

TEXAS ETHICS COMMISSION

AS IF-SPECIFIC-PURPOSE COMMITTEE CAMPAIGN FINANCE REPORT

FORM AS IF-SPAC – INSTRUCTION GUIDE

To Report Activity Occurring on or after January 1, 2023



Revised January 1, 2023

Texas Ethics Commission, P.O. Box 12070, Austin, Texas 78711

www.ethics.state.tx.us

(512) 463-5800 • TDD (800) 735-2989

Promoting Public Confidence in Government

FORM AS IF-SPAC – INSTRUCTION GUIDE

TABLE OF CONTENTS

These instructions are for the AS IF-SPECIFIC-PURPOSE COMMITTEE CAMPAIGN FINANCE REPORT (Form AS IF-SPAC). Form AS IF-SPAC includes a three-page cover sheet and Schedules F1, F2, F4, and T. All filers must submit the cover sheet, but only the schedules on which there is information to report need to be included.

GENERAL INSTRUCTIONS	1
IMPORTANT UPDATES	1
ELECTRONIC FILING.....	1
FILLING OUT THE FORMS	1
COMMISSION GUIDES	2
PHOTOCOPIES OF FORMS.....	2
FILING DATE.....	2
AS IF-SPECIFIC-PURPOSE COMMITTEE CAMPAIGN FINANCE REPORT	3
GENERAL INFORMATION.....	3
COMPLETING THE COVER SHEET.....	4
PAGE 1	4
PAGE 2	8
PAGE 3	9
SCHEDULE F1: POLITICAL EXPENDITURES FROM POLITICAL CONTRIBUTIONS...	11
SCHEDULE F2: UNPAID INCURRED OBLIGATIONS.....	14
SCHEDULE F4: EXPENDITURES MADE BY CREDIT CARD.....	16
SCHEDULE T: IN-KIND CONTRIBUTION OR POLITICAL EXPENDITURE FOR TRAVEL OUTSIDE OF TEXAS.....	18
ADDITIONAL INFORMATION REGARDING EXPENDITURES.....	19
REPORTING TIPS TO AVOID COMMON PITFALLS: OUTGOING EXPENDITURES.....	19
EXAMPLES: PURPOSE OF EXPENDITURES.....	20
EXAMPLES: REPORTING EXPENDITURES MADE BY CREDIT CARD	22

GENERAL INSTRUCTIONS

These general instructions apply to all forms required to be filed under title 15, Texas Election Code, for activity that occurs on or after January 1, 2023. For a report that includes activity occurring before January 1, 2023, you must use the instructions applicable before that time, which are available on the Texas Ethics Commission's website at <https://www.ethics.state.tx.us/forms/pacs/asiffm.php>.

IMPORTANT UPDATES

Increased Disclosure Thresholds

As directed by section 571.064 of the Texas Government Code, the Commission is required to annually adjust certain reporting thresholds upward to the nearest multiple of \$10 in accordance with the percentage increase for the previous year in the Consumer Price Index for Urban Consumers published by the Bureau of Labor Statistics of the United States Department of Labor.

These changes will be made effective January 1st of each calendar year; the affected numbers and corresponding new thresholds are located in 1 T.A.C. §18.31, which can be found here: <https://www.ethics.state.tx.us/rules/>. The higher itemization thresholds will be reflected on the paper forms and in these instructions, as applicable.

Verify that you are using the correct thresholds and forms that apply to your filing. For example, if you are filing a campaign finance report or lobby activities report that is due in January of 2021, you must use the forms and instructions that are applicable to the period ending December 31, 2020.

Contributions Made Electronically Must Be Itemized

Beginning on September 1, 2019, all political contributions that are made electronically and accepted by a filer during the reporting period must be itemized in the filer's campaign finance report. This change is made by House Bill 2586, adopted by the 86th Texas Legislature.

ELECTRONIC FILING

All persons filing campaign finance reports with the Commission are required to file those reports electronically unless the person is eligible to claim an exemption. Check the Commission's website at <http://www.ethics.state.tx.us> for more detailed information about electronic filing.

FILLING OUT THE FORMS

All reports filed on paper must be either handwritten in ink or typewritten. If you complete the report by hand, print everything other than your signature.

If you are filing with the Commission and you are eligible to claim an exemption to electronic filing, ***you may use your own computer-generated form*** if it provides for disclosure of all the information required on the Commission's form and it is *substantially identical* in paper size,

color, layout, and format. A substitute form that is substantially identical to the Commission's prescribed form may be submitted for pre-approval by the Commission's executive director.

Always file the cover sheet of the campaign finance report form. You need to file only those schedules on which you have information to report.

You must keep an exact copy of each report filed and all records necessary to complete the report for at least two (2) years after the deadline for filing the report.

If you have questions, call our office at (512) 463-5800.

COMMISSION GUIDES

The Commission publishes a Campaign Finance Guide for each type of filer. These guides are designed to explain your responsibilities as a filer. The Commission encourages you to read the appropriate guide *before* you begin accepting political contributions or making or authorizing political expenditures.

PHOTOCOPIES OF FORMS

You may use photocopies of Commission forms. For example, if the space provided on Schedule F1 is insufficient, you may make copies of a blank Schedule F1 form and attach more pages as needed.

FILING DATE

For most reporting deadlines, a document is considered timely filed if it is properly addressed with postage or handling charges prepaid and bears a postmark or receipt mark of a common or contract carrier indicating a time on or before the deadline.

Pre-Election Reports: A report due 30 days before an election and a report due 8 days before an election must be *received* by the appropriate filing authority no later than the report due date.

If you are filing with the Commission, address your reports and correspondence to the Texas Ethics Commission, P.O. Box 12070, Austin, Texas 78711-2070. For hand-deliveries, the Commission's street address is 201 E. 14th Street, Sam Houston Building, 10th Floor, Austin, Texas 78701.

If the due date for a report falls on a Saturday, Sunday, or legal holiday, the report is due on the next regular business day.

AS IF-SPECIFIC-PURPOSE COMMITTEE CAMPAIGN FINANCE REPORT

These instructions are for former candidates and officeholders who have filed a final report and who contributed unexpended political contributions, unexpended interest or other income earned from political contributions, or assets purchased with political contributions or interest or other income earned from political contributions to a candidate or political committee. A complete AS IF-SPECIFIC-PURPOSE COMMITTEE CAMPAIGN FINANCE REPORT (Form AS IF-SPAC) includes the three-page Cover Sheet, and any of the following schedules on which there is information to report: F1, F2, F4, and T.

GENERAL INFORMATION

Use Form AS IF-SPAC to file a campaign finance report if you are a former candidate or officeholder who has filed a final report and who contributes unexpended political contributions, unexpended interest or other income earned from political contributions, or assets purchased with political contributions or interest or other income earned from political contributions to a candidate or political committee.

Use Form AS IF-SPAC for filing the following reports:

- Semiannual reports (January 15 and July 15)
- Pre-election reports (30th day before election, 8th day before election)
- Runoff report (8th day before runoff election)

See the instructions for sections 5 and 6 of the Cover Sheet for help in deciding which reports you should file.

Activity reported on Form AS IF-SPAC must also be reported on Form Candidate/Officeholder Report of Unexpended Contributions (Form C/OH-UC). Do not use form AS IF-SPAC to file annual reports of unexpended contributions.

DUTIES OF FORMER CANDIDATE OR OFFICEHOLDER

The former candidate or officeholder is responsible for filing this form and keeping all necessary records. Failing to file a report on time or filing an incomplete report may subject the former candidate or officeholder to criminal or civil penalties.

WHERE TO FILE

The former candidate or officeholder must file this form with the same filing authority with which the candidate or political committee receiving the contribution files reports.

COMPLETING THE COVER SHEET

Each numbered item in these instructions corresponds to the same numbered item on the form.

PAGE 1

- 1. FILER ID:** If you filed your Form STA with the Commission, the Commission assigned a filer identification number when the former candidate or officeholder contacted the Commission regarding filing a Form AS IF-SPAC. Enter this number wherever you see “Filer ID.” If you do not file with the Commission, you are not required to enter a Filer ID.
- 2. TOTAL PAGES FILED:** After you have completed the form, count the total number of pages of this form and any attached schedules. Enter that number where indicated on the top line of page 1 only. Each side of a two-sided form counts as one page.
- 3. FILER NAME:** Enter your full name, including nicknames and suffixes (e.g., Sr., Jr., III), if applicable.
- 4. FILER ADDRESS:** Enter your complete mailing address. If your mailing address has changed since you last gave notice of your address, check the “Change of Address” box.
- 5. REPORT TYPE:** Check the box that describes the type of report you are filing, according to the descriptions below. See the instructions for section 6 for the periods covered by each type of report.

January 15 (Semiannual) Report: If during the reporting period for this report you made an expenditure from your unexpended political contributions or assets in the form of a campaign contribution to another candidate or political committee, you are required to file this report with the filing authority with whom the candidate or political committee files reports. A report filed with the Commission is due by midnight Central Time on the January 15 report due date. If this report is required to be filed locally, it must be filed by 5 p.m. on the January 15 report due date.

July 15 (Semiannual) Report: If during the reporting period for this report you made an expenditure from your unexpended political contributions or assets in the form of a campaign contribution to another candidate or political committee, you are required to file this report with the filing authority with whom the candidate or political committee files reports. A report filed with the Commission is due by midnight Central Time on the July 15 report due date. If this report is required to be filed locally, it must be filed by 5 p.m. on the July 15 report due date.

30th Day Before Election Report: If during the reporting period for this report you made an expenditure from your unexpended political contributions or assets in the form of a campaign contribution to another candidate or political committee, you may be required to file this report with the filing authority with whom the candidate or political committee files reports (see the requirements below). A report filed with the TEC is due no later than 30 days before the election and must be *received* by the Commission no later than midnight Central Time on the report due date. If this report is required to be filed locally, it must be filed by 5 p.m. on the July 15 report due date.

Contribution to a Candidate: If you made a campaign contribution to an opposed candidate who does not qualify for the modified reporting schedule, you must file this report with the filing authority with whom the candidate files reports.

A candidate is "opposed" if he or she has an opponent, including a minor party candidate, whose name is printed on the ballot. If the candidate's only opposition is a write-in candidate, he or she is not considered opposed for filing purposes. A write-in candidate is an "opposed" candidate subject to the reporting requirements if he or she accepts political contributions or makes political expenditures.

If you made a campaign contribution to an unopposed candidate in an election, you are not required to file this pre-election report. You must file a report by the date by which the candidate receiving the contribution must report the receipt of the contribution.

Contribution to a Specific-Purpose Committee (SPAC): If you made a campaign contribution to an SPAC supporting or opposing an opposed candidate or a measure in an election and the SPAC does not qualify for the modified reporting schedule, you must file this report with the filing authority with whom the SPAC files reports.

If you made a campaign contribution to an SPAC supporting or opposing a candidate who is unopposed in an election, you are not required to file this pre-election report. You must file a report by the date by which the SPAC receiving the contribution must report the receipt of the contribution.

Contributions to a General-Purpose Committee (GPAC): If you made a campaign contribution to a GPAC filing under the regular filing schedule that accepts political contributions or makes political expenditures in connection with an election, you must file this pre-election report with the Commission.

If you made a campaign contribution to a GPAC filing under the regular filing schedule that did not have any activity in connection with an election, you are not required to file this pre-election report. You must file a report with the Commission by the date by which the GPAC receiving the contribution must report the receipt of the contribution.

Contributions to a General-Purpose Committee Filing Under the Monthly Filing Schedule (MPAC): If you made a campaign contribution to an MPAC, you are not required to file this pre-election report. You must file a report with the Commission by the date by which the MPAC receiving the contribution must report the receipt of the contribution.

8th Day Before Election Report: If during the reporting period for this report you made an expenditure from your unexpended political contributions or assets in the form of a campaign contribution to another candidate or political committee, you may be required to file this report with the filing authority with whom the candidate or political committee files reports (see the requirements below). A report filed with the Commission is due no later than 8 days before the election and must be *received* by the Commission no later than midnight Central Time on the report due date. If this report is required to be filed locally, it must be filed by 5 p.m. on the report due date.

See “30th Day Before Election Report” for the requirements to file this report and for the definition of an opposed candidate.

Runoff Report: If during the reporting period for this report you made an expenditure from your unexpended political contributions or assets in the form of a campaign contribution to another candidate or political committee participating in a runoff election, you may be required to file this report with the filing authority with whom the candidate or political committee files reports (see the requirements below). The report is due no later than 8 days before the runoff election and must be *received* by the appropriate filing authority no later than the report due date.

Contribution to a Candidate: If you made a campaign contribution to a candidate in a runoff election who does not qualify for the modified reporting schedule, you must file this report with the filing authority with whom the candidate files reports.

Contribution to a Specific-Purpose Committee (SPAC): If you made a campaign contribution to an SPAC supporting or opposing a candidate in a runoff election and the SPAC does not qualify for the modified reporting schedule, you must file this report with the filing authority with whom the SPAC files reports.

Contribution to a General-Purpose Committee (GPAC): If you made a campaign contribution to a GPAC that accepts political contributions or makes political expenditures in connection with a runoff election, you must file this report with the Commission.

Contributions to a General-Purpose Committee Filing Under the Monthly Filing Schedule (MPAC): If you made a campaign contribution to an MPAC, you are not required to file this report. You must file a report with the Commission by the date by which the MPAC receiving the contribution must report the receipt of the contribution.

For additional information, see the *Campaign Finance Guide for Political Committees*.

- 6. PERIOD COVERED:** A reporting period includes the start date and the end date. The report due date will be after the end of the period. Generally, a report picks up where the last report left off and there should be no gaps or overlapping periods.

First Reports: If this is the first AS IF-SPAC report that you have filed, the start date will be the date the initial campaign contribution to another candidate or political committee was made.

January 15 (Semiannual) Report: The start date is July 1 of the previous year or the day after the last day covered by your last required AS IF-SPAC report, whichever is later. If this is the first AS IF-SPAC report you have filed, see the “First Reports” section above. The end date is December 31 of the previous year.

July 15 (Semiannual) Report: The start date is January 1 or the day after the last day covered by your last required AS IF-SPAC report, whichever is later. If this is the first AS IF-SPAC report you have filed, see the “First Reports” section above. The ending date is June 30.

30th Day Before Election Report: The start date is the day after the last day covered by your last required AS IF-SPAC report. If this is the first AS IF-SPAC report you have filed, see the “First Reports” section above. The end date is the 40th day before the election.

8th Day Before Election Report: The start date is the 39th day before the election if you were required to file a 30th Day Before Election Report. If this is the first AS IF-SPAC report you have filed, see the “First Reports” section above. The end date is the 10th day before the election.

Runoff Report: The start date is the 9th day before the main election if you filed an 8th Day Before Election report in connection with the main election. Otherwise, the start day is the day after the last day covered by your last required AS IF-SPAC report. If this is the first AS IF-SPAC report you have filed, see the “First Reports” section above. The end date is the 10th day before the runoff election.

7. **ELECTION:** If the contribution for which you are filing this report was made in connection with an upcoming election or a recently held election, provide the election information. If the contribution for which you are filing this report was not made in connection with an election, this section does not apply to you.

Election Date: Enter the month, day, and year of the election for which the report is filed, if known.

Committee Activity in Connection with an Upcoming Election – If the political activity in this report primarily pertains to an upcoming election, provide the date of the upcoming election in which your committee intends to participate that most immediately follows the deadline for this report.

Committee Activity in Connection with a Recently Held Election – If the political activity in this report primarily pertains to a recently held election, provide the date of the recently held election in which your committee participated that most immediately precedes the deadline for this report.

Election Type: Check the box next to the type of election that most accurately describes the upcoming or recently held election for which this report is filed.

Primary: An election held by a political party to select its nominees for office.

General: An election, other than a primary election, that regularly occurs at fixed dates.

Runoff: An election held if no candidate for a particular office receives the votes necessary to be elected in an election requiring a majority vote.

Special: An election that is neither a general election, a primary election, nor a runoff election.

Other: If none of the listed election types apply, select "Other" and enter your own description of the election for which this report is filed.

PAGE 2

8. **FILER NAME:** Enter the name of the filer.
9. **FILER ID:** See the instructions for Cover Sheet, page 1, section 1.
10. **EXPENDITURE PURPOSE:** You are required to identify each candidate or ballot measure you supported or opposed and each officeholder you assisted in this reporting period.

Attach additional copies of this page, if necessary.

“SUPPORT, OPPOSE, OR ASSIST” boxes: Check the box that indicates whether you supported or opposed a candidate or measure.

“CANDIDATE, OFFICEHOLDER, OR MEASURE” boxes: Check the box that indicates whether your activity related to a candidate or measure.

CANDIDATE/OFFICEHOLDER NAME: Enter the full name, first, last, and suffix (Jr., III, etc.) if applicable (Title and Nickname are optional).

OFFICE SOUGHT (candidate)/OFFICE HELD (officeholder): Enter the office sought by the candidate or the office held by the officeholder, as applicable.

BALLOT IDENTIFICATION#: Enter the ballot number of the measure you supported or opposed, if known.

ELECTION DATE: Select the date of the election at which the ballot measure will be voted on.

DESCRIPTION: Enter a short description of the ballot measure.

11. **EXPENDITURE TOTALS:** Complete this section only after you have completed any applicable schedules.

Line 1- TOTAL UNITEMIZED POLITICAL EXPENDITURES: Enter the total of all unitemized political expenditures of \$200 or less. Do not include any expenditures itemized on Schedules F1, F2, or F4. Enter a “0” if you did not make any unitemized expenditures during the period covered.

On Schedule F1, you are required to itemize political expenditures that totaled more than \$200 to one payee. (Remember: If you made expenditures *totaling* more than \$200 to one person during the reporting period, you were required to itemize all of those expenditures, even if individual expenditures were \$200 or less.) You may also itemize expenditures totaling \$200 or less to one payee. Do not include any expenditures itemized on Schedule F1 in the total entered on line 1, regardless of amount.

On Schedule F2, you are required to itemize incurred but not yet paid political expenditures that totaled more than \$200 to one payee. You may also itemize incurred political expenditures totaling \$200 or less to one payee. Do not include any political or

