TEXAS ETHICS COMMISSION

MONTHLY FILING GENERAL-PURPOSE COMMITTEE CAMPAIGN FINANCE REPORT

FORM MPAC – INSTRUCTION GUIDE

To Report Activity Occurring on or after January 1, 2021

Revised January 1, 2021

Texas Ethics Commission, P.O. Box 12070, Austin, Texas 78711
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Promoting Public Confidence in Government

FORM MPAC – INSTRUCTION GUIDE

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These instructions are for the MONTHLY FILING GENERAL-PURPOSE COMMITTEE CAMPAIGN FINANCE REPORT (FORM MPAC). Form MPAC includes a three-page cover sheet and Schedules A1, A2, B, C1, C2, C3, C4, D, E, F1, F2, F3, F4, I, K, T, and Form PAC-DR. All filers must submit the cover sheet, but only the schedules on which there is information to report need to be included.

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, 2021. For a report that includes activity occurring before January 1, 2021, you must use the instructions applicable before calendar year 2021, which are available on the Texas Ethics Commission's website at https://www.ethics.state.tx.us/forms/pacs/gpac-mpacfrm.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.

Please 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 Texas Ethics Commission (Commission) are required to file those reports electronically unless the person is eligible to claim an exemption. Please check the Commission's website at *https://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, please 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 must 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, please call our office at (512) 463-5800.

TEXAS ETHICS 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 A1 is insufficient, you may make copies of a blank Schedule A1 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.

Report Covering Month Preceding an Election: A report covering the month preceding an election in which the committee is involved must be *received* by the Ethics Commission no later than the report due date.

If you are filing with the Ethics Commission, please 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.

MONTHLY FILING GENERAL-PURPOSE COMMITTEE CAMPAIGN FINANCE REPORT

These instructions are for general-purpose committee campaign treasurers using the MONTHLY FILING GENERAL-PURPOSE COMMITTEE CAMPAIGN FINANCE REPORT (Form MPAC). (Committees reporting under the regular filing schedule use Form GPAC.) A complete report includes the three page Form MPAC Cover Sheet, and any of the following schedules on which there is information to report: A1, A2, B, C1, C2, C3, C4, D, E, F1, F2, F3, F4, I, K, and T. (You are not required to file Schedule G, H, L, or M.)

GENERAL INFORMATION

Use Form MPAC for filing the following reports:

- Monthly (due on the 5th of the month)
- 10th day after campaign treasurer termination
- Dissolution report

See the instructions for sections 9 and 11 of the Cover Sheet for help in deciding which reports you should file.

Do not use Form MPAC for reports filed under the regular filing schedule. Use Form GPAC.

DUTIES OF CAMPAIGN TREASURER

The committee's campaign treasurer 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 treasurer to criminal or civil penalties.

WHERE TO FILE

The campaign treasurer of the general-purpose committee who files monthly must file this form with the Commission.

FILING A DISSOLUTION REPORT

The campaign treasurer of a general-purpose committee who files monthly may file a dissolution report if the committee does not expect to accept any more political contributions or make any more political expenditures. Filing a dissolution report terminates the general-purpose committee's campaign treasurer appointment and relieves the campaign treasurer of the obligation of filing any additional reports.

To dissolve the general-purpose committee who files monthly, the campaign treasurer must complete the "MONTHLY FILING GENERAL-PURPOSE COMMITTEE CAMPAIGN FINANCE REPORT" (Form MPAC), check the "Dissolution" box in section 9 of the Cover Sheet, and complete and attach the "POLITICAL COMMITTEE STATEMENT OF DISSOLUTION" (Form PAC-DR).

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

COMPLETING THE COVER SHEET

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

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1. **FILER ID:** The Commission assigned a filer identification number when the initial campaign treasurer appointment (Form GTA) was filed. The campaign treasurer should have received a letter acknowledging receipt of the campaign treasurer appointment and showing the committee's filer identification number. Enter this number wherever you see "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. **COMMITTEE NAME:** Enter the committee's full name. Your entry here should be the same as on the committee's campaign treasurer appointment.

4. **COMMITTEE ADDRESS:** Enter the committee's complete mailing address. If the mailing address has changed since the committee last gave notice of the address, check the "Change of Address" box.

5. **CAMPAIGN TREASURER NAME:** Enter the full name of the committee's campaign treasurer.

6. **CAMPAIGN TREASURER STREET ADDRESS:** Enter the complete business or residential street address of the committee's campaign treasurer. Please do not enter a P.O. Box.

7. **CAMPAIGN TREASURER MAILING ADDRESS:** Enter the complete mailing address of the committee's campaign treasurer. If the mailing address has changed since the committee last gave notice of the address, check the "Change of Address" box.

8. **CAMPAIGN TREASURER PHONE:** Enter the phone number of the campaign treasurer, including the area code and, if applicable, the extension.

9. **REPORT TYPE:** Check the box that describes the type of report you are filing, according to the descriptions below. See the instructions for section 11 for the periods covered by each type of report.

   Monthly Report: All general-purpose committees filing under the monthly filing schedule must file a report by the 5th of each month to cover the previous month's activities. If you are filing a monthly report, you must also complete section 10 to indicate the reporting deadline.

   10th Day After Campaign Treasurer Termination Report: A general-purpose committee campaign treasurer must file this report if his or her campaign treasurer appointment is terminated. This report is due no later than the 10th day after the termination occurs. If the termination takes place on the last day of a reporting period, no separate termination report is required.

Dissolution Report: You must file a Dissolution report in order to dissolve the committee. Your committee may file a Dissolution report if your committee expects to have no further reportable activity. There is not a fixed deadline for this report. A Dissolution report terminates the appointment of campaign treasurer and relieves the campaign treasurer of the duty to file additional reports. (In this case, the Dissolution report serves as the treasurer's termination report.) This report must include a completed "POLITICAL COMMITTEE STATEMENT OF DISSOLUTION" (Form PAC-DR).

10. MONTHLY REPORT FILING DEADLINE: Complete this section only if you are filing a monthly report. Monthly reports are due on the 5th of each month. A report covering the month preceding an election in which the committee is involved must be *received* by the Commission no later than the report's due date. Check the box with the applicable filing deadline. For example, if you are filing the monthly report due on July 5th, check the "July 5" box (even though the report covers activity that occurred during May and June).

11. PERIOD COVERED: A reporting period includes the start date and the end date. For monthly reports, the due date (the 5th of each month) is 10 or 11 days ***after*** the end date of the reporting period (the 25th of the previous month). You should never leave gaps between the periods covered, and generally, you should not have an overlap of time periods. The exception is Daily Pre-election reports (formerly known as telegram reports) which do create overlaps because you are required to report the activity twice . Please consult your *Campaign Finance Guide for Political Committees* for further explanation regarding daily reports.

First Reports: If this is the first campaign finance report that your committee has filed, the start date depends on the date the committee filed its initial campaign treasurer appointment (Form GTA) and when it chose to file under the monthly filing schedule.

Before 25th of the Month: If your committee filed its initial campaign treasurer appointment (Form GTA) before the 25th of the month and chose to file monthly at that time, the start date is the date the initial campaign treasurer appointment was filed. The end date is the 25th day of the same month.

Example: A general-purpose committee files its initial campaign treasurer appointment and chooses monthly filing on May 15. Its first monthly report is due June 5, covering the period beginning May 15 and ending May 25.

On or After 25th of the Month: If your committee filed its initial campaign treasurer appointment (Form GTA) on or after the 25th of the month, and chose to file monthly at that time, the start date is the date the initial campaign treasurer appointment was filed. The end date is the 25th day of the ***next*** month.

Example: A general-purpose committee files its initial campaign treasurer appointment and chooses monthly filing on May 27. Its first monthly report is due July 5, covering the period beginning May 27 and ending June 25.

Committee Changes to Monthly Filing: If your committee has been filing under the regular filing schedule, and chooses monthly filing between January 1 and January 15 of a particular year, the start date for the first monthly report (due February 5) is January 1. The end date is January 25. Note: To change to monthly filing a general-purpose committee must deliver written notice to the Ethics Commission between January 1 and January 15.

Monthly Reports: For monthly reports other than the first monthly report, the start date is the 26th of one month or the day after the last day covered by the last required report, whichever is later. Except for a dissolution report, the end date is the 25th of the next month.

10th Day After Campaign Treasurer Termination Report: The start date is either the day after the last day covered by your committee's last required report or the day your committee appointed a campaign treasurer, whichever is later. The end date is the day the campaign treasurer's appointment was terminated. This report is due no later than 10 days after the campaign treasurer appointment was terminated.

Dissolution Report: The start date is the day after the last day covered by your committee's last required report. If this is the first report your committee has filed, please see the "First Reports" section above. The end date is the day the dissolution report is filed.

If you need additional information, see the *Campaign Finance Guide for Political Committees*.

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12. **COMMITTEE NAME:** Enter the name of the committee.

13. **FILER ID:** See instructions for Cover Sheet, page 1, section 1.

14. **COMMITTEE ACTIVITY:**

    Line 1A- CANDIDATES SUPPORTED: Identify each candidate supported by the committee during the reporting period. If the committee's support was based on the candidates' political party, simply identify the political party.

    Line 1B- CANDIDATES OPPOSED: Identify each candidate opposed by the committee during the reporting period. If the committee's opposition was based on the candidates' political party, simply identify the party.

    Line 2A- MEASURES SUPPORTED: Identify each ballot measure supported by the committee during the reporting period. Give the date and location of the election and the nature of the issue on the ballot.

Line 2B- MEASURES OPPOSED: Identify each ballot measure opposed by the committee during the reporting period. Give the date and location of the election and the nature of the issue on the ballot.

Line 3- OFFICEHOLDERS ASSISTED: Identify each officeholder assisted by the committee during the reporting period. If the committee's assistance was based on the officeholders' political party, simply identify the political party.

15. TOTALS: Complete this section only after you have completed any applicable schedules.

Line 1- TOTAL UNITEMIZED POLITICAL CONTRIBUTIONS: Enter the total of all unitemized contributions (other than pledges, loans, guarantees of loans, or contributions made electronically) of $20 or less. Do not include any contributions itemized on Schedule A1 and A2 or any contribution made electronically. If you completed Schedule C1, C2, C3, or C4, do not include any of those contributions in the total entered on line 1.

Enter a "0" if you did not receive any unitemized contributions during the period covered.

On Schedule A1and A2, you are required to itemize political contributions that totaled more than $20 from one person and any political contribution that is made electronically. (Remember: If the committee received contributions *totaling* more than $20 from one person during the reporting period, you are required to itemize all of those contributions, even if individual contributions were $20 or less.) You also have the option of itemizing contributions of $20 or less from one person. Do not include any itemized contributions in the total entered on line 1, regardless of amount.

Alternate Reporting Requirement for Certain Committees: A general-purpose committee filing monthly with less than $27,000 in total political contributions maintained as of the last day of the preceding reporting period may choose to enter on line 1 the total of all unitemized political contributions (other than pledges or loans or guarantees of loans) of $40 or less. However, all political contributions made electronically must be itemized. If the committee is eligible, please check the box on line 1, indicating that the report qualifies for the higher itemization threshold. If you choose this alternative, you are required to itemize political contributions that totaled more than $40 from one person on Schedule A1 and A2. Do not include any itemized contributions in the total entered on line 1, regardless of amount.

Line 2- TOTAL POLITICAL CONTRIBUTIONS: Add the total contributions itemized on Schedules A1, A2, C1, C2, C3, and C4, to the amount you entered on line 1. Enter that total on line 2. Enter a "0" if you did not receive any contributions during the period covered.

Line 3- TOTAL UNITEMIZED POLITICAL EXPENDITURES: Enter the total of all unitemized political expenditures of $20 or less. Do not include any expenditures itemized on Schedules F1, F2, F3, 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 $20 to one payee. (Remember: If the committee made expenditures *totaling* more than $20 to one person during the reporting period, you are required to itemize all of those expenditures, even if individual expenditures were $20 or less.) You also have the option of itemizing expenditures totaling $20 or less to one payee. Do not include any expenditures itemized on Schedule F1 in the total entered on line 3, regardless of amount.

On Schedule F2, you were required to itemize incurred but not yet paid political expenditures that totaled more than $20 to one payee. You also had the option of itemizing incurred political expenditures totaling $20 or less to one payee. Do not include any political or non-political expenditures itemized on Schedule F2 in the total entered on line 3, regardless of amount.

On Schedule F4, you were required to itemize political expenditures made by a credit card that totaled more than $20 to one payee. You also had the option of itemizing political expenditures totaling $20 or less to one payee. Do not include any political or non-political expenditures itemized on Schedule F4 in the total entered on line 3, regardless of amount.

Line 4- TOTAL POLITICAL EXPENDITURES: Add the following:

(a) the total expenditures listed on Schedule F1;

(b) the total political expenditures listed on Schedule F2;

(c) the total political expenditures listed on Schedule F4; and

(d) the amount you entered on line 3.

Enter that total on line 4.

Enter a "0" if you did not make any expenditures during the period covered.

Line 5- TOTAL POLITICAL CONTRIBUTIONS MAINTAINED: Enter the total amount of political contributions, including interest or other income on those contributions, maintained as of the last day of the reporting period. Enter "0" if you do not maintain political contributions, including interest or other income on those contributions, as of the last day of the reporting period. This is different from the total contributions reported on line 2. Only contributions accepted during the period covered by the report are entered on line 2.

The law requires you to disclose the total amount of political contributions accepted, including interest or other income on those contributions, maintained in one or more accounts in which political contributions are deposited as of the last day of the reporting period. The "total amount of political contributions maintained" includes: the total amount of political contributions maintained in one or more accounts, including the balance on deposit in banks, savings and loan institutions and other depository institution; the present value of any investments that can be readily converted to cash, such as certificates of deposit, money market accounts, stocks, bonds, treasury bills, etc.; and the balance of political contributions accepted and held in any online fundraising account over which the filer can exercise control by making a withdrawal, expenditure, or transfer.

Line 6- TOTAL PRINCIPAL AMOUNT OF ALL OUTSTANDING LOANS: Enter the aggregate outstanding principal amount of all loans accepted for political purposes as of the last day of the reporting period. This is different from the information reported on Schedule E. Include outstanding principal of loans made in this reporting period as well as outstanding principal of loans made previously. Enter a "0" if you did not accept any loans during the period covered and have no outstanding loans.

16. SIGNATURE: Complete this section only after you have completed all applicable sections and schedules. You must always sign a report that you file. You must complete this section even if you have no schedules to attach. Only the committee's campaign treasurer or the assistant campaign treasurer may sign the report.

If you are using the paper form, fill this section out by hand after you finish the rest of this report. You have the option to either: (1) take the completed form to a notary public where you will sign above the first line that says "Signature of Campaign Treasurer (Declarant)" (an electronic signature is not acceptable) and your signature will be notarized, or (2) sign above both lines that say "Signature of Campaign Treasurer (Declarant)" (an electronic signature is not acceptable), and fill out the unsworn declaration section.

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17. COMMITTEE NAME: Enter the name of the committee.

18. FILER ID: See instructions for Cover Sheet, page 1, section 1.

19. SCHEDULE SUBTOTALS: Complete this section only after you have completed all applicable schedules.

Check the appropriate boxes to indicate which schedules are attached to your report. If a schedule is not included in the report, leave the check box blank.

Line 1- Schedule A1: Add the total amount of contributions itemized on Schedule A1 to the amount of unitemized monetary political contributions accepted during the period covered. Enter that total on line 1. Enter a "0" if you did not accept any contributions during the period covered.

Line 2- Schedule A2: Add the total amount of non-monetary in-kind contributions itemized on Schedule A2 to the amount of unitemized non-monetary in-kind contributions accepted during the period covered. Enter that total on line 2. Enter a "0" if you did not accept any non-monetary in-kind contributions during the period covered.

Line 3- Schedule B: Add the total amount of pledged contributions itemized on Schedule B to the amount of unitemized pledged contributions accepted during the period covered.

Enter that total on line 3. Enter a "0" if you did not accept any pledged contributions during the period covered.

Line 4- Schedule C1: Add the total amount of monetary contributions from corporations and labor organizations itemized on Schedule C1. Enter that total on line 4. Enter a "0" if you did not accept any monetary contributions from corporations or labor organizations during the period covered.

Line 5- Schedule C2: Add the total amount of non-monetary in-kind contributions from corporations and labor organizations itemized on Schedule C2. Enter that total on line 5. Enter a "0" if you did not accept any non-monetary in-kind contributions from corporations or labor organizations during the period covered.

Line 6- Schedule C3: Add the total amount of monetary support from corporations and labor organizations itemized on Schedule C3. Enter that total on line 6. Enter a "0" if you did not accept any monetary support from corporations or labor organizations during the period covered.

Line 7- Schedule C4: Add the total amount of non-monetary support from corporations and labor organizations itemized on Schedule C4. Enter that total on line 7. Enter a "0" if you did not accept any non-monetary support from corporations or labor organizations during the period covered.

Line 8- Schedule D: Add the total amount of pledged contributions from corporations and labor organizations itemized on Schedule D. Enter that total on line 8. Enter a "0" if you did not accept any pledged contributions from corporations or labor organizations during the period covered.

Line 9- Schedule E: Add the total amount of loans itemized on Schedule E to the amount of unitemized loans accepted during the period covered. Enter that total on line 9. Enter a "0" if you did not accept any loans during the period covered.

Line 10- Schedule F1: Add the total amount of political expenditures from political contributions itemized on Schedule F1 to the amount of unitemized political expenditures from political contributions made during the period covered. Enter that total on line 10. Enter a "0" if you did not make any political expenditures during the period covered.

Line 11- Schedule F2: Add the total amount of unpaid incurred obligations itemized on Schedule F2 to the amount of unitemized unpaid obligations incurred during the period covered. Enter that total on line 11. Enter a "0" if you did not incur any unpaid obligations during the period covered.

Line 12- Schedule F3: Add the total amount of investments purchased from political contributions itemized on Schedule F3. Enter that total on line 12. Enter a "0" if you did not purchase investments from political contributions during the period covered.

Line 13- Schedule F4: Add the total amount of expenditures made by a credit card itemized on Schedule F4 to the amount of unitemized expenditures made by a credit card during the period covered. Enter that total on line 13. Enter a "0" if you did not make any expenditures by credit card during the period covered.

Line 14- Schedule I: Add the total amount of non-political expenditures from political contributions itemized on Schedule I. Enter that total on line 14. Enter a "0" if you did not make any non-political expenditures from political contributions during the period covered.

Line 15- Schedule K: Add the total amount of interest, credits, gains, refunds, and contributions returned to filer that were itemized on Schedule K. Enter that total on line 15. Enter a "0" if you did not have any such activity during the period covered.

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

SCHEDULE A1: MONETARY POLITICAL CONTRIBUTIONS

These instructions are for general-purpose committee campaign treasurers filing monthly.

Use this schedule to disclose information about incoming monetary political contributions accepted during the reporting period. You are not required to include contributions of an individual's personal services or travel if the individual receives no compensation from any source for the services. If your committee accepted other types of incoming funds (such as corporate or labor organization contributions or support, loans, or interest) or non-monetary contributions (such as in-kind contributions or pledges), enter them on the applicable schedules associated with the categories. (Report pledges on Schedules B and D; report corporate or labor organization contributions or support on Schedules C1, C2, C3, and C4; report loans and guarantees of loans on Schedule E; and report interest on Schedule K.)

Notice to Candidates and Officeholders: If the committee makes political expenditures or accepts political contributions in support of a candidate or officeholder, the committee must provide written notice to the candidate or officeholder who benefits from the committee's activity. For additional information, see the Campaign Finance Guide for Political Committees.

Itemization: You must enter contributions that exceed $20 from one person, and any monetary contribution made electronically, during a reporting period on this schedule. If the committee accepted two or more contributions from the same person, the total of which exceeds $20, enter each contribution separately. Although you are not required to do so, you may also report contributions from one person that do not exceed $20 in the period on this schedule. If you do not itemize contributions of $20 and less on this schedule, you must total all such contributions and report them on Form MPAC Cover Sheet, page 2, section 15, line 1.

> Alternate Reporting Requirement for Certain Committees: A general-purpose committee filing monthly with less than $27,000 in total political contributions maintained as of the last day of the preceding reporting period may choose to itemize political contributions that exceed $40 (instead of $20) from one person during a reporting period on this schedule. However, all political contributions made electronically must be itemized. If the committee accepted two or more contributions from the same person, the total of which exceeds $40, enter each contribution separately. If you do not itemize contributions of $40 and less on this schedule, you must total all such contributions and report them on Form MPAC Cover Sheet, page 2, section 15, line 1.

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

1. **TOTAL PAGES SCHEDULE A1:** After you have completed Schedule A1, count the total number of pages. Each side of a two-sided form counts as one page.

2. **FILER NAME:** Enter the committee's full name.

3. **FILER ID:** See instructions for Cover Sheet, page 1, section 1.

4. **DATE:** Enter the date the committee ***accepted*** the contribution.

Accepting a contribution is different from ***receiving*** a contribution. The committee accepts a contribution when the determination is made to accept it rather than reject it. This may or may not be the same day that the committee receives the contribution.

Failure to make a determination about acceptance or refusal: If you fail to make a determination to accept or refuse a contribution by the end of the reporting period, the contribution is considered to have been accepted.

Returning refused contributions: If you receive a political contribution but do not accept it, you must return the contribution no later than the 30th day after the end of the reporting period in which the contribution was received. If you fail to do so, the contribution is considered to have been accepted.

5. **FULL NAME OF CONTRIBUTOR:** Enter the full name of the contributor. If the contributor is an individual, enter the full name, first, last, and suffix (Jr., III, etc.) if applicable (title is optional). If the contributor is an entity, enter the full name of the entity. **"Out-of-State PAC" box:** If the contributor is an out-of-state political committee, check the box. If the contributor is an out-of-state political committee from which the committee accepted more than $930 in the reporting period, (including pledges or loans from sources other than financial institutions that have been in business for more than a year) you must include one of the following with your report:

   - a copy of the out-of-state PAC's statement of organization filed as required by law with the Federal Election Commission (FEC) and certified by an officer of the out-of-state PAC; or

   - a written statement, certified by an officer of the out-of-state PAC, listing the full name and address of each person who contributed more than $190 to the out-of-state PAC during the 12 months immediately preceding the contribution.

   If the contributor is an out-of-state political committee from which the committee accepted $930 or less (including pledges) during the reporting period, you must include one of the following with your report:

   - a copy of the out-of-state political committee's statement of organization filed as required by law with the FEC and certified by an officer of the out-of-state committee; or

   - a document listing the committee's name, address and phone number; the name of the person appointing the committee's campaign treasurer; and the name, address and phone number of the committee's campaign treasurer.

   "ID #" Line (Electronic Filing Only): If you are filing your report electronically, you may enter in this field the out-of-state committee's FEC identification number. If you do not have an FEC # for the out-of-state PAC or are not filing electronically with the Commission, you must provide other documentation as explained above.

   Note: See the *Campaign Finance Guide for Political Committees* for detailed information on accepting and reporting contributions from out-of-state political committees.

6. **CONTRIBUTOR ADDRESS:** Enter the complete address of the contributor.

7. **AMOUNT OF CONTRIBUTION:** Enter the amount of the contribution.

8. **PRINCIPAL OCCUPATION/JOB TITLE:** You must enter the contributor's principal occupation or job title in this section.

9. **EMPLOYER (*Optional*):** You may enter the employer of the contributor in this section.

SCHEDULE A2: NON-MONETARY (IN-KIND) POLITICAL CONTRIBUTIONS

These instructions are for general-purpose committee campaign treasurers filing monthly.

Use this schedule to disclose information about incoming non-monetary (in-kind) political contributions. You are not required to include contributions of an individual's personal services or travel if the individual receives no compensation from any source for the services. If your committee accepted other types of incoming funds (such as corporate or labor organization contributions or support, loans, or interest) or non-monetary contributions (such as in-kind contributions or pledges), enter them on the applicable schedules associated with the categories. (Report pledges on Schedules B and D; report corporate or labor organization contributions or support on Schedules C1, C2, C3, and C4; report loans and guarantees of loans on Schedule E; and report interest on Schedule K.)

Notice to Candidates and Officeholders: See instructions for Schedule A1.

Itemization: You must enter contributions that exceed $20 from one person, and any non-monetary contribution made electronically, during a reporting period on this schedule. If the committee accepted two or more contributions from the same person, the total of which exceeds $20, enter each contribution separately. Although you are not required to do so, you may also report contributions from one person that do not exceed $20 in the period on this schedule. If you do not itemize contributions of $20 and less on this schedule, you must total all such contributions and report them on Cover Sheet, page 2, section 15, line 1.

> <u>Alternate Reporting Requirement for Certain Committees:</u> A general-purpose committee filing monthly with less than $27,000 in total political contributions maintained as of the last day of the preceding reporting period may choose to itemize political contributions that exceed $40 (instead of $20) from one person during a reporting period on this schedule. However, all political contributions made electronically must be itemized. If the committee accepted two or more contributions from the same person, the total of which exceeds $40, enter each contribution separately. If you do not itemize contributions of $40 and less on this schedule, you must total all such contributions and report them on page 2, section 15, line 1.

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

1. **TOTAL PAGES SCHEDULE A2:** After you have completed Schedule A2, count the total number of pages. Each side of a two-sided form counts as one page.

2. **FILER NAME:** Enter the committee's full name.

3. **FILER ID:** See instructions for Cover Sheet, page 1, section 1.

4. **TOTAL OF UNITEMIZED IN-KIND POLITICAL CONTRIBUTIONS:** Enter the total amount of in-kind political contributions of $20 or less that you accepted during the period covered that are not itemized on this schedule. If you choose to itemize an in-kind contribution of $20 or less on this schedule, do not include it in this total. All contributions

made electronically must be itemized. If your committee qualifies for the higher itemization threshold, please see “Alternate Reporting Requirement for Certain Committees” above.

5. **DATE:** Enter the date the committee ***accepted*** the contribution. See instructions for Schedule A1, section 4.

6. **FULL NAME OF CONTRIBUTOR:** Enter the full name of the contributor. If the contributor is an individual, enter the full name, first, last, and suffix (Jr., III, etc.) if applicable (title is optional). If the contributor is an entity, enter the full name of the entity.

    “Out-of-State PAC” box: See instructions for Schedule A1, section 5.

7. **CONTRIBUTOR ADDRESS:** Enter the complete address of the contributor.

8. **AMOUNT OF CONTRIBUTION:** Enter the fair market value of an in-kind contribution.

9. **IN-KIND CONTRIBUTION DESCRIPTION**: Enter a description of the contribution. The description should be sufficiently detailed to allow a person reviewing the committee’s report to understand what was contributed.

    “Travel Outside of Texas” box: Please check the box to indicate that the in-kind contribution was for out-of-state travel. The description of an in-kind contribution for travel outside of the state of Texas must include detailed information. Please report this information on Schedule T.

10. **PRINCIPAL OCCUPATION/JOB TITLE:** You must enter the contributor’s principal occupation or job title in this section.

11. **EMPLOYER (*Optional*)**: You may enter the employer of the contributor in this section.

Sections 12-16 pertain to judicial candidates and officeholders only. Do not complete these sections. If you are a judicial candidate or officeholder, please use form JC/OH and the corresponding instructions.

SCHEDULE B: PLEDGED CONTRIBUTIONS

These instructions are for general-purpose committee campaign treasurers filing monthly.

Use this schedule to disclose information about pledges accepted during the reporting period for political purposes. You are not required to include pledges of an individual's personal services or travel if the individual receives no compensation from any source for the services. Do not enter on this schedule information on contributions actually received, loans or guarantees of loans. (Report contributions actually received on Schedules A1, A2, C1, and C2, as applicable, and report loans and guarantees of loans on Schedule E.)

If the committee accepts a pledge from a person for money, goods, services, or anything of value, that pledge is a reportable contribution. Note that the committee must accept the pledge before you are required to report the pledge.

If the committee accepts a pledge for money, goods, services, etc., you must include the pledge on this schedule for the report covering the period in which the committee accepts the pledge.

A political committee that supports or opposes measures ***exclusively*** *or that is a direct campaign expenditure only committee* may accept pledged contributions from corporations and labor organizations, and must report such pledged contributions on Schedule D.

Itemization: A general-purpose committee filing monthly must itemize pledged contributions that exceed $20 in the aggregate from one person during the reporting period. If the committee received pledges totaling more than $20 from one person during the reporting period, you must itemize all of those pledges, even if individual pledges were for $20 or less. Although you are not required to do so, you may also itemize pledges totaling less than $20 from one person.

You must also disclose the receipt of the pledged contribution on Schedule A1 (used for monetary contributions) or A2 (used for non-monetary (in-kind) contributions), as applicable, in the reporting period in which you actually receive the pledged money or thing of value. If the pledge is accepted and received in the same reporting period, it is no longer a pledge disclosed here; it becomes a contribution disclosed on the applicable contributions schedule.

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

1. **TOTAL PAGES SCHEDULE B:** After you have completed Schedule B, count the total number of pages. Each side of a two-sided form counts as one page.

2. **FILER NAME:** Enter the committee's full name.

3. **FILER ID:** See instructions for Cover Sheet, page 1, section 1.

4. **TOTAL OF UNITEMIZED PLEDGES:** Enter the total amount of pledges that the committee accepted during the period from each person that did not exceed $20 in the aggregate. Although you are not required to do so, you may also itemize pledges of $20 or less on this schedule. If you itemize some pledges of $20 or less, do not include those pledges in the total entered here. If you choose to itemize all pledges of $20 or less, do not enter a total amount here.

5. DATE: Enter the date your committee accepted the pledge, regardless of when the pledge is actually received. You accept a pledge when you decide to accept it rather than reject it. Note that your committee must accept a pledge before you are required to report it.

Pledge accepted and received in different reporting periods: If your committee *accepts* a pledge in one reporting period and then *receives* the pledged money or other thing of value in a later reporting period, you will disclose the pledge on this schedule in the reporting period in which you accepted the pledge. You will also disclose the receipt of the pledged money or other thing of value on the appropriate incoming funds schedule (such as monetary or non-monetary contributions, or loans) in the reporting period in which you received the pledge.

Pledge received in same reporting period as accepted: If your committee receives a pledge in the same reporting period in which it was accepted, then you will not report the pledge on this schedule. You will only disclose the contribution on the appropriate incoming funds schedule (such as monetary or non-monetary contributions, or loans). The date of the contribution will be the date your committee accepted the pledged contribution, regardless of when the pledged contribution was actually received.

Pledge accepted but never received: You will disclose the pledge on this schedule in the reporting period in which you accepted the pledge. If your committee never actually receives the pledge, it is not necessary to correct your report to delete the pledge.

Example: In June a supporter promises that he will give Juan Garcia $1,000 in the last week before the November election. Juan accepts his promise. Juan must disclose the pledge on his July 15 report covering the period in which he accepted the pledge. (Note: When he receives the $1,000, he will disclose it as a monetary contribution on Schedule A1 of the report covering the period in which he received the money. Also, if he never receives the $1,000, he does not correct/amend his report to delete the entry for the pledge.)

6. FULL NAME OF PLEDGOR: Enter the full name of the person who made the pledge.

"Out-of-State PAC" box: See instructions for Schedule A1, section 5.

7. PLEDGOR ADDRESS: Enter the complete address of the person who made the pledge.

8. AMOUNT OF PLEDGE: Enter the amount of the pledge or the fair market value of any pledged goods or services or other thing of value, as applicable.

9. IN-KIND CONTRIBUTION DESCRIPTION: If the pledge was for goods or services or any other thing of value, enter a description of the pledged goods or services or other thing of value. The description should be sufficiently detailed to allow a person reviewing the committee's report to understand what was pledged.

Travel Outside of Texas" box: Please check the box to indicate that the in-kind contribution was for out-of-state travel. *The description of an in-kind* *contribution for travel outside of the state of Texas must include detailed information. Please report this information on Schedule T.*

10. **PRINCIPAL OCCUPATION/JOB TITLE:** Enter the pledgor's principal occupation or job title.

11. **EMPLOYER (*Optional*):** You may enter the employer of the pledgor.

SCHEDULE C1: MONETARY CONTRIBUTIONS FROM CORPORATION OR LABOR ORGANIZATION

This schedule is only for a general-purpose committee that accepts a political contribution from a corporation or labor organization for a purpose other than to establish or administer the committee or to finance the solicitation of political contributions to the committee from the employees, stockholders, or members of the corporation or labor organization and their families.

For additional information regarding the permissibility of a political committee accepting a political contribution from a corporation or labor organization, see the Commission's Campaign Finance Guide for Political Committees.

Use this schedule to disclose information about political contributions accepted during the reporting period from corporations and, labor organizations. ***Do not*** enter on this schedule information on non-monetary (in-kind) contributions, pledges, interest, loans or guarantees of loans from corporations or labor organizations. (Report non-monetary (in-kind) contributions on Schedule C2, corporate pledges on Schedule D, loans and guarantees of loans on Schedule E, and interest on Schedule K.)

Definition of Corporation: "Corporation" includes any of the following business associations:

(1) corporations that are organized under the Texas Business Corporation Act, the Texas For-Profit Corporation Law, the Texas Non-Profit Corporation Act, the Texas Nonprofit Corporation Law, federal law, or law of another state or nation; or

(2) the following associations, whether incorporated or not: banks, trust companies, savings and loan associations or companies, insurance companies, reciprocal or interinsurance exchanges, railroad companies, cemetery companies, government-regulated cooperatives, stock companies, and abstract and title insurance companies.

Itemization: You are required to itemize all monetary contributions from corporations or labor organizations regardless of the amount. If your committee accepted two or more contributions from the same corporation or labor organization, enter each contribution separately.

Note: Other general-purpose committees that receive support from corporations or labor organizations to establish or administer the committee or to solicit contributions to the committee from the employees, stockholders, or members of the corporation or labor organization and their families use Schedules C3 and C4 to disclose such support.

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

1. **TOTAL PAGES SCHEDULE C1:** After you have completed Schedule C1, count the total number of pages. Each side of a two-sided form counts as one page.

2. **FILER NAME:** Enter the committee's full name.

3. **FILER ID:** See instructions for Cover Sheet, page 1, section 1.

4. **DATE:** Enter the date the committee ***accepted*** the contribution. See instructions for Schedule A1, section 4.

5. **CORPORATION/LABOR ORGANIZATION NAME:** Enter the full name of the corporation or labor organization that made the contribution.

6. **CORPORATION/LABOR ORGANIZATION ADDRESS:** Enter the complete address of the corporation or labor organization that made the contribution.

7. **AMOUNT OF CONTRIBUTION:** Enter the amount of the contribution.

SCHEDULE C2: NON-MONETARY (IN-KIND) CONTRIBUTIONS FROM CORPORATION OR LABOR ORGANIZATION

This schedule is only for a general-purpose committee that accepts a political contribution from a corporation or labor organization for a purpose other than to establish or administer the committee or to finance the solicitation of political contributions to the committee from the employees, stockholders, or members of the corporation or labor organization and their families.

For additional information regarding the permissibility of a political committee accepting a political contribution from a corporation or labor organization, see the Commission's Campaign Finance Guide for Political Committees.

Use this schedule to disclose information about non-monetary (in-kind) political contributions accepted from corporations or labor organizations during this reporting period. ***Do not*** enter on this schedule information on monetary contributions, pledges, interest, loans or guarantees of loans from corporations or labor organizations. (Report monetary contributions on Schedule C1, corporate pledges on Schedule D, loans and guarantees of loans on Schedule E, and interest on Schedule K.)

Definition of Corporation: See instructions for Schedule C1.

Itemization: You are required to itemize all non-monetary (in-kind) contributions from corporations or labor organizations regardless of the amount. If your committee accepted two or more contributions from the same corporation or labor organization, enter each contribution separately.

Note: Other general-purpose committees that receive support from corporations or labor organizations to establish or administer the committee or to solicit contributions to the committee from the employees, stockholders, or members of the corporation or labor organization and their families use Schedules C3 and C4 to disclose such support.

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

1. **TOTAL PAGES SCHEDULE C2:** After you have completed Schedule C2, count the total number of pages. Each side of a two-sided form counts as one page.

2. **FILER NAME:** Enter the committee's full name.

3. **FILER ID**: See instructions for Cover Sheet, page 1, section 1.

4. **DATE:** Enter the date the committee ***accepted*** the contribution. See instructions for Schedule A1, section 4.

5. **CORPORATION/LABOR ORGANIZATION NAME:** Enter the name of the corporation or labor organization that made the expenditure.

6. **CORPORATION/LABOR ORGANIZATION ADDRESS:** Enter the complete address of the corporation or labor organization that made the contribution.

7. **AMOUNT OF CONTRIBUTION:** Enter the fair market value of the non-monetary (in-kind) contribution.

8. **IN-KIND CONTRIBUTION DESCRIPTION:** Enter a description of the contribution. The description should be sufficiently detailed to allow a person reviewing the committee's report to understand what was contributed.

   "Travel Outside of Texas" box: Please check the box to indicate that the in-kind contribution was for out-of-state travel. *The description of an in-kind contribution for travel outside of the state of Texas must include detailed information. Please report this information on Schedule T.*

SCHEDULE C3: MONETARY SUPPORT FROM CORPORATION OR LABOR ORGANIZATION

Use this schedule to disclose information about expenditures made by corporations or labor organizations to establish or administer the committee or to finance the solicitation of political contributions to your committee from the employees, stockholders, or members of the corporation or labor organization and their families. ***Do not*** enter on this schedule information on non-monetary support, interest, or loans or guarantees of loans from corporations or labor organizations. (Report non-monetary support on Schedule C4, loans and guarantees of loans on Schedule E and interest on Schedule K.)

Definition of Corporation: See instructions for Schedule C1.

Itemization: You are required to itemize all monetary support from corporations or labor organizations regardless of the amount. If your committee accepted support in two or more payments from the same corporation or labor organization, enter each payment separately.

Note: The campaign treasurer of a political committee that accepts a political contribution from a corporation or labor organization for a purpose other than to establish or administer the committee or to finance the solicitation of political contributions to the committee from the employees, stockholders, or members of the corporation or labor organization and their families, uses Schedules C1, C2, and D to report contributions from corporations and labor organizations.

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

1. **TOTAL PAGES SCHEDULE C3:** After you have completed Schedule C3, count the total number of pages. Each side of a two-sided form counts as one page.

2. **FILER NAME:** Enter the committee's full name.

3. **FILER ID:** See instructions for Cover Sheet, page 1, section 1.

4. **DATE:** Enter the date of the monetary payment made by the corporation or labor organization in support of your committee.

    <u>Payments Made by Credit Card:</u> There is a special reporting rule for payments made by credit card. For reports due 30 days and 8 days before an election (pre-election reports) and for runoff reports, the date of a payment made by credit card is the date the credit card is used. For other reports, the date of a payment made by credit card is ***either*** the date of the charge ***or*** the date the credit card statement is received. A filer can never go wrong by disclosing the date of the payment as the date of the charge.

5. **CORPORATION/LABOR ORGANIZATION NAME:** Enter the name of the corporation or labor organization that made the expenditure.

6. **AMOUNT:** Enter the amount of the payment made by the corporation or labor organization in support of your committee.

SCHEDULE C4: NON-MONETARY SUPPORT FROM CORPORATION OR LABOR ORGANIZATION

Use this schedule to disclose information about non-monetary support provided by corporations or labor organizations to establish or administer the committee or to finance the solicitation of political contributions to your committee from the employees, stockholders, or members of the corporation or labor organization and their families. Do not enter on this schedule information on monetary support, interest, or loans or guarantees of loans from corporations or labor organizations. (Report monetary support on Schedule C3, loans and guarantees of loans on Schedule E and interest on Schedule K.)

Examples of non-monetary support include:

(1) The use of corporate or labor organization office space

(2) The use of a corporate or labor organization mailing list or

(3) The use of any other corporate or labor organization asset

Definition of Corporation: See Instructions for Schedule C1.

Itemization: You are required to itemize all non-monetary support from corporations or labor organizations regardless of the amount. If your committee accepted two or more instances of monetary support from the same corporate contributor, enter each instance of monetary support separately.

Note: The campaign treasurer of a political committee that accepts a political contribution from a corporation or labor organization for a purpose other than to establish or administer the committee or to finance the solicitation of political contributions to the committee from the employees, stockholders, or members of the corporation or labor organization and their families, uses Schedules C1, C2, and D to report contributions from corporations and labor organizations.

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

1. **TOTAL PAGES SCHEDULE C3:** After you have completed Schedule C3, count the total number of pages. Each side of a two-sided form counts as one page.

2. **FILER NAME:** Enter the committee's full name.

3. **FILER ID:** See instructions for Cover Sheet, page 1, section 1.

4. **DATE:** Enter the date the corporation or labor organization provided non-monetary support to your committee.

   The payment date is the date the corporation or labor organization incurs the obligation to make a payment. The payment date is not necessarily the date goods or services are received. It is the date on which the obligation to make a payment is incurred, as long as the amount of the payment is "readily determinable." Generally, the amount of a payment is known (and therefore readily determinable) when the obligation is incurred, but in some cases the amount is not known until the receipt of a bill.

5. **CORPORATION/LABOR ORGANIZATION NAME:** Enter the name of the corporation or labor organization that made the expenditure.

6. **AMOUNT:** Enter the fair-market value of the non-monetary support provided to your committee by a corporation or labor organization.

SCHEDULE D: PLEDGED CONTRIBUTIONS FROM CORPORATION OR LABOR ORGANIZATION

This schedule is only for a general-purpose committee that accepts a political contribution from a corporation or labor organization for a purpose other than to establish or administer the committee or to finance the solicitation of political contributions to the committee from the employees, stockholders, or members of the corporation or labor organization and their families.

For additional information regarding the permissibility of a political committee accepting a political contribution from a corporation or labor organization, see the Commission's Campaign Finance Guide for Political Committees.

Use this schedule to disclose information about pledges accepted during the period from corporations and labor organizations. You are not required to include pledges of an individual's personal services or travel if the individual receives no compensation from any source for the services. Do not enter on this schedule information on contributions actually received, loans, or guarantees of loans from corporations. (Report corporate contributions actually received on Schedules C1 and C2, and report loans and guarantees of loans on Schedule E.)

Definition of Corporation: See Instructions for Schedule C1.

Itemization: You are required to itemize all pledges from corporations or labor organizations regardless of the amount. If your committee accepted two or more pledges from the same corporation or labor organization, enter each pledged contribution separately.

As always, you must disclose a corporate or labor organization pledge on Schedule D in the reporting period in which you accepted the pledge. You must also disclose the receipt of the pledged corporate or labor organization contribution on Schedule C1 (used for monetary corporate or labor organization contributions) or C2 (used for non-monetary (in-kind) corporate or labor organization contributions), as applicable, in the reporting period in which you actually receive the pledged money or thing of value. If the pledge is accepted and received in the same reporting period, it is no longer a pledge disclosed here; it becomes a contribution disclosed on the applicable contributions schedule.

> <u>Example:</u> In June a corporate supporter promises to give a committee $1,000 in the last week before the November election. The committee accepts the corporation's promise. The committee must disclose the pledge on its July 15 report covering the period in which the committee accepted the pledge. Note: When the committee receives the $1,000, the committee will disclose it as a monetary corporate contribution on Schedule C1 of the report covering the period in which the committee received the money. Also, if the committee never receives the $1,000, the committee does not correct/amend its report to delete the entry for the pledge.

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

1. **TOTAL PAGES SCHEDULE D:** After you have completed Schedule D, count the total number of pages. Each side of a two-sided form counts as one page.

2. **FILER NAME:** Enter the committee's full name.

3. **FILER ID:** See instructions for Cover Sheet, page 1, section 1.

4. **DATE:** Enter the date your committee accepted the corporate or labor organization pledge, regardless of when the pledge is actually received. You accept a pledge when you decide to accept it rather than reject it. Note that your committee must accept a pledge before you are required to report it. See instructions for Schedule B, section 5.

5. **CORPORATION/LABOR ORGANIZATION NAME:** Enter the full name of the corporation or labor organization that made the pledge.

6. **CORPORATION/LABOR ORGANIZATION ADDRESS:** Enter the complete address of the corporation or labor organization that made the pledge.

7. **AMOUNT OF CONTRIBUTION:** Enter the amount of the pledge or the fair market value of any pledged goods or services or other thing of value, as applicable.

8. **IN-KIND CONTRIBUTION DESCRIPTION:** Enter a description of the pledged goods or services or other thing of value, if the pledge was for goods or services or any other thing of value. The description should be sufficiently detailed to allow a person reviewing the committee's report to understand what was pledged.

   "Travel Outside of Texas" box: Please check the box to indicate that the in-kind contribution was for out-of-state travel. The description of an in-kind contribution for travel outside of the state of Texas must include detailed information. Please report this information on Schedule T.

SCHEDULE E: LOANS

These instructions are for general-purpose committee campaign treasurers filing monthly.

Use this schedule to disclose information about loans, and guarantees of loans, accepted during the reporting period for political purposes.

Itemization: You are required to itemize all loans from financial institutions, regardless of the amount. Additionally, as a general-purpose committee filing monthly, your committee must itemize loans exceeding $20 from one person that your committee accepted during the reporting period. If your committee accepted two or more loans from the same person, the total of which exceeds $20, enter each loan separately. You must also itemize loans that are made electronically by a person other than a financial institution. Although you are not required to do so, you may itemize on this schedule any other loans from persons other than financial institutions that do not exceed $20 for the reporting period. If you do not itemize loans of $20 and less from persons other than financial institutions on Schedule E, you must total all such loans and enter the lump sum total on line 4 of Schedule E.

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

1. **TOTAL PAGES SCHEDULE E:** After you have completed Schedule E, count the total number of pages. Each side of a two-sided form counts as one page.

2. **FILER NAME:** Enter the committee's full name.

3. **FILER ID:** See instructions for Cover Sheet, page 1, section 1.

4. **TOTAL OF UNITEMIZED LOANS:** Enter the total amount of loans accepted during the reporting period that did not exceed $20 in the aggregate per person and were not from financial institutions, unless the loans were made electronically. Only a general-purpose committee for supporting or opposing measures exclusively may accept a loan from a corporation other than a financial institution that has been legally engaged in the business of making loans for more than one year.

   Although you are not required to do so, you may also itemize loans of $20 or less that are made electronically and are from persons other than financial institutions on this schedule. If you itemize some loans of $20 or less, do not include those loans in the total you enter here. If you choose to itemize all loans of $20 or less, do not enter a total amount here.

5. **DATE OF LOAN:** Enter the date the committee accepted the loan.

6. **IS LENDER A FINANCIAL INSTITUTION?:** If the committee accepted the loan from a corporation that has been legally engaged in the business of making loans for more than one year, circle the "Y" for yes. If the committee accepted the loan from any other source, circle "N" for no. Remember that a loan from a corporation is an illegal corporate contribution unless it is from a corporation that is a financial institution that has been legally engaged in the business of making loans for more than one year.

7. **NAME OF LENDER:** Enter the full name of the person or financial institution that made the loan.

"Out-of-State PAC" box: See instructions for Schedule A1, section 5.

8. **LENDER ADDRESS:** Enter the complete address of the person or financial institution that made the loan.

9. **LOAN AMOUNT:** Enter the principal amount of the loan.

10. **INTEREST RATE:** Enter the interest rate.

11. **MATURITY DATE:** Enter the maturity date.

12. **PRINCIPAL OCCUPATION/JOB TITLE:** You must enter the lender's principal occupation or job title if the lender is not a corporation legally engaged in the business of lending money as described by Section 251.001(2)(A) of the Election Code.

13. **EMPLOYER *(Optional)*:** You may enter the employer of the lender in this section.

14. **DESCRIPTION OF COLLATERAL:** If there is no collateral for the loan, check the "none" box and go to section 16. If there is collateral for the loan, enter a description of the collateral for the loan.

15. **"Check if personal funds were deposited into political account" box:** Check N/A. This section only applies to candidates and officeholders.

16. **GUARANTOR INFORMATION:** If there are no guarantors for the loan, check the "Not Applicable" box and go to the next loan. If you have no further loans to report, go to the next applicable schedule.

    Note: A person who guarantees all or part of a loan makes a reportable contribution in the amount of the guarantee. You must report such a contribution on this schedule, and not on Schedule A1.

17. **NAME OF GUARANTOR:** Enter the full name of the guarantor.

18. **GUARANTOR ADDRESS:** Enter the complete address of the guarantor.

19. **AMOUNT GUARANTEED:** Enter the dollar amount of the loan that the guarantor has agreed to guarantee.

20. **PRINCIPAL OCCUPATION:** Enter the principal occupation of the guarantor.

21. **EMPLOYER:** Enter the employer of the guarantor.

SCHEDULE F1: POLITICAL EXPENDITURES FROM POLITICAL CONTRIBUTIONS

These instructions are for general-purpose committee campaign treasurers filing monthly.

Use this schedule to disclose information about outgoing political payments made from political contributions during the reporting period. Do not enter on this schedule unpaid incurred obligations, the purchase of investments from political contributions, or expenditures made by credit card. (Report unpaid incurred obligations on Schedule F2; report the purchase of investments from political contributions on Schedule F3; and report expenditures made by credit card on Schedule F4.)

Expenditures Made by Credit Card: You must disclose expenditures charged to a credit card on Schedule F4 and not on this schedule. When you pay the credit card bill, you must disclose the payment to the credit card company on Schedule F1 (used for political payments from political contributions) or Schedule I (used for nonpolitical payments from political contributions), as applicable. See instructions for Schedule F4: Expenditures Made by Credit Card for more information.

Notice to Candidates and Officeholders: See instructions for Schedule A1.

Itemization: You must enter political expenditures made to an individual or entity during a reporting period that exceed $20 under this schedule. If the committee made more than one expenditure to the same payee, the total of which exceeded $20, enter each expenditure separately. Although you are not required to do so, you may report expenditures to one person that do not exceed $20 on this schedule. If you choose not to itemize expenditures of $20 and less on this schedule, you must total all unitemized expenditures and report them on Form MPAC Cover Sheet, page 2, section 15, line 3.

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

1. **TOTAL PAGES SCHEDULE F1:** After you have completed Schedule F1, count the total number of pages. Each side of a two-sided form counts as one page.

2. **FILER NAME:** Enter the committee's full name.

3. **FILER ID:** See instructions for Cover Sheet, page 1, section 1.

4. **DATE:** Enter the date the expenditure was made. Remember: Political expenditure obligations your committee incurred in this reporting period but have not yet paid are entered on Schedule F2. Expenditures made by credit card are entered on Schedule F4.

5. **PAYEE NAME:** Enter the full name of the person to whom the expenditure was made.

   Note: If you make an expenditure for goods or services to benefit a candidate, officeholder, or other committee, enter the name of the vendor who sold the goods or services to the committee. Do not enter the name of the person for whose benefit the committee made the expenditure. Include that information under section 8, "Purpose of Expenditure."

6. **AMOUNT:** Enter the exact amount of the expenditure.

"Expenditure from Corporate Funds" box: Check this box to indicate an expenditure paid in full or in part from corporations or labor organizations.

7. **PAYEE ADDRESS:** Enter the complete address of the person to whom the expenditure was made.

8. **PURPOSE OF EXPENDITURE:** You must disclose the purpose of the expenditure in two parts: Category and Description. Merely disclosing the category of goods, services, or other thing of value for which the expenditure is made does not adequately describe the purpose of an expenditure.

   (a) __CATEGORY__: Select a category of goods, services, or other thing of value for which an expenditure is made. Examples of acceptable categories include

   Advertising Expense

   Accounting/Banking

   Consulting Expense

   Contributions/Donations Made By Candidate/Officeholder/Political Committee

   Credit Card Payment

   Event Expense

   Fees

   Food/Beverage Expense

   Gifts/Awards/Memorials Expense

   Legal Services

   Loan Repayment/Reimbursement

   Office Overhead/Rental Expense

   Polling Expense

   Printing Expense

   Salaries/Wages/Contract Labor

   Solicitation/Fundraising Expense

   Transportation Equipment and Related Expense

   Travel In District

   Travel Out Of District

Other (Enter your own category, if none of the listed categories apply)

(b) **<u>DESCRIPTION</u>:** Enter a brief statement or description of the political committee activity conducted by making the political payment. The brief statement or description must include the item or service purchased and must be sufficiently specific, when considered within the context of the description of the category, to make the reason for the expenditure clear. State whether the expenditure was to support or oppose a candidate, officeholder, political party, or ballot measure, and identify the candidate, officeholder, political party, or ballot measure.

"Check if travel outside of Texas" box: The description of a political expenditure for travel outside of the state of Texas must include detailed information. Please report this information on Schedule T.

"Check if Austin, TX, officeholder living expense" box: Check this box if the expenditure is an officeholder expense for living in Austin, Texas.

For examples of acceptable ways to disclose the purpose of an expenditure, including both a description of the category of goods or services received in exchange for the expenditure and a brief statement or description of the candidate or officeholder activity conducted by making the political payment, please see the "Examples: Purpose of Expenditures" on page 49.

9. **DIRECT EXPENDITURE TO BENEFIT CANDIDATE/OFFICEHOLDER:** If the committee made a direct campaign expenditure to benefit a candidate or officeholder, enter the full name of the candidate or officeholder and the name of the office sought or held, including the district, precinct, or other designation of the office, as applicable. Do not complete this section if the committee is the principal political committee of a political party. (Attach additional sheets to list multiple candidates.) Do not complete this section if the expenditure was not a direct campaign expenditure.

A "direct campaign expenditure" to benefit a candidate is not a "political contribution" to that candidate. A direct campaign expenditure is a campaign expenditure the committee made on someone else's behalf and without the prior consent or approval of that person. This is in contrast to a political contribution, which the person has the opportunity to accept or reject.

<u>Example:</u> If the committee made an expenditure to prepare and distribute an endorsement letter in support of a candidate and the committee did not get the candidate's approval ***before*** it made the expenditure, the committee made a ***direct campaign expenditure.*** However, if the committee asked for and received the candidate's approval before making the expenditure, the committee made an ***in-kind contribution*** to the candidate.

SCHEDULE F2: UNPAID INCURRED OBLIGATIONS

These instructions are for general-purpose committee campaign treasurers filing monthly.

Use this schedule to disclose information about obligations to make an expenditure that your committee incurred during the reporting period but have not yet paid. Do not enter on this schedule obligations that were incurred and paid during the reporting period, or other outgoing funds. (Report obligations incurred and paid during the reporting period on Schedule F1, F3, or I, as appropriate, and report expenditures made by credit card on Schedule F4.)

Notice to Candidates and Officeholders: See the instructions for Schedule A1.

Itemization: Itemization requirements differ depending on whether the unpaid incurred obligation is for a political or non-political expenditure.

> Unpaid Incurred Political Obligations: As a general-purpose committee filing monthly, your committee is required to itemize incurred expenditures that exceed $20 (in the aggregate) to a single payee. If your committee incurred two or more political expenditures to the same payee, the total of which exceeded $20, enter each incurred expenditure obligation separately. Although you are not required to do so, you may also itemize on Schedule F2 incurred political expenditures to a single payee that do not exceed $20 for the reporting period. If you do not itemize incurred political expenditures of $20 and less on Schedule F2, you must total all such incurred political expenditures and enter the lump sum total on line 4 of this schedule.
>
> Unpaid Incurred Non-Political Obligations: Your committee is required to itemize any non-political expenditure, regardless of the amount. If your committee incurred two or more non-political expenditures to the same payee, enter each incurred expenditure obligation separately.

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

1. **TOTAL PAGES SCHEDULE F2:** After you have completed Schedule F2, count the total number of pages. Each side of a two-sided form counts as one page.

2. **FILER NAME:** Enter the committee's full name.

3. **FILER ID:** See instructions for Cover Sheet, page 1, section 1.

4. **TOTAL OF UNITEMIZED UNPAID INCURRED OBLIGATIONS:** Enter the total amount of political obligations incurred during the reporting period that do not exceed $20 in the aggregate per person, unless itemized on this schedule. You are not required to itemize unpaid incurred political obligations of $20 or less, but if you choose to do so, do not include those unpaid incurred obligations in the total you enter here.

5. **DATE:** Enter the date your committee incurred the expenditure obligation. Remember: Expenditure obligations you incurred ***and*** paid in this reporting period are entered on Schedule F1 or I, as applicable. Expenditures made by credit card are disclosed on Schedule F4.

6. **PAYEE NAME:** Enter the full name of the payee of the expenditure obligation.

   Note: If you incurred an obligation for goods or services to benefit a candidate, officeholder, or other committee, enter the name of the vendor of the goods or services. Do not enter the name of the person for whose benefit you incurred the obligation. Include that information under section 10, "Purpose of Expenditure."

7. **AMOUNT:** Enter the amount of the incurred expenditure obligation.

   "Expenditure from Corporate Funds" box: Check this box to indicate an expenditure paid in full or in part from corporations or labor organizations.

8. **PAYEE ADDRESS:** Enter the complete address of the payee of the expenditure obligation.

9. **TYPE OF EXPENDITURE:** Check only one box to indicate whether the incurred obligation was political or non-political.

   A non-political expenditure is an expenditure that is neither a campaign expenditure nor an officeholder expenditure. As a practical matter, ***very few*** expenditures made from political contributions are non-political expenditures. For instance, expenditures for administrative expenses, banking fees, and professional dues are typically political expenditures.

10. **PURPOSE OF EXPENDITURE:** See instructions for Schedule F1, section 8.

11. **DIRECT EXPENDITURE TO BENEFIT CANDIDATE/OFFICEHOLDER:** See instructions for Schedule F1, section 9.

SCHEDULE F3: PURCHASE OF INVESTMENTS FROM POLITICAL CONTRIBUTIONS

These instructions are for general-purpose committee campaign treasurers filing monthly.

Use this schedule to disclose information about investments purchased from political contributions during the reporting period. Do not enter on this schedule other types of outgoing funds or activity, such as, political payments or unpaid incurred expenditure obligations, or expenditures made by credit card. (Report political payments on Schedule F1; report unpaid incurred expenditure obligations on Schedule F2; and report expenditures by credit card on Schedule F4).

Itemization: You are required to itemize investments that exceed $120. If your committee made two or more payments to the same payee to purchase an investment, the total of which exceeded $120, enter each payment separately. Although you are not required to do so, you may also itemize on Schedule F3 a political payment to purchase an investment that does not exceed $120 for the reporting period.

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

1. **TOTAL PAGES SCHEDULE F3:** After you have completed Schedule F3, count the total number of pages. Each side of a two-sided form counts as one page.

2. **FILER NAME:** Enter the committee's full name.

3. **FILER ID:** See instructions for Cover Sheet, page 1, section 1.

4. **DATE:** Enter the date your committee purchased the investment.

5. **NAME OF PERSON FROM WHOM INVESTMENT IS PURCHASED:** Enter the full name of the person or entity from whom you purchased the investment. If you purchased the investment from an individual, enter the full first and last name, and suffix (Jr., III, etc.) if applicable (title is optional). If you purchased the investment from an entity, enter the full name of the entity.

6. **ADDRESS OF PERSON FROM WHOM INVESTMENT IS PURCHASED:** Enter the complete address of the person or entity from whom you purchased the investment.

7. **DESCRIPTION OF INVESTMENT:** Enter a brief statement or description of the investment (for example, "ten shares of stock in ABC Company").

8. **AMOUNT OF INVESTMENT:** Enter the amount of the investment purchased.

SCHEDULE F4: EXPENDITURES MADE BY CREDIT CARD

These instructions are for general-purpose committee campaign treasurers filing monthly.

Use this schedule to disclose information about expenditures made by a credit card. You must disclose expenditures charged to a credit card on this schedule and identify the individual, entity, or vendor who receives payment from the credit card company. When you pay the credit card bill, you must disclose the payment to the credit card company on Schedule F1 (used for political payments from political contributions) or Schedule I (used for nonpolitical payments from political contributions), as applicable.

Do not enter on this schedule political expenditures from political contributions or unpaid incurred obligations. (Report political expenditures from political contributions on Schedule F1; report unpaid incurred obligations on Schedule F2.)

For examples regarding the disclosure of expenditures made by credit card, please see "Examples: Reporting Expenditures Made by Credit Card" on page 45.

Notice to Candidates and Officeholders: See the instructions for Schedule A1.

Itemization: Itemization requirements differ depending on whether the expenditure made by a credit card is for a political or non-political expenditure.

> Political Expenditures Made by Credit Card: You must itemize political expenditures made by credit card that exceed $20 (in the aggregate) to a single payee. If you made two or more expenditures to the same payee, the total of which exceeded $20, enter each expenditure made by credit card separately. Although you are not required to do so, you may also report political expenditures made by credit card that do not exceed $20 in the reporting period on this schedule. If you choose not to itemize political expenditures made by credit card of $20 and less on this schedule, you must total all unitemized political expenditures and report them in section 4 of this Schedule. You must also include that amount in the total unitemized political expenditures of $20 or less on MPAC Cover Sheet, page 2, section 15, line 3.
>
> Non-Political Expenditures Made by Credit Card: You must itemize any non-political expenditure made by credit card, regardless of the amount.

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

1. **TOTAL PAGES SCHEDULE F4:** After you have completed Schedule F4, count the total number of pages. Each side of a two-sided form counts as one page.

2. **FILER NAME:** Enter your full name.

3. **FILER ID:** See instructions for Cover Sheet, page 1, section 1.

4. **TOTAL OF UNITEMIZED EXPENDITURES CHARGED TO A CREDIT CARD:** Enter the total amount of political expenditures charged to a credit card during the reporting period that do not exceed $20 in the aggregate per person, unless itemized on this schedule.

You are not required to itemize political expenditures made by credit card of $20 or less, but if you choose to do so, do not include those political expenditures made by credit card in the total you enter here.

5. **DATE:** Enter the date you made the expenditure by credit card.

   Note*:* There is a special reporting rule for expenditures made by credit card. For reports due 30 days and 8 days before an election (pre-election reports) and for runoff reports, the date of the credit card expenditure is the date the credit card is used. For other reports, the date of the credit card expenditure is either the date of the charge or the date the credit card statement is received. *A filer can never go wrong by disclosing the date of the expenditure as the date of the charge.*

6. **PAYEE NAME:** See instructions for Schedule F1, section 5. Disclose the name of the vendor who sold you the goods or services as the payee, NOT the credit card company. You do not report the name of the credit card company on this schedule.

   Note: If you made an expenditure for goods or services to benefit another candidate, officeholder, or committee, enter the name of the vendor of the goods or services. Do not enter the name of the person for whose benefit you made the expenditure. Include that information under section 10, "Purpose of Expenditure."

7. **AMOUNT:** Enter the amount of the credit card expenditure.

   "Expenditure from Corporate Funds" box: Check this box to indicate an expenditure paid in full or in part from corporations or labor organizations.

8. **PAYEE ADDRESS:** Enter the complete address of the payee of the credit card expenditure.

9. **TYPE OF EXPENDITURE:** Check only one box to indicate whether the credit card expenditure was political or non-political.

   A non-political expenditure is an expenditure that is neither a campaign expenditure nor an officeholder expenditure. As a practical matter, ***very few*** expenditures made from political contributions are non-political expenditures. For instance, expenditures for administrative expenses, banking fees, and professional dues are typically political expenditures.

10. **PURPOSE OF EXPENDITURE:** See instructions for Schedule F1, section 8.

    Note*:* Do not choose "Credit Card Payment" as the category for an expenditure made by credit card when an individual, entity, or vendor receives payment from the credit card company. Instead, choose the category that corresponds to the goods, services, or other thing of value purchased from the individual, entity, or vendor.

11. **DIRECT CAMPAIGN EXPENDITURE TO BENEFIT CANDIDATE/OFFICEHOLDER:** See instructions for Schedule F1, section 9.

You do not need Schedule G or H. Schedule G is for candidates and officeholders. Schedule H is for candidates, officeholders, and specific-purpose committees.

SCHEDULE I: NON-POLITICAL EXPENDITURES MADE FROM POLITICAL CONTRIBUTIONS

These instructions are for general-purpose committee campaign treasurers filing monthly.

Use this schedule to disclose information about non-political expenditures from political contributions that were made during the reporting period. Do not enter other types of outgoing funds or activity such as political expenditures, investment purchases, unpaid incurred expenditure obligations, or expenditures made by credit card. (Report political expenditures, unpaid incurred obligations, investment purchases, or non-political expenditures made by credit card on Schedules F1, F2, F3, or F4, respectively.)

Expenditures Made by Credit Card: You must disclose non-political expenditures charged to a credit card on Schedule F4 and *not* on this schedule. When you pay the credit card bill, you must disclose the payment to the credit card company on Schedule F1 (used for political payments from political contributions) or Schedule I (used for nonpolitical payments from political contributions), as applicable. See instructions for Schedule F4: Expenditures Made by Credit Card for more information.

Itemization: You must enter all non-political expenditures from political contributions on this schedule, regardless of the amount. A non-political expenditure is an expenditure that is neither a campaign expenditure nor an officeholder expenditure. As a practical matter, ***very few*** expenditures made from political contributions are non-political expenditures. For instance, expenditures for administrative expenses, banking fees, and professional dues are typically political expenditures. You may not convert political contributions to personal use.

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

1. **TOTAL PAGES SCHEDULE I:** After you have completed Schedule I, count the total number of pages. Each side of a two-sided form counts as one page.

2. **FILER NAME:** Enter the committee's full name.

3. **FILER ID:** See instructions for Cover Sheet, page 1, section 1.

4. **DATE:** Enter the date you made the expenditure payment. See instructions for Schedule F, section 4.

5. **PAYEE NAME:** See the instructions for Schedule F1, section 5.

6. **AMOUNT:** Enter the exact amount of the expenditure.

   "Expenditure from Corporate Funds" box: Check this box to indicate an expenditure paid in full or in part from corporations or labor organizations.

7. **PAYEE ADDRESS:** Enter the complete address of the person to whom the expenditure was made.

8. **PURPOSE OF EXPENDITURE:** See instructions for Schedule F1, section 8.

SCHEDULE K: INTEREST, CREDITS, GAINS, REFUNDS, AND CONTRIBUTIONS RETURNED TO FILER

Use this schedule to report information regarding any credit, interest, rebate, refund, reimbursement, or return of a deposit fee resulting from the use of a political contribution, any proceeds of the sale of an asset purchased with a political contribution, any other gain from a political contribution, or any political contribution returned to the committee during the reporting period.

Itemization: You must enter any credit, interest, rebate, refund, reimbursement, or return of a deposit fee resulting from the use of a political contribution; any proceeds of the sale of an asset purchased with a political contribution, the amount of which exceeds $120; any other gain from a political contribution, the amount of which exceeds $120; and any political contributions previously made to a candidate, officeholder, or another political committee that were returned to your committee during the reporting period. Contributions returned to your committee must be itemized regardless of the amount of the contribution.

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

1. **TOTAL PAGES SCHEDULE K:** After you have completed Schedule K, count the total number of pages. Each side of a two-sided form counts as one page.

2. **FILER NAME:** Enter your full name.

3. **FILER ID:** See instructions for Cover Sheet, page 1, section 1.

4. **DATE:** Enter the date the credit/gain/refund/returned contribution was received or the interest was earned, as applicable.

5. **NAME OF PERSON FROM WHOM AMOUNT IS RECEIVED:** Enter the full name of the person or business from whom the credit/gain/refund/returned contribution or interest was received. If the person is an individual, enter the full name, first, last, and suffix (Jr., III, etc.) if applicable (title is optional). If the person or business is an entity, enter the full name of the entity.

6. **ADDRESS OF PERSON FROM WHOM AMOUNT IS RECEIVED:** Enter the complete address of the person or business from whom the credit/gain/refund/returned contribution or interest was received.

7. **PURPOSE FOR WHICH AMOUNT IS RECEIVED:** Enter a brief statement or description of the purpose for which the amount was received (for example, “phone service deposit return” “returned contribution” or “interest on savings account”).

   “Check if political contribution returned to filer" box: If the incoming credit/gain was originally made by you in the form of a political contribution to a candidate or other political committee and was returned to you in this reporting period, check this box. Contributions returned to your committee must be itemized regardless of the amount of the contribution.

8. **AMOUNT:** Enter the exact dollar amount of the credit/gain/refund/returned contribution or interest.

SCHEDULE T: IN-KIND CONTRIBUTIONS OR POLITICAL EXPENDITURES FOR TRAVEL OUTSIDE OF TEXAS

These instructions are for candidates, officeholders, committees, or political parties using SCHEDULE T: IN-KIND CONTRIBUTIONS OR POLITICAL EXPENDITURES FOR TRAVEL OUTSIDE OF TEXAS.

Use this schedule to disclose information about contributions accepted or expenditures made for travel outside of the state of Texas during the reporting period. In addition to completing this schedule, you must also report the actual contribution or expenditure on the appropriate schedule or form. The law requires detailed information regarding in-kind contributions or political expenditures for travel outside of the state of Texas.

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

1. **TOTAL PAGES SCHEDULE T:** After you have completed Schedule T, count the total number of pages. Each side of a two-sided form counts as one page.

2. **FILER NAME:** Enter the full name of the candidate, committee, or party on whose report you are including this schedule.

3. **FILER ID**: If you are filing with the Ethics Commission, enter your account number. If you do not file with the Ethics Commission, you are not required to enter an account number.

4. **NAME OF CONTRIBUTOR / CORPORATION OR LABOR ORGANIZATION / PLEDGOR / PAYEE:** Enter the full name of the contributor / corporation or labor organization / pledgor / payee as it appears on the schedule or form on which you reported the actual contribution or expenditure.

5. **CONTRIBUTION / EXPENDITURE REPORTED ON:** Check the appropriate box for the schedule or form on which you reported the actual contribution or expenditure.

6. **DATES OF TRAVEL:** Enter the dates on which the travel occurred.

7. **NAME OF PERSON(S) TRAVELING:** Enter the full name of the person or persons traveling on whose behalf the travel was accepted or on whose behalf the expenditure was made.

8. **DEPARTURE CITY OR NAME OF DEPARTURE LOCATION:** Enter the name of the departure city or the name of each departure location.

9. **DESTINATION CITY OR NAME OF DESTINATION LOCATION:** Enter the name of the destination city or the name of each destination location.

10. **MEANS OF TRANSPORTATION:** Enter the method of travel (e.g., airplane, bus, boat, car, etc.).

11. **PURPOSE OF TRAVEL:** Enter the campaign or officeholder purpose of the travel, including the name of a conference, seminar, or other event.

FORM PAC-DR: POLITICAL COMMITTEE STATEMENT OF DISSOLUTION

These instructions are for general-purpose committee campaign treasurers using Form PAC-DR: POLITICAL COMMITTEE STATEMENT OF DISSOLUTION. The committee's campaign treasurer must file a dissolution report in order to dissolve the committee. A dissolution report must include this form (Form PAC-DR) and the MONTHLY FILING GENERAL-PURPOSE COMMITTEE CAMPAIGN FINANCE REPORT (Form MPAC) with the "Dissolution" box checked in section 9 on the cover sheet.

The campaign treasurer of a general-purpose committee may file a dissolution report when the committee does not expect to accept any more political contributions or make any more political expenditures. Filing a dissolution report terminates the general-purpose committee's campaign treasurer appointment. The dissolution report serves as the campaign treasurer's termination report.

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

1. **COMMITTEE NAME:** Enter the committee's full name.

2. **FILER ID:** Enter the filer identification number assigned by the Commission.

3. **"STATEMENT OF DISSOLUTION" Statement and Signature:** Read the statement carefully and sign only if the statement applies to the committee. Only the committee's campaign treasurer or the assistant campaign treasurer may sign the report.

If you are using the paper form, fill this section out by hand after you finish the rest of this report. You have the option to either: (1) take the completed form to a notary public where you will sign above the first line that says "Signature of Campaign Treasurer (Declarant)" (an electronic signature is not acceptable) and your signature will be notarized, or (2) sign above both lines that say "Signature of Campaign Treasurer (Declarant)" (an electronic signature is not acceptable), and fill out the unsworn declaration section,

ADDITIONAL INFORMATION REGARDING EXPENDITURES

REPORTING TIPS TO AVOID COMMON PITFALLS: OUTGOING EXPENDITURES

You can never go wrong by disclosing the date the credit card was charged as the expenditure date. For 30-day and 8-day pre-election reports, the expenditure date is the date of the credit card charge, not the date of the credit card bill. For all other reports, the expenditure date may be *either* the date of the charge *or* the date of receipt of the credit card bill that includes the expenditure.

If you make an expenditure for goods or services to benefit another candidate, officeholder, or committee, disclose the vendor who sold you the goods or services as the payee. DO NOT disclose as the payee the name of the candidate, officeholder, or committee that benefitted from the expenditure. Include that person's name under the purpose description.

Did a staff worker make political payment(s) out of his or her personal funds? How you disclose the payment(s) depends on two things: 1) the aggregate total of those payments in the reporting period; and 2) whether or not you reimburse the staff worker in the same reporting period.

EXAMPLES: REPORTING EXPENDITURES MADE BY CREDIT CARD

This list is for illustrative purposes only. It is intended to provide helpful information and to assist filers in reporting expenditures made by credit card and payments made to credit card companies.

Example #1: Candidate Using Credit Card to Make Political Expenditures and Using Political Contributions to Pay the Credit Card Bill in the Same Reporting Period

A candidate for office uses her credit card to buy $1,000 in campaign office supplies from an office store. During the same reporting period, the candidate uses her credit card to buy $500 in political advertising signs from a sign company. During the same reporting period, the candidate makes a single payment from her political contributions account to pay the $1,500 credit card bill.

To report that activity, the candidate would report all of the following on a campaign finance report (Form C/OH) covering the period in which she made the credit card charges and sent the payment to the credit card company:

1. For the credit card charges: a $1,000 expenditure on the "Expenditures Made by Credit Card" Schedule (F4). The schedule identifies the office store as the payee of the expenditure and includes the address, date, amount, a category of the expenditure as "Office Overhead/Rental Expense," and a description as "Campaign Office Supplies." In Section 9 of the schedule, the box for "Political" is also checked. The candidate also reports the $500 expenditure on the "Expenditures Made by Credit Card" Schedule and identifies the sign company as the payee of the expenditure and includes the address, date, amount, a category of the expenditure as "Advertising Expense," and a description as "Political Advertising Signs." In Section 9 of the schedule, the box for "Political" is also checked.

2. For the payment to the credit card company: a $1,500 expenditure on the "Political Expenditures from Political Contributions" Schedule (F1). The schedule identifies the credit card company as the payee of the expenditure and includes the address, date, amount, a category of the expenditure as "Credit Card Payment," and a description as "Payment of credit card bill for credit card expenditures."

3. Both $1,500 amounts reported on each schedule will also be included in the appropriate totals sections of Cover Sheet Pages 2 and 3.

Example #2: Candidate Using Credit Card to Make a Political Expenditure and Using Personal Funds to Pay the Credit Card Bill in the Same Reporting Period

A candidate for *non-judicial* office uses his credit card to purchase $3,000 in political advertising materials from a print shop. During the same reporting period, the candidate makes a payment from his personal funds account to pay the $3,000 credit card bill.

To report that activity, the candidate would report all of the following on a campaign finance report (Form C/OH) covering the period in which he made the credit card charge and sent the payment to the credit card company:

1. For the credit card charge: a $3,000 expenditure on the "Expenditures Made by Credit Card" Schedule (F4). The schedule identifies the print shop as the payee of the expenditure and includes the address, date, amount, a category of the expenditure as "Advertising Expense," and a description as "Political Advertising Materials." In Section 9 of the schedule, the box for "Political" is also checked.

2. For the payment to the credit card company: a $3,000 expenditure on the "Political Expenditures Made from Personal Funds" Schedule (G). The schedule identifies the credit card company as the payee of the expenditure and includes the address, date, amount, a category of the expenditure as "Credit Card Payment," and a description as "Payment of credit card bill for political advertising materials." If the candidate intends to seek reimbursement from political contributions, the candidate may also check the appropriate box in Section 6.

3. Both $3,000 amounts reported on each schedule will also be included in the appropriate sections of Cover Sheet Pages 2 and 3.

Example #3: Political Committee Using Credit Card to Make a Political Expenditure and Using Political Contributions to Pay the Credit Card Bill in Different Reporting Periods

A general-purpose committee uses its credit card to buy $500 in political advertising in a newspaper. The committee receives the statement from the credit card company but does not send a payment until after the reporting period ends. When the committee sends a payment to the credit card company, it makes a $500 payment from its political contributions account.

To report the credit card charge, the committee's campaign treasurer would report all of the following on a campaign finance report (Form GPAC) covering the period in which it made the credit card charge:

1. A $500 expenditure on the "Expenditures Made by Credit Card" Schedule (F4). The schedule identifies the newspaper as the payee of the expenditure and includes the address, date, amount, a category of the expenditure as "Advertising Expense," and a description as "Political Advertising." In Section 9 of the schedule, the box for "Political" is also checked.

2. The $500 amount reported on the "Expenditures Made by Credit Card" Schedule (F4) will also be included in the appropriate sections of Cover Sheet Pages 2 and 3.

To report the payment to the credit card company, the committee's campaign treasurer would also report all of the following on a campaign finance report (Form GPAC) covering the period in which it made the payment to the credit card company:

1. A $500 expenditure on the "Political Expenditures from Political Contributions" Schedule (F1). The schedule identifies the credit card company as the payee of the expenditure and includes the address, date, amount, a category of the expenditure as "Credit Card Payment," and a description as "Payment of credit card bill for political advertising."

2. The $500 amount reported on the "Political Expenditures from Political Contributions" Schedule (F1) will also be included in the appropriate sections of Cover Sheet Pages 2 and 3.

Example #4: Candidate Using Credit Card to Make a Political Expenditure and Using Political Contributions to Pay the Credit Card Bill in Different Reporting Periods

A candidate for *judicial* office uses her credit card to buy $500 in political advertising in a newspaper. The candidate receives the statement from the credit card company but does not send a payment until after the reporting period ends. When the candidate sends a payment to the credit card company, she makes a $500 payment from her political contributions account.

To report the credit card charge, the candidate would report all of the following on a campaign finance report (Form JC/OH) covering the period in which she made the credit card charge:

1. A $500 expenditure on the "Expenditures Made by Credit Card" Schedule (F4). The schedule identifies the newspaper as the payee of the expenditure and includes the address, date, amount, a category of the expenditure as "Advertising Expense," and a description as "Political Advertising." In Section 9 of the schedule, the box for "Political" is also checked.

2. The $500 amount reported on the "Expenditures Made by Credit Card" Schedule (F4) will also be included in the appropriate sections of Cover Sheet Pages 2 and 3.

To report the payment to the credit card company, the candidate would also report all of the following on a campaign finance report (Form JC/OH) covering the period in which the payment to the credit card company was made:

1. A $500 expenditure on the "Political Expenditures from Political Contributions" Schedule (F1). The schedule identifies the credit card company as the payee of the expenditure and includes the address, date, amount, a category of the expenditure as "Credit Card Payment," and a description as "Payment of credit card bill for political advertising."

2. The $500 amount reported on the "Political Expenditures from Political Contributions" Schedule (F1) will also be included in the appropriate sections of Cover Sheet Pages 2 and 3.

EXAMPLES: REPORTING STAFF REIMBURSEMENT

This list is for illustrative purposes only. It is intended to provide helpful information and to assist filers in reporting staff reimbursements.

When a staff member makes political payment(s) out of his or her personal funds, how you disclose the payment(s) depends on two things: 1) the aggregate total of those payments in the reporting period; and 2) whether or not you reimburse the staff worker in the same reporting period.

Example #1: The payment out of the staff worker's personal funds does not exceed $5,000 in the reporting period AND you reimburse the staff worker from political funds in the same reporting period – You will simply itemize the payment (if over the $20 itemization threshold) on Schedule F1 as if you made the expenditure directly to the vendor out of your political funds, with the name of the vendor who sold the goods or services as the payee for the expenditure. ***Do not*** disclose as the payee the name of your staff worker.

Example #2: The payment(s) out of the staff worker's personal funds are over $5,000 in the aggregate in the reporting period AND you reimburse the staff worker from political funds in the same reporting period – You will use a 3-step process, disclosing everything on the same report: (1) On Schedule E, disclose the total amount paid from the staff worker's personal funds as a loan from the staff worker to your campaign; (2) On Schedule F1, itemize the payments made by your staff worker separately, with the names of the vendors who sold the goods or services to your staff worker as the payees for the expenditures. DO NOT disclose as the payee the name of your staff worker; and (3) On Schedule F1, disclose the payment to your staff worker for the reimbursement of the loan.

Example #3: The payment(s) out of the staff worker's personal funds do not exceed $5,000 in the aggregate in the reporting period BUT you reimburse the staff worker from political funds in a different reporting period – You will use a 3-step process, disclosing steps 1 and 2 on the same report and step 3 later, when the reimbursement occurs: (1) On Schedule E, disclose the total amount paid from the staff worker's personal funds as a loan from the staff worker to your campaign; (2) On Schedule F1, itemize the payments made by your staff worker separately, with the names of the vendors who sold the goods or services to your staff worker as the payees for the expenditures. DO NOT disclose as the payee the name of your staff worker; and (3) When you reimburse your staff worker, if ever, disclose on Schedule F1 of the report covering the period in which the reimbursement occurs the payment to your staff worker for the reimbursement of the loan.

EXAMPLES: PURPOSE OF EXPENDITURES

This list is for illustrative purposes only. It is intended to provide helpful information and to assist filers in reporting the purpose of an expenditure. However, it is not, and is not intended to be, an exhaustive or an exclusive list of how a filer may permissibly report the purpose of an expenditure.

(1) Example: Candidate X is seeking the office of State Representative, District 2000. She purchases an airline ticket from ABC Airlines to attend a campaign rally within District 2000. The acceptable category for this expenditure is “travel in district.” The candidate activity that is accomplished by making the expenditure is to attend a campaign rally. An acceptable brief statement is “airline ticket to attend campaign event.”

(2) Example: Candidate X purchases an airline ticket to attend a campaign event outside of District 2000 but within Texas, the acceptable category is “travel out of district.” The candidate activity that is accomplished by making the expenditure is to attend a campaign event. An acceptable brief statement is “airline ticket to attend campaign or officeholder event.”

(3) Example: Candidate X purchases an airline ticket to attend an officeholder related seminar outside of Texas. The acceptable method for the purpose of this expenditure is by selecting the “travel out of district” category and completing the “Schedule T” (used to report travel outside of Texas).

(4) Example: Candidate X contracts with an individual to do various campaign related tasks such as work on a campaign phone bank, sign distribution, and staffing the office. The acceptable category is “salaries/wages/contract labor.” The candidate activity that is accomplished by making the expenditure is to compensate an individual working on the campaign. An acceptable brief statement is “contract labor for campaign services.”

(5) Example: Officeholder X is seeking re-election and makes an expenditure to purchase a vehicle to use for campaign purposes and permissible officeholder purposes. The acceptable category is “transportation equipment and related expenses” and an acceptable brief description is “purchase of campaign/officeholder vehicle.”

(6) Example: Candidate X makes an expenditure to repair a flat tire on a campaign vehicle purchased with political funds. The acceptable category is “transportation equipment and related expenses” and an acceptable brief description is “campaign vehicle repairs.”

(7) Example: Officeholder X purchases flowers for a constituent. The acceptable category is “gifts/awards/memorials expense” and an acceptable brief description is “flowers for constituent.”

(8) Example: Political Committee XYZ makes a political contribution to Candidate X. The acceptable category is “contributions/donations made by candidate/officeholder/political committee” and an acceptable brief description is “campaign contribution.”

(9) Example: Candidate X makes an expenditure for a filing fee to get his name on the ballot. The acceptable category is “fees” and an acceptable brief description is “candidate filing fee.”

(10) Example: Officeholder X makes an expenditure to attend a seminar related to performing a duty or engaging in an activity in connection with the office. The acceptable category is “fees” and an acceptable brief description is “attend officeholder seminar.”

(11) Example: Candidate X makes an expenditure for political advertising to be broadcast by radio. The acceptable category is “advertising expense” and an acceptable brief description is “political advertising.” Similarly, Candidate X makes an expenditure for political advertising to appear in a newspaper. The acceptable category is “advertising expense” and an acceptable brief description is “political advertising.”

(12) Example: Officeholder X makes expenditures for printing and postage to mail a letter to all of her constituents, thanking them for their participation during the legislative session. Acceptable categories are “advertising expense” OR “printing expense” and an acceptable brief description is “letter to constituents.”

(13) Example: Officeholder X makes an expenditure to pay the campaign office electric bill. The acceptable category is “office overhead/rental expense” and an acceptable brief description is “campaign office electric bill.”

(14) Example: Officeholder X makes an expenditure to purchase paper, postage, and other supplies for the campaign office. The acceptable category is “office overhead/rental expense” and an acceptable brief description is “campaign office supplies.”

(15) Example: Officeholder X makes an expenditure to pay the campaign office monthly rent. The acceptable category is “office overhead/rental expense” and an acceptable brief description is “campaign office rent.”

(16) Example: Candidate X hires a consultant for fundraising services. The acceptable category is “consulting expense” and an acceptable brief description is “campaign services.”

(17) Example: Candidate/Officeholder X pays his attorney for legal fees related to either campaign matters or officeholder matters. The acceptable category is “legal services” and an acceptable brief description is “legal fees for campaign” or “for officeholder matters.”

(18) Example: Candidate/Officeholder X makes food and beverage expenditures for a meeting with her constituents. The acceptable category is “food/beverage expense” and an acceptable brief statement is “meeting with constituents.”

(19) Example: Candidate X makes food and beverage expenditures for a meeting to discuss candidate issues. The acceptable category is “food/beverage expense” and an acceptable brief statement is “meeting to discuss campaign issues.”

(20) Example: Officeholder X makes food and beverage expenditures for a meeting to discuss officeholder issues. The acceptable category is “food/beverage expense” and an acceptable brief statement is “meeting to discuss officeholder issues.”

(21) Example: Candidate/Officeholder X makes food and beverage expenditures for a meeting to discuss campaign and officeholder issues. The acceptable category is “food/beverage expense” and an acceptable brief statement is “meeting to discuss campaign/officeholder issues.”