the extent such funds do not constitute a transfer (see definition of "transfer").
- Any payment by any person, other than a candidate or a political committee authorized by the candidate, made in connection with the nomination for election (e.g., primary), or election (e.g. general), of that candidate, or any payment made to promote the success or defeat of the political party or principle, or of any ballot proposal. This includes, but is not limited to, the compensation for personal services of an individual which are rendered without charge in support of the candidate's nomination or election.

None of the foregoing is a contribution if it is made, taken or performed by:

- A candidate or that candidate's spouse;
- An individual independent of the candidate and the candidate's agents or authorized political committee;
- A political committee independent of the candidate and the candidate's agents or authorized political committee.

"Independent" means that the candidate, his/her agent or authorized political committee, did not authorize, suggest, foster or cooperate in any such activity.

The following are not "contributions":

- Volunteer services – the value of services provided without compensation by individuals who volunteer a portion or all of their time on behalf of a candidate or political committee.
- "House parties"/personal property – the use of real or personal property and the cost of invitations, food and beverages voluntarily provided by an individual to a candidate or political committee on the individual's residential premises for candidate-related activities, to the extent such services do not exceed $500 in value.
- Volunteer travel expenses – the aggregate travel expenses of an individual who on his or her own behalf volunteers personal services to any candidate or political committee, to the extent such expenses are unreimbursed and do not exceed $500 in value.

Contributor – an individual, corporation, political committee, unincorporated union or trade organization, PAC, or any other entity such as a league, association or club who makes a contribution (see definition).

Depository – financial institution (e.g., bank), physically located in New York State, where a campaign account is established and maintained.

Direct Expenditures – generally speaking, the expenditures made in support or opposition of a candidate, political committee or ballot proposition.

Disclosure Report/Statement – a report of the financial transactions relating to a candidate or committee covering a specific period of time. (Consult the applicable "Campaign Finance Filing Calendar" for dates.

NOTE: Once registered, a campaign financial disclosure report must be filed even when there are no financial transactions to report. (See "Who Must File & What Must Be Filed?" section of this Handbook for more details.)

Election Cycle – see "Campaign Cycle".

Filer – candidate or committee submitting campaign financial disclosure reports.

Filer ID# - an identification number assigned by a board of elections, upon a filer's registration with that board, to be used in conjunction with each subsequent filing made to that board.

NOTE: filers may have more than one unique Filer ID#, dependent upon how many boards of elections they are registered and filing with.

Filing Calendar – a schedule of dates that specific reports (e.g., July Periodic Report – July 15th, 20XX) are due.

Fundraisers – an event or a solicitation to raise funds for a candidate or political committee.

NOTE: The amount paid for a ticket to a campaign event is the amount that is reported as a contribution received. Expenses are not subtracted from the ticket price in determining the amount of the contribution. If you purchase a ticket to a campaign event, the cost is reported as a political contribution to the sponsoring committee on Schedule F. If the payment is from a candidate committee to a constituted or party committee, or vice-versa, it is a transfer rather than a contribution. (Also see "Auction" and "Raffles".)

Housekeeping Expenditure – see "Committee – Housekeeping Committee".

Inactive Status – for a limited group of committees (PACs and party or constituted committees), which would otherwise be obligated to file campaign financial disclosure election reports, a Notice of Inactive Status form (CF-20) serves to notify NYSBOE that the committee will not be supporting or opposing, in any way, any candidates in a particular primary and/or general election, and that NYSBOE should not expect to receive reports it would otherwise receive. If the CF-20 form is not filed, three election reports for the primary election and/or three for the general election must be submitted. Periodic campaign financial disclosure reports must always be filed regardless of whether or not a CF-20 form has been filed.

NOTE: Candidates who are obligated to file campaign financial disclosure election reports and who also submit their own filings, and/or their authorized committees, are not qualified to file a Notice of Inactive Status form (CF-20) to substitute for election reports. Campaign financial disclosure election reports for three primary election and/or three for general election must be submitted.

NOTE: If, after filing a CF-20 form, the eligible committee opts to become active for the particular election, through contributions or expenditures, it must begin filing campaign financial disclosure reports with the next election report which covers the date when the activity begins.

(See pages 10 and 11 and "Forms and Schedules" section of *Handbook* for more details.)

Investments – an investment occurs when cash is taken from a candidate or committee's checking account (depository) and is placed in a potential income-producing instrument. The investment is not shown as a disbursement of funds, nor is the return of principal shown as income. Interest or income earned is reported on Schedule E as "Other Receipts". Losses on investments will be shown on Schedule F as a "Campaign Expense," citing the check number of the original investment. When making the investment, details of the investment must be disclosed as an attachment filed in conjunction with the campaign financial disclosure report covering the period in which the investment was made. Email filers must provide the details in hard copy in person or by fax or by mail under separate cover.

Itemized/Unitemized -
Itemized Contributions – whenever any contributor makes a contribution to a candidate or political committee that exceeds $99 by itself, or the contributor makes a contribution that causes the aggregate of his/her contributions to exceed $99 for the campaign/election cycle for candidates and their committees, or for the calendar year for constituted and party committees and PACs, then the candidate or political committee that is disclosing the contributions must itemize those contributions by reporting the following:

- Complete name and address;
- Date;
- Check number (if applicable) and
- Amount of the contribution.

The Itemized contribution must be detailed on one of the contribution schedules (Schedules A, B, C or D) of the campaign financial disclosure report which discloses the contribution. (See the applicable schedules in this *Handbook* for more details.)

Example 1: A contributor makes a single $100.00 contribution – this must be itemized. Any subsequent contribution made during the same election cycle or calendar year, as the case may be, must be Itemized.

Example 2: A contributor makes an initial contribution of $50 to a party committee in one reporting period (see Unitemized Contributions). Then the same contributor makes an additional contribution of $75 to the same party committee, during the same calendar year, in a later reporting period. This $75 contribution would cause the aggregate contribution of the contributor to that committee to exceed $99 in the same calendar year. In such a case, this $75 contribution would have to be itemized.

Example 3: A candidate or a candidate's authorized committee receives an initial $60 contribution from a contributor in one reporting period, and then receives an additional $50 contribution from the same contributor during a different reporting period, in the same election cycle. This $50 contribution would cause the aggregate contribution of the contributor to that candidate or committee to exceed $99 in the same election cycle. In such a case, this $50 contribution would have to be itemized.

NOTE: For Examples 2 and 3, the information that must be disclosed on the campaign financial disclosure report which covers the second contribution made is different when submitting paper campaign financial disclosure reports (CF-01) than when submitting electronic disclosure reports with NYSBOE. For these examples, for disclosing the second contribution on paper reports, the initial contribution is reported under the "Previous Amount" column. For disclosing the second contribution via electronic reports, the initial contribution does not have to be reported because it was either previously reported as "Unitemized", or it was reported as an itemized contribution at the discretion of the filer.

Unitemized Contributions – A single contribution that does not exceed $99; and a single contribution which, when added to the contributor's previous contributions to the recipient candidate or committee for the election cycle or calendar year (as is applicable to that recipient type), does not raise the aggregate amount of contributions of the contributor to the recipient to more than $99.

Whenever any contributor makes a contribution to a candidate or political committee, and the contribution or the aggregate contributions of the contributor to the recipient do not yet exceed $99 for the calendar year or election cycle, as the case may be, then the contribution does not have to be itemized on the campaign financial disclosure report covering the date in which the contribution was made. The contribution can instead be reported as an "Unitemized Contribution." The filer, however, may choose to itemize contributions that qualify to be reported as "Unitemized Contributions."

Itemized Expenditures – single expenditures that are more than $49.99. Whenever any single expenditure exceeds $49.99, the filer must provide the following information on Schedule F (Expenditures/Payments); or, if applicable, on Schedule Q (Non-Campaign Housekeeping Expenses):

Date, Check Number (if applicable), Name and Address of the Payee, the Amount, and the Purpose of the Expenditure.

Unitemized Expenditures – single expenditures that are less than $50. For single expenditures that are less than $50, the filer can simply include the amount in the "Total Unitemized Expenditures" box on Schedule F, or on Schedule Q if applicable. However, the filer may choose to itemize expenditures which otherwise qualify to be reported as Unitemized Expenditures. For credit card payments, or for reimbursements to individuals for campaign-related expenses, the filer must disclose the detail for each expenditure over $49.99 that is part of the reimbursement or credit card payment. (See the applicable schedules in this *Handbook* for more details.)

NOTE: Reporting the "Total Unitemized Expenditures" on a paper campaign financial disclosure report (CF-01) is different than when submitting electronic campaign financial disclosure reports with NYSBOE. On paper reports, the amount of "Total Unitemized Expenditures" for the applicable reporting period is entered in the "Total Unitemized Expenditures" box on Schedule F, or on Schedule Q if applicable. For electronic disclosure reports submitted to NYSBOE, there is no "Total Unitemized Expenditures" box on Schedules F or Q. In this case, a filer must make a single entry on the applicable Schedule, listing the payee name as "Total Unitemized Expenditures," listing the total amount of "Total Unitemized Expenditures" in the "Amount Paid" field, and choosing "Other" as the Expenditure Code.

Independent – the candidate, or his/her agent or authorized political committee, did not authorize, suggest, foster or cooperate in any such activity. (See page 23 in this *Handbook* for details.)

In-Lieu-Of Statement – a type of report that can only be filed by candidates filing their own campaign financial disclosure reports, or by authorized committees only supporting one candidate, or by committees solely supporting or opposing ballot propositions, where at the close of the reporting period in question, neither the total receipts nor the total expenditures of the campaign have exceeded $1000. (See pages 6, 9, 11, 33 and 37 in this *Handbook* for details.)

Limits – there are limits on contributions that can be made and limits on contributions that can be received. (See "Contribution & Receipt Limitations" section in this *Handbook* for more details.)

Loans Made – as with an investment, campaign funds loaned to another entity are still an asset of the filer. The initial disbursement, or return, of the principal amount is not shown. Interest Income is reported under Schedule E "Other Receipts". If the lendee defaults on all or any part of the loan, or if any part of the loan is forgiven, that amount will be shown on Schedule F as a political contribution or other expense, as the case may be. The details of the loan made must be provided in an attachment, filed in conjunction with the campaign financial disclosure report covering the report period in which the loan was made. Email filers with NYSBOE must provide details under separate cover by fax, mail or in person.

Loans Received – see Schedule I in campaign financial disclosure reports (CF-01). (See pages 12, 23, 32, 38 and 39 in this *Handbook* for details.)

No Activity Statement/Report— a report where there has not been any activity (i.e., receipts and/or expenditures, including interest, dividends and bank charges) during the reporting period and, therefore, there are no transactions to report. (See pages 6, 9, 11, 33, and 37 in this *Handbook* for details.)

Off Cycle – a report that does not correspond to any specific filing period. It should be used when filing a resignation or termination campaign financial disclosure report outside of a regularly scheduled reporting period. (See pages 34 and 38 in this *Handbook* for details.)

Official Party – any political organization, which at the last preceding election for governor, polled at least 50,000 votes for its candidate for governor.

Outstanding Liabilities – goods or services that have been received, but which have not yet been paid for. Goods and services received along with an invoice, to the extent to which they are not paid in that reporting period, are reported on Schedule N. For goods or services received without an invoice, an estimated amount must be reported on Schedule N. The outstanding amounts, full or partial, continue to be reported on Schedule N until either paid or forgiven. (See pages 27, 32 and 38 in this *Handbook* for details.)

Party Funds – NYS Election Law Section 2-126, which prohibits the use of party funds in support of a candidate in a primary election, was found unconstitutional by state and federal courts. It is therefore invalid. As such, party funds may be used in a primary election.

Penalties – see "Non-Compliance & Penalties" section in this *Handbook* for more details.

Periodic Reports – campaign financial disclosure reports filed every six months on January 15th and July 15th of each year. (See pages 10, 15, 16, 17 and 39 in this *Handbook* for details.)

PIN – Personal Identification Number. This number is assigned by NYSBOE and acts as a filer's electronic signature. PINs are used in conjunction with each campaign financial disclosure report submitted electronically.

Political Club – depending on the nature of its activities, a political club may or may not be a political committee. See "Committee".

Raffles – funds are not allowed to be raised by raffles, 50/50s, or any other type of gambling. For further information, contact the NYS Racing and Wagering Board (518-395-5400) or the Attorney General (518-474-7330).

Registration – see "Who Must File & What Must Be Filed?" section in this *Handbook* for more details.

Report – A campaign financial disclosure report of all monies raised and spent during a specific period of time (reporting period).

Schedules – A campaign financial disclosure report (CF-01) consists of 17 schedules. Each schedule has a specific reporting purpose; only applicable schedules need to be used with each report. (See "Forms and Schedules" in this *Handbook* for more details.)

Solicitations – Section 6113 of the Internal Revenue Code requires certain solicitations for political purposes to contain an express statement that political contributions are not tax deductible as charitable contributions. Consult the IRS for further details.

Status Report – see "Forms and Schedules" in this *Handbook* for more details.

Transfer – the exchange of funds or anything of value between:

- A party or constituted committee and a candidate or any of his/her authorized committees or vice versa (e.g., Type 1 Transfer – NYS Republican State Committee to Friends of Smith, or
- Two committees solely supporting the same candidate (e.g., Type 2 Transfer – Friends of Vincent Smith to Citizens for Vincent Smith or vice versa). Transfers are not contributions and are not subject to contribution limits.

(See pages 13, 20, 23 and 38 in this *Handbook* for details.)

Termination – ends the filer's obligation to submit campaign financial disclosure reports. (See "Terminating Filing Obligations" section in this *Handbook* for more details.)

Treasurer Resignation – process by which a treasurer ends his/her obligation to submit campaign financial disclosure reports. (See "Duties of Treasurers" and "Resigning as Treasurer" sections of this *Handbook* for more details.)

For more information:

Write to us at
New York State Board of Elections
Campaign Finance Unit
40 Steuben Street
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rev. 03/09