NEW YORK STATE BOARD OF ELECTIONS

# Campaign Finance Handbook

# Table of Contents


| | | |
|---|---|---|
| **Letter of Introduction** | | **2** |
| **Part One —** | **Filing Requirements** | **3** |
| | *Chart—How to Register and Obtain Filer ID# and PIN* | 4 |
| I. | Who Must File & What Must Be Filed? | 5 |
| | *Chart—Deadlines for Campaign Financial Disclosure Reports* | 14 |
| II. | When Are Reports Filed? | 15 |
| | *Chart—Where to Submit Campaign Financial Disclosure Reports* | 18 |
| III. | Where & How Are Reports Filed? | 19 |
| | *Chart—Contribution Limits (for Giving); Contribution Limits (for Receiving)* | 22 |
| IV. | Contribution & Receipt Limitations | 23 |
| V. | Exceptions to Filing Requirements | 31 |
| | *Chart—Treasurers/Candidates Are Obligated To…* | 32 |
| VI. | Duties of Treasurers/Candidates | 33 |
| | *Chart—How to Resign as Treasurer* | 36 |
| VII. | Resigning as Treasurer | 37 |
| | *Chart—How to Terminate* | 40 |
| VIII. | Terminating Filing Obligations | 41 |
| | *Chart—Ways of Disbursing Remaining Funds to Terminate* | 44 |
| IX. | Non-Compliance & Penalties | 45 |
| **Part Two —** | **Electronic Filing with NYSBOE** | **47** |
| I. | Introduction to Electronic Filing | 49 |
| II. | Electronic Filing Software Reference Guide | 53 |
| | *Schedules for Campaign Financial Disclosure Reports* | 56 |
| **Part Three —** | **Forms & Schedules** | **63** |
| | *Chart—Itemized vs. Unitemized Reporting* | 64 |
| **Part Four —** | **Frequently Used Terms** | **119** |

# Dear Candidates and Treasurers:

Welcome to the New York State Board of Elections (NYSBOE) *Campaign Finance Handbook*. Here you will find information to help you comply with the campaign financial disclosure laws and requirements.

This *Handbook* is only a guide. For a full understanding of your legal obligations and responsibilities, in addition to referring to this *Handbook*, also refer to the NYS Election Law and related Rules and Regulations, and the Opinions of NYSBOE. Applicable law is as of March 2010. All statutory citations in this *Handbook* are to NYS Election Law (McKinney 2009) (referred to hereinafter as "EL") and to the New York Compilation of Codes, Rules and Regulations (NYCRR), Title 9, Subtitle V (McKinney 2009) (referred to hereinafter as "NYCRR"). The Election Law, Title 9 Subtitle V of the NYCRR, and NYSBOE Opinions can be accessed under "Election Law" at the NYSBOE website**: www.elections.state.ny.us**. Other requirements set forth in this *Handbook* are established pursuant to the powers and duties granted NYSBOE under NYS Election Law Section 3-102.

This *Handbook* contains new and/or updated information about:

- Elimination of duplicate filings for certain local filers;
- Campaign financial disclosure forms;
- Graphics to make filing easier to understand;
- References/citations to NYS Election Law and related Rules and Regulations.

Article 14 of NYS Election Law contains the provisions regarding campaign financial disclosure. It was enacted for several public policy purposes, including ensuring transparency of election funding, which allows for an informed electorate. 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, and how these monies are spent. It also allows the public to see who is contributing to candidates and political committees, which assists NYSBOE and the public in determining whether or not applicable contribution limits have been complied with. Additionally, disclosure assists NYSBOE in determining general Election Law compliance.

Our Campaign Finance Unit's primary objective is to foster compliance with the campaign financial disclosure laws. We assist treasurers and candidates in understanding how the law affects them, and with the filing process. We urge you to visit our website at **www.elections.state.ny.us** or, if necessary, contact our Campaign Finance Call Center at 1-800-458-3453 or 518-474-8200 for assistance.

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.

Please note that any gender reference in this *Handbook* is intended to include both genders.

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, or visit our website at **www.elections.state.ny.us**.

# Part One — Filing Requirements


I. Who Must File & What Must Be Filed?

II. When Are Reports Filed?

III. Where & How Are Reports Filed?

IV. Contribution & Receipt Limitations

V. Exceptions to Filing Requirements

VI. Duties of Treasurers/Candidates

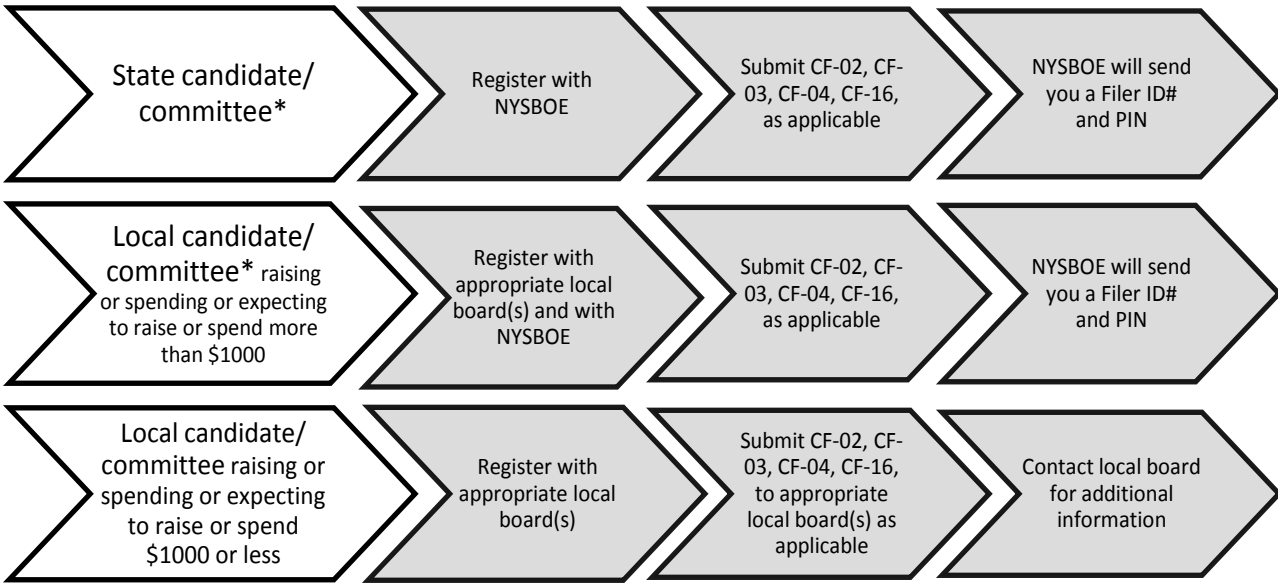
VII. Resigning as Treasurer

VIII. Terminating Filing Obligations

IX. Non-Compliance & Penalties

## How to Register and Obtain Filer ID# and PIN

*These graphics are intended to provide an easy-to-understand overview of a portion of campaign financial disclosure reporting requirements outlined in the following section of this Handbook.*




**See "Where & How Are Reports Filed?" section of this* Handbook *for details.*

# I. Who must file & What must be filed?

**Inside Part One, Section I:**

- *Candidates: Campaign Finance Registration and Filing Requirements*
- *Committees: Campaign Finance Registration and 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 Registration and Filing Requirements

It is the obligation of the candidate to disclose ALL of the receipts and expenditures of his/her campaign. (EL 14-104(1).) He/she can do so in one of three ways:

1. **Candidate discloses all (does not have authorized committee disclosing all):** A candidate can choose to file his or her own reports, setting forth the particulars specified in NYS Election Law Section 14-102, which must disclose all the receipts of, contributions to, expenditures by, and liabilities of the campaign, including the candidate's own money. (EL 14-104(1).)

   To do so with NYSBOE, a candidate will file the Candidate Campaign Finance Registration Form to Request NYSBOE Filer ID# and PIN (CF-04). (For filing with local board(s) of elections, contact the appropriate board to determine any registration requirements.) Again, this is if the candidate does not have a registered authorized committee that will be disclosing all of the financial activity of the candidate's campaign, including the financial activity of the candidate; **or -**

2. **Candidate uses authorized committee to disclose all:** A candidate can choose to have an authorized committee fulfill all of the candidate's campaign finance filing requirements of NYS Election Law, disclosing all the receipts of, contributions to, expenditures by, and liabilities of the campaign, including the candidate's own money. 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. (EL 14-104(1).)

   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 the receipts of, contributions to, expenditures by, and liabilities of the campaign, including the candidate's own money, disclosed by the authorized committee. In such an instance, the candidate would not have to submit his or her own campaign financial disclosure reports.

   However, the mere fact that a candidate has an authorized committee fulfill all of the candidate's campaign finance filing requirements of NYS Election Law, does not relieve the candidate of their obligations and related liabilities under the NYS Election Law concerning the financial activity of their campaign.

   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 listed on the CF-16 form must be registered with the appropriate board(s) of elections. If the named treasurer on the CF-16 form does not register, thereby indicating that the treasurer has accepted the responsibility for filing the campaign financial disclosure reports on behalf of the candidate, or does not file the applicable 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 register and file their own separate campaign financial disclosure reports, setting forth the particulars specified in NYS Election Law Section 14-102. 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. (EL 14-104 (1).)

## Campaign Financial Disclosure Reports Required of Candidates

Candidates who are required to file campaign financial disclosure reports must submit one of the following. (EL 14-102(3).):

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. (EL 14-124(4).)

***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. (NYCRR 6200.2(f).) This would also include candidates who choose to end their campaign.

When a candidate raises or spends money, including the candidate's own 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 such 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 candidate must then continue to file campaign financial disclosure reports until he or she completes the termination procedure as outlined in this *Handbook*.

### *Elimination of Duplicate Filing for Certain Local Filers*

*Local filers required to also file with NYSBOE, and who do so, no longer have to make a duplicate filing with the local board(s). (NYCRR 6200.1.) See pages 19-20 in this Handbook*

## Self-funded Candidates Must Disclose

The obligation to file campaign financial disclosure reports also applies to candidates who only use their own money to finance their campaign.

Candidates, who in addition to using their own money, also raise and spend monies contributed from others, must disclose all of this activity, either themselves, through an authorized committee, 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 register and file campaign financial disclosure reports with NYSBOE in addition to registering with their local board(s) of elections.

The $1,000 raised or spent (including candidate contributions/expenditures regarding 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.

## Claim of Exemption from Filing

Candidates may file a Candidate or Committee Claim of Exemption from Filing Campaign Financial Disclosure Reports form (CF-05) if one of the following pertains. (EL 14-124.):

- Candidates have not/will not receive or spend more than $50 for their campaign, including their own personal funds;
- Candidates for public office in a town, city or village having a population under 10,000, where the candidate does not raise or spend in excess of $1,000 in the aggregate on the campaign. This includes the personal funds of the candidate.

*Note: If after submission of this form the basis for a claim of exemption becomes invalid due to a change in circumstance (e.g., exceeding monetary threshold or scope of candidate/committee activity requires filing), the candidate/committee must then file all applicable election reports*.

# B. Committees

## Campaign Finance Registration and Filing Requirements

It is the obligation of a committee to register with the appropriate board(s) of elections and disclose its receipts and expenditures. (EL 14-102(1).)

### 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. (EL 14-118(1).)

   Your campaign's bank account(s) must be opened at a banking organization authorized to do business in New York State. (EL 14-118(1).) 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. (EL 14-112.) 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/or 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). (EL 14-112.) 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. (EL 14-124(4).)

   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. (EL 14-124(4).)

> ***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 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 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, including the candidate's own 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*). (NYCRR 6200.2(f).)

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 registering with their local board(s) of elections. (EL 14-102(4).)

The $1,000 raised or spent relates to financial activity (receipts or expenditures) in the calendar year, not an ending cash balance. These committees must contact NYSBOE to obtain their Filer ID# and PIN. State and county board Filer ID#s may be different.

Committees supporting or opposing local ballot propositions must register and file with the appropriate local board(s) of elections. Any such committee supporting or opposing a local ballot proposition that raises or spends over $1,000 in a calendar year relative to a local ballot proposition in a general election must also register and file with NYSBOE and register with the local board(s) of elections.

*Note: For a town or village, ballot propositions not submitted to the voters of that municipality at the time of a general election fall outside the scope of NYS Election Law. Therefore, committees solely supporting ballot propositions in a town or village taking place other than in November do not have to make campaign financial disclosures relative to their ballot proposition activity.* (EL 1-102.)

## 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. NYS 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. (EL 14-118(1).)

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 of 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 Non-Participation in Election(s) by a Registered PAC, Party or Constituted Committee (CF-20)**
   A Notice of Non-Participation in Election(s) by a Registered PAC, Party or Constituted Committee (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 Non-Participation in Election(s) by a Registered PAC, Party or Constituted Committee form (CF-20), which notifies a board of elections of this status. Then, that board will not expect to receive campaign financial disclosure election reports for that particular election.

***Cannot Use CF-20 for Periodic Reports***

*The Notice of Non-Participation in Election(s) (CF-20) does not apply to Periodic Reports required to be filed for campaign financial disclosure as specified each year in the annual filing calendar at www.elections.state.ny.us.*

## 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. The PIN serves as an electronic signature.

As the NYSBOE Electronic Filing System (EFS) Software 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 Participation Status During the Election

If, after filing a CF-20 form, the committee opts to participate in 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.

## Claim of Exemption from Filing

Committees may file a Candidate or Committee Claim of Exemption from Filing Campaign Financial Disclosure Reports (CF-05) if one of the following pertains:

- Authorized committees solely supporting one candidate for public office, or a committee 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 in the aggregate for the campaign.

*Note: For a town or village, ballot propositions not submitted to the voters of that municipality at the time of a general election fall outside the scope of NYS Election Law. Therefore, committees solely supporting ballot propositions in a town or village taking place other than in November do not have to make campaign financial disclosures relative to their ballot proposition activity. As such, in this instance, this exemption does not apply as disclosure of this activity is not required. This form should not be filed. (EL 1-102.)*

- Committee formed solely to support or oppose a ballot proposition that does not raise or spend over $100.

***Candidate Committees/ Candidates Cannot File Notice of Non-Participation in Election(s) by a Registered PAC, Party or Constituted Committee (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 (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 (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. (EL 14-102(1).)

## 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. (EL 14-106.)

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.

If no campaign material was produced, a disclaimer so stating must be filed in conjunction with the applicable post-election report.

## 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. (NYCRR 6200.2(g).)

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 termination, or to resign as a treasurer, NYSBOE requires that the filer/treasurer submit a Termination or Resignation Request Form/No-Activity Report Form (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. (NYCRR 6200.7.)

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

***Elimination of Duplicate Filing for Certain Local Filers***

*Local filers required to also file with NYSBOE, and who do so, no longer have to make a duplicate filing with the local board(s). (NYCRR 6200.1.) See pages 19-20 in this* Handbook.

*Note About Town and Village Ballot Propositions: For a town or village, ballot propositions not submitted to the voters of that municipality at the time of a general election fall outside the scope of NYS Election Law. Therefore, committees solely supporting or opposing ballot propositions in a town or village taking place other than in November do not have to make campaign financial disclosures relative to their ballot proposition activity. (EL 1-102.)*

# D. Village Elections

**Village elections run by the village clerk:** Candidates for village office, and committees solely supporting or opposing candidates for village office or village ballot propositions must register and file with the village clerk when the village clerk runs the election.

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 board of elections and/or NYSBOE.

**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, including the candidate's own money, then such registrations and filings must also be made with NYSBOE. (EL 14-102; 14-104.)

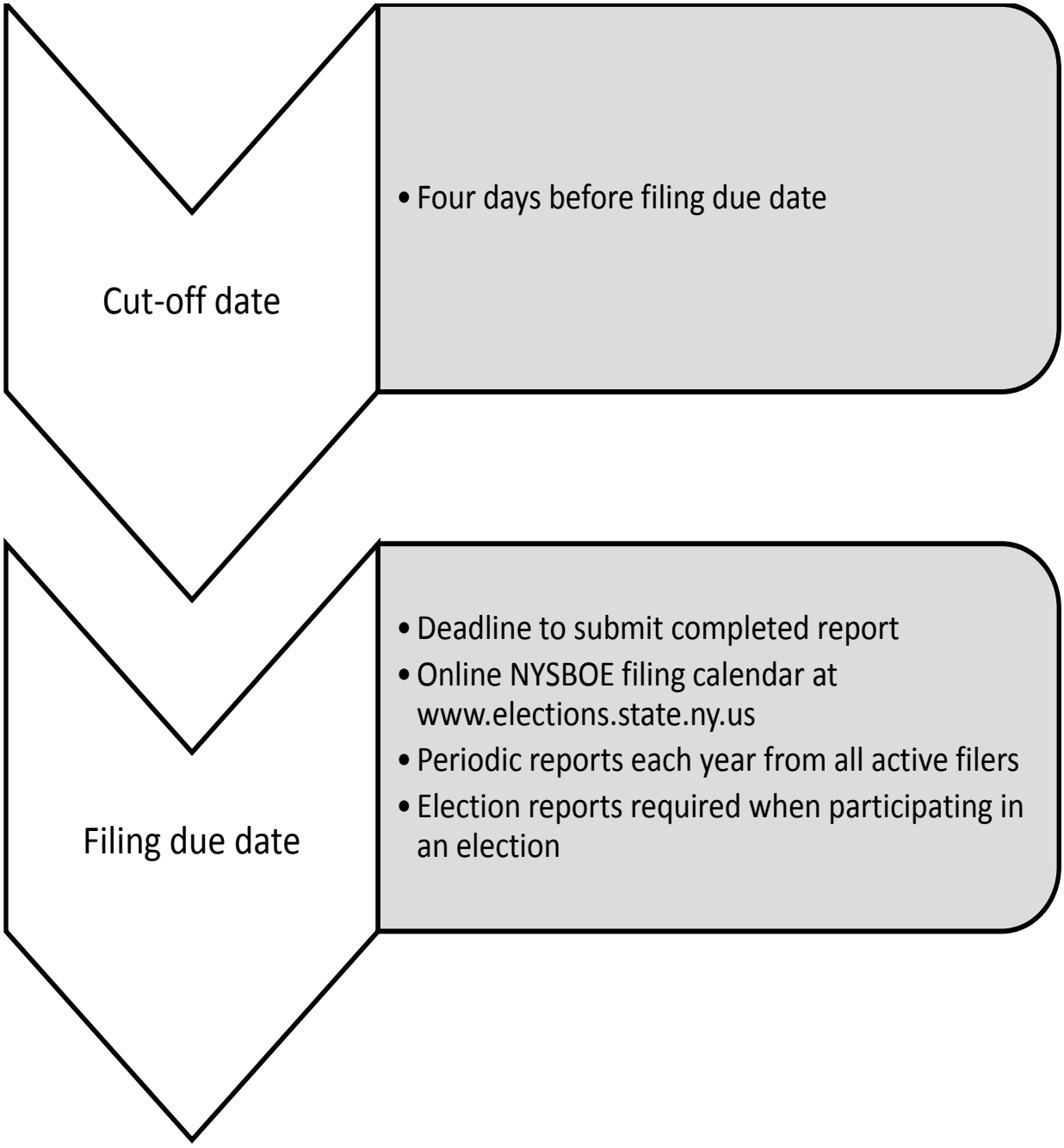
The $1,000 raised or spent relates to financial activity (receipts or expenditures) in the calendar year, not an ending cash balance.

## Certain Village Candidates/ Committees May Claim Exemption from Filing

The following candidates/committees may file a Candidate or Committee Claim of Exemption from Filing Campaign Financial Disclosure Reports (CF-05): Candidates for public office 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 in the aggregate for the campaign. (EL 14-124.)

## Deadlines for Campaign Financial Disclosure Reports

*These graphics are intended to provide an easy-to-understand overview of a portion of campaign financial disclosure reporting requirements outlined in the following section of this* Handbook.



# II. When are reports filed?

**Inside Part One, Section II:**

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

## A. Election Reports

There are three campaign financial disclosure reports filed in connection with each election (**primary, general** and **special**). (EL 14-108(1); NYCRR 6200.2(a).) They are as follows:

- 32-day pre-election; **and -**
- 11-day pre-election; **and -**
- 10-day post-election for primary elections (only for those participating financially in the primary); **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 annual 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.

All other political committees, including 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 reports.

Clearinghouse reports, which are reports that attempt to cover several reporting periods in one report, are not allowed. Reports must only contain transactions from that applicable reporting period.

## B. Periodic Reports

All candidates and committees obligated to file campaign financial disclosure reports must submit, in addition to any required election reports, campaign financial disclosure periodic reports. (EL 14-108(1); NYCRR 6200.2.) as specified in the annual filing calendar at: www.elections.state.ny.us.

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

## C. Unsuccessful Candidates

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. (NYCRR 6200.2(f).)

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*.

A candidate whose name appears on the ballot must file all elections reports even if they have ended their campaign.

***Verifying Receipt of Report***

*For each report filed with NYSBOE, please check the Campaign Finance section of NYSBOE'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.*

# D. 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 annual filing calendar). (EL 14-108(2).)

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 (only if authorized or exempt), diskette, CD or DVD, is deemed properly filed when sent by certified mail within the prescribed time. (EL 14-108(6).)

**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.

## 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 the candidate 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".

(NYCRR 6200.2(a).) 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 herein 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.

(NYCRR 6200.2(a)(c).)

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. (EL 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 campaign financial disclosure Periodic Reports filed as specified in the annual filing calendar at www.elections.state.ny.us.

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

## Where to Submit Campaign Financial Disclosure Reports

If you are a:

**State candidate/ committee; statewide ballot proposition committee**

- Submit reports electronically to NYSBOE

**Local candidate/ committee; local ballot proposition committee**

- Submit reports to city/county board(s) of elections if raising or spending $1,000 or less
- Submit reports electronically to NYSBOE if raising or spending more than $1,000 (also meets local filing obligation)

**Village candidate/ committee; village ballot proposition committee**

- Submit reports to village clerk for village elections run by that clerk
- Submit reports to the county board for village elections run by the county board
- Submit reports electronically to NYSBOE if village election is run by the county and raising or spending more than $1,000
- Submit reports to applicable city/county board(s) of elections and/or NYSBOE for activity outside the village election

*These graphics are intended to provide an easy-to-understand overview of a portion of campaign financial disclosure reporting requirements outlined in the following section of this* Handbook.

*Please refer to the Note About Town and Village Ballot Propositions in the section "Where & How Are Reports Filed" for important additional details on ballot propositions.*

# 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*
- *Statewide and Local Ballot Propositions*

## 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 NYSBOE, unless exempt from filing. (EL 14-124; NYCRR 6200.1.) (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 or unless otherwise exempt if not exceeding the $1,000 threshold. (EL 14-102 (4).) (See "Electronic Filing with NYSBOE" in this *Handbook* for more details.)

## 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. (NYCRR 6200.1(a)(2).), unless exempt from filing under NYS 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. (EL 14-102(4); 14-104; NYCRR 6200.1(d).)

Any local filer required to file with NYSBOE, and who actually does so, will not have to make a duplicate filing with their county and/or city board(s) of elections. Their NYSBOE filing will satisfy their local filing obligation. (NYCRR 6200.1(d).)

These local filers will still be obligated to satisfy any registration requirements with their applicable county or city board(s) of elections. Local filers who are not otherwise required to file with NYSBOE cannot elect to do so as a substitute for local filing. These filers must file with their county or city board(s) of elections.

Such filings made with NYSBOE must be made electronically, unless a waiver has been applied for and granted in writing. (EL 14-102(4).). (See "Electronic Filing with NYSBOE" in 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) from NYSBOE and it is granted by NYSBOE. (EL 14-108(1).)

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.

***New York City Candidates Have Additional Requirements***

*All New York City candidates for mayor, public advocate, comptroller, borough president and city council must register with the New York City Campaign Finance Board (CFB), file periodic disclosure statements and observe CFB limits, in addition to complying with all New York State Board of Elections (NYSBOE) campaign financial disclosure requirements.*

*Candidates or potential candidates in New York City should contact the New York City Campaign Finance Board (CFB) at www.nyccfb.info or by calling 212-306-7100.*

## 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. (NYCRR 6200.1(a)(3).)

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 board of elections and/or NYSBOE.

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 NYSBOE, unless a waiver allowing filing on paper has been applied for and granted in writing. (EL 14-124(6).)

If any of the above village candidates and/or committees supporting or opposing them are obligated to also register and file with NYSBOE, and do so, they will not have to make a duplicate filing with their county board of elections.

### Certain Village Candidates/ Committees May Claim Exemption from Filing

The following candidates/committees may file a Candidate or Committee Claim of Exemption from Filing Campaign Financial Disclosure Reports (CF-05): Candidates for public office and authorized committees solely supporting one candidate for public office, or solely supporting or opposing a ballot proposition in villages having a population under 10,000, where the candidate/committee does not raise or spend in excess of $1,000 in the aggregate for the campaign. (EL 14-124.)

## D. Statewide and Local Ballot Propositions

All ballot proposition committees must submit three general election reports for the applicable election(s) in which they are participating, as well as any periodic reports that occur prior to the termination of filing obligations.

### Statewide

Committees supporting or opposing statewide ballot propositions must register and file with NYSBOE. (EL 14-102(2).)

### Local

Committees supporting or opposing a local ballot proposition 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 registering with the local board. (NYCRR 6200.1(b)(3).)

Ballot propositions are subject to the same rules and regulations regarding duplicate filings as is outlined in Subsection B of this Section of the *Handbook*.

### *Note About Town and Village Ballot Propositions*

*For a town or village, ballot propositions not submitted to the voters of that municipality at the time of a general election fall outside the scope of NYS Election Law. Therefore, committees solely supporting or opposing ballot propositions in a town or village taking place other than in November do not have to make campaign financial disclosures relative to their ballot proposition activity. (EL 1-102.)*

## Contribution Limits (for Giving)

| | |
|---|---|
| Individuals | • $150,000 aggregate in a calendar year |
| Corporations | • $5000 aggregate in calendar year |
| PACs | • Unlimited (except subject to receiving limits of each candidate and/or committee) |

## Contribution Limits (for Receiving)

| | |
|---|---|
| Candidate/ candidate's authorized committee | • See chart in this Handbook for family and non-family limits |
| Constituted/party committee | • $94,200 aggregate from an individual in calendar year<br>• $5000 from a corporation in a calendar year |
| Ballot propositions and housekeeping for party/constituted committees | • Unlimited |
| PACs | • Unlimited (except subject to giving limits of individuals and corporations) |

*These graphics are intended to provide an easy-to-understand overview of a portion of campaign financial disclosure reporting requirements outlined in the following section of this* Handbook.

# 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*
- *Loans, and Liabilities Forgiven, as Applied to 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. Contribution limits were established to, among other things, curtail the amount of influence, through money, that a contributor can have on elections and the election process.

## A. Contributions – Definition and Certain Exceptions

**"Contribution" means:** (EL 14-100(9).)

1) 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, 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,

2) Any funds received by a political committee from another political committee to the extent such funds do not constitute a transfer, (EL 14-100(10).) (See "Frequently Used Terms" section of this *Handbook* for details)

3) 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 any candidate, or any payment made to promote the success or defeat of a political party or principle, or of any ballot proposal including but not limited to compensation for the personal services of any individual which are rendered in connection with a candidate's election or nomination without charge; provided however, that none of the foregoing shall be deemed a contribution if it is made, taken or performed by a candidate or his spouse or by a person or a political committee independent of the candidate or his/her agents or authorized political committees. For purposes of this article, the term "independent of the candidate or his agents or authorized political committees" shall mean that the candidate or his agents or authorized political committees did not authorize, request, suggest, foster or cooperate in any such activity; and provided further, that the term contribution shall not include:

(A) ("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,

(B) ("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, and

(C) ("Volunteer travel expenses") the travel expenses of any individual who on his own behalf volunteers his personal services to any candidate or political committee to the extent such expenses are unreimbursed and do not exceed $500 in value.

*Note: "Transfers" are not contributions. (EL 14-100 (9)(2); 14-100(10).)*

## B. Aggregate Calendar Year Limits

NYS 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. (EL 14-114(8).)
- A corporation may contribute up to a total of $5,000, in the aggregate, in a calendar year. (EL 14-116(2).)

Each affiliated or wholly-owned subsidiary corporation, if a separate legal entity, has its own limit.

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 and their committees should contact the board of elections where they file campaign financial disclosure reports to find out the limits. (EL 14-114(1).) Local candidates and/or their committees should contact their county or city board of elections to obtain their applicable limit.

## C. Business Contributions

### Corporations

A corporation may contribute a total of $5,000, in the aggregate, in a calendar year. For instance, if a corporation makes five separate $1,000 contributions in a particular year, the aggregate limit has been reached and no further contributions can be made in that calendar year. Similarly, if a corporation, having made no previous contributions in that year, makes a $5,000 contribution to a party committee, constituted committee or a PAC, the aggregate limit has been reached and no further contributions can be made in that calendar year.

Corporate contributions are also subject to a candidate's contribution receipt limit, which may be less than $5,000. For example, if the corporation has not made any contributions in the calendar year; and the candidate to be supported only has a $1,000 contribution receipt limit; and the corporation has not made any previous contributions to that candidate in the election cycle, the corporation can only make a $1,000 contribution to that candidate, even though the corporation still has all of its $5,000 limit to give for that year. In this instance, the corporation would have $4,000 remaining of its annual aggregate contribution limit.

For corporate contributions to a candidate or political committee where the contribution receipt limit is higher than $5,000, the corporation can still only contribute to that candidate or committee subject to the corporation's $5,000 aggregate contribution limit. For example, for a Senate candidate whose two-year election cycle contribution limit is $9,500, in the first year of the election cycle, if the corporation has not made any contributions in that calendar year, the corporation can make a $5,000 contribution to that candidate, even though the candidate's receipt limit is higher. In the second year, if the corporation has not made any contributions in that calendar year, the corporation can only make a $4,500 contribution to that candidate, as that is the remaining portion of the candidate's $9,500 limit available to the corporation. For the remainder of that calendar year, the corporation would only have $500 remaining of its annual $5,000 aggregate contribution limit to make further political contributions.

Additionally, a corporation cannot make retroactive contributions for any previous year in an attempt to maximize the corporation's aggregate contribution to a candidate or political committee. Each affiliated or wholly-owned subsidiary corporation, if a separate legal entity, has its own limit. Such contributions are reported on Schedule B of the campaign financial disclosure report. See page 29 in this *Handbook* for exceptions regarding "housekeeping" contributions. (EL 14-116(2).)

### 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). (EL 14-120(2).)

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. (EL 14-114(8).)

## 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. However, they must be reported on the appropriate schedule(s). (EL 14-100 (9)(3); 14-114(8).)

### 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). (EL 14-114(1)(a).)

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. (EL 14-114(1)(a)(b).) This amount is the maximum that the candidate/authorized committee may receive, in the aggregate, from any one contributor during the campaign/election cycle for that particular election.

The total contributed to a candidate, and/or to any authorized committee(s) of the candidate, from a particular contributor must be combined and applied to the candidate's 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 authorized 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. Loans, and Liabilities Forgiven, as Applied To Limits

### Loans

As previously discussed in this section, a contribution includes 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, 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 (EL 14-100(9)(1).)

NYS Election Law Section 14-114 establishes the contribution limits which apply to all contributions to candidates and to all contributions to political committees working directly or indirectly with any candidate to aid or participate in such candidate's nomination or election, other than any contributions to any party committee or constituted committee. Loans taken by a candidate or committee may result in the outstanding balance of the loan being deemed a contribution for limit purposes. (EL 14-114(6)(a)(b).)

a) **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.

b) **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.**

As such, loans can result in the receipt of an over-contribution for limit purposes, if the **outstanding balance of the loan** as of the date of the primary, general, or special election, as the case may be:

1) is, in and of itself, greater than the applicable contribution limit, **or -**

2) when added to the previous contribution(s) of the contributor in that election cycle, results in an aggregate amount for the applicable cycle which is greater than the contribution limit for that cycle.

Regardless of the above, the obligation to repay the outstanding balance of the loan remains, and the filer must also continue to report the outstanding balance of the loan on Schedule N until it is repaid or forgiven.

Filers are strongly cautioned to consider the applicable contribution limit as applied to the outstanding balance of the loan, as well as cautioned to review the contribution history of the particular contributor who will be making the loan, in order to avoid over-contributions for limit purposes.

## Liabilities Forgiven

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, in order to avoid over-contributions for limit purposes.

## G. Candidate Contribution Receipt Limits

The charts in this section set forth the maximum election limits, calculated using active voter totals only, that may be received by a candidate for a particular office. (EL14-114; NYCRR 6214.0.) 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. These limits are subject to change and should be verified with NYSBOE and/or applicable local board.

| | | 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 | $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 | $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 more than $100,000. |

**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.*

## H. 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. (EL 14-114(10).) 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. (EL 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

Generally, 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 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, is responsible to ensure that their own applicable limits are not exceeded.*

## More on Candidate Contribution Receipt Limits

Please remember that these are aggregate limits that apply to 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).

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.

## Campaign Contribution to be Under True Name of Contributor

NYS Election Law Section 14-120 states:

1) No person shall in any name except his own, directly or indirectly, make a payment or a promise of payment to a candidate or political committee or to any officer or member thereof, or to any person acting under its authority or in its behalf or on behalf of any candidate, nor shall any such committee or any such person or candidate knowingly receive a payment or promise of payment, or enter or cause the same to be entered in the accounts or records of such committee, in any name other than that of the person or persons by whom it is made.

2) Notwithstanding subdivision one of this section, a partnership, as defined in section ten of the partnership law, may be considered a separate entity for the purposes of this section, and as such may make contributions in the name of said partnership without attributing such contributions to the individual members of the partnership provided that any such contribution made by a partnership to a candidate or to a political committee, shall not exceed, $2,500. In the event that such partnership contribution to any such candidate or political committee exceeds $2,500, the aggregate amount of such contribution shall be attributed to each partner whose share of the contribution exceeds $99.00.

Both subdivisions of NYS Election Law Section 14-120 apply to all of the provisions of NYS Election Law Section 14-100(9). ("Contribution").

The "true name of the contributor" is of critical importance to determine who is contributing to candidates and political committees and the amount of such contributions. This assists NYSBOE and the public in determining whether or not applicable contribution limits have been complied with.

# 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.

## A. Media

Filing requirements **may not** apply to the media as follows: for purposes of the exception from having to file campaign financial disclosure reports, qualified 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. (EL 14-124(1).)

## B. Candidates/Committees

Filing requirements do **not** apply to the following:

- Federal candidates or committees filing with the Federal Election Commission (FEC), where the activity solely pertains to federal office. 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. (EL 14-124(2), (2-a).)

- 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 by filing a Candidate or Committee Claim of Exemption From Filing Campaign Financial Disclosure Reports (CF-05). (EL 14-124(5); NYCRR 6200.5.)

- 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. (EL 14-124(7).)

- 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 in the aggregate for the campaign. (EL 14-124(6).) These candidates/committees must file a Candidate or Committee Claim of Exemption From Filing Campaign Financial Disclosure Reports (CF-05).

- A committee formed solely to support or oppose a ballot issue, and that does not raise or spend over $100. (EL 14-124(8).)

# Treasurers/Candidates are Obligated to:

**Register**

- With NYSBOE and appropriate county/city board(s) of elections
- Complete, where applicable, CF-02, CF-03, CF-04, CF-05 and CF-16 forms

**Keep**

- Detailed, bound accounts of all receipts, transfers, loans, liabilities, contributions and expenditures made by the candidate or committee or any of its officers, members, or agents acting under its authority or on its behalf

**File**

- Campaign financial disclosure reports detailing the information above in accordance with due dates on NYSBOE annual filing calendar

**Resign/ terminate**

- Request treasurer resignation/filer termination from appropriate board(s)
- Complete filing obligations until request is granted

**Maintain records**

- For period of five years (see "Records Retention" on page 36 of this *Handbook*.

*These graphics are intended to provide an easy-to-understand overview of a portion of campaign financial disclosure reporting requirements outlined in the following section of this* Handbook*. For additional information about candidate responsibilities, see "Who Must File and What Must Be Filed?" section in this* Handbook.

# VI. Duties of Treasurers/Candidates

**Inside Part One, Section VI:**

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

## A. Documents Required

In order to register with the applicable board(s) of elections, appropriate forms must be filed by: (1) a treasurer of a political committee; or (2) a candidate with a registered authorized committee that will be disclosing all of the financial activity of the candidate's campaign including all of the financial activity of the candidate; or (3) a candidate who does not have a registered authorized committee that will be disclosing all of the financial activity of the candidate's campaign, including the financial activity of the candidate; or (4) a candidate who has a registered authorized committee, but chooses to have financial activity for the campaign that will not be disclosed by the authorized committee.

Applicable registration forms are:

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. (EL 14-118(1).)*

3. **Candidate's Authorization for a Committee to Make Campaign Financial Disclosures (CF-16)**
   This form is used by a candidate with an authorized committee that will make all of the candidate's required campaign financial disclosure filings, including all of the activity of the candidate.

4. **Candidate Campaign Finance Registration Form (CF-04)**
   This form is only used by candidates to register with NYSBOE in one of two circumstances:
   - The candidate does not have a registered authorized committee that will be disclosing all of the financial activity of the candidate's campaign, including the financial activity of the candidate; **or-**
   - The candidate has a registered authorized committee, but chooses to have financial activity for the campaign that will not be disclosed by the authorized committee.

## B. Additional Responsibilities

The filer, who may either be the treasurer or candidate, is legally responsible for filing all required campaign financial disclosure reports. (EL 14-118 (1), (3).)

Filers filing with NYSBOE must file electronically, via diskette, CD, DVD or email, using NYSBOE's Electronic Filing System (EFS) Software. (EL 14-102(4).)

Local filers should contact the appropriate county or city board(s) of elections for information on how to submit reports locally, if applicable. See "Where and How Are Reports Filed?" section in this *Handbook.*

### Filer ID# and PIN

When registering by filing the Committee Registration/Treasurer and Bank Information form (CF-02) or the Candidate Campaign Finance Registration Form (CF-04), filers will be assigned a Filer ID# as well as a PIN. For filing purposes, the PIN is the electronic signature of the filer. The PIN also ensures that the campaign financial disclosure report has been filed by or authorized by the designated filer. As liability attaches to each filing, the filer should ensure that his or her PIN is securely kept and used. For political committees, NYSBOE will only provide the PIN to the treasurer of record.

### Registration Required for Political Committees Before Financial Activity

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.

## Detailed, Bound Accounts

The treasurer of every political committee, as well as every candidate who receives or expends any money or any valuable thing or incurs any liability to pay money or its equivalent, shall keep and retain 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 in its behalf, or the candidate, as applicable. (EL 14-118.)

## Receipts Requirement

All expenditures over $10 must be vouched for by a receipted bill stating the particulars of the expense. (EL 14-122(2).)

## Evidence of Indebtedness/ Forgiveness

Any campaign financial disclosure report indicating a loan shall have attached to it a copy of the evidence of indebtedness. (EL 14-102.) If filing electronically, the evidence of indebtedness should be filed under separate cover. Evidence of indebtedness is the loan document.

If any loan or outstanding liability is forgiven, then the report indicating such forgiveness must also include a copy of the evidence of forgiveness. If filing electronically, the evidence of forgiveness should be filed under separate cover. Evidence of forgiveness is a document that shows that the obligation has been forgiven.

Any loan or liability that is forgiven is subject to applicable contribution limits.

## Limits on Cash

There are limits on the amount of cash that candidates and political committees/treasurers can receive and expend. No candidate, political committee or agent thereof may receive from any one person an aggregate amount greater than $100 in cash. Disbursements/expenditures in excess of $100 may NOT be in cash. (EL 14-118(2).)

## Financial Activity—Deposits

All cash, checks, drafts or other instruments shall be deposited in the account of the candidate or committee in the designated depository. (EL 14-118 (2).)

## Obligation to Turn Over Receipts and Records of Financial Activity to Treasurer

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. (EL 14-122(1).)

## Personal Use Prohibitions

Contributions received by a candidate or a political committee shall not be converted by any person to a personal use which is unrelated to a political campaign or the holding of a public office or party position. (EL 14-130.)

## Disposition of Anonymous Contributions

Any anonymous contributions received by a candidate, campaign treasurer, political committee or agency thereof shall not be used or expended, but shall be paid over to the Comptroller of the State of New York for deposit in the general treasury of the state unless, before the due date for filing of the next campaign financial disclosure report, the identity of the anonymous contributor becomes known, and in that event the anonymous contribution shall be returned to the contributor or retained and properly reported as a contribution that is subject to limits. (EL 14-128.)

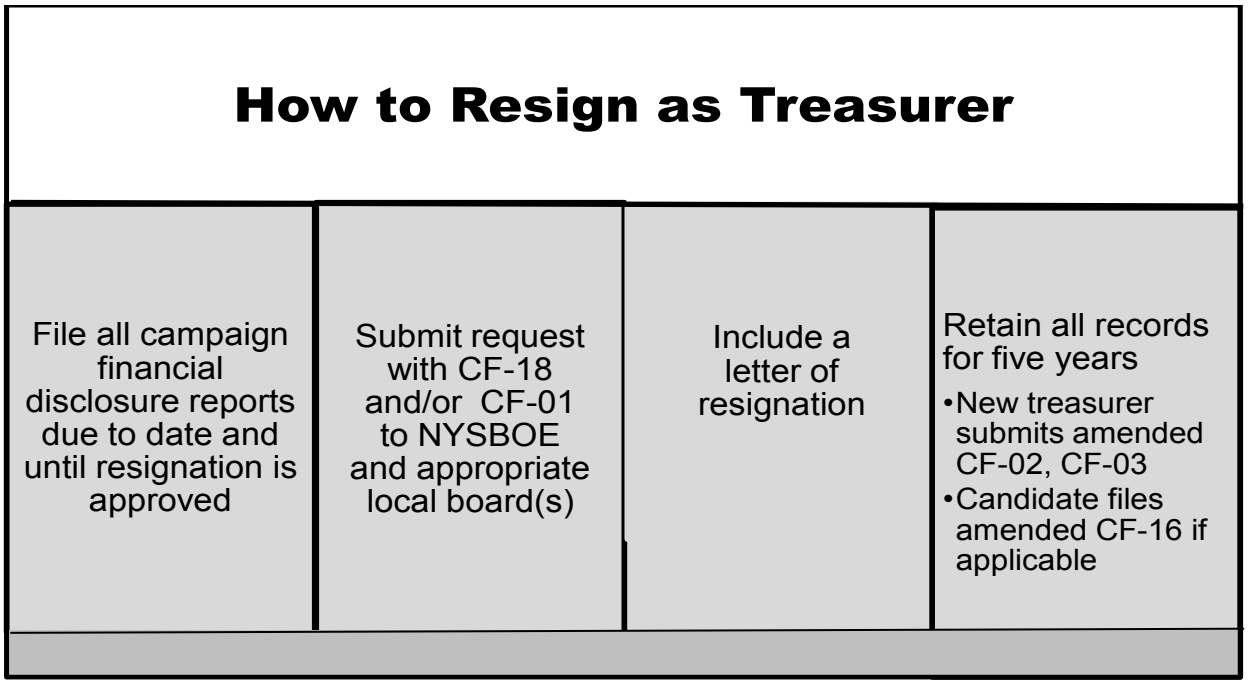
## Resignation or Termination

Treasurers filing treasurer resignation reports or treasurers or candidates filing termination reports with NYSBOE must also file a paper Termination or Resignation Request Form/No-Activity Report Form (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*).*

## Records Retention

In accordance with NYS Election Law, 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. (EL 14-118.)




*These graphics are intended to provide an easy-to-understand overview of a portion of campaign financial disclosure reporting requirements outlined in the following section of this* Handbook*.*

# 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; **and -**
2. A letter of resignation.

For time frames, consult NYCRR 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 Termination or Resignation Request Form (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 System (EFS) Software, 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, if qualified, or No-Activity Report) at **www.elections.state.ny.us**.

A No-Activity Report can also be submitted on a paper CF-18 form. The CF-18 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 System (EFS) 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 city/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, including election reports or periodic reports, 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

Where a treasurer resigns and a new treasurer has not been designated, 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, 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 report with respect to the election, primary election or convention to which they pertain.

These requirements regarding records retention also apply to candidates as well.

## 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 of NYSBOE, 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.

## How to Terminate

| | | | | |
|---|---|---|---|---|
| File all campaign financial disclosure reports due 'til termination is approved | Have ending cash balance of $0 reflected in the final itemized report and bank account | Have no outstanding loans or liabilities | Submit CF-18/ CF-01 to NYSBOE and appropriate local board(s) | Submit outstanding evidence of forgiveness/ indebtedness |

*These graphics are intended to provide an easy-to-understand overview of a portion of campaign financial disclosure reporting requirements outlined in the following section of this* Handbook.

# 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 **and approved by NYSBOE and/or the applicable board(s).**

### Reports and Forms

#### Electronic Filers with NYSBOE

Electronic filers with NYSBOE must submit by mail or in person a fully completed paper Termination or Resignation Request Form (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 System (EFS) Software, 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, if qualified, or No-Activity Report) at **www.elections.state.ny.us**.

A No-Activity Report can also be submitted on a paper CF-18 form.

The CF-18 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 System (EFS) 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 city/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, including election reports or periodic reports, can be designated as a termination report. At other times, a filer can submit an off-cycle campaign financial disclosure report for termination purposes. This, however, is subject to the mid-cycle termination restrictions described on the next page. 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, including filing of all delinquent reports. A termination is not complete until NYSBOE and/or applicable local board(s) provide approval.

### 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, including submission of letters of forgiveness. 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, but not where the filer or a member of the filer's family controls the charity or has 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.

Judicial candidates/committees have significant restrictions on the disbursement of remaining funds. As such, they should consult the Judicial Campaign Ethics Center, 888-600-5232 or www.nycourts.gov/ip/jced.

### 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

Filers 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 and NYSBOE and/or applicable local board(s) of elections have approved the request.

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 of NYSBOE, 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**: Every political committee shall have a treasurer and a 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 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. (EL 14-118.)

**Ways of Disbursing Remaining Funds to Terminate**

| | | | |
|---|---|---|---|
| Contribute to a charity recognized by the Internal Revenue Service, but not where the filer or a member of the filer's family controls the charity or has decision making powers; **or...** | **...** contribute to a candidate or a political committee, subject to the recipient candidate's or committee's receipt limit; **or...** | ...transfer between two authorized committees:<br>•solely supporting the same candidate; or<br>•to a party or constituted committee where the filer making the transfer is a candidate or candidate's authorized committee; **or...** | ...refund on a pro-rated basis to all contributors |

*These graphics are intended to provide an easy-to-understand overview of a portion of campaign financial disclosure reporting requirements outlined in this section of this* Handbook.

# 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 obtained in a judgment for each individual failure to file by a treasurer or candidate is $500. (EL 14-126(1); 14-127.) Interest will accrue on unpaid judgments as provided by law.

### 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. (EL 14-118 (1).)

### 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

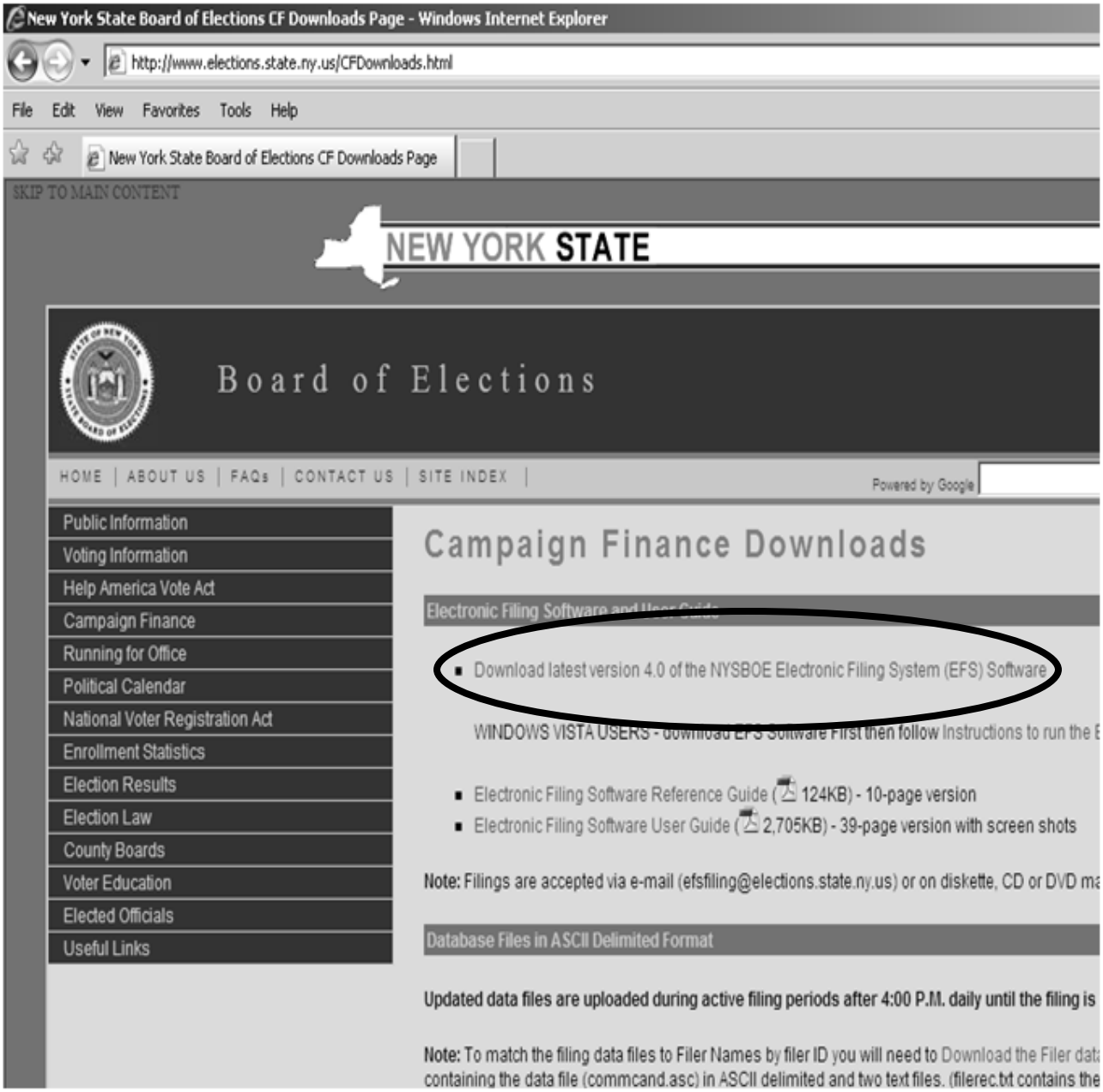
In addition to the financial penalties outlined herein, there may be associated criminal penalties for failure to comply with the requirements of NYS Election Law relating to campaign financial disclosure reports, as the case may be. Any person who willfully and knowingly violates any provision of NYS Election Law pertaining to campaign finance disclosure or contribution limits may be guilty of a misdemeanor and/or a felony. (EL 14-126(4); Penal Law 210.45.), as the case may be.

This page intentionally left blank.

# Part Two —
# Electronic Filing with NYSBOE

I. Introduction to Electronic Filing

II. Electronic Filing Software Reference Guide




*Filers may visit the website www.elections.state.ny.us to download the Electronic Filing System (EFS) Software. On the home page, hover over Campaign Finance, and on the dropdown menu, click on downloads. See the following section of this* Handbook *for details.*

# I. Introduction to Electronic Filing

**Inside Part Two, Section I:**

- *Highlights of Electronic Filing System (EFS) Software*
- *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 System (EFS) Software.

At this printing, the most recent version is EFS V4.0. The latest version of the Electronic Filing Software 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 Electronic Filing Software 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# and 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 Electronic Filing Software Reference Guide, which immediately follows this section, or the Electronic Filing Software User Guide, at www.elections.state.ny.us, 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 Non-Participation in Election(s) by a Registered PAC, Party or Constituted Committee

However, the Electronic Filing System (EFS) 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 Termination or Resignation Request Form (CF-18) if the filer's report is intended to be either a treasurer resignation report or a termination report as described below:

- An itemized report created using the Electronic Filing System (EFS) 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, if qualified, 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**

For ongoing, existing local filers making a FIRST electronic filing with NYSBOE, the following information addresses how to capture electronically the filer's previous ending cash balance.

However, for a local filer whose initial report is being made both locally and with NYSBOE, the following information does not apply since they will not have an initial balance to be carried forward from a previous report.

.

Active local filers (candidates and/or committees) filing with a local board of elections, who also become obligated to file electronically with NYSBOE because they have raised or spent more than $1,000 in 2005, 2006, 2007, 2008 or 2009; or have raised or spent or expect to raise or spend more than $1,000 in 2010, must comply with the following, if they have not already done so:

- 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 NYSBOE'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 ***(see screen shot below)***. 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#
2. CLICK [OK]

Now you are ready to create your Report.

**For Treasurers/Preparers Serving Multiple Committees**

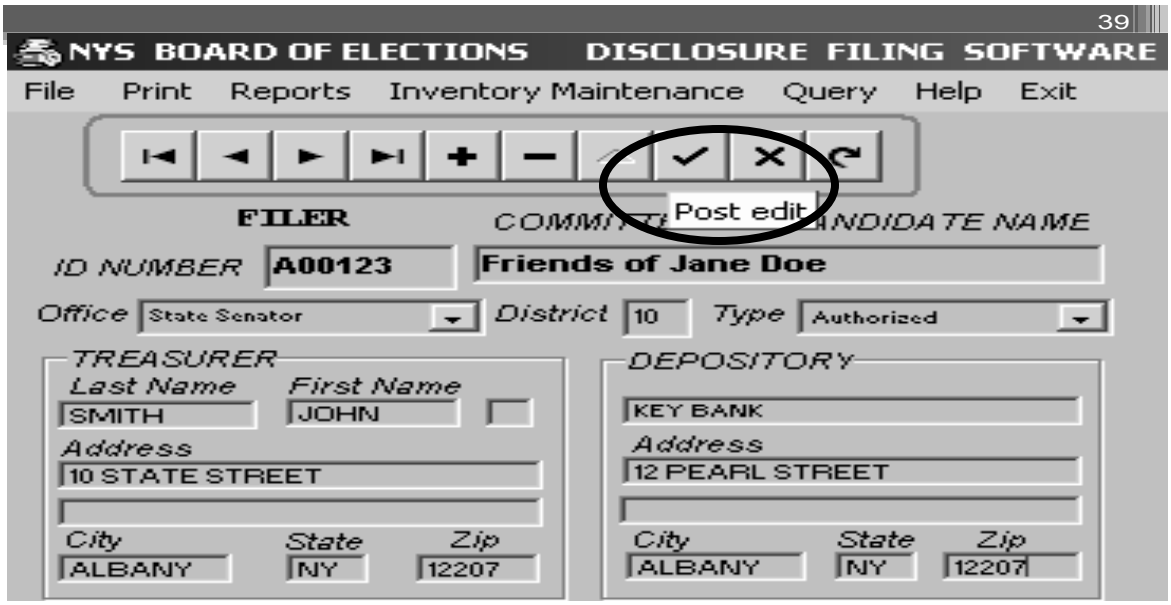
To create additional Master Records for preparing reports for more than one (1) Committee:

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:

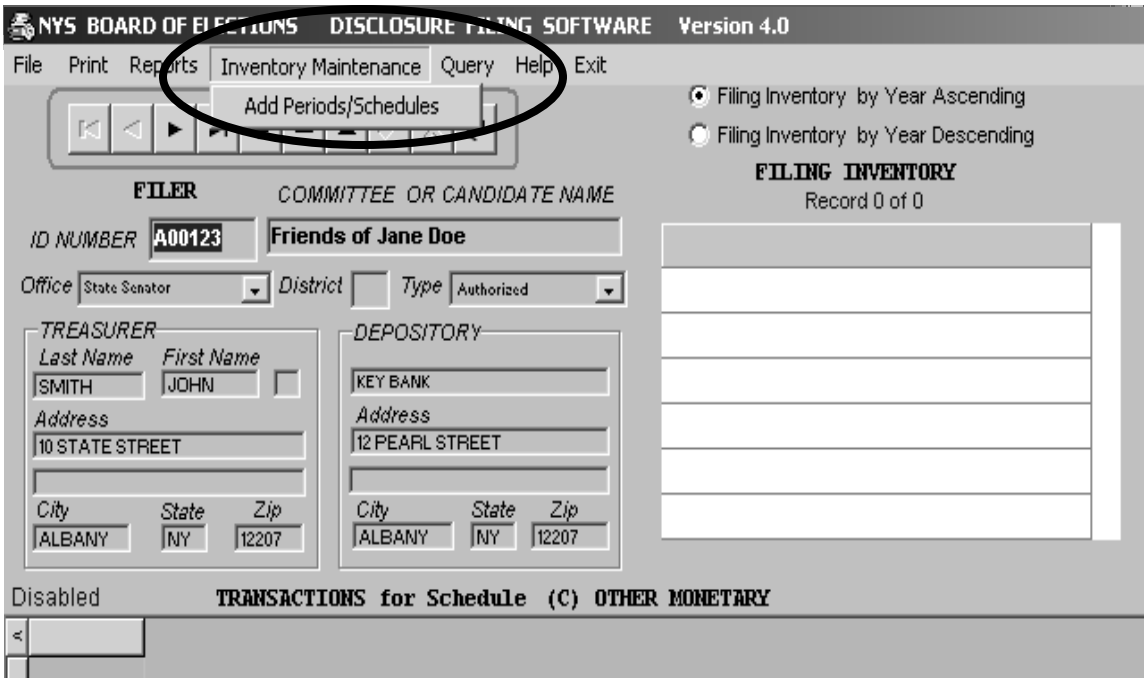
1. Log in again (EFS defaults to the lowest alpha-numeric Filer ID# )
2. Enter PIN for default Filer ID#
3. DOUBLE CLICK in the [Filer ID#] field (a drop-down list will appear)
4. Choose the appropriate [Filer ID#]
5. Enter the [PIN] for that Filer ID#



## 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] ***(see screen shot below)***




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

## Schedules for Campaign Financial Disclosure Reports

### CONTRIBUTIONS
### Schedule A
Monetary contributions received from:
Individuals
Candidate/candidate's spouse
Family members of candidate
Partnerships

### Schedule B
Monetary contributions received from corporations.
These are subject to:
Corporate aggregate calendar year giving limit
Candidate/committee receipt limit

### Schedule C
Monetary contributions received from all other contributors:
Political committees
PACs
LLCs
Unions, foundations, etc.

### Schedule D
In-kind contributions (non-monetary contributions):
Services/facilities provided
Property given
Expenses paid by someone else

### Schedule E
Other receipts:
Interest/dividends
Proceeds of a sale/lease
Other

### EXPENDITURES
### Schedule F
Expenditure/payments:
For candidate/committee expenses
Reimbursements to individuals
Reimbursements for credit card expenses

### TRANSFERS
### Schedule G
Transfers in

### Schedule H
Transfers out
There are only two types of transfers:
Type 1 -Transfer of money between a party or constituted committee and a candidate or candidate's authorized committee.
Type 2 - Transfer of money between two authorized committees solely supporting the same candidate.

### LOANS, LIABILITIES, REFUNDS
### Schedule I
Loans received:
Evidence of indebtedness required to be filed

### Schedule J
Loan repayments:
Keep track of outstanding loan balances on Schedule N

### Schedule K
Liabilities/loans forgiven:
Evidence of forgiveness required to be filed
Adjust Schedule N to reflect forgiveness

### Schedule L
Expenditure refunds (increases cash balance):
Overpayments
Return of deposits

### Schedule M
Contributions refunded (decreases cash balance)

### RECORD-KEEPING
### Schedule N
Outstanding liabilities/loans:
**Liabilities Loans**
Schedule K– forgiven Schedule I - report
Schedule F - payment Schedule J - repayment
Schedule K - forgiven

### Schedule O
Partners/ subcontracts
**Partners:** from Schedule A, over $2500
**Subcontracts:** from Schedule F, $10,000 state-wide $5,000 all other

### HOUSEKEEPING
Schedules P and Q can only be used by party and constituted committees

### Schedule P
Non-specific candidate campaign receipts

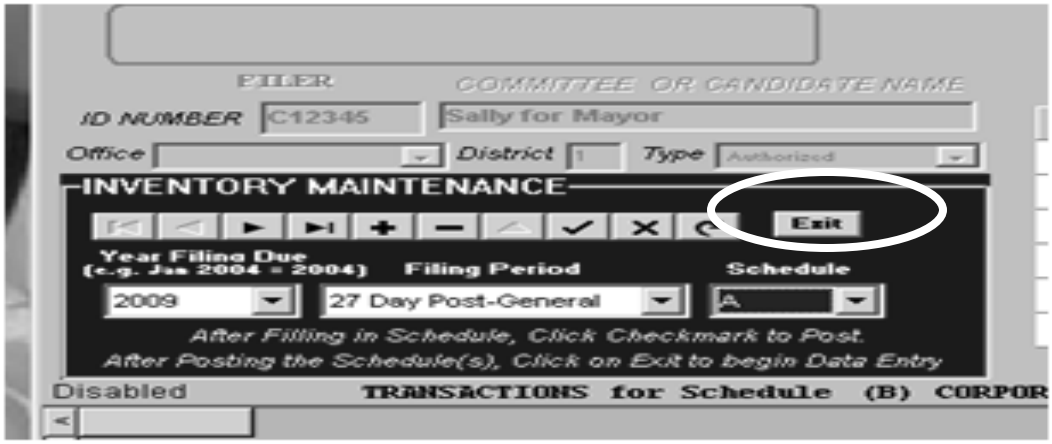
### Schedule Q
Non-specific candidate campaign expenses

### ALLOCATIONS
### Schedule R
Expense allocation among candidates (for party, constituted, and authorized multi-candidate committees only)

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

CLICK [Exit] (inside the Inventory Maintenance box) ***(see screen shot below)***

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




## 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 (e.g., 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. Each transaction line will need to be deleted individually.

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 (e.g., 2007 January Periodic A) and then CLICK on the Delete Record button **(-)** on your navigation bar. You will get a pop up confirmation 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 the 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 √ (Post-Edit Button) to save all 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] ***(see screen shot below)***
3. Read the Legal Notice
4. CLICK [OK]

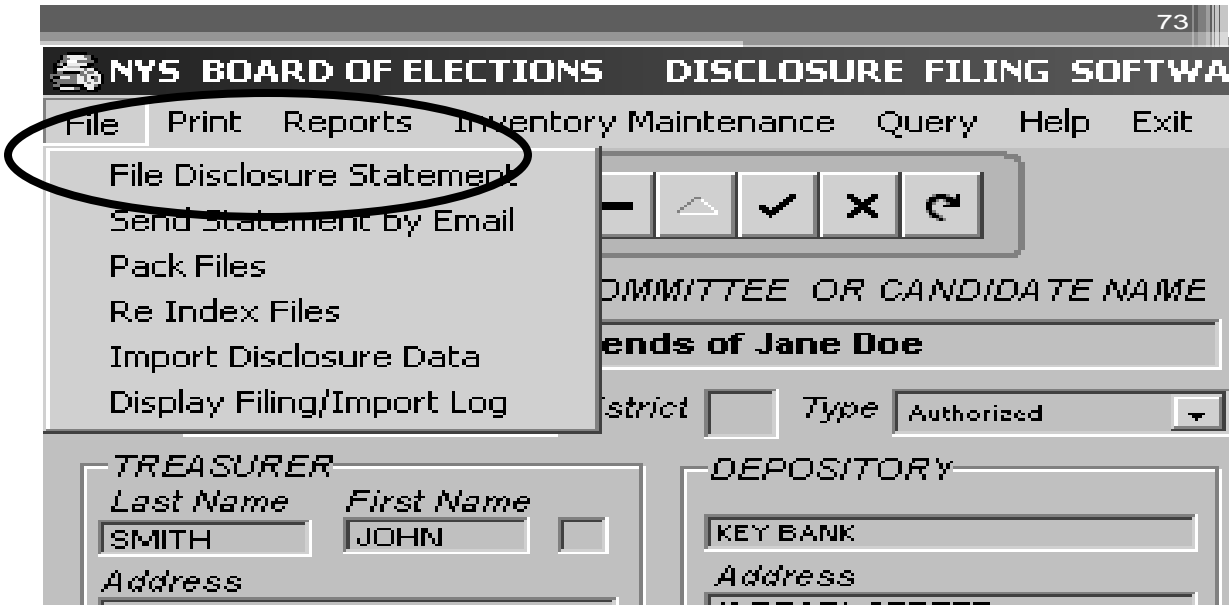
Select Filing Type:

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 NYSBOE email address: **efsfiling@elections.state.ny.us**)
3. An "email box" will appear with the NYSBOE email 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.

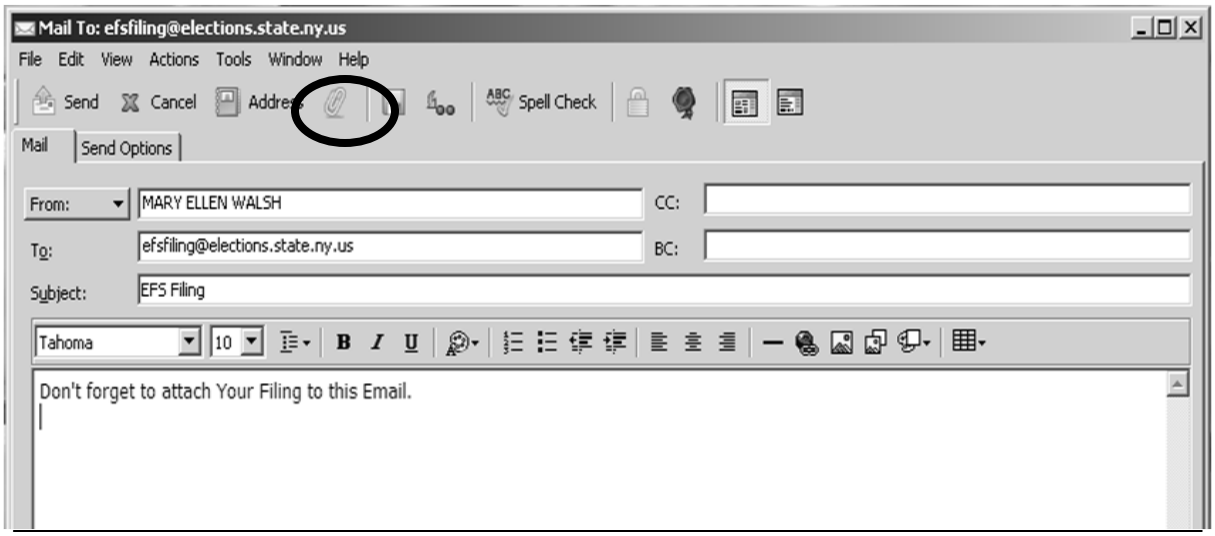
**Attach Report to Email**

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

1. CLICK on [Paper Clip] symbol ***(see screen shot below)***; 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 in Step #8)
   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 Step #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 (e.g., 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 twenty-four 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] ***(see screen shot below)***

Under "Query the Database":

5. CLICK [View Committee by Name]

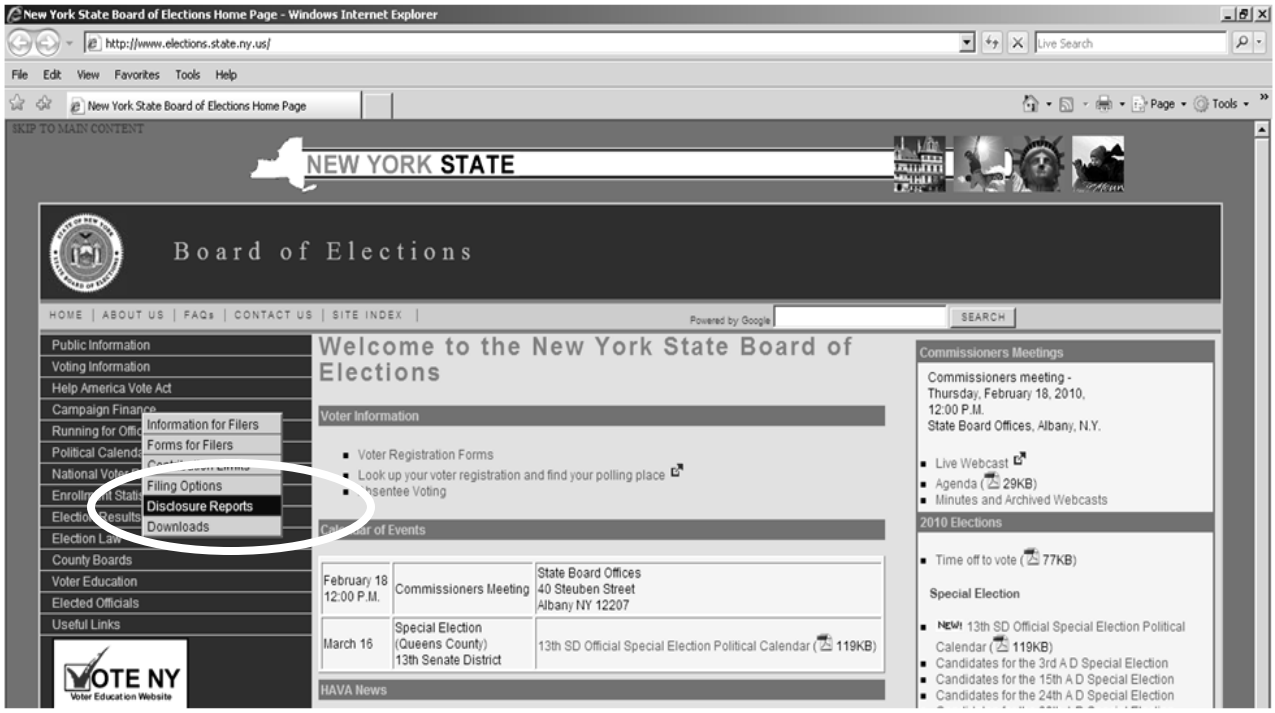
To search for your Committee, input one (1) word unique to the name of your Committee:

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

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

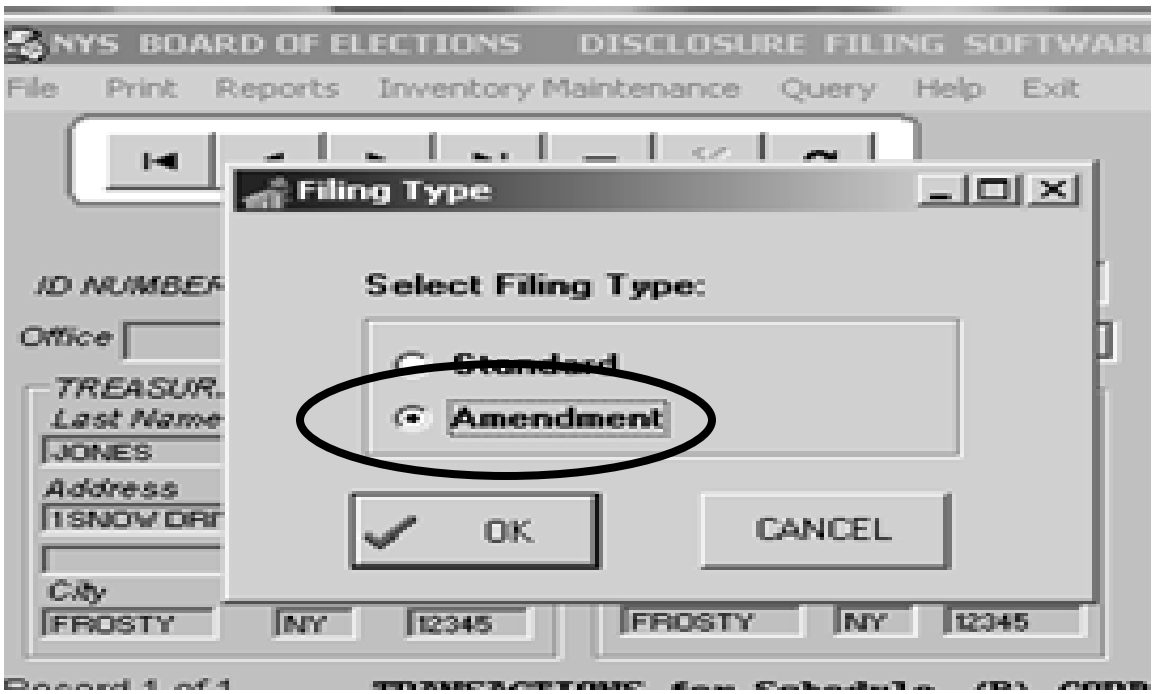


## 11. Amending a Report

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 Step **#6, Deleting or Correcting Transactions Prior to Sending the Report).**

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

NOTE: After selecting amended filing continue with Step #8 Saving Campaign Financial Disclosure Reports and Step #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 System 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 email to: efshelp@elections.state.ny.us.

# Part Three — Forms & Schedules

**Important Note**: The instructions appearing on each form, as well as the instructions pertaining to completing campaign financial disclosure reports, are intended to assist with the completion and filing of that particular form or disclosure report.

The instructions do **not** contain, nor are they intended to contain, all relevant provisions of NYS Election Law, related Rules and Regulations, and the Opinions of NYSBOE relative to both the subject matter of the particular form or campaign financial disclosure report, or to the obligations and related liabilities of the filer of the form or disclosure report, or any candidate, committee, or agent thereof.

For a full understanding of your legal obligations and responsibilities, in addition to referring to the instructions in this *Handbook*, also refer to NYS Election Law, related Rules and Regulations, and the Opinions of NYSBOE.

# Itemized vs. Unitemized Reporting

| | |
|---|---|
| **Aggregate contribution greater than $99.00** | • Must be itemized, reporting contributor's name, address and other required details |
| **Aggregate contribution $99.00 or less** | • May be unitemized<br>• No details required |
| **Expenditure greater than $49.99** | • Must provide required details for single expenditures |
| **Expenditure $49.99 or less** | • May be unitemized<br>• No details required |

*This graphic is intended to provide an easy-to-understand overview of a portion of campaign financial disclosure reporting requirements. For complete details, consult this* Handbook.

# I. Forms & Schedules

**Inside Part Three, Section I:**

- *Registration Forms (CF-02, CF-03, CF-04, CF-16)*
- *Campaign Financial Disclosure Form & Schedules (CF-01)*
- *Other Forms (CF-05, 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-04, 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 Campaign Finance Registration Form (CF-04);
- Candidate's Authorization for a Committee to Make Campaign Financial Disclosures (CF-16).

**See pages 66-71, 74-75.**

***For More Information About Forms and 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 and 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);
- Summary of Receipts and Expenditures;
- Status Report.

**See pages 76-113.**

## C. Other Forms (CF-05, CF-18, CF-19, CF-20)

This section includes miscellaneous sample forms and instructions:

- Candidate or Committee Claim of Exemption from Filing Campaign Financial Disclosure Reports (CF-05)
- Termination or Resignation Request Form/No-Activity Report Form (CF-18);
- Application for Electronic Filing Exemption (CF-19);
- Notice of Non-Participation in Elections by a Registered PAC, Party or Constituted Committee (CF-20).

**See pages 72, 73, 114-118.**

**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

Please check one: [ ] 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.)

1. Date of Election: _____ Office/ District: _____
   Candidate's Full Name: _____
   Candidate's Address: _____
   _____
2. Date of Election: _____ Office/ District: _____
   Candidate's Full Name: _____
   Candidate's Address: _____
   _____
3. Date of Election: _____ Office/ District: _____
   Candidate's Full Name: _____
   Candidate's Address: _____
   _____

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.)

1. Date of Election: _____ Office/ District: _____
   Candidate's Full Name: _____
2. Date of Election: _____ Office/ District: _____
   Candidate's Full Name: _____
3. Date of Election: _____ Office/ District: _____
   Candidate's Full Name: _____

## 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)

Sworn to before me this _____day

of _____, 20 ____

_____
(Notary Public or Commissioner of Deeds)

_____
Signature of Committee Treasurer

_____
Residential Address

_____

_____
Contact Phone Number

# 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), including residential address(es), 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. Residential address(es) are not required.

- 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).

- 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-04 CANDIDATE CAMPAIGN FINANCE REGISTRATION FORM

## To Request NYSBOE Filer ID# and PIN

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

This form should only be used by candidates to register with NYSBOE to obtain a Filer ID# and PIN in one of two circumstances:

(1) The candidate does not have a registered authorized committee that will be disclosing all of the financial activity of the candidate's campaign, including the financial activity of the candidate.

(2) The candidate has a registered authorized committee, but chooses to have financial activity for the campaign that will not be disclosed by the authorized committee.

Candidates who have an authorized committee that is registered and will be disclosing ALL of the financial activity of the candidate's campaign, including the financial activity of the candidate, **should not file this form**. Instead, that candidate should file a CF-16 form no later than 32 days prior to the first election for which the candidate would be obligated to file reports.

Please check the applicable box:

[ ] I do not have an authorized committee. I am therefore required to personally disclose all the financial activity of my campaign, including any use of my own funds.

[ ] I have an authorized committee, but plan to personally disclose financial activity undertaken by me which is separate from, and not disclosed by, my authorized committee.

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

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

* For amendments, check the box(es) below to indicate the section(s) being amended.

[ ] **A. OFFICE:** _____
(For a local campaign also include name and type of municipality e.g., City of Newburgh; Town of Colonie; Village of Scotia)

**DISTRICT:** _____ **ELECTION YEAR:** _____

[ ] **B. CANDIDATE:**

Full Name _____

Residential Address (no P.O. Box)

_____

Mailing Address (P.O. Box allowed) _____

_____

Social Security Number ____/____/_____ E-mail Address _____

Telephone: Home _____ Business _____ Cell _____

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

Name _____

Address _____

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

_____ _____

Signature of Candidate Date

# FORM CF-04 INSTRUCTIONS

A CANDIDATE MUST:

- Provide original signature(s) in ink. Copies of signatures, including those on faxes, PDFs or other electronic files are not acceptable.
- File this form to obtain the Filer ID# and PIN required to file electronically with NYSBOE.

---

**New Registration:** Check this box if filing this form for the first time to obtain a Filer ID# and PIN in order to make campaign financial disclosures. The Filer ID# should be used on all documents and correspondence to NYSBOE.

**Amended Registration:** For an existing candidate, 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 the Filer ID# that was assigned by NYSBOE when this form was originally filed.

**For State Campaign:** For candidates running for New York State Governor, Lt. Governor, State Comptroller, State Attorney General, State Senate, State Assembly and State Supreme Court and certain party offices, check this box.

**For Local Campaign:** For all other offices, check this box and list the county name where the local office is being sought.

---

**Item A:** Candidates for statewide office must provide the office sought, district# and election year. Local candidates provide the office sought including the name and type of municipality e.g., city of, town of or village of. The district and election year should also be provided.

**Item B:** Enter the name of the candidate. Please provide a residential address, mailing address if different, and phone number. P.O. Box is not allowed for residential address. Social Security number is optional.

**Item C:** 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.

# CF-05 CANDIDATE OR COMMITTEE CLAIM OF EXEMPTION

## From Filing Campaign Financial Disclosure Reports

NEW YORK STATE BOARD OF ELECTIONS
Section 14-124 of NYS Election Law

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

Please check the applicable boxes below and complete this form in full:

[ ] For State Campaign -or- [ ] For Local Campaign (provide County): _____

[ ] Candidate -or- [ ] Committee

**A. OFFICE:** _____
(For a local campaign also include name and type of municipality e.g., city of..., town of…, or village of...)

**DISTRICT:** _____ **ELECTION YEAR:**_____

**B. CANDIDATE OR COMMITTEE NAME:** _____

Committee Treasurer Name (if applicable) _____

Residential Address (no P.O. Box)_____

Mailing Address (P.O. Box allowed) _____

Telephone: Home _____ Business _____ Cell _____

E-mail Address _____

Please check the applicable box that relates to your claim of exemption:

[ ] **C.** I am a candidate and I have not/will not receive or spend more than $50 for my campaign, including my own personal funds.

[ ] **D.** I am the treasurer of a committee formed solely to support or oppose a ballot proposition and the committee has not/will not raise or spend over $100 relative to the ballot proposition.

[ ] **E.** *For those in a town, city or village having a population under 10,000:* 1) I am a candidate for public office, or treasurer of an authorized committee solely supporting one candidate for public office, or treasurer of a committee solely supporting or opposing a ballot proposition; and 2) the receipts or expenditures of the candidate or committee will not exceed $1,000 in the aggregate for the campaign.

If after submission of this form the basis for a claim of exemption becomes invalid due to a change in circumstances (e.g., exceeding monetary threshold or scope of candidate/committee activity), the candidate/committee must then file all applicable election reports. See instructions.

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

I swear or affirm that the information contained herein is in all respects true and complete to the best of my knowledge, information and belief.

Sworn to before me this _____ day

of_____, 20 ____

_____
(Notary Public or Commissioner of Deeds)

_____
Signature of Candidate/ Committee Treasurer

_____
Residential Address

_____

_____
Contact Phone Number

# FORM CF-05 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.

A candidate or committee must file this form at each appropriate board of elections where the candidate or committee is required to file campaign financial disclosure reports.

**For State Campaign:** Check this box for candidates or 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 solely supporting or opposing statewide ballot propositions.

**For Local Campaign:** Check this box for all other offices and local ballot propositions, and list the county name where the local office is being sought or the ballot proposition is appearing. Candidates or committees supporting or opposing such candidates or ballot propositions can file this form with the appropriate local board of elections, or village clerk where the village clerk runs the election.

---

**Item A:** Candidates for statewide office must provide the office sought, district number if applicable and election year. Local candidates must provide the office sought, including the name and type of municipality (e.g., City of Newburgh; Town of Colonie; Village of Scotia). The district and election year must also be provided.

**Item B:** Enter the name of the candidate or committee. Please provide a residential address, a mailing address if different, phone number and e-mail address of the candidate or treasurer. P.O. Box not allowed for residential address.

**Item C:** Candidates who do not receive or spend more than $50 (this threshold includes their own personal funds), including candidates for county committee of a political party or for delegate or alternate delegate to a judicial district convention, must inform the appropriate board(s) of elections in writing of this fact.

**Item D:** A committee formed solely to support or oppose a ballot issue, that does not raise or spend over $100, is not required to file campaign financial disclosure reports.

**Item E:** 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 and/or committee does not raise or spend in excess of $1,000 in the aggregate for the campaign, are not required to file campaign financial disclosure reports. This threshold includes the personal funds of the candidate.

> Note: This exemption may become invalid, requiring registration and filing of campaign financial disclosure reports with the applicable state, county and/or city board(s) of elections, if the candidate or committee supports or opposes candidates or ballot propositions outside of the applicable jurisdiction.
>
> Note: For a town or village, ballot propositions not submitted to the voters of that municipality at the time of a general election fall outside the scope of NYS Election Law. Therefore, committees solely supporting ballot propositions in a town or village taking place other than in November do not have to make campaign financial disclosures relative to their ballot proposition activity. In this instance, this form does not have to be filed.

If you have any questions about a claim of exemption, contact:

New York State Board of Elections
Campaign Finance Unit
40 Steuben Street
Albany, NY 12207
1-800-458-3453; 518-474-8200

**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.**

**CANDIDATES FOR PUBLIC OFFICE OR PARTY POSITION MAY BE REQUIRED TO FILE THIS FORM.**

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, including the financial activity of the candidate.

DO NOT FILE THIS FORM IF:

1) You are a candidate with an authorized committee and you have additional financial activity not reported by your committee: 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) You are a candidate without a committee: 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.

# 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.**

CF-01 3/06

# Cover Page—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 one 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, including the candidate's own money.
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 | NAME | CHECK# | AMOUNT | PREV. AMT. |
| | STREET APT | | | |
| Code: | CITY - STATE ZIP | | $ | $ |
| DATE RECEIVED | NAME | CHECK# | AMOUNT | PREV. AMT. |
| | STREET APT | | | |
| Code: | CITY - STATE ZIP | | $ | $ |
| DATE RECEIVED | NAME | CHECK# | AMOUNT | PREV. AMT. |
| | STREET APT | | | |
| Code: | CITY - STATE ZIP | | $ | $ |
| DATE RECEIVED | NAME | CHECK# | AMOUNT | PREV. AMT. |
| | STREET APT | | | |
| Code: | CITY - STATE ZIP | | $ | $ |
| DATE RECEIVED | NAME | CHECK# | AMOUNT | PREV. AMT. |
| | STREET APT | | | |
| Code: | CITY - STATE ZIP | | $ | $ |
| DATE RECEIVED | NAME | CHECK# | AMOUNT | PREV. AMT. |
| | STREET APT | | | |
| Code: | CITY - STATE ZIP | | $ | $ |
| DATE RECEIVED | NAME | CHECK# | AMOUNT | PREV. AMT. |
| | STREET APT | | | |
| Code: | CITY - STATE ZIP | | $ | $ |
| DATE RECEIVED | NAME | CHECK# | AMOUNT | PREV. AMT. |
| | STREET APT | | | |
| Code: | CITY - STATE ZIP | | $ | $ |
| DATE RECEIVED | NAME | CHECK# | AMOUNT | PREV. AMT. |
| | STREET APT | | | |
| Code: | CITY - STATE ZIP | | $ | $ |
| DATE RECEIVED | NAME | CHECK# | AMOUNT | PREV. AMT. |
| | STREET APT | | | |
| Code: | CITY - STATE ZIP | | $ | $ |
| | | 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 Schedule A. Detailed records must be kept of all contributions (i.e., Name of Contributor, Address, 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 by the filer or any agent thereof.

*Note: Do not use the date of deposit unless it is the actual date of receipt.*

- 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 $99.00, 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<br>FROM / / TO / / | | PAGE<br>____OF____ |
|---|---|---|---|---|

| | | | | |
|---|---|---|---|---|
| DATE RECEIVED | NAME<br>STREET APT<br>CITY - STATE ZIP | CHECK# | AMOUNT<br>$ | PREV. AMT.<br>$ |
| DATE RECEIVED | NAME<br>STREET APT<br>CITY - STATE ZIP | CHECK# | AMOUNT<br>$ | PREV. AMT.<br>$ |
| DATE RECEIVED | NAME<br>STREET APT<br>CITY - STATE ZIP | CHECK# | AMOUNT<br>$ | PREV. AMT.<br>$ |
| DATE RECEIVED | NAME<br>STREET APT<br>CITY - STATE ZIP | CHECK# | AMOUNT<br>$ | PREV. AMT.<br>$ |
| DATE RECEIVED | NAME<br>STREET APT<br>CITY - STATE ZIP | CHECK# | AMOUNT<br>$ | PREV. AMT.<br>$ |
| DATE RECEIVED | NAME<br>STREET APT<br>CITY - STATE ZIP | CHECK# | AMOUNT<br>$ | PREV. AMT.<br>$ |
| DATE RECEIVED | NAME<br>STREET APT<br>CITY - STATE ZIP | CHECK# | AMOUNT<br>$ | PREV. AMT.<br>$ |
| DATE RECEIVED | NAME<br>STREET APT<br>CITY - STATE ZIP | CHECK# | AMOUNT<br>$ | PREV. AMT.<br>$ |
| DATE RECEIVED | NAME<br>STREET APT<br>CITY - STATE ZIP | CHECK# | AMOUNT<br>$ | PREV. AMT.<br>$ |
| DATE RECEIVED | NAME<br>STREET APT<br>CITY - STATE ZIP | CHECK# | AMOUNT<br>$ | PREV. AMT.<br>$ |
| | | 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).** See page 24 in this *Handbook* for important information on corporate contributions.

*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 Schedule B. Detailed records must be kept of all contributions (i.e., Name of Contributor, Address, 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<br>FROM / / TO / / | | PAGE<br>____OF____ |
|---|---|---|---|---|

| DATE RECEIVED | NAME / STREET / CITY - STATE | APT / ZIP | CHECK# | AMOUNT | PREV. AMT. |
|---|---|---|---|---|---|
| DATE RECEIVED | NAME / STREET / CITY - STATE | APT / ZIP | CHECK# | AMOUNT | PREV. AMT. |
| DATE RECEIVED | NAME / STREET / CITY - STATE | APT / ZIP | CHECK# | AMOUNT | PREV. AMT. |
| DATE RECEIVED | NAME / STREET / CITY - STATE | APT / ZIP | CHECK# | AMOUNT | PREV. AMT. |
| DATE RECEIVED | NAME / STREET / CITY - STATE | APT / ZIP | CHECK# | AMOUNT | PREV. AMT. |
| DATE RECEIVED | NAME / STREET / CITY - STATE | APT / ZIP | CHECK# | AMOUNT | PREV. AMT. |
| DATE RECEIVED | NAME / STREET / CITY - STATE | APT / ZIP | CHECK# | AMOUNT | PREV. AMT. |
| DATE RECEIVED | NAME / STREET / CITY - STATE | APT / ZIP | CHECK# | AMOUNT | PREV. AMT. |
| DATE RECEIVED | NAME / STREET / CITY - STATE | APT / ZIP | CHECK# | AMOUNT | PREV. AMT. |
| DATE RECEIVED | NAME / STREET / CITY - STATE | APT / 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 (LLCs) are also reported on Schedule C.**

(Funds provided by party/constituted committees to candidates are transfers, not contributions, and should be reported on Schedule G.)

All unitemized contributions for the reporting period should be added together and listed as "Total Unitemized Contributions" on the last page of Schedule C. Detailed records must be kept of all contributions (i.e., Name of Contributor, Address, 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<br>FROM / / TO / / | | PAGE<br>____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 $ |
| | CITY - STATE | ZIP | ☐ PROCEEDS SALE/LEASE<br>☐ OTHER _____ |
| DATE RECEIVED | NAME | | RECEIPT AMOUNT |
| | STREET | APT | ☐ INTEREST/DIVIDEND $ |
| | CITY - STATE | ZIP | ☐ PROCEEDS SALE/LEASE<br>☐ OTHER _____ |
| DATE RECEIVED | NAME | | RECEIPT AMOUNT |
| | STREET | APT | ☐ INTEREST/DIVIDEND $ |
| | CITY - STATE | ZIP | ☐ PROCEEDS SALE/LEASE<br>☐ OTHER _____ |
| DATE RECEIVED | NAME | | RECEIPT AMOUNT |
| | STREET | APT | ☐ INTEREST/DIVIDEND $ |
| | CITY - STATE | ZIP | ☐ PROCEEDS SALE/LEASE<br>☐ 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. In-kind contributions must be reported at fair market value.** Expenditures made by party/constituted committees on behalf of their candidates are not in-kind contributions and do not have to be reported by the candidates or their committees.

- 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 at fair market value.
- 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 / CHECK NO. | NAME / STREET / CITY - STATE | APT / ZIP | PURPOSE CODE | EXPLAIN | AMT PAID |
|---|---|---|---|---|---|
| | | | | | $ |
| | | | | | $ |
| | | | | | $ |
| | | | | | $ |
| | | | | | $ |
| | | | | | $ |
| | | | | | $ |
| | | | | | $ |
| | | | | | $ |
| | | | 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, NYSBOE 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, NYSBOE 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 NYSBOE. 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 constituents or better serve the 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.

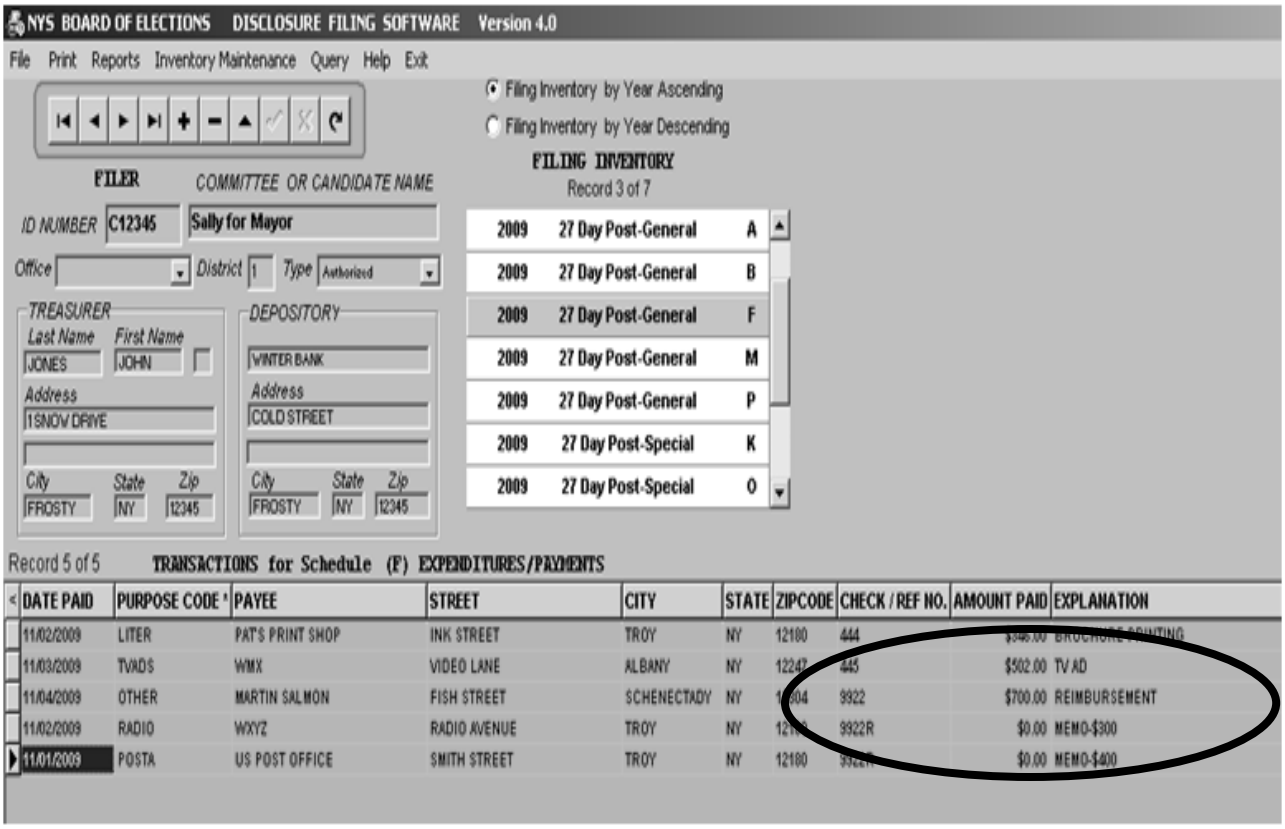
**Schedule F** (cont.)

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.

***(The screen shot below is an example of the type of reimbursement transaction shown on the following 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 | NAME **GM Card** | PURPOSE | EXPLAIN | AMT |
|---|---|---|---|---|
| **6/3/1999** | STREET **75 Minot St** | **OTHER** | | |
| 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 | NAME **Staples** | PURPOSE | EXPLAIN | AMT PAID |
|---|---|---|---|---|
| **5/5/1999** | STREET **Rt #5** | **OFFCE** | | |
| CHECK NO. **1312R** | CITY-STATE **Albany NY** ZIP **12353** | **Memo $300** | | $ |
| DATE PAID | NAME **Nusbaum's** | PURPOSE CODE | EXPLAIN | AMT |
| **5/19/1999** | STREET **847 2nd Ave** APT | **LITER** | | |
| CHECK NO. **1312R** | CITY-STATE **Troy NY** ZIP **12382** | **Memo $300** | | $ |
| DATE PAID | NAME **Unitemized** | PURPOSE CODE | EXPLAIN | AMT |
| 6/3/1999 | STREET APT | OTHER | | |
| 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 5th Av Troy NY 12180 1248 $600 Reimbursement

| DATE PAID | NAME **John Doe** ❷ | PURPOSE CODE | EXPLAIN | AMT. PAID |
|---|---|---|---|---|
| ❶ **6/3/1999** | ❹ APT<br>STREET **123 5th 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 | 88th 4th 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 4th 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 ☐ | $ |
| | | | TOTAL THIS PAGE | $ |
| | | | SCHEDULE TOTAL Last Page Only | $ |

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

## 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 ☐ | $ |
| | | | TOTAL THIS PAGE | $ |
| | | | SCHEDULE TOTAL Last Page Only | $ |

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

# Schedules G & H

**Schedule G is used to report Transfers In. 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 committees authorized by, and solely supporting the same candidate in his campaign.**

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: Any funds or anything of value which are received from a committee other than as described in a) and b) above, are not transfers, and should be reported as contributions on Schedule C or D, as applicable. (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 Transfers Out. 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 committees authorized by, and solely supporting the same candidate in his campaign.**

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: Any funds or anything of value paid or given to a committee other than as described in a) and b) above, are not transfers, and should be reported as expenditures on Schedule F, as applicable. (e.g., "Friends of John Doe" to "Citizens for Smith").*

*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<br>FROM / / TO / / | | PAGE<br>____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 | $ |

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.

| | |
|---|---|
| TOTAL THIS PAGE | $ |
| SCHEDULE TOTAL Last Page Only | $ |

# Schedule I

**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 local board(s) of elections or NYSBOE. 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.*

*Loans can result in the receipt of an over-contribution for limit purposes, if the amount of the loan outstanding as of the date of the primary, general, or special election, as the case may be: 1) is, in and of itself, greater than the applicable contribution limit; or 2) when added to the previous contribution(s) of the contributor in that election cycle results in an aggregate amount for the applicable cycle which is greater than the contribution limit for that cycle.*

*Regardless of the above, the obligation to repay the outstanding loan remains and the filer must also continue to report the outstanding loan on Schedule N until it is repaid or forgiven.*

*Filers are strongly cautioned to consider the applicable contribution limit as applied to the amount of the loan outstanding, as well as cautioned to review the contribution history of the particular contributor who will be making the loan in order to avoid over-contributions for limit purposes.*

# 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 | $ |

# Schedule J

**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 / CITY / STATE | APT / ZIP | ☐ LIABILITY ☐ LOAN | AMOUNT FORGIVEN |
|---|---|---|---|---|
| DATE / ORIGINAL DATE OF LIABILITY/ LOAN | VENDOR/LENDER / STREET / CITY / STATE | APT / ZIP | ☐ LIABILITY ☐ LOAN | AMOUNT FORGIVEN |
| DATE / ORIGINAL DATE OF LIABILITY/ LOAN | VENDOR/LENDER / STREET / CITY / STATE | APT / ZIP | ☐ LIABILITY ☐ LOAN | AMOUNT FORGIVEN |
| DATE / ORIGINAL DATE OF LIABILITY/ LOAN | VENDOR/LENDER / STREET / CITY / STATE | APT / ZIP | ☐ LIABILITY ☐ LOAN | AMOUNT FORGIVEN |
| DATE / ORIGINAL DATE OF LIABILITY/ LOAN | VENDOR/LENDER / STREET / CITY / STATE | APT / ZIP | ☐ LIABILITY ☐ LOAN | AMOUNT FORGIVEN |
| DATE / ORIGINAL DATE OF LIABILITY/ LOAN | VENDOR/LENDER / STREET / CITY / STATE | APT / ZIP | ☐ LIABILITY ☐ LOAN | AMOUNT FORGIVEN |
| DATE / ORIGINAL DATE OF LIABILITY/ LOAN | VENDOR/LENDER / STREET / CITY / STATE | APT / ZIP | ☐ LIABILITY ☐ LOAN | AMOUNT FORGIVEN |
| DATE / ORIGINAL DATE OF LIABILITY/ LOAN | VENDOR/LENDER / STREET / CITY / STATE | APT / ZIP | ☐ LIABILITY ☐ LOAN | AMOUNT FORGIVEN |
| DATE / ORIGINAL DATE OF LIABILITY/ LOAN | VENDOR/LENDER / STREET / CITY / STATE | APT / ZIP | ☐ LIABILITY ☐ LOAN | AMOUNT FORGIVEN |
| DATE / ORIGINAL DATE OF LIABILITY/ LOAN | VENDOR/LENDER / STREET / CITY / STATE | APT / ZIP | ☐ LIABILITY ☐ LOAN | AMOUNT FORGIVEN |
| DATE / ORIGINAL DATE OF LIABILITY/ LOAN | VENDOR/LENDER / STREET / CITY / STATE | APT / ZIP | ☐ LIABILITY ☐ LOAN | AMOUNT FORGIVEN |
| | | | TOTAL THIS PAGE | $ |
| | | | SCHEDULE TOTAL (LAST PAGE ONLY) | $ |

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

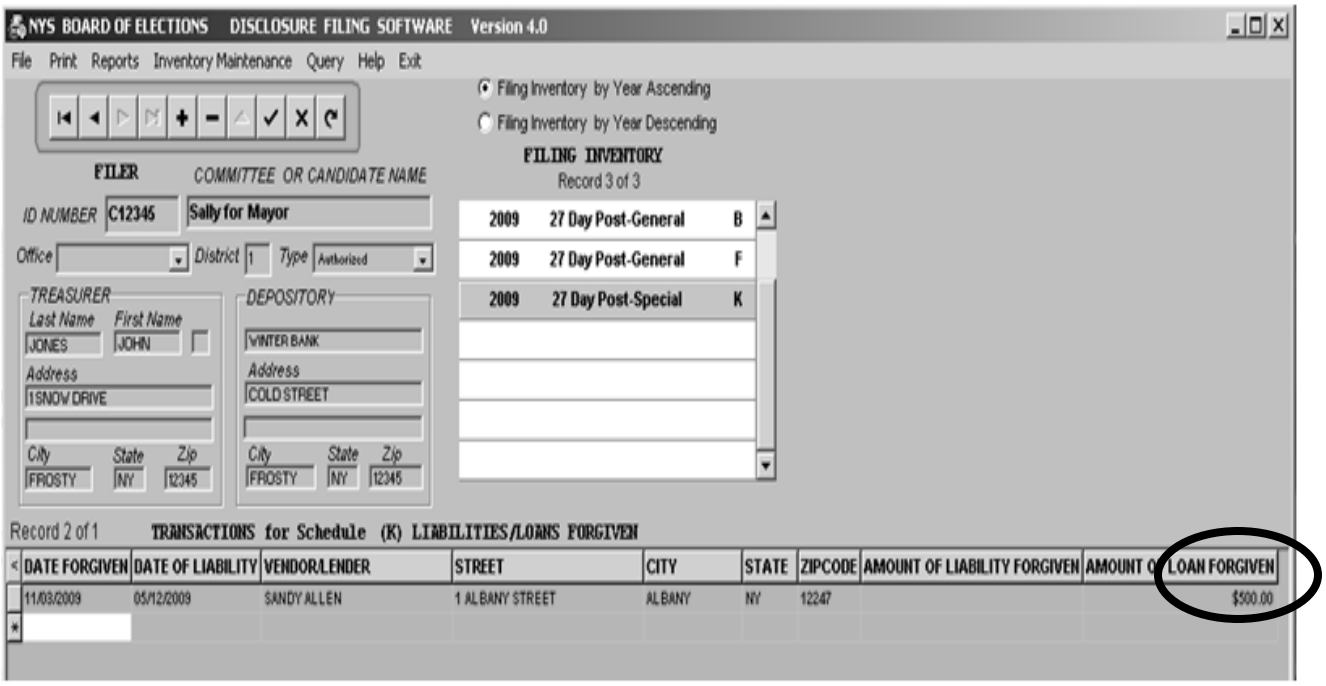
# Schedule K

**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 ***(see screen shot below).***
- 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<br>FROM / / TO / / | | PAGE<br>____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 | $ |

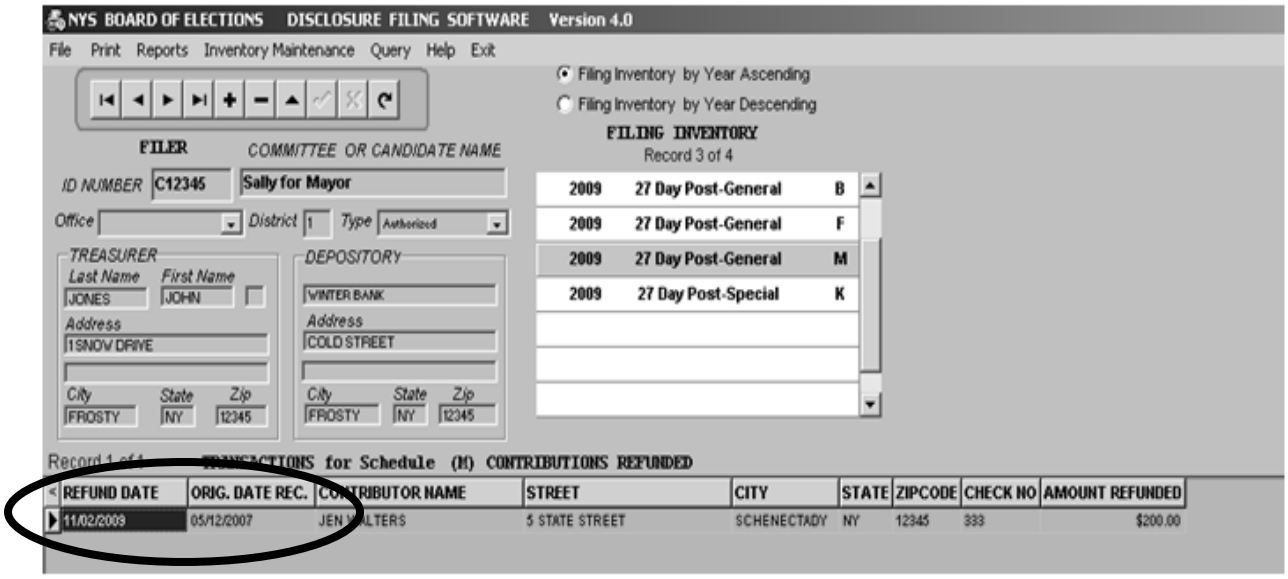
# Schedules L & M

**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 ***(see screen shot below).***.
- Provide the date(s) it was received ***(see screen shot below).***
- 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 | NAME / STREET / CITY - STATE | APT / ZIP | Total Orig. Amt. [ ] Liability [ ] Loan $_____ | Purpose Code_____ Explain: _____ | Liability Amount Outstanding $_____ | Loan Amount Outstanding $_____ |
|---|---|---|---|---|---|---|
| [ ] CURRENT [ ] PRIOR | | | | | | |
| DATE | NAME / STREET / CITY - STATE | APT / ZIP | Total Orig. Amt. [ ] Liability [ ] Loan $_____ | Purpose Code_____ Explain: _____ | Liability Amount Outstanding $_____ | Loan Amount Outstanding $_____ |
| [ ] CURRENT [ ] PRIOR | | | | | | |
| DATE | NAME / STREET / CITY - STATE | APT / ZIP | Total Orig. Amt. [ ] Liability [ ] Loan $_____ | Purpose Code_____ Explain: _____ | Liability Amount Outstanding $_____ | Loan Amount Outstanding $_____ |
| [ ] CURRENT [ ] PRIOR | | | | | | |
| DATE | NAME / STREET / CITY - STATE | APT / ZIP | Total Orig. Amt. [ ] Liability [ ] Loan $_____ | Purpose Code_____ Explain: _____ | Liability Amount Outstanding $_____ | Loan Amount Outstanding $_____ |
| [ ] CURRENT [ ] PRIOR | | | | | | |
| DATE | NAME / STREET / CITY - STATE | APT / ZIP | Total Orig. Amt. [ ] Liability [ ] Loan $_____ | Purpose Code_____ Explain: _____ | Liability Amount Outstanding $_____ | Loan Amount Outstanding $_____ |
| [ ] CURRENT [ ] PRIOR | | | | | | |
| DATE | NAME / STREET / CITY - STATE | APT / ZIP | Total Orig. Amt. [ ] Liability [ ] Loan $_____ | Purpose Code_____ Explain: _____ | Liability Amount Outstanding $_____ | Loan Amount Outstanding $_____ |
| [ ] CURRENT [ ] PRIOR | | | | | | |
| DATE | NAME / STREET / CITY - STATE | APT / ZIP | Total Orig. Amt. [ ] Liability [ ] Loan $_____ | Purpose Code_____ Explain: _____ | Liability Amount Outstanding $_____ | Loan Amount Outstanding $_____ |
| [ ] CURRENT [ ] PRIOR | | | | | | |
| DATE | NAME / STREET / CITY - STATE | APT / ZIP | Total Orig. Amt. [ ] Liability [ ] Loan $_____ | Purpose Code_____ Explain: _____ | Liability Amount Outstanding $_____ | Loan Amount Outstanding $_____ |
| [ ] CURRENT [ ] PRIOR | | | | | | |
| DATE | NAME / STREET / CITY - STATE | APT / ZIP | Total Orig. Amt. [ ] Liability [ ] Loan $_____ | Purpose Code_____ Explain: _____ | Liability Amount Outstanding $_____ | Loan Amount Outstanding $_____ |
| [ ] CURRENT [ ] PRIOR | | | | | | |
| DATE | NAME / STREET / CITY - STATE | APT / ZIP | Total Orig. Amt. [ ] Liability [ ] Loan $_____ | Purpose Code_____ Explain: _____ | Liability Amount Outstanding $_____ | Loan Amount Outstanding $_____ |
| [ ] CURRENT [ ] PRIOR | | | | | | |

| | | |
|---|---|---|
| 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 page totals for columns labeled "Liability Amount Outstanding" and "Loan Amount Outstanding".
- Provide schedule totals for columns labeled "Liability Amount Outstanding" and "Loan Amount Outstanding" 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____ |
|---|---|---|---|---|

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

**PARTNER NAME**

| LAST | FIRST | MI | AMOUNT ATTRIBUTED | PREVIOUS AMOUNT |
|---|---|---|---|---|
| STREET | | APT | | |
| CITY / STATE | | ZIP | $ | $ |
| LAST | FIRST | MI | AMOUNT ATTRIBUTED | PREVIOUS AMOUNT |
| STREET | | APT | | |
| CITY / STATE | | ZIP | $ | $ |
| LAST | FIRST | MI | AMOUNT ATTRIBUTED | PREVIOUS AMOUNT |
| STREET | | APT | | |
| CITY / STATE | | ZIP | $ | $ |
| LAST | FIRST | MI | AMOUNT ATTRIBUTED | PREVIOUS AMOUNT |
| STREET | | APT | | |
| CITY / STATE | | ZIP | $ | $ |
| LAST | FIRST | MI | AMOUNT ATTRIBUTED | PREVIOUS AMOUNT |
| STREET | | APT | | |
| CITY / STATE | | ZIP | $ | $ |
| LAST | FIRST | MI | AMOUNT ATTRIBUTED | PREVIOUS AMOUNT |
| STREET | | APT | | |
| CITY / STATE | | ZIP | $ | $ |
| LAST | FIRST | MI | AMOUNT ATTRIBUTED | PREVIOUS AMOUNT |
| STREET | | APT | | |
| CITY / STATE | | ZIP | $ | $ |
| LAST | FIRST | MI | AMOUNT ATTRIBUTED | PREVIOUS AMOUNT |
| STREET | | APT | | |
| CITY / STATE | | ZIP | $ | $ |
| LAST | FIRST | MI | AMOUNT ATTRIBUTED | PREVIOUS AMOUNT |
| STREET | | APT | | |
| CITY / STATE | | ZIP | $ | $ |

| | | |
|---|---|---|
| TOTAL AMOUNT ATTRIBUTED | A $ | A $ |
| TOTAL AMOUNT UNITEMIZED | B $ | B $ |
| TOTAL AMOUNT CONTRIBUTION | A+B $ | A+B $ |

**PROVIDER OF FINISHED GOODS/SERVICES:**

| NAME | | AMT ATTRIBUTED |
|---|---|---|
| STREET | APT | $ |
| CITY / STATE | ZIP | CODE _ _ _ _ _ |
| NAME | | AMT ATTRIBUTED |
| STREET | APT | $ |
| CITY / STATE | ZIP | CODE _ _ _ _ _ |
| NAME | | AMT ATTRIBUTED |
| STREET | APT | $ |
| CITY / STATE | ZIP | CODE _ _ _ _ _ |
| NAME | | AMT ATTRIBUTED |
| STREET | APT | $ |
| CITY / STATE | ZIP | CODE _ _ _ _ _ |
| NAME | | AMT ATTRIBUTED |
| STREET | APT | $ |
| CITY / STATE | ZIP | CODE _ _ _ _ _ |
| NAME | | AMT ATTRIBUTED |
| STREET | APT | $ |
| CITY / STATE | ZIP | CODE _ _ _ _ _ |
| NAME | | AMT ATTRIBUTED |
| STREET | APT | $ |
| CITY / STATE | ZIP | CODE _ _ _ _ _ |
| NAME | | AMT ATTRIBUTED |
| STREET | APT | $ |
| CITY / STATE | ZIP | CODE _ _ _ _ _ |
| NAME | | AMT ATTRIBUTED |
| 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. The requirement to detail subcontractor payments does not apply to housekeeping expenditures.** (See the "Contribution and Receipt Limitations" section in this *Handbook.)*

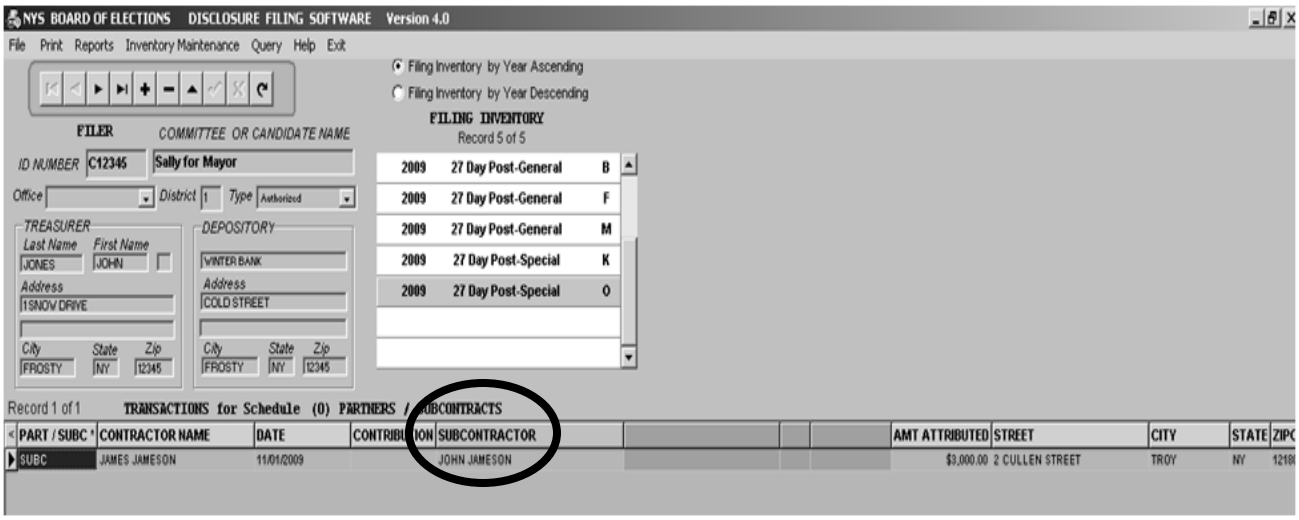
**Partnerships—see Schedules A&D Instructions**

- 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.

**Subcontractors**

- Provide the complete name ***(see screen shot below)*** 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<br>FROM / / TO / / | | PAGE<br>____OF____ |
|---|---|---|---|---|

| | | | | |
|---|---|---|---|---|
| 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 | $ | $ |
| 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.**

Provide the date received.

- Indicate the type of contributor and the check number.
- 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 / CHECK NO. | NAME / STREET / CITY - STATE | APT / ZIP | PURPOSE CODE | EXPLAIN | AMT PAID |
|---|---|---|---|---|---|
| | | | | | $ |
| | | | | | $ |
| | | | | | $ |
| | | | | | $ |
| | | | | | $ |
| | | | | | $ |
| | | | | | $ |
| | | | | | $ |
| | | | | | $ |
| | | | | 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.**

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<br>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<br>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 from 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 TERMINATION OR RESIGNATION REQUEST FORM
# NO-ACTIVITY REPORT FORM

NEW YORK STATE BOARD OF ELECTIONS

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

**Treasurer/Candidate Name:** _____ **Filer ID#:** _____

**Committee Name:** _____

**Please check the applicable box(es) in Sections A, B and C:**

**A.** I am the committee treasurer [ ] **-or-** I am the candidate [ ]

**B.** I am submitting this form for the following purpose(s):

1. ☐ Requesting termination of the candidate's filing obligation as of the report indicated below.
2. ☐ Requesting termination of the committee as of the report indicated below.
3. ☐ Requesting resignation as treasurer of the committee as of the report indicated below.
4. ☐ Filing a No-Activity Report for the period indicated below.

   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 or outstanding loans or liabilities) during the reporting period and, therefore, there are no transactions to report. Filing a No-Activity Report may be done via the NYSBOE website, or by checking this box and the applicable reporting period indicated below.

**C.** For the purpose(s) indicated in section B above, I am either submitting with this form on computer diskette, CD, DVD; or have submitted via e-mail, or via the NYSBOE website; or via this form through a No-Activity Report, the candidate/committee treasurer's campaign financial disclosure termination or resignation report or No-Activity Report 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, 20____
    (month) (year)
11. ☐ Off-Cycle Report (A report which does not correspond to any specific filing period)

*Campaign material or a disclaimer must be submitted with post election reports.

I state that the information contained in the electronically filed disclosure report referenced above is in all respects true and complete to the best of my knowledge, information and belief, or I have no transactions to report for this period.

_____

Name- print or type Candidate/Committee Treasurer Signature**

_____

Title Date Signed Contact Phone Number

**Copies of signatures, including those on faxes, PDFs, or other electronic files, are not acceptable.

Knowingly including false information in the disclosure report identified above or on this form constitutes a Class A Misdemeanor, punishable by a fine and/or imprisonment. See Penal Law §210.45.

# FORM CF-18 INSTRUCTIONS

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

A candidate or committee treasurer must file this form at each board of elections where the candidate or committee is required to file campaign financial disclosure reports. Please provide name(s) and Filer ID# and check the applicable box (es) in Sections A, B and C.

**To request termination of the committee or candidate's filing obligation:**

- Electronic filers with NYSBOE must submit this fully completed paper request form (CF-18) when submitting a final campaign financial disclosure termination report.
- A final itemized campaign financial disclosure report must be filed using the Electronic Filing System (EFS) Software, whether filed as an attachment to an email, filed by mail on diskette, CD or DVD, **or** a non-itemized campaign financial disclosure report (i.e., No-Activity Report) must be filed online at **www.elections.state.ny.us** or by paper using this CF-18 form, if applicable.
- All previously required campaign financial disclosure reports must have been filed to date.
- The committee bank account must have an ending cash balance of $0, which also must be reflected in the filer's final financial disclosure report.
- All outstanding loans or liabilities must have been repaid or forgiven, and required letters of forgiveness/ indebtedness must have been submitted to the appropriate board(s).

***Notes about termination:*** *Termination can be requested with Periodic, Post-Primary, Post-General and Post -Special Election report filings. Termination can also be requested with an Off-Cycle report, which is defined as a report which does not correspond to any specific filing period. All applicable reports must continue to be filed until termination is approved by NYSBOE. Termination with a local board of elections does not constitute termination with NYSBOE.*

**To request resignation as treasurer of the committee:**

- Electronic filers with NYSBOE must submit this fully completed paper request form (CF-18) when submitting a final campaign financial disclosure treasurer resignation report.
- A treasurer's final itemized campaign financial disclosure report created using the Electronic Filing System (EFS) Software, whether filed as an attachment to an email, or filed by mail on diskette, CD or DVD, **or** a non-itemized campaign financial disclosure report (i.e., No-Activity Report) must be filed online at **www.elections.state.ny.us** or by paper using this CF-18 form, if applicable.
- A campaign financial disclosure report submitted electronically that is intended to be a resignation report cannot be processed as a resignation report unless a completed CF-18 form is submitted as well.
- Attach the treasurer's letter of resignation to the CF-18 form. Treasurers should also submit their letter to any board where they are required to file, and to the candidate of an authorized committee.
- All previously required campaign financial disclosure reports must have been filed to date.

***Notes about resignation*****:** *A treasurer can request resignation with Periodic, Primary, General or Special Election report filings. A treasurer can also request resignation with an Off-Cycle report, which is defined as a report which does not correspond to any specific filing period. The new treasurer must submit amended CF-02, CF-03 and CF-16 forms, as applicable.*

**To file a No-Activity Report (non-itemized campaign financial disclosure report):**

The Electronic Filing System (EFS) Software does not accommodate the filing of No-Activity Reports. Therefore, electronic filers with NYSBOE can either submit this fully completed paper request form (CF-18) to file a No-Activity Report **— or—** submit a No-Activity Report online at **www.elections.state.ny.us**

# CF-19 APPLICATION FOR ELECTRONIC FILING EXEMPTION

NEW YORK STATE BOARD OF ELECTIONS

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

Applications should be received by NYSBOE at least **30 days** prior to the filing due date.

Candidate/Committee Treasurer: _____ Filer ID# : _____
Please Print Name

Committee Name: _____

Address: _____

_____

Telephone: Home_____ Business_____ Cell _____

The following terms apply to your application for an exemption from the electronic campaign financial disclosure reporting requirements of Article 14 of the NYS Election Law:

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

Please explain the basis for an exemption. (Additional pages may be attached if necessary.)

_____

_____

_____

I _____, swear or affirm that the candidate/committee does not have access to the technology necessary to comply with the electronic filing requirements of Article 14 of the NYS Election Law, and that filing by such means would constitute a substantial hardship for such candidate/committee, and that the information contained in this application is in all respects true and complete to the best of my knowledge, information and belief.

I understand that the exemption, if granted, is valid until the date indicated by NYSBOE on the reverse side of this form. I am obligated to inform NYSBOE of any change in circumstances which would disqualify the candidate/committee from the exemption for electronic filing. NYSBOE may revoke the exemption at any time. I understand that if my application for electronic filing exemption is approved, I am still obligated to file using the paper form (CF-01).

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

| _____ | _____ | _____ |
|---|---|---|
| Candidate/Committee Treasurer Signature | Print Name | Date |



(See Reverse)

# CF-19

## This side to be completed by NYSBOE only

**Filer ID#:**_____ **Date:**_____

Your application for an electronic filing exemption has been reviewed by NYSBOE:

[ ] Your application has been approved. The exemption is valid through _____, 20_____
If an electronic filing exemption is approved, you are still obligated to file using the paper form (CF-01).

[ ] Your application has been denied as the candidate/committee does not meet the "substantial hardship" requirement as defined in your application. The candidate/committee will have to file electronically.

[ ] Your application has been denied as the candidate/committee does not meet the "substantial hardship" requirement as defined in your application. However, for the administrative convenience of NYSBOE, you have been approved for an electronic filing exemption for the following report(s) or time period(s):

_____

_____

[ ] The candidate/committee has not yet registered with NYSBOE. Please complete the enclosed registration forms and return them to NYSBOE as soon as possible. If applicable, you may resubmit this application for an electronic filing exemption.

[ ] Other:

_____

_____

_____

Form should be submitted to:
New York State Board of Elections
Campaign Finance Unit
40 Steuben Street
Albany, NY 12207-2108
1-800-458-3453 or 518-474-8200

**CF-20**

# NOTICE OF NON-PARTICIPATION IN ELECTION(S)

## By a Registered PAC, Party or Constituted Committee

NEW YORK STATE BOARD OF ELECTIONS

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

**TREASURER:** _____ **FILER ID#:** _____

**COMMITTEE NAME:** _____

**CONTACT INFORMATION:**

Telephone: Home _____ Business _____ Cell _____

E-mail Address: _____

The above-named committee, which is registered with the New York State Board of Elections (NYSBOE), will not support or has not supported, in any way, any candidate or political committee which is a participant in the current year's:

**Primary Election [ ]** and/or **General Election [ ]**
Please check appropriate box(es)

I swear or affirm that the information contained herein is in all respects true and complete to the best of my knowledge, information and belief.

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

| _____ | _____ | _____ |
|---|---|---|
| Signature | Print Name | Date |

## Instructions

- A committee must be registered with NYSBOE before filing this Notice.
- This Notice may **not** be used to satisfy filing requirements from a previous election, and must be filed no later than 32 days prior to the primary and/or general election to which it applies.
- NYSBOE presumes that PACs, party committees and constituted committees will support or oppose candidate(s) for election by making contributions and/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 candidate(s) in a particular election, it may submit a Notice of Non-Participation in Election(s), which informs NYSBOE of this status and that NYSBOE should not expect to receive campaign financial disclosure election reports for that particular election.
- The filing of this Notice does not preclude these committees from having other financial activity (raising and/or spending funds) during the applicable elections. However, the activity must not be to support or oppose candidate(s) in an election covered by this Notice. In the event such a committee, after submission of this Notice, supports or opposes candidate(s) in an election covered by this Notice, the committee must then file all applicable election reports.
- Committees are required to continue to file all Periodic campaign financial disclosure reports as set forth in the annual Campaign Financial Disclosure Filing Calendar available on line at www.elections.state.ny.us.This Notice is only applicable to the above indicated election cycle(s) in the current year.

# Part Four — Frequently Used Terms

This page intentionally left blank.

# 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. Examples are only intended to be illustrative. They are not intended to be inclusive of all scenarios or factual situations.*

**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.

**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.
- If no campaign material was produced, a disclaimer so stating must be filed in conjunction with the applicable post-election report.

**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:

- He or she has taken action to qualify for nomination or election; **or -**
- 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 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 NYS Election Law and are deemed multi-candidate committees under the provisions of Article 14 of 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 29 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 25 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** (EL 14-100(9)—

1) 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, 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,
2) Any funds received by a political committee from another political committee to the extent such funds do not constitute a transfer, (EL 14-100(10).) (See "Frequently Used Terms" section of this *Handbook* for details).
3) 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 any candidate, or any payment made to promote the success or defeat of a political party or principle, or of any ballot proposal including but not limited to compensation for the personal services of any individual which are rendered in connection with a candidate's election or nomination without charge; provided however, that none of the foregoing shall be deemed a contribution if it is made, taken or performed by a candidate or his spouse or by a person or a political committee independent of the candidate or his/her agents or authorized political committees. For purposes of this article, the term "independent of the candidate or his agents or authorized political committees" shall mean that the candidate or his agents or authorized political committees did not authorize, request, suggest, foster or cooperate in any such activity; and provided further, that the term contribution shall not include:

(A)("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,

(B) ("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, and

(C) ("Volunteer travel expenses") the travel expenses of any individual who on his own behalf volunteers his personal services to any candidate or political committee to the extent such expenses are unreimbursed and do not exceed $500 in value.

*NOTE: "Transfers" are not contributions. (EL 14-100 (9)(2); 14-100(10).)*

**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 on a due date, 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".

**Fair Market Value**—generally, the retail price of goods or services. Contributions other than money to candidates or committees are evaluated under this standard and NYSBOE is empowered to regulate, consistent with NYS Election Law, how this is computed. (EL 14-114 (2); NYCRR 6200.6(b).)

**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** – an annual schedule issued by NYSBOE reflecting dates of required reports.

**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/Non-Participation in Election(s)** – 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 Non-Participation in Election(s) by a Registered PAC, Party or Constituted Committee 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. Campaign financial disclosure periodic 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 Non-Participation in Election(s) by a Registered PAC, Party or Constituted Committee 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 of the Candidate or his Agents or Authorized Political Committees**– shall mean the candidate, or his/her agent or authorized political committee, did not authorize, request, 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, 37 and 41 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 theloan was made. Email filers with NYSBOE must provide details under separate cover by fax, mail or in person. (See pages 12, 23, 26, 27, 35, 36, 39, 43, 44 in this Handbook for details.)

**Loans Received** – see Schedule I in Campaign Financial Disclosure Report (CF-01). (See pages 12, 23, 35, 36, 43 and 44 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, 37, and 41 in this *Handbook* for details.)

**Non-Participation in Elections—(**see Inactive Status in the "Frequently Used Terms" section of this *Handbook*).

**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 38 and 42 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, 30, 36, 42 and 43 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 on specific dates each year. (See pages 10, 15, 16, 17 and 43 in this *Handbook* for details and the annual filing calendar at www.elections.state.ny.us.)

**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:

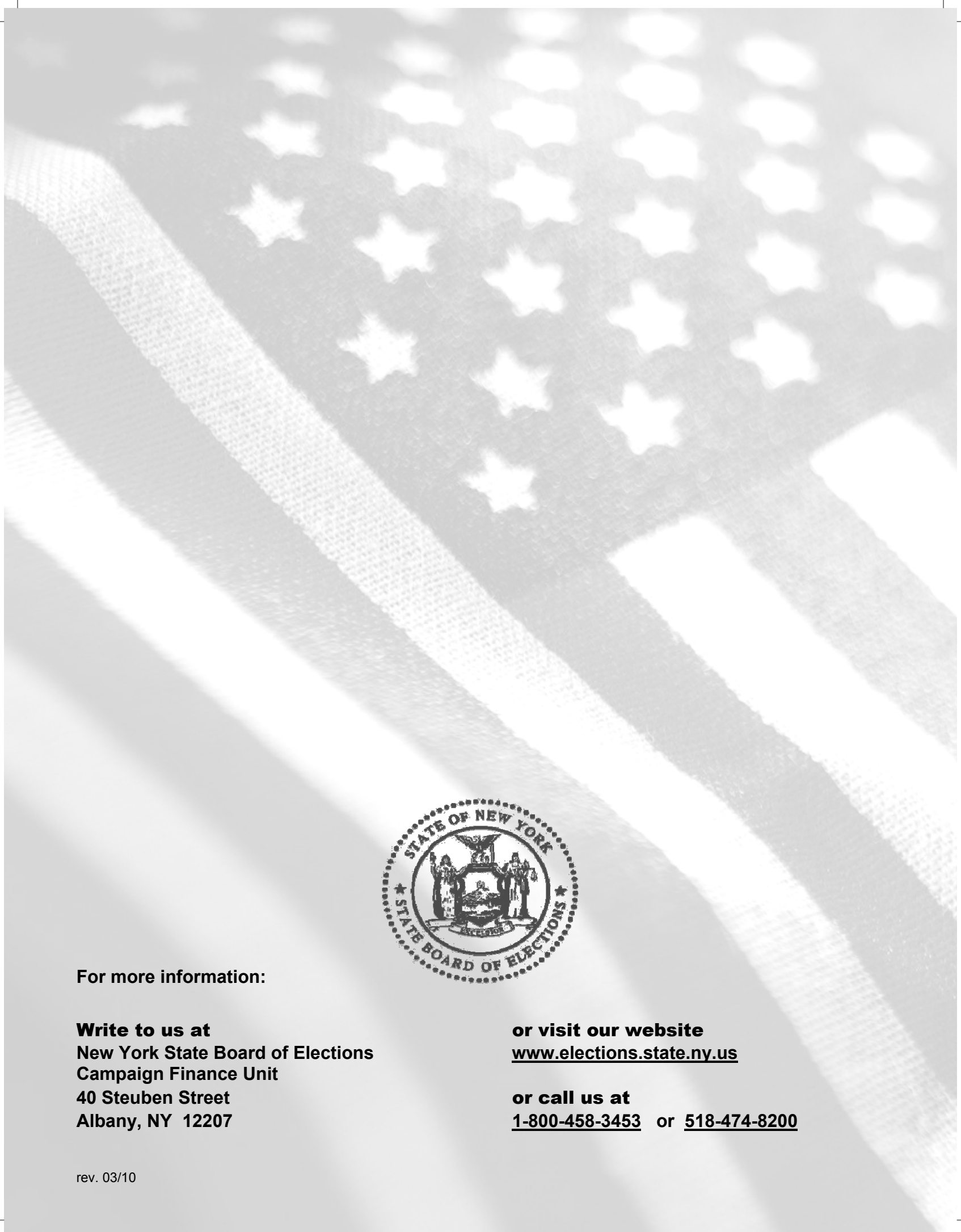
- A party or constituted committee and a candidate or any of his/her authorized committees or vice versa (e.g., Type 1 Transfer – NYS Republican State Committee to Friends of Smith, or vice versa); **or -**

- 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 42 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/Candidates" 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**
**Albany, NY 12207**

**or visit our website**
**www.elections.state.ny.us**

**or call us at**
**1-800-458-3453 or 518-474-8200**

rev. 03/10