TEXAS ETHICS COMMISSION

POLITICAL PARTY REPORT REGARDING FUNDS FROM CORPORATIONS AND LABOR ORGANIZATIONS

FORM PTY-CORP – INSTRUCTION GUIDE

For Reports Due on or after January 1, 2026

Revised January 1, 2026

Texas Ethics Commission, P.O. Box 12070, Austin, Texas 78711
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(512) 463-5800 • TDD (800) 735-2989
Promoting Public Confidence in Government.

FORM PTY-CORP – INSTRUCTION GUIDE

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These instructions are for the POLITICAL PARTY REPORT REGARDING FUNDS FROM CORPORATIONS AND LABOR ORGANIZATIONS (Form PTY-CORP). Form PTY-CORP includes a three-page Cover Sheet and Schedules C1, C2, D, E, F1, F2, F4, and T. All filers must submit the three-page 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.

IMPORTANT UPDATES

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

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

Verify that you are using the correct thresholds and forms that apply to your filing. For example, if you are filing a campaign finance report or lobby activities report that is due in January of 2026, you must use the forms and instructions that are applicable to the period ending December 31, 2025.

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

If you are filing with the Commission, and you are eligible to claim an exemption to electronic filing, ***you may use your own computer-generated form*** if it provides for disclosure of all the information required on the Commission's form and it is *substantially identical* in paper size, color, layout, and format. A substitute form that is substantially identical to the Commission's prescribed form must be submitted for pre-approval by the Commission's executive director.

Always file the cover sheet of the 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, contact our legal department at helpline@ethics.state.tx.us.

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's forms. For example, if the space provided on Schedule C1 is insufficient, you may make copies of a blank Schedule C1 form and attach more pages as needed.

FILING DATE

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.

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

The deadline for filing a report is 5 p.m. on the due date. If the due date for a report falls on a Saturday, Sunday, or legal holiday, the report is due by 5 p.m. on the next regular business day.

POLITICAL PARTY REPORT REGARDING FUNDS FROM CORPORATIONS AND LABOR ORGANIZATIONS

These instructions are for the POLITICAL PARTY REPORT REGARDING FUNDS FROM CORPORATIONS AND LABOR ORGANIZATIONS (Form PTY-CORP). A complete report includes the three-page Form PTY-CORP Cover Sheet, and any of the following schedules on which there is information to report: C1, C2, D, E, F1, F2, F4, and T.

GENERAL INFORMATION

Political parties use this form for reporting contributions from corporations and labor organizations and for reporting expenditures from such contributions. Contributions and expenditures reported on this form are ***not*** to be reported on Form GPAC (or MPAC) or Form CEC (or MCEC). For more information, see the *Campaign Finance Guide for Political Parties*.

Contributions from Corporations and Labor Organizations: Subject to the restrictions described in these instructions, a political party may accept contributions from corporations and labor organizations. A political party may not accept contributions from corporations or labor organizations during the period beginning 60 days before the date of a general election for state and county officers and ending on the day of the election. Nor may a political party make expenditures during this period from the account in which it keeps contributions from corporations and labor organizations.

Separate Account Required: A political party must keep contributions from corporations and labor organizations and interest on such contributions in a separate account. A political party that accepts a contribution from a corporation or labor organization may use the contribution only for the following purposes:

- to defray normal overhead and administrative or operating costs incurred by the party, or
- to administer a primary election or convention held by the party.

Records: The chair of a political party must keep records of all contributions from corporations and labor organizations and records of all expenditures from such contributions. The party chair must keep records of contributions and expenditures for at least two years after the filing deadline for the report on which the contributions and expenditures are reported.

Reports: The chair of a political party that has accepted a contribution from a corporation or labor organization must file reports until the political party is no longer accepting corporate or labor organization contributions and the acceptance and expenditure of all such funds has been reported. The chair must file the following reports:

- Semiannual reports (January 15 and July 15);
- 8th day before primary election; and
- 50th day before general election.

Remember: If a political party accepted a contribution from a corporation or labor organization in *any reporting period* the party must file the reports listed above until the political party is no longer accepting corporate or labor organization contributions *and* until the acceptance and expenditure of all such funds has been reported.

Where to File: The chair of a political party shall file the reports described above with the Commission.

Other Campaign Finance Activity of County Executive Committees: A county executive committee of a political party is required to file reports with the Commission if it exceeds $41,460 in contributions or expenditures in a calendar year. Those reports are separate from this report. (See Forms CECTA, CEC, and MCEC.)

Contributions from corporations and labor organizations do not count toward the $41,460 contribution threshold for county executive committees. Nor do expenditures from such contributions count toward the $41,460 expenditure threshold for county executive 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 first time the chair of a political party files Form PTY-CORP, the Commission will assign the party a filer identification number. Use 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. **POLITICAL PARTY NAME**: Enter the full name of the political party. Enter the party's name in the same way wherever you see "PARTY NAME" or "FILER NAME."

4. **STATE OR COUNTY PARTY**: Check whether the party is the state party organization or a county party organization. If you check "County," specify the county.

5. **POLITICAL PARTY TYPE**: Check whether the party is the Democratic Party, the Republican Party, or other. If you check "Other," give the name of the party.

6. **POLITICAL PARTY MAILING ADDRESS**: Enter the political party's complete mailing address. If the mailing address has changed since the political party last gave notice of the address, check the "Change of Address" box.

7. **POLITICAL PARTY CHAIR**: Enter the full name of the political party chair, including nicknames and suffixes (e.g., Sr., Jr., III), if applicable.

8. **CHAIR MAILING ADDRESS**: Enter the political party chair's mailing address in this section (street address or P.O. Box, apartment or suite number, city, state, and zip code). If

the mailing address has changed since the political party chair last gave notice of the address, check the "Change of Address" box.

9. **CHAIR STREET ADDRESS**: Enter the complete business or residential street address of the political party chair. Do not enter a P.O. Box.

10. **CHAIR PHONE**: Enter the phone number of the political party chair, including the area code and extension, if applicable.

11. **REPORT TYPE**: Check the box that describes the type of report you are filing, according to the descriptions listed below. See the instructions for Section 12, for the periods covered by each type of report.

    January 15 Report: A political party required to file Form PTY-CORP must file this semiannual report by January 15 of each year.

    July 15 Report: A political party required to file Form PTY-CORP must file this semiannual report by July 15 of each year.

    8th Day Before Primary Election Report: A political party required to file Form PTY-CORP must file this report by the 8th day before a primary election.

    50th Day Before General Election Report: A political party required to file Form PTY-CORP must file this report by the 50th day before a general election.

12. **PERIOD COVERED**: A reporting period includes the start date and the end date. The due date is ***after*** the end of the period. Generally, a report picks up where the last report left off. You should never leave gaps between the periods covered, and generally you should not have an overlap of time periods.

    January 15 (Semiannual) Report: The start date is either July 1 of the previous year or the first day after the period covered by the last required report, whichever is later. The end date is December 31 of the previous year.

    July 15 (Semiannual) Report: The start date is either January 1 or the first day after the period covered by the last required report, whichever is later. The end date is June 30.

    8th Day Before Primary Election Report: The start date is the first day after the period covered by the last required report. The end date is the 10th day before the primary election.

    50th Day Before General Election Report: The start date is the first day after the period covered by the last required report. The ending date is the 61st day before the general election for state and county officers.

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13. **POLITICAL PARTY NAME**: Enter the full name of the political party.

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

15. TOTALS: Complete this section only after you have completed the appropriate schedules.

Line 1: Total Contributions: After you have completed Schedules C1 and C2, enter the total contributions here. Enter a “0” if you did not receive any contributions during the period covered.

Line 2: Total Expenditures: After you have completed Schedules F1, F2, and F4, enter the total expenditures here. Enter a “0” if you did not make any expenditures during the period covered.

Line 3: Total Contributions Maintained: Enter the total amount of 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 1. Only contributions accepted during the period covered by the report are entered on line 1.

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 institutions; 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.

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 chair of the political party 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 Political Party Chair (Declarant)” (an electronic signature is not acceptable) and your signature will be notarized, or (2) sign above both lines that say “Signature of Political Party Chair (Declarant)” (an electronic signature is not acceptable), and fill out the unsworn declaration section.

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17. POLITICAL PARTY NAME: Enter the full name of the political party.

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 C1: Add the total amount of monetary contributions from corporations and labor organizations itemized on Schedule C1. Enter that total on line 1. Enter a "0" if you did not accept any monetary contributions from corporations or labor organizations during the period covered.

Line 2- 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 2. Enter a "0" if you did not accept any non-monetary in-kind contributions from corporations or labor organizations during the period covered.

Line 3- Schedule D: Add the total amount of pledged contributions from corporations and labor organizations itemized on Schedule D. Enter that total on line 3. Enter a "0" if you did not accept any pledged contributions from corporations or labor organizations during the period covered.

Line 4- 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 4. Enter a "0" if you did not accept any loans from corporations or labor organizations during the period covered.

Line 5- Schedule F1: Add the total amount of political expenditures from political contributions itemized on Schedule F1. Enter that total on line 5. Enter a "0" if you did not make any expenditures from corporate or labor organization contributions during the period covered.

Line 6- 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 6. Enter a "0" if you did not incur any unpaid obligations during the period covered.

Line 7- 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 7. Enter a "0" if you did not make any expenditures by credit card during the period covered.

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

SCHEDULE C1: MONETARY CONTRIBUTIONS FROM CORPORATION OR LABOR ORGANIZATION

These instructions are for political parties using SCHEDULE C1: MONETARY CONTRIBUTIONS FROM CORPORATION OR LABOR ORGANIZATION.

Use this schedule to disclose information about contributions accepted during the reporting period from corporations or labor organizations. (Remember: These contributions are to be kept in a separate account.) ***Do not*** enter on this schedule information on pledges, loans, or guarantees of loans. (Report pledges on Schedule D; loans and guarantees of loans on Schedule E.)

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.

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 political party’s full name.

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

4. **DATE**: Enter the date the political party ***accepted*** the contribution.

   Accepting a contribution is different from ***receiving*** a contribution. The political party 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 political party 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 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. **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 exact amount of the contribution.

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

These instructions are for political parties using SCHEDULE C2: NON-MONETARY (IN-KIND) CONTRIBUTIONS FROM CORPORATION OR LABOR ORGANIZATION

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

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.

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 political party'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 C1, section 4.

5. **CORPORATION/LABOR ORGANIZATION NAME**: Enter the 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 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 political party's report to understand what was contributed.

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

SCHEDULE D: PLEDGED CONTRIBUTIONS FROM CORPORATION OR LABOR ORGANIZATION

These instructions are for political parties using SCHEDULE D: PLEDGED CONTRIBUITONS FROM CORPORATION OR LABOR ORGANIZATION.

Use this schedule to disclose information about pledges accepted from corporations or labor organizations during the reporting period. 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 or labor organizations. (Report corporate or labor organization 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 accepted from corporations or labor organizations regardless of the amount. If your political party accepted two or more pledges from the same corporation or labor organization, enter each pledged contribution separately.

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 contribution schedule.

> Example: 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 political party's full name.

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

4. **DATE**: Enter the date your political party accepted the pledge from the corporation or labor organization, 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 party 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 payment of a pledged contribution in the same reporting period in which the pledge 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). For a pledged contribution paid in the same reporting period, the date of the contribution will be the date your committee ***accepted*** the pledge, regardless of what date within the reporting period that 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.)

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 exact amount of the pledge or the fair market value of any pledged goods or services, 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 political party's report to understand what was pledged.

   "Travel Outside of Texas" box: Check the box to indicate that the pledged contribution was for travel outside of Texas. The description of a contribution for travel outside of Texas must include detailed information. Report this information on Schedule T.

SCHEDULE E: LOANS

These instructions are for political parties using SCHEDULE E: LOANS.

Use this schedule to disclose information about loans, and guarantees of loans, accepted during the reporting period for political purposes. ***Do not*** enter on this schedule information on monetary and non-monetary contributions actually received, or pledges from corporations or labor organizations. (Report corporate or labor organization contributions actually received on Schedules C1 and C2, and report pledges on Schedule D.)

Definition of Corporation: See instructions for Schedule C1.

Itemization: You must itemize all such corporate or labor organization loans on this schedule, regardless of the amount.

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 political party's full name.

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

4. **TOTAL OF UNITEMIZED LOANS:** *Skip this section. All loans must be itemized.*

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

6. **IS LENDER A FINANCIAL INSTITUTION?** *Skip this section. It is not applicable to political parties filing Form PTY-CORP.*

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

   "Out-of-State PAC" box: *Skip this section. It is not applicable to political parties filing Form PTY-CORP.*

8. **LENDER ADDRESS**: Enter the complete address of the person or entity 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**: *Skip this section. It is not applicable to political parties filing Form PTY-CORP.*

13. **EMPLOYER**: *Skip this section. It is not applicable to political parties filing Form PTY-CORP.*

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:** *Skip this section. This only applies to candidates and officeholders*.

16. **GUARANTOR INFORMATION**: If there are no guarantors for the loan, check the "not applicable" box and skip sections 17 through 21. 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 the applicable contributions schedule.

17. **NAME OF GUARANTOR**: Enter the full name of the person guaranteeing the loan. If the guarantor is an individual, enter the full first and last name and suffix (Jr., III, etc.) if applicable. If the guarantor is an entity, enter the full name of the entity.

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

19. **AMOUNT GUARANTEED**: Enter the exact 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: EXPENDITURES FROM CORPORATE OR LABOR ORGANIZATION CONTRIBUTIONS

These instructions are for political parties using SCHEDULE F1: EXPENDITURES FROM CORPORATE OR LABOR ORGANIZATION CONTRIBUTIONS.

Use this schedule to disclose information about outgoing payments made during the reporting period from contributions accepted from corporations or labor organizations. Remember: these contributions must be kept in a separate account. (Expenditure obligations your political party incurred in this reporting period but has not yet paid from contributions accepted from corporations or labor organizations are entered on Schedule F2.)

A political party that accepts a contribution from a corporation or labor organization may use the contribution only for the following purposes:

- to defray normal overhead and administrative or operating costs incurred by the party, or
- to administer a primary election or convention held by the party.

Definition of Corporation: See instructions for Schedule C1.

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 issuer on Schedule F1 (used for expenditures from corporate or labor organization contributions). See instructions for Schedule F4: Expenditures Made by Credit Card for more information.

Itemization: You must itemize all such payments, regardless of the amount.

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 political party'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: expenditure obligations your political party incurred in this reporting period ***but have not yet paid*** from contributions accepted from corporations or labor organizations 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.

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.

   "Check if individual's residence address" box: Check the box if the payee's address is the payee's residence.

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 was made does not adequately describe the purpose of an expenditure.

   (a) <u>Category</u>: Select a category of goods, services, or other thing of value for which an expenditure is made. If none of the listed categories apply, select "Other" and enter your own category. 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) Description: Enter a brief statement or description of the political 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. 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.

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

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 that is conducted by making the expenditure, see "Examples: Purpose of Expenditures."

9. **DIRECT CAMPAIGN EXPENDITURE TO BENEFIT CANDIDATE/OFFICEHOLDER**: *Skip this section. It is not applicable to political parties filing Form PTY-CORP.*

SCHEDULE F2: UNPAID INCURRED OBLIGATIONS

These instructions are for political parties using SCHEDULE F2: UNPAID INCURRED OBLIGATIONS.

Use this schedule to disclose information about obligations to make an expenditure that your political party incurred during the reporting period but have not yet paid from contributions accepted from corporations or labor organizations. If under normal business practices, the amount of an expenditure is not known or readily ascertainable until receipt of a periodic bill, do not report it on this schedule. ***Do not*** enter on this schedule obligations that were incurred and paid during the reporting period. (Report obligations incurred and paid during the reporting period on Schedule F1 and report expenditures made by credit card on Schedule F4.)

A political party that accepts a contribution from a corporation or labor organization may use the contribution only for the following purposes:

- to defray normal overhead and administrative or operating costs incurred by the party, or
- to administer a primary election or convention held by the party.

Definition of Corporation: See instructions for Schedule C1.

Itemization: You must itemize all unpaid incurred obligations, regardless of the amount.

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 political party's full name.

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

4. **TOTAL OF UNITEMIZED UNPAID INCURRED OBLIGATIONS**: *Skip this section. All unpaid incurred obligations must be itemized.*

5. **DATE**: Enter the date the obligation was incurred. Remember: expenditure obligations your party incurred *and* paid in this reporting period are entered on Schedule F1. Expenditures made by credit card are disclosed on Schedule F4.

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

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

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

8. **PAYEE ADDRESS**: Enter the complete address of the person to whom the obligation is owed.

"Check if individual's residence address" box: Check the box if the payee's address is the payee's residence.

9. TYPE OF EXPENDITURE: *Skip this section. It is not applicable to political parties filing Form PTY-CORP.*

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

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

SCHEDULE F4: EXPENDITURES MADE BY CREDIT CARD

These instructions are for political parties using SCHEDULE F4: EXPENDITURES MADE BY CREDIT CARD to report expenditures made by credit card. ***Note: significant changes were made to Schedule F4 in 2024.***

Use this schedule to disclose information about expenditures you made by 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 issuer. When you pay the credit card bill, you must disclose the payment to the credit card issuer on Schedule F1 (used for expenditures made from corporate or labor organization contributions).

Do not enter on this schedule other expenditures, payments, or unpaid incurred obligations. (Report expenditures from corporate or labor organization contributions on Schedule F1 and report unpaid incurred obligations on Schedule F2.)

Itemization: You are required to itemize all political expenditures made by credit card. If you made two or more expenditures to the same payee, enter each expenditure made by credit card separately.

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:** *Skip this section. All expenditures made by credit card must be itemized.*

5. **CREDIT CARD ISSUER:** Enter the full name of the financial institution that issued the credit card. Use a separate page of Schedule F4 for each credit card used.

Sections 6 through 9 are used to report information about each itemized expenditure made using the credit card listed in item #5 above. Each expenditure must have its own entry. If you made more than three expenditures using that same credit card during the period covered by the report, include additional pages of Schedule F4 and include the name of the credit card issuer in Item 5 on every page. Leave Item 4 blank except for the first page for that credit card issuer.

6. **PAYMENT:**

   (a) Amount Charged: Enter the exact 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.

   (b) Date Expenditure Charged: Enter the date you charged the credit card.

Note: 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.*

(c) Date(s) Credit Card Issuer Paid: List the date(s) that you made payments to the credit card issuer during the period covered by the report for this expenditure. If you made multiple payments to the credit card issuer during the period covered by the report, list the first and last dates that you made payments.

7. **PAYEE:**

(a) 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 issuer.

(b) Payee Address: Enter the complete address of the payee of the credit card expenditure.

"Check if individual's residence address" box: Check the box if the payee's address is the payee's residence.

8. **PURPOSE OF EXPENDITURE:** *Skip this section. It is not applicable to political parties filing Form PTY-CORP.*

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

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 during the reporting period that were used for travel outside of Texas. 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 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 Commission, enter your filer identification number. If you do not file with the Commission, you are not required to enter a filer identification 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 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.

ADDITIONAL INFORMATION REGARDING EXPENDITURES

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 issuers.

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

A candidate for elected 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 issuer:

1. The candidate fills out one page of the "Expenditures Made by Credit Card" Schedule (F4). The credit card issuer's name is included in section 5. The candidate fills out sections 6 through 9 twice, once for the $1,000 expenditure and again for the $500 expenditure.

2. For the $1,000 expenditure, the candidate reports an amount charged of $1,000 in section 6(a), the date the expenditure was made in section 6(b), and the date the credit card issuer was paid $1,500 in section 6(c). She identifies the office store in section 7 as the payee of the expenditure and includes their address. Section 8's category for the expenditure is "Office Overhead/Rental Expense," and the description is "Campaign Office Supplies." In Section 8 of the schedule, the box for "Political" is also checked.

3. For the $500 expenditure, the candidate reports an amount charged of $500 in section 6(a), the date the expenditure was made in section 6(b), and the date the credit card issuer was paid $1,500 in section 6(c). She identifies the sign company in section 7 as the payee of the expenditure and includes their address. Section 8's category for the expenditure is "Advertising Expense," and the description is "Political Advertising Signs." In Section 8 of the schedule, the box for "Political" is also checked.

4. For the payment to the credit card issuer: a $1,500 expenditure is reported on the "Political Expenditures from Political Contributions" Schedule (F1). The schedule identifies the credit card issuer 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."

5. Both $1,500 amounts reported on Schedules F4 and F1 are also 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 Entire 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 one payment from his personal funds account to pay the entire $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 issuer:

1. The candidate fills out one page of the "Expenditures Made by Credit Card" Schedule (F4). The credit card issuer's name is included in section 5. The candidate fills out sections 6 through 9 once, for the $3,000 expenditure.

2. The candidate reports an amount charged of $3,000 in section 6(a), the date the expenditure was made in section 6(b), and the date the credit card issuer was paid $3,000 in section 6(c). He identifies the print shop in section 7 as the payee of the expenditure and includes their address. Section 8's category for the expenditure is "Advertising Expense," and the description is "Political Advertising Materials." In Section 8 of the schedule, the box for "Political" is also checked.

3. For the payment to the credit card issuer: a $3,000 expenditure on the "Political Expenditures Made from Personal Funds" Schedule (G). The schedule identifies the credit card issuer 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.

4. Both $3,000 amounts reported on Schedules F4 and G are also 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 (GPAC) uses its credit card to buy $500 in political advertising in a newspaper. The committee receives the statement from the credit card issuer but does not send a payment until after the reporting period ends. When the committee sends a payment to the credit card issuer, 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. The GPAC fills out one page of the "Expenditures Made by Credit Card" Schedule (F4). The credit card issuer's name is included in section 5. The GPAC fills out sections 6 through 9 once, for the $500 expenditure.

2. The GPAC reports an amount charged of $500 in section 6(a), the date the expenditure was made in section 6(b), and leaves section 6(c) blank. They identify the newspaper in section 7 as the payee of the expenditure and include their address. Section 8's category for the expenditure is "Advertising Expense," and the description is "Political Advertising." In Section 8 of the schedule, the box for "Political" is also checked.

3. 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 issuer, 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 issuer:

1. The GPAC reports a $500 expenditure on the "Political Expenditures from Political Contributions" Schedule (F1). The schedule identifies the credit card issuer 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 issuer but does not send a payment until after the reporting period ends. When the candidate sends a payment to the credit card issuer, 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. The judicial candidate fills out one page of the "Expenditures Made by Credit Card" Schedule (F4). The credit card issuer's name is included in section 5. The candidate fills out sections 6 through 9 once, for the $500 expenditure.

2. The judicial candidate reports an amount charged of $500 in section 6(a), the date the expenditure was made in section 6(b), and leaves section 6(c) blank. She identifies the newspaper in section 7 as the payee of the expenditure and includes their address. Section 8's category for the expenditure is "Advertising Expense," and the description is "Political Advertising." In Section 8 of the schedule, the box for "Political" is also checked.

3. 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 issuer, the judicial 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 issuer was made:

1. The judicial candidate reports a $500 expenditure on the “Political Expenditures from Political Contributions” Schedule (F1). The schedule identifies the credit card issuer 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 #5: Political Committee Using Credit Card to Make a Political Expenditure and Using Political Contributions to Make Partial Payments of the Credit Card Bill in Different Reporting Periods

A general-purpose committee (GPAC) uses its credit card to buy $5,000 in political advertising for a mailer from a printing company. The committee receives the statement from the credit card issuer and makes one or more partial payments from political contributions of $2,000 in that same reporting period. The committee pays the remaining $3,000 from political contributions to the credit card issuer in a different reporting period.

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. The GPAC fills out one page of the “Expenditures Made by Credit Card” Schedule (F4). The credit card issuer’s name is included in section 5. The GPAC fills out sections 6 through 9 once, for the $5,000 expenditure.

2. The GPAC reports an amount charged of $5,000 in section 6(a), the date the expenditure was made in section 6(b), and reports the date (or dates) during that reporting period on which the $2,000 was paid in section 6(c). They identify the printing company in section 7 as the payee of the expenditure and include their address. Section 8’s category for the expenditure is “Advertising Expense,” and the description is “Political Advertising.” In Section 8 of the schedule, the box for “Political” is also checked.

3. The $5,000 amount reported on “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 payments to the credit card issuer, the committee’s campaign treasurer would also report all of the following on a campaign finance report (Form GPAC):

1. For the $2,000 payment(s) made during the same period that the expenditure was made, the GPAC reports a $2,000 expenditure on the “Political Expenditures from Political Contributions” Schedule (F1). The schedule identifies the credit card issuer 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. For the $3,000 payment made during a different reporting period, the GPAC reports a $3,000 expenditure on the "Political Expenditures from Political Contributions" Schedule (F1). The schedule identifies the credit card issuer 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."

3. The $2,000 and $3,000 amounts 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 for each reporting period.

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.” An acceptable brief description 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.” An acceptable brief description 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 category is “travel out of district” and an acceptable brief description is “airline ticket to attend [name of seminar] in [city,] [state]. You must also complete “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.” An acceptable brief description 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 description 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 description 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 description 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 description is "meeting to discuss campaign/officeholder issues."