



**New York State Board of Elections
Campaign Finance Handbook
2017**

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This Handbook is only a guide. Continue to check the New York State Board of Elections website, www.elections.ny.gov, for any changes that occur beyond the published date of May 1, 2017.

Dear Candidates and Treasurers:

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

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

This *Handbook* contains information about:

- How to register and file with NYSBOE
- Contribution limits
- EFS Filing Software
- References/citations to NYS Election Law and related Rules and Regulations

Articles 3 and 14 of NYS Election Law contain the provisions regarding compliance and campaign financial disclosure. The laws were enacted for several public policy purposes, including ensuring transparency of election funding, which allows for an informed electorate.

Our Compliance Unit's primary objective is to foster compliance with the campaign financial disclosure laws. We assist treasurers and candidates in understanding how the law affects them, and with the filing process.

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

If you have any problems or questions that are not resolved by reading this *Handbook*, please contact our Campaign Finance Call Center at 1-800-458-3453 or 518-474-8200, or visit our website at www.elections.ny.gov. Seminars and webinars are regularly presented by NYSBOE. This information is available on the website.

Part One — Filing Requirements

Registration : Candidates/Committees

State and Local Candidate and Committee Types

- I. Who Must File & What Must Be Filed?
- II. When Are Reports Filed?
- III. Where & How Are Reports Filed?
- IV. Contribution & Receipt Limitations
- V. Exceptions to Filing Requirements
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- VIII. Duties of Treasurers/Candidates
- IX. Resigning as Treasurer
- X. Terminating Filing Obligations

Registration Forms— Candidates/Committees

Registration:	File:
<p>Authorized Single Candidate Committee (Type 1)</p> <p>Single-candidate authorized committee discloses all, including the candidate's own money</p>	<p>Treasurer files:</p> <ul style="list-style-type: none"> Authorized Single Candidate Committee Campaign Finance Registration Form (CF-02—Type 1) Committee Authorization Campaign Finance Form (CF-03) <i>Note: if local Constituted/Party Committee is authorized, the treasurer must indicate consent by sub-mitting a CF-03)</i> <p>Candidate files:</p> <ul style="list-style-type: none"> Candidate's Authorization for a Committee to Make All Campaign Financial Disclosures Form (CF-16)
<p>Candidate Reports</p> <p>Candidate discloses all including own money (does <u>not</u> have an authorized committee disclosing anything)</p>	<p>Candidate files:</p> <ul style="list-style-type: none"> Candidate Registration and/or to Request NYSBOE Filer ID# and PIN Campaign Finance Registration Form (CF-04)
<p>Candidate Reports and has Authorized Committee</p> <p>Both candidate and authorized committee disclose (rarely used option due to aggregation of contributions; additional filings required)</p>	<p>Candidate files:</p> <ul style="list-style-type: none"> Candidate Registration and/or to Request NYSBOE Filer ID# and PIN Campaign Finance Registration Form (CF-04) <p><u>AND</u></p> <p>Treasurer files:</p> <ul style="list-style-type: none"> Authorized Single Candidate Committee Campaign Finance Registration Form (CF-02—Type 1, Type 3-7 or Type 9 form, as applicable) Committee Authorization Campaign Finance Form (CF-03) <i>Note: if local Constituted/Party Committee is authorized, the treasurer must indicate consent by submitting a CF-03)</i>
<p>Claim of Exemption</p>	<p>Candidate files:</p> <ul style="list-style-type: none"> Candidate or Committee Claim of Exemption from Filing Campaign Financial Disclosure Reports Form (CF-05) <p><u>Only filed if:</u></p> <ul style="list-style-type: none"> Candidate has not/will not receive or spend more than \$50 for the campaign, including their own personal funds <u>or</u> Candidates for public office in a town, city or village having a population under 10,000 where the candidate and/or their authorized committee does not raise or spend in excess of \$1,000 in the aggregate on the campaign. This includes the personal funds of the candidate. Ballot proposition that have not/will not raise or spend more than \$100 relative to the ballot proposition

Registration Forms— Candidates/Committees (cont.)

Registration:	File:
Political Action Committee (PAC) (Type 2)	PAC files : <ul style="list-style-type: none"> • Political Action Committee (PAC) Campaign Finance Registration Form (CF-02—Type 2)
Constituted/Party Committee (Types 3-7)	Constituted/Party Committee files: <ul style="list-style-type: none"> • Constituted/Party Committee and Housekeeping Campaign Finance Registration Form (CF-02 — Type 3-7; 3H-7H)
Housekeeping (Types 3H-7H)	Housekeeping Committee files: <ul style="list-style-type: none"> • Constituted/Party Committee and Housekeeping Campaign Finance Registration Form (CF-02—Type 3-7; 3H-7H)
Independent Expenditure Committee (Unauthorized) (Type 8)	Independent Expenditure Committee (Unauthorized) files: <ul style="list-style-type: none"> • Independent Expenditure Committee Campaign Finance Registration Form (CF-02—Type 8)
Authorized Multi-Candidate Committee (Type 9)	Treasurer files: <ul style="list-style-type: none"> • Authorized Multi-Candidate Committee Campaign Finance Registration Form (CF-02—Type 9) <u>And where applicable</u> Candidates file: <ul style="list-style-type: none"> • Candidate’s Authorization for a Committee to Make All Campaign Financial Disclosures Form (CF-16)
Ballot Issue Committee (Type 9B)	Treasurer files: <ul style="list-style-type: none"> • Ballot Issue Committee Campaign Finance Registration Form (CF-02—Type 9B)

State and Local Candidate and Committee Types

State Candidates:

New York State Governor, Lt. Governor, State Comptroller, State Attorney General, State Senators, State Assembly Members, State Supreme Court Justices, and certain party offices

Local Candidates:

All other offices

New York City Candidates:

Mayor, Public Advocate, Comptroller, Borough President and City Council have additional requirements with NYC Campaign Finance Board

State Committees:

Committees supporting or opposing candidates for state offices, certain party offices and those supporting or opposing statewide ballot propositions

Local Committees:

Committees supporting or opposing all other

I. WHO MUST FILE & WHAT MUST BE FILED?



Inside Part One, Section I:

- *Candidates: Campaign Finance Registration*
- *Candidates: Campaign Finance Reports*
- *Committees: Campaign Finance Registration*
- *Committees: Campaign Finance Reports*
- *Village Elections*
- *Additional Required Documentation*

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

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

A. Candidates: Campaign Finance Registration

It is the obligation of the candidate to disclose ALL of the receipts and expenditures of his/her campaign, **including their own money**. (EL 14-104(1)) He/she can do so in one of three ways, either: 1) through an authorized committee; 2) themselves; or 3) a combination of both (rarely used option as additional filings are required).

1. Candidate uses authorized committee to disclose all: A candidate can choose to have an authorized committee fulfill all of the candidate’s campaign finance filing requirements of NYS Election Law, disclosing all the receipts of, contributions to, expenditures by, and liabilities of the campaign, including the candidate’s own money. In such an instance, the candidates can raise or spend money themselves, but such activity of the candidate (who becomes an agent of the committee) must be reported through his or her authorized committee. (EL 14-104(1)).

The treasurer of this committee must submit the Authorized Single Candidate Committee Campaign Finance Registration Form (CF-02—Type 1) and the Committee Authorization Campaign Finance Form (CF-03).

Additionally, the candidate must submit a Candidate’s Authorization for a Committee to Make All Campaign Financial Disclosures form (CF-16), which is the form that informs the board(s) of elections that the candidate has opted to have all the receipts of, contributions to, expenditures by, and liabilities of the campaign, including the candidate’s own money, disclosed by the authorized committee. In such an instance, the candidate would not have to submit his or her own campaign financial disclosure reports.

The CF-16 must be submitted by the candidate no later than 32 days prior to the first election for which the candidate would otherwise be obligated to file reports.

Candidate Committee Registration

The committee listed on the CF-16 form must be registered with the appropriate board(s) of elections. If the named treasurer on the CF-16 form does not register, thereby indicating that the treasurer has accepted the responsibility for filing the campaign financial disclosure reports on behalf of the candidate, then the responsibility to submit disclosure reports remains with the candidate.

Authorizing Local Party/Constituted Committee to Make Candidate's Reports

Candidates submitting a CF-16 authorizing local city, town or village Party/Constituted committees to disclose all financial activity of their campaign must notify the committee treasurer and must have the treasurer indicate consent Committee Authorization Campaign Finance Form (CF-03). All financial activity of the campaign, including the candidate's own money, will then be turned over to the treasurer in order to be disclosed. Local Party/Constituted committees are not obligated to consent. In such instances, the candidate will be responsible for filing the reports.

2. Candidate discloses all (does not have authorized committee disclosing anything):

A candidate can choose to file his or her own reports, setting forth the particulars specified in NYS Election Law Section 14-102, which must disclose all the receipts of, contributions to, expenditures by, and liabilities of the campaign, including the candidate's own money. The candidate must also provide the name and address of the depository (bank) at which he/she maintains the accounts from which he/she conducts his/her own campaign financial activity. (EL 14-104(1); 14-118(3)(b))

To do so with NYSBOE, a candidate will file the Candidate Registration and/or to Request NYSBOE Filer ID# and PIN Campaign Finance Form (CF-04). A CF-16 is not required. (For filing with local board(s) of elections, contact the appropriate board to determine any registration requirements.)

Again, this is if the candidate does not have a registered authorized committee that will be disclosing all of the financial activity of the candidate's campaign, including the financial activity of the candidate.

3. Both candidate and authorized

committee disclose: A candidate can choose to have an authorized committee and can ALSO raise and spend money separate from the committee, which they choose not to have disclosed by the authorized committee.

This is a rarely used option as additional filings are required. In such a case, BOTH the candidate and the authorized committee would register and file their own separate campaign financial disclosure reports, setting forth the particulars specified in NYS Election Law Section 14-102.

In this case, a candidate should NOT file a Candidate's Authorization for a Committee to Make All Campaign Financial Disclosures Form (CF-16).

A CF-16 is only filed by a candidate when ALL activity is filed by the authorized committee, including the candidate's own activity (item 2 above). (See CF-04, CF-16 instructions.) The candidate must also provide the name and address of the depository (bank) at which he/she maintains the accounts from which he/she conducts his/her own campaign financial activity. (EL 14-104(1); 14-118(3)(b))

For a candidate registering with NYSBOE who has an authorized committee making filings, the candidate must only submit the Candidate Registration and/or to Request NYSBOE Filer ID# and PIN Campaign Finance Form (CF-04), and the authorized committee treasurer submits the CF-02—Type 1, Type 3-7 or Type 9 as applicable, and the Committee Authorization Campaign Finance Form (CF-03).

B. Candidates: Campaign Finance Reports

Part B only applies to candidates, as opposed to committees, making their own filings. For committee filings, refer to “Part C: Committees: Campaign Finance Registration” in this section. Candidates who are required to file campaign financial disclosure reports must submit one of the following. (EL 14-102(3)):

1. **Itemized Campaign Financial Disclosure Report (CF-01) Via EFS Software**

A report disclosing the financial activity for a specific reporting period, detailed on applicable schedule(s), and where at the close of the reporting period the aggregate of the receipts or expenditures of the campaign have exceeded \$1,000.

2. **In-Lieu-Of Statement (CF-01)**

A campaign financial disclosure report where, at the close of the reporting period, neither the total receipts nor the total expenditures of the campaign have exceeded \$1,000 in the aggregate for the candidate and/or their single candidate authorized committee. (EL 14-124(4))

Candidates Crossing \$1,000 Threshold

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

*Furthermore, the initial itemized report filed must contain an itemization of all receipts and expenditures previously encompassed by the In-Lieu-Of Statement(s) filed by that candidate. Once a candidate files an itemized report, that candidate can **not continue to file an In-Lieu-Of Statement.***

3. **No-Activity Report (CF-18)**

A report filed indicating that there is no activity to report for that specific reporting period.

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

Additional Instructions for Unsuccessful Candidates

Candidates are obligated to disclose campaign-related receipts and expenditures, regardless of whether they are successful in having their name appear on the ballot. (NYCRR 6200.2(f)). This would also include candidates who choose to end their campaign.

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

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

Self-funded Candidates Must Disclose

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

The candidate must also provide the name and address of the depository (bank) at which he/she maintains the accounts from which he/she conducts his/her own campaign financial activity. (EL 14-104(1); 14-118(3)(b))

Claim of Exemption from Filing

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

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

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

Undetermined Office, District and/or Election Year

Where an office, district and/or election year of a candidate is undetermined at the time of registration, registration documents submitted should so indicate by the use of “TBD” (to be determined) where appropriate. Within two days of any determination relative to these matters, amended registration documents must be submitted indicating the updated information. Contribution limits will apply. Contact NYSBOE for greater detail.

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

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

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

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

Elimination of Duplicate Filing for Certain Local Filers

Local filers required to also file with NYSBOE, and who do so, no longer have to make a duplicate filing with the local board(s). (NYCRR 6200.1). Local registration is still required.

C. Committees: Campaign Finance Registration

Campaign Finance Registration and Filing Requirements

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

Local committees that raise or spend, or expect to raise or spend over \$1,000 in a calendar year, must register and file campaign financial disclosure reports with NYSBOE in addition to registering with their local board(s) of elections. (EL 14-102(4))

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

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

Authorized Single Candidate Committee (CF-02—Type 1)

The candidate authorizes a committee to disclose all of the campaign finances, including the candidate's own funds. The treasurer files the Authorized Single Candidate Committee Campaign Finance Registration Form (CF-02—Type 1) and the Committee Authorization Campaign Finance Form (CF-03).

The candidate files the Candidate's Authorization for a Committee to Make All Campaign Financial Disclosures Form (CF-16).

Political Action Committee (PAC) (CF-02—Type 2)

A Political Action Committee (PAC) is defined in NYS Election Law (EL 14-100(16)) as a political committee which makes no expenditures to aid or take part in the election or defeat of a candidate, or to promote the success or defeat of a ballot proposal, other than in the form of contributions, including in-kind contributions, to candidates, candidate's authorized committees, Constituted Committees, Party Committees, or Independent Expenditure Committees provided there is no common operational control between the Political Action Committee and the Independent Expenditure Committee; or in the form of communications that are not distributed to a general public audience, as defined by the NYS Election Law. (EL 14-100(13))

Common operational control means that (1) the same individual or individuals exercise actual and strategic control over the day to day affairs of both the Political Action Committee and the Independent Expenditure Committee, or (2) the employees of the Political Action Committee and the Independent Expenditure Committee engage in communications related to the strategic operations of either committee.

PACs must provide the name and employer for any individual who exerts operational control over the PAC.

PACs also must disclose the name of any salaried employee(s) of the PAC.

Constituted/Party Committees (CF-02—Types 3-7) And Housekeeping Committees (Types 3H-7H)

Party and Constituted Committees and Housekeeping Committees must file the Constituted/Party Committees and Housekeeping Campaign Finance Registration Form (CF-02—Type 3-7; 3H-7H).

This form requires party designation and type of committee. Party is a political organization that ran a candidate in the last gubernatorial election who polled at least 50,000 votes.

A **Constituted Committee** (EL 14-100 (3)) is a state committee or a county committee, or a duly constituted subcommittee of a county committee of a party as defined by NYS Election Law.

A **Party Committee** (EL 14-100 (2)) is any committee provided for (defined) in the rules of a Constituted

Committee (state or county). Examples are Democratic Assembly Campaign Committee (DACC) and Senate Republican Campaign Committee (SRCC).

A **Duly Constituted Subcommittee of a County Committee** (EL 14-100 (4)), when outside the City of New York is a city, town or village committee, which consists of all county committee members from that city, town or village, as the case may be, and only such members. Within the City of New York this is an Assembly district committee, which consists of all county committee members from that Assembly district, and only such members.

Housekeeping Committee (EL 14-124 (3)) is an optional committee that is only allowed to be registered by a Party or Constituted Committee for the sole purpose of reporting "Housekeeping Receipts and Expenditures" made and received pursuant to NYS Election Law, to maintain a permanent party headquarters and staff and carry on ordinary activities that are not for the express purpose of promoting the candidacy of specific candidates.

Housekeeping receipts and expenditures do not have to be reported through a separately registered committee. Such receipts and expenditures can simply be reported by the Party or Constituted Committee on its disclosure reports. However, if the Party or Constituted Committee chooses to have a separate Housekeeping Committee, it must submit a separate registration form for that committee. Housekeeping funds must be maintained in a separate, segregated account, regardless of whether or not there is a separately registered Housekeeping Committee.

Independent Expenditure Committee (Unauthorized) (CF-02—Type 8)

Prior to making any Independent Expenditure, a person or organization must first register with NYSBOE as an Independent Expenditure Committee. (EL 14-107(3))

An Independent Expenditure Committee must file the Independent Expenditure Committee Campaign Finance Registration Form (CF-02—Type 8) and has additional registration and filing requirements. See the section on Independent Expenditures in this *Handbook*.

Independent Expenditure Committees must provide the following additional information upon registration:

1. If the committee is an individual making their own Independent Expenditures, provide the name, address, occupation and employer of the person;
2. If the committee is an entity, provide the name and employer of any individual who exerts operational or

managerial influence or control over the entity;
Note: Disclosure requires the name of at least one natural person.

3. If the committee is an entity, provide the name of any salaried employee of the committee;
4. For those individuals who have been identified in Items 1, 2 or 3 above, indicate whether during the two year period before filing, they have been employed or retained as:
 - A political, media or fundraising advisor or consultant for a candidate, or any entity directly controlled by a candidate, or any Party or Constituted Committee or
 - Have held a formal position in the office of a candidate's elected office, or have held a formal position in any Party or Constituted Committee.

Provide the name and address of the relevant employer or retaining entity.

For each such employer or retaining entity listed, IEs must provide the basis for listing them on the "Reason" line provided (e.g., media consultant).

Those individuals who have been identified in categories 1, 2 or 3 who are members of a candidate's immediate family (spouse, child, grandparent, brother, half-brother, sister, half-sister of the candidate and spouses of these individuals) must be listed.

Authorized Multi-Candidate Committee (CF-02—Type 9)

The treasurer of an Authorized Multi-Candidate Committee registers by filing the Authorized Multi-Candidate Committee Campaign Finance Registration Form (CF-02—Type 9) and, where applicable, the candidates file the Candidate's Authorization for a Committee to Make All Campaign Financial Disclosures Form (CF-16). Party and Constituted Committees should not use this form.

Ballot Issue Committee (CF-02—Type 9B)

The treasurer of a Ballot Issue Committee registers by filing the Ballot Issue Committee Campaign Finance Registration Form (Type 9B), and indicates the ballot issues to be supported or opposed. Independent Expenditure Committees only supporting or opposing a ballot issue may use this form to register.

Undetermined Office, District and/or Election Year

Where an office, district and/or election year of a candidate is undetermined at the time of registration,

registration documents submitted should so indicate by the use of "TBD" (to be determined) where appropriate.

Within two days of any determination relative to these matters, amended registration documents must be submitted indicating the updated information. Contribution limits will apply.

Political Clubs

New York State Election Law defines "political committees" and requires them to register and make campaign finance disclosure filings (see EL 14-100 (1), 14-102, and 14-118). The statutory definition is complex. Determining whether a political club is a political committee can be accomplished by examining the financial activities of the political club. As a practical matter, as, the examples below demonstrate, when a political club raises or expends funds in connection with an election it is most likely obligated to register and make disclosures.

A. Activity Triggering Registration and Disclosure Requirements:

- Paying for the printing of petitions to be used in connection with an election.
- Paying persons to collect petition signatures.
- Contributing funds to a candidate from funds raised specifically for political activity.
- Expending funds on behalf of a candidate's campaign for election (e.g. buying lawn signs, literature, phone banking or mailings).
- Publishing a newsletter that promotes the election or reelection of a candidate that is produced and/or disseminated using funds raised specifically for political activity.
- Pay meeting expenses of a political committee that relate to an election.

B. Activity Not Triggering Registration and Disclosure Requirements:

- Club does not spend money in connection with an election.
- Club makes a contribution to a candidate with funds raised as simple dues or funds otherwise derived for non-political purposes.
- Posting endorsements on the club's website when there is no expenditure to do so and no

expenditure is made to advertise such endorsements.

- Publishing a general purpose newsletter in the regular course of club activities listing candidate endorsements paid for solely with funds from simple dues or funds otherwise derived for non-political purposes.
- Hosting or paying for meeting expenses of a political committee that do not relate to an election.
- Social activities and meetings.
- Member volunteer activities (e.g. canvassing meet-ups or attending candidate phone bank).

Registration options for a political club, depending on its status and activities, include: PAC (CF-02—Type 2), Multi-Candidate Committee (CF-02—Type 9) and Party Committee (CF-02—Type 3-7), if provided for in the rules of a Constituted Committee).

Time Requirements for Filing Amended Forms

A treasurer must file amended forms as applicable within two days of any changes to any information contained therein.

D. Committees: Campaign Finance Reports

Committees are required to file either an itemized report, an In-Lieu-Of Statement (if qualified), or a No-Activity report, or a Notice of Non-Participation in Election(s) (CF-20) as described, for each filing period:

1. Itemized Campaign Financial Disclosure Report (CF-01) Via EFS Software

A report disclosing the financial activity for a specific reporting period, detailed on applicable schedule(s), and where at the close of the reporting period, the aggregate of receipts or expenditures of the campaign have exceeded \$1,000.

2. In-Lieu-Of Statement (CF-01)

A report where, at the close of the reporting period, neither the total receipts nor the total expenditures have exceeded \$1,000 in the aggregate for the campaign. (EL 14-124(4))

Once a committee that is entitled to file an In-Lieu-Of Statement exceeds the \$1,000 threshold in aggregate receipts or expenditures for a campaign, it must begin to file itemized reports (CF-01) commencing with the reporting period wherein the threshold is crossed. Furthermore, the initial itemized report filed must contain an itemization of all receipts and expenditures previously encompassed by the In-Lieu-Of Statement(s) filed by the committee. Once a committee files an itemized report, it can not continue to file an In-Lieu-Of Statement.

The only committees that can file In-Lieu-Of Statements are authorized committees solely supporting one candidate, or a committee solely supporting or opposing a ballot proposal/proposition. (EL 14-124(4))

Committees Prohibited from Filing In-Lieu-of Statements

Constituted committees, party committees, multi-candidate committees, Independent Expenditure Committees and PACs are expressly prohibited from filing In-Lieu-Of Statements.

3. No-Activity Report (CF-18)

A report filed indicating that there is no activity to report for that specific reporting period.

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

4. Notice of Non-Participation in Election(s) (CF-20) A report filed indicating that there is no activity to report for that specific reporting period.

NYSBOE assumes that PACs, Party and Constituted Committees and Independent Expenditure Committees participate in elections. However, when these committees do not support or oppose candidates, they must file a Notice of Non-Participation in Election(s) by Registered PACs, Party and Constituted Committees or Independent Expenditure Committees (CF-20).

This form is an administrative creation of NYSBOE that only applies to, and can only be used by, this limited group of committees: specifically PACs, Party and Constituted Committees or Independent Expenditure Committees.

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

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

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

Cannot Use CF-20 for Periodic Reports

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

Candidate Committees / Candidates Cannot File CF-20

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

Such authorized committees and/or candidates must file one of the following reports for each specific filing period:

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

(See "Committees: Campaign Finance Reports" in this section.)

A Change Back to Participation Status During the Election

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

Independent Expenditures Require Additional Disclosure

After the Independent Expenditure Committee has registered with NYSBOE, it must file the campaign financial disclosure reports required of political committees. In addition, IE Committees must make additional disclosures electronically on a weekly and 24-Hour basis, as applicable:

Weekly IE Disclosure

Submit Weekly disclosures on Mondays after receipt of a contribution of \$1,000 or more or expenditure made over \$5,000.

24-Hour IE Disclosure

Within 30 days of the applicable primary, general or special election, submit a notice within 24 hours of receipt of any contribution of \$1,000 or more.

Note: All contributions or expenditures disclosed on a Weekly IE Disclosure must also be disclosed on the next applicable campaign financial disclosure report.

All contributions disclosed on a 24-Hour IE Disclosure must also be disclosed on either the 11-Day Pre-Election campaign financial disclosure report or on the Post-Election campaign financial disclosure report, as applicable.

A receipt of a contribution of \$1,000 or more that has been disclosed as a 24-Hour IE Disclosure does not need to be disclosed on the subsequent Weekly IE Disclosure, but must be disclosed on the next applicable campaign financial disclosure report.

Visit the NYSBOE website at [www.elections.ny.gov/CampaignFinance/IndependentExpenditure Reporting](http://www.elections.ny.gov/CampaignFinance/IndependentExpenditureReporting). For more information see the section on Independent Expenditures in this *Handbook*.

Use of Opinion Polls

No candidate, political party or committee shall attempt to promote the success or defeat of a candidate by, directly or indirectly, disclosing or causing to be disclosed, the results of a poll relating to a candidate for such office or position, unless within 48 hours after such disclosure, they provide the required information concerning the poll as outlined in (NYCRR 6201.2) to the applicable board(s).

Additional Instructions for Committees of Unsuccessful Candidates

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

When a candidate's committee raises or spends money, including the candidate's own money, in an attempt to have the candidate's name appear on the ballot, but, for whatever legal reason (including because they have chosen to end their campaign), the candidate's name does not appear on the ballot, that committee must then disclose all receipts and expenditures not already reported on election reports on the next campaign financial disclosure Periodic Report (see "When Are Reports Filed?" section of this *Handbook*). (NYCRR 6200.2(f))

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

Elimination of Duplicate Filing for Certain Local Filers

Local filers required to also file with NYSBOE, and who do so, no longer have to make a duplicate filing with the local board(s).
(NYCRR 6200.1) Local registration is still required.

E. Village Elections

Certain Village Candidates / Committees May Claim Exemption

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

Town/Village Ballot Propositions

For a town or village, ballot propositions not submitted to the voters of that municipality at the time of a general election fall outside the scope of NYS Election Law.

Therefore, committees solely supporting or opposing ballot propositions in a town or village taking place other than in November do not have to make campaign financial disclosures relative to their ballot proposition activity. (EL 1-102)

Village Elections Run by Village Clerk

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

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

Village Elections Run by County Board

Candidates for village office, and committees solely supporting or opposing candidates for village office or village ballot propositions must register and file with the applicable county board of elections when the county board runs the election.

Where the receipts or expenditures exceed or are expected to exceed \$1,000 in the calendar year, including the candidate's own money, then such registrations and filings must also be made with NYSBOE. (EL 14-102; 14-104) The \$1,000 raised or spent relates to financial activity (receipts or expenditures) in the calendar year, not an ending cash balance.

F. Additional Required Documentation

Campaign Loans and Debts

When a candidate or committee receives a loan, or has a loan or debt forgiven, the filer must submit/mail copies of the document(s) evidencing such loans/debts received or forgiven. Such documents must be submitted/mailed in conjunction with the campaign financial disclosure report covering the period when the transaction took place. (EL 14-102 (1)) See "Contribution and Receipt Limitations" section in this *Handbook* for applicability of limits.

A loan or liability made by a candidate to his/her campaign must be reported as applicable (see "Who Must File and What Must Be Filed?" section in this *Handbook*) and must be documented by letter(s) of indebtedness and/or forgiveness, as applicable.

Political Communication (Campaign Materials) Required

Any filer required to file primary, general and/or special election reports must, at the same time the applicable post-election campaign financial disclosure report is due, submit/mail copies of all of the filer's campaign materials, purchased or produced by or under the authority of the person filing the post-election report, or the committee or the person on whose behalf it is filed. (EL 14-106)

The statements required to be filed under the provisions of this article next succeeding a primary, general or special election shall be accompanied by a copy of all broadcast, cable or satellite schedules and scripts, internet, print and other types of advertisements, pamphlets, circulars, flyers, brochures, letterheads and other printed matter purchased or produced, **and reproductions of statements or information published to 500 or more members of a general public audience by computer or other electronic device including but not limited to electronic mail or text message**, purchased in connection with such election by or under the authority of the person filing the statement or the committee or the person on whose behalf it is filed, as the case may be.

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

Note: Independent Expenditure Committees have additional disclosure requirements for political communications. (EL 14-107 (5)). See the section on "Independent Expenditures" in this Handbook for more information.

24-Hour Notices

A 24-Hour Notice is a required disclosure, which is used to report any contribution or loan over \$1,000, received the day after the cut-off date of the 11-day pre-election report up to election day. Such contribution or loan must be disclosed within 24 hours of receipt. (EL 14-108 (2); NYCRR 6200.2(g))

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

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

For filers with NYSBOE: These notices can be submitted:

- Online using a Filer ID# and PIN at www.elections.ny.gov; **or** -
- In person at the NYSBOE offices, 40 North Pearl Street, Suite 5, Albany, NY 12207-2729; **or** -
- By fax (518-486-6627).

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

Independent Expenditure Committees have additional Weekly and 24-Hour disclosure requirements. (EL 14-107 (4)). See the section on “Independent Expenditures” in this *Handbook* for more information.

Disclosure Report Required

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

II. WHEN ARE REPORTS FILED?



Inside Part One, Section II:

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

A. Election Reports

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

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

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

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

Note: All other political committees, including PACs, Party and Constituted Committees, Independent Expenditure Committees and ballot proposition committees, that support or oppose candidates or

ballot proposals in any election must file the applicable campaign financial disclosure reports.

Clearinghouse reports, which are reports that attempt to cover several reporting periods in one report, are not allowed, with the exception of the first report filed after crossing the \$1,000 In-Lieu-Of threshold, where applicable. Otherwise, reports must only contain transactions from the relevant reporting period.

B. Periodic Reports

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

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

C. Unsuccessful Candidates

Candidates and/or their committees are obligated to disclose campaign-related receipts and expenditures, regardless of whether the candidate is successful in having his or her name appear on the

ballot. This would also include candidates who choose to end their campaign.

When a candidate and/or their committee raises or spends money in an attempt to have the candidate's name appear on the ballot, but, for whatever legal reason (including because they have chosen to end their campaign), the candidate's name does not appear on the ballot, that candidate and/or committee must then disclose all receipts and expenditures not already reported on election reports on the next campaign financial disclosure periodic report. (NYCRR 6200.2(f))

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

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

D. Timing of Reports

Date Range for Reports

All reports cover a specific period of time. The period covered is always the day after the cut-off date from the previous report, up to and including the cut-off date for the current report. The cut-off date is always four days before the filing due date (refer to annual filing calendar). (EL 14-108(2))

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

Methods of Submission

Mail: A campaign financial disclosure report, submitted by paper (only if authorized or exempt), diskette, CD or DVD, is deemed properly filed when sent by certified mail within the prescribed time. (EL 14-108(6))

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

Verifying Receipt of Report

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

When to File the First Campaign Financial Disclosure Report

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

1. Candidates

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

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

(NYCRR 6200.2(a)) This is regardless of when campaigning began.

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

2. Committees

The first campaign financial disclosure report that a committee must submit, after it registers by filing the appropriate CF-02 registration form, is either of the following reports, whichever comes first:

- The next periodic report; **or** -
- The 32-day pre-election report for the next applicable election. (NYCRR 6200.2(a)(c))

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

Candidates or Authorized Committees With Pre-existing Filing Obligations

The “first filing” instructions set forth herein do not apply to candidates, or their authorized committees, who have not terminated their filing obligation after their last election. Until termination is requested and approved, these candidates or authorized committees must continue to file all periodic reports, as well as any election reports, as applicable.

Committees With Pre-existing Filing Obligations

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

Housekeeping Committee Reports

A Party or Constituted Committee that has chosen to register a separate/optional Housekeeping Committee for the sole purpose of reporting Housekeeping receipts and expenditures, only discloses such receipts and expenditures on the applicable January or July Periodic reports of the Housekeeping Committee. However, a Party or Constituted Committee that has **not** established and registered a separate/optional Housekeeping Committee will disclose Housekeeping receipts and expenditures on the applicable election or periodic reports.

**Note: A Party or Constituted Committee that does have a separately registered Housekeeping Committee should use all applicable reporting schedules on their Periodic disclosure reports and not Schedules P and Q. A Party or Constituted Committee that does not have a separately registered Housekeeping Committee should use Schedules P and Q to report their Housekeeping receipts and expenditures.*

Candidates, and committees other than Party or Constituted Committees, are not authorized to have housekeeping expenses and receipts or to register optional Housekeeping Committees.

Housekeeping monies must be maintained in a separate, segregated account.

Independent Expenditure Committee Reports

After the Independent Expenditure Committee has registered with NYSBOE, it must file the campaign financial disclosure reports required of political committees. In addition, IE Committees must make additional disclosures electronically on a weekly and 24-Hour basis, as applicable:

Weekly IE Disclosure

Submit Weekly disclosures on Mondays after receipt of a contribution of \$1,000 or more or expenditure made over \$5,000.

24-Hour IE Disclosure

Within 30 days of the applicable primary, general or special election, submit a notice within 24 hours of receipt of any contribution of \$1,000 or more.

Note: All contributions or expenditures disclosed on a Weekly IE Disclosure must also be disclosed on the next applicable campaign financial disclosure report.

All contributions disclosed on a 24-Hour IE Disclosure must also be disclosed on either the 11-Day Pre-Election campaign financial disclosure report or on the Post-Election campaign financial disclosure report, as applicable.

A receipt of a contribution of \$1,000 or more that has been disclosed as a 24-Hour IE Disclosure does not need to be disclosed on the subsequent Weekly IE Disclosure, but must be disclosed on the next applicable campaign financial disclosure report.

Visit the NYSBOE website at [www.elections.ny.gov/CampaignFinance/IndependentExpenditure Reporting](http://www.elections.ny.gov/CampaignFinance/IndependentExpenditureReporting). For more information see the section on Independent Expenditures in this *Handbook*.

Where to Submit Campaign Financial Disclosure Reports

State:

Submit reports electronically to NYSBOE if you are a:

- Candidate/committee supporting or opposing state candidates/committees
- Ballot proposition committee supporting or opposing state propositions
- PAC supporting or opposing state candidates/committees/propositions
- Independent Expenditure Committee supporting or opposing state or local candidates/committees/propositions

Local, raising or spending more than \$1,000 in calendar year:

Submit reports electronically to NYSBOE if you are a:

- Candidate/committee
- Ballot proposition committee
- PAC

Note: All local candidates must also register with their local board(s) of elections.

All New York City candidates for mayor, public advocate, comptroller, borough president and city council must also register and file with the New York City Campaign Finance Board (CFB) .

Local, raising or spending \$1,000 or less:

Submit reports to local board(s) of elections if you are a:

- Local candidate/committee
- Local ballot proposition committee
- Local PAC supporting or opposing local candidates/committees/propositions

Village candidate/committee, village ballot proposition committee:

Submit reports to village clerk:

- For village elections run by that clerk

Submit reports to the county board:

- For village elections run by the county board of elections and raising or spending \$1,000 or less

Submit reports electronically to NYSBOE:

- If village election is run by the county board of elections and raising or spending more than \$1,000

Submit reports to applicable county board(s) of elections and/or NYSBOE:

- For activity outside the village election

Note: Independent Expenditure Committees supporting or opposing candidates/committees/propositions for Village elections must register and file with NYSBOE regardless of whether or not the Village Election is conducted by the village clerk or county board of elections. (EL 114-107(3)).

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

III. WHERE & HOW ARE REPORTS FILED?



Inside Part One, Section III:

- *Where & How State Candidates and Committees Supporting or Opposing Them Must File*
- *Where & How Local Candidates and Committees Supporting or Opposing Them Must File*
- *Where & How Village Candidates and Committees Supporting or Opposing Them Must File*
- *Political Action Committees (PACs)*
- *Independent Expenditures*
- *Statewide and Local Ballot Propositions*

NYS Election Law requires that candidates/committees supporting or opposing candidates and/or ballot propositions must register and/or file with NYSBOE and/or at the applicable local board(s).

A. State Candidates And Committees Supporting Or Opposing Them

Candidates running for state offices and certain party offices, and the committees supporting or opposing those candidates, including party committees, constituted committees, PACs and Independent Expenditure Committees, must register and file with NYSBOE, unless exempt from filing. (EL 14-110; NYCRR 6200.1; EL 14-124) (See “Exceptions to Filing Requirements” section in this *Handbook* for more details.)

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

Such filings must be made electronically, unless a waiver allowing filing on paper has been applied for and granted in writing or unless otherwise exempt if not exceeding the \$1,000 threshold. (EL 14-102 (4)) (See “Electronic Filing with NYSBOE” in this *Handbook* for more details.)

B. Local Candidates And Committees Supporting Or Opposing Them

Candidates running for local public and party offices, and the committees supporting or opposing those candidates (except certain village elections), including local party committees, constituted committees, and PACs, must register and file with the appropriate county or city board of elections (EL 14-110; NYCRR 6200.1(a)(2); EL 14-124), unless exempt from filing under NYS Election Law Section 14-124. (See “Exceptions to Filing Requirements” section in this *Handbook* for more details.) *Note: Independent Expenditure Committees supporting or opposing local candidates/committees/propositions must register and file with NYSBOE. (EL 114-107(3)).*

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

Local filers who raise or spend, or expect to raise or spend more than \$1,000 in any calendar year are also required to register and file campaign financial disclosure reports with NYSBOE, in addition to filing with the appropriate county or city board of elections. (EL 14-102(4); 14-104; NYCRR 6200.1(d))

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

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

Such filings made with NYSBOE must be made electronically, unless a waiver has been applied for and granted in writing. (EL 14-102(4)). (See “Electronic Filing with NYSBOE” in this *Handbook* for more details.)

Filing Until Termination

Any filer, once registered with NYSBOE, must continue to make all required filings until the filer requests a termination in writing (via CF-18 or CF-01 form, as applicable) from NYSBOE and it is granted by NYSBOE. (EL 14-108(1); NYCRR 6200.2)

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

Termination must be requested and processed separately with each board where a filer is registered. Simply closing the filer’s bank account does not terminate the obligation to file campaign financial disclosure reports with the applicable board(s) of elections.

New York City Candidates Have Additional Requirements

All New York City candidates for mayor, public advocate, comptroller, borough president and city council must also register and file with the New York City Campaign Finance Board (CFB) and file disclosure reports as required. Such filers must also comply with all New York State Board of Elections (NYSBOE) campaign financial disclosure requirements.

Candidates or potential candidates in New York City should contact the New York City Campaign Finance Board (CFB) at www.nyccfb.info or by calling 212-409-1800.

C. Village Candidates And Committees Supporting Or Opposing Them

Village Elections

For village elections run by the village clerk, candidates and committees solely supporting or opposing candidates for village office must register and file with the village clerk. For village elections run by a county board of elections, such registrations and filings must be made with the county board of elections. (NYCRR 6200.1(a)(3))

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

For village elections run by a county board of elections, which would then require that the filings be made with that county board of elections, where the receipts or expenditures exceed or are expected to exceed \$1,000 in a particular calendar year, then such registrations and filings must also be made with NYSBOE, unless a waiver allowing filing on paper has been applied for and granted in writing. (EL 14-124(6)).

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

Note: Independent Expenditure Committees supporting or opposing candidates for Village elections must register and file with NYSBOE regardless of whether or not the Village Election is conducted by the village clerk or county board of elections. (EL 114-107(3)).

Certain Village Candidates / Committees May Claim Exemption

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

D. Political Action Committees (PACs)

All PACs must submit three primary and three general election reports for the applicable election(s) in which they are supporting or opposing a candidate (s) for election by making contributions, as well as any periodic reports.

Statewide

PACs that support or oppose candidates for state offices, certain party offices and those supporting or opposing statewide ballot propositions must register and file with NYSBOE. (EL 14-102; 14-110)

Local

PACs that only support or oppose candidates for local offices, certain party offices and those supporting or opposing local ballot propositions must register and file with the appropriate local board of elections. Any such committee that raises or spends, or expects to raise or spend, more than \$1,000 in the calendar year must also register and submit campaign financial disclosure reports with NYSBOE, in addition to registering with the local board. (EL 14-102; 14-110; NYCRR 6200.1)

For PACs participating in village elections, see Sub-section C, *Village Candidates, Village Elections*, in this section.

Note: PACs not participating in a primary or general election must submit the Notice of Non-Participation in Election(s) (CF-20) to the appropriate board(s).

E. Independent Expenditures

The NYS Election Law mandates how campaign financial activity, including independent expenditures, is to be disclosed. Specific to independent expenditures, those making them must register a committee with NYSBOE, through which to report the activity. Refer to the section on Independent Expenditures for more detail.

F. Statewide and Local Ballot Propositions

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

Statewide

Committees supporting or opposing statewide ballot propositions must register and file with NYSBOE. (EL 14-102; 14-110; 14-118)

Note: Independent Expenditure Committees supporting or opposing local propositions must register and file with NYSBOE. (EL 114-107(3)).

Local

Committees only supporting or opposing a local ballot proposition must register and file with the appropriate local board of elections.

Any such committee supporting or opposing a local ballot proposition that raises or spends, or expects to raise or spend, more than \$1,000 in the calendar year, relative to said local ballot proposition, must also register and submit campaign financial disclosure reports with NYSBOE, in addition to registering with the local board. (EL 14-102; 14-110; 14-118; NYCRR 6200.1)

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

Note About Town and Village Ballot Propositions

For a town or village, ballot propositions not submitted to the voters of that municipality at the time of a general election fall outside the scope of NYS Election Law.

Therefore, committees solely supporting or opposing ballot propositions in a town or village taking place other than in November do not have to make campaign financial disclosures relative to their ballot proposition activity. (EL 1-102)

Contribution Limits: Giving

Individuals

- Unlimited (except subject to receiving limits of each candidate and/or committee)
- Unlimited for Housekeeping, Independent Expenditures or ballot propositions

Corporations

- \$5,000 aggregate in calendar year (except subject to receiving limits of each candidate and/or committee)
- Unlimited for Housekeeping, Independent Expenditures or ballot propositions

PACs

- Unlimited (except subject to receiving limits of each candidate and/or committee)
- Unlimited for Housekeeping or ballot propositions
- Restrictions apply to contributions to Independent Expenditure Committees (EL 14-107-A(2)(a), NYCRR 6200.10, and see “Coordination” in the section on Independent Expenditures in this *Handbook*)

Candidate, Candidate’s Authorized Committee, Constituted Committee, Party Committee

- May NOT contribute to an Independent Expenditure Committee that is making expenditures benefitting the candidate, or the candidate supported by such Party or Constituted Committee (EL 14-107-A(2)(b))

Independent Expenditure Committees

- Unlimited in spending, but cannot contribute to any candidate, Constituted Committee, political committee, or Party Committee (EL 14-107-A(1))

Contribution Limits: Receiving

Candidate/Candidate’s Authorized Committee

- State candidates see chart in this Handbook for family and non-family limits
- Local candidates contact local board(s) of elections
- May NOT receive contributions from an Independent Expenditure Committee

Party/Constituted Committee

- \$109,600 aggregate from an individual in a calendar year
- \$5,000 from a corporation in a calendar year
- May NOT receive contributions from an Independent Expenditure Committee (EL 14-107-A(1))

Ballot Propositions and Housekeeping for Party/Constituted Committees

- Unlimited

PACs

- Unlimited (except subject to giving limits of corporations and restrictions on contributions from Independent Expenditure Committees)

Independent Expenditure Committees

- Unlimited, except restrictions apply to contributions from PACs (see EL 14-107-A, NYCRR 6200.10, and see “Coordination” in the section on Independent Expenditures in this *Handbook*). Also, IE Committees cannot receive contributions from any candidate, candidate’s authorized committee, Party or Constituted Committee where the IE Committee is making expenditures benefitting the candidate, or the candidate supported by such Party or Constituted Committee (EL 14-107-A(2)(b))

IV. CONTRIBUTION & RECEIPT LIMITATIONS



Inside Part One, Section IV:

- Contributions - Definition and Certain Exceptions
- Business Contributions
- Individual Contribution Limits
- Candidate/Family Contributions
- Primary/General/Special Election Campaign Limits
- Limits RE: Outstanding Loans and Liabilities Forgiven
- Candidate Contribution Receipt Limits
- Committee Contribution Receipt Limits
- Political Action Committees and Independent Expenditure Committees
- Miscellaneous Details
- Itemized/Unitemized

The NYS Election Law establishes certain limits on contributions that can be given and received by candidates and political committees, as well as limits on contributions that can be given by certain entities. Contribution limits were established to, among other things, curtail the amount of influence, through money, that a contributor can have on elections and the election process.

A. Contributions – Definition and Certain Exceptions

“Contribution” means: (EL 14-100(9))

- 1) Any gift, subscription, outstanding loan (to the extent provided for in NYS Election Law Section 14-114), advance, or deposit of money or anything of value, made in connection with the nomination for election (e.g., primary), or election (e.g., general), of any candidate, or made to promote the success or defeat of a political party or principle, or of any ballot proposal,
- 2) Any funds received by a political committee from another political committee to the extent such funds do not constitute a transfer, (EL 14-100(10)). (See “Frequently Used Terms” section of this *Handbook* for details)
- 3) Any payment, by any person other than a candidate or a political committee authorized by the candidate, made in connection with the nomination for election (e.g., primary), or election (e.g., general), of any candidate, including any payment or expenditure where coordination has occurred as defined in Section 14-107 of Article 14, or any payment made to promote the success or defeat of a political party or principle, or of any ballot proposal including but not limited to compensation for the personal services of any individual which are rendered in connection with a candidate’s election or nomination without

charge; provided however, that none of the foregoing shall be deemed a contribution if it is made, taken or performed by a candidate or his spouse or by a person or a political committee independent of the candidate or his/her agents or authorized political committees. For purposes of this article, the term “independent of the candidate or his agents or authorized political committees” shall mean that the candidate or his agents or authorized political committees did not authorize, request, suggest, foster or cooperate in any such activity; and provided further, that the term contribution shall not include:

(A) (“Volunteer services”) the value of services provided without compensation by individuals who volunteer a portion or all of their time on behalf of a candidate or political committee,

(B) (“House parties/personal property”) the use of real or personal property and the cost of invitations, food and beverages voluntarily provided by an individual to a candidate or political committee on the individual’s residential premises for candidate-related activities, to the extent such services do not exceed \$500 in value, and

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

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

B. Business Contributions

Corporations

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

- A corporation may contribute up to a total of \$5,000, in the aggregate, in a calendar year. (EL 14-116(2))
- A corporation may give an unlimited amount to ballot proposition committees, Housekeeping Committees and Independent Expenditure Committees.

Note: The \$5,000 corporate limit established by EL 14-116 (2) in the specific context of contributions from a corporation to an Independent Expenditure only committee, was the subject of a holding in Hispanic Leadership Fund, Inc., and Freedom New York vs Walsh, et al., 42 F. Supp.3d 365 (NDNY 2014). The Court found that EL 14-116 (2) was unconstitutional as applied to the plaintiffs in the specific context of that case and enjoined the State from enforcing the provisions of EL14-116 (2) against the plaintiffs.

NYSBOE has determined that based upon the Court's holding, as well as the holding of the United States Supreme Court in *Citizen's United v. FEC*, 130 S.Ct.876, (2010), the \$5,000 corporate limit, as relates to contributions from a corporation to an Independent Expenditure Committee, is not enforceable. (NYSBOE Formal Opinion 2016 #1)

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

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

Examples:

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

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

For corporate contributions to a candidate or political committee where the contribution receipt limit is higher than \$5,000, the corporation can still only contribute to that candidate or committee subject to the corporation's \$5,000 aggregate contribution limit.

For example, for a candidate whose two-year election cycle contribution limit is \$9,500, in the first year of the election cycle, if the corporation has not made any contributions in that calendar year, the corporation can make a \$5,000 contribution to that candidate, even though the candidate's receipt limit is higher. In the second year, if the corporation has not made any contributions in that calendar year, the corporation can only make a \$4,500 contribution to that candidate, as that is the remaining portion of the candidate's \$9,500 limit available to the corporation.

For the remainder of the calendar year, the corporation would only have \$500 remaining of its annual \$5,000 aggregate contribution limit to make further political contributions.

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

Limited Liability Companies

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

Sole Proprietorships

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

Partnerships

Partnership contributions are attributed to the individual partners who are making the contributions through the partnership, but the individual partners who are making the contribution are not specifically listed until the aggregate partnership contribution exceeds \$2,500 to the specific recipient (i.e., candidate or committee). (EL 14-120(2))

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

C. Individual Aggregate Contribution Limit

EL §14-114(8) establishes an annual \$150,000 aggregate contribution limit. It states "except as may otherwise be provided for a candidate and his family, no person may contribute, loan or guarantee in excess of one hundred fifty thousand dollars within the state in connection with the nomination or election of persons to state and local public offices and party positions within the State of New York in any one calendar year."

However, based upon the holding of the United States Supreme Court in *McCutcheon v. FEC*, 134 S. Ct 1434 (2014), the Second Circuit Court of Appeals in *New York Progress and Protection PAC v. Walsh*, 733 F.3d 483 (2nd Cir. 2013), and the United States District Court in *New York Progress and Protection PAC v. Walsh, et al.*' 17 F. Supp.3d 319, 323 (SDNY 2014), NYSBOE issued a formal opinion finding that the \$150,000 aggregate contribution limit provided by Election Law 14-114(8) is unenforceable. (NYSBOE Formal Opinion 2016 #1)

D. Candidate/ Family Contributions

Funds of a Candidate and the Spouse of a Candidate

Funds of a candidate and the spouse of the candidate spent on the campaign are not contributions and are not limited. However, they must be reported on the appropriate schedule(s). (EL 14-100(9) (3); 14-114(8))

Family Limits

The election limit for family members is an aggregate limit from all of the candidate's family (defined as the candidate's child, parent, grandparent, brother, sister, and the spouses of any such persons). (EL 14-114(1)(a))

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

In-kind Contribution Limits

In-kind contributions must be assessed at fair market value, reported on the appropriate campaign financial disclosure report and are subject to limits. (EL 14-114(2); NYCRR 6200.6; Formal Opinion 2015 #2)

E. Primary/General/ Special Election Campaign Limits

Separate Limits for Elections

Each primary, general or special election campaign has its own limit. No contributor may give more to a candidate and/or a candidate's authorized political committee(s) than an amount determined under the law for the office sought by the candidate. This is called the election limit. (EL 14-114(1)(a)(b)) This amount is the maximum that the candidate/authorized committee may receive, in the aggregate, from any one contributor during the campaign/election cycle for that particular election.

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

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

Limits for Contested Primaries

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

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

F. Limits: Gifts, Outstanding Loans and Liabilities Forgiven

Loans

As previously discussed in this section, a contribution includes any gift, subscription, **outstanding loan (to the extent provided for in NYS Election Law Section 14-114)**, advance, or deposit of money or anything of value, made in connection with the nomination for election (e.g., primary), or election (e.g., general), of any candidate, or made to promote the success or defeat of a political party or principle, or of any ballot proposal. (EL 14-100(9)(1))

NYS Election Law Section 14-114 establishes the contribution limits which apply to all contributions to candidates and to all contributions to political committees working directly or indirectly with any candidate to aid or participate in such candidate's nomination or election, other than any contributions to any party committee or constituted committee.

Loans taken by a candidate or committee may result in the outstanding balance of the loan being deemed a contribution for limit purposes. (EL 14-114 (6)(a)(b))

a) **A loan** made to a candidate or political committee, other than a constituted committee, by any person, firm, association or corporation other than in the regular course of the lender's business (i.e., banks) shall be deemed, to the extent **not repaid** by the date of the primary, general or special election, as the case may be, a **contribution** by such person, firm, association or corporation.

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

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

- 1) Is, in and of itself, greater than the applicable contribution limit, **or -**
- 2) When added to the previous contribution(s) of the contributor in that election cycle, results in an aggregate amount for the applicable cycle which is greater than the contribution limit for that cycle.

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

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

Documentation to be Provided

When a candidate or committee receives a loan, or has a loan forgiven, the filer must submit/ mail to applicable board(s) of elections copies of the document(s) evidencing such loans received or forgiven.

When a candidate or committee has any other liability forgiven, a filer must submit/ mail to applicable board(s) of elections copies of the document(s) evidencing such forgiveness.

Such documents must be submitted/ mailed in conjunction with the campaign financial disclosure report covering the period when the transaction took place. (EL 14-102(1))

Evidence of Indebtedness

Evidence of indebtedness (a signed copy of a promissory Note or a letter outlining loan details) for each loan, including loans from a candidate or candidate's spouse, must be submitted/mailed in conjunction with the applicable report to local board(s) of elections and/or NYSBOE.

Such evidence must include the terms and conditions of the loan, including date of loan, name and address of the parties to the loan (borrower and lender), the amount of the loan, any interest to be charged and the repayment schedule (see Schedule I).

Note: No contribution shall be used to pay interest or any other finance charges upon monies loaned to the campaign by such candidate or the spouse of such candidate. (EL 14-130(2))

Loans Made or Liabilities Incurred by a Candidate

A loan made to, or liability incurred by, a candidate for his/her own campaign must be reported and documented. (See "Who Must File and What Must Be Filed?" section of this Handbook).

Loans or Liabilities Forgiven

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

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

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

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

G. Candidate Contribution Receipt Limits

The charts in this section set forth the maximum election limits, calculated using the total number of enrolled or registered voters, excluding voters in inactive status, that may be received by a candidate for a particular office. (EL 14-114; NYCRR 6214.0) Column A represents the amount that can be received from any non-family contributor and Column B represents the amount that can be received in the aggregate from the family, defined as the candidate's child, parent, grandparent, brother, sister and the spouses of any such persons. These limits are subject to change and should be verified with NYSBOE and/or applicable local board.

Office	Election	Column A Non-Family Limit	Column B Family Limit
Statewide Governor, Lt. Governor, Comptroller, Attorney General	Primary	Total number of enrolled voters in candidate's party in the state, excluding voters in inactive status, multiplied by \$0.005*	Total number of enrolled voters in the candidate's party in the state, excluding voters in inactive status, multiplied by \$0.025.
Statewide Governor, Lt. Governor, Comptroller, Attorney General	General	\$44,000**	Total number of registered voters in the state, excluding voters in inactive status, multiplied by \$0.025.
NYS Senate	Primary	\$7,000	Total number of enrolled voters in the candidate's party in the district, excluding voters in inactive status, multiplied by \$0.25, but at least \$20,000 and no more than \$100,000.
NYS Senate	General	\$11,000	Total number of registered voters in the candidate's district, excluding voters in inactive status, multiplied by \$0.25, but at least \$20,000, and no more than \$100,000.
NYS Assembly	Primary	\$4,400	Total number of enrolled voters in the candidate's party in the district, excluding voters in inactive status, multiplied by \$0.25, but at least \$12,500, and no more than \$100,000.
NYS Assembly	General	\$4,400	Total number of registered voters in the candidate's district, excluding voters in inactive status, multiplied by \$0.25, but at least \$12,500, and no more than \$100,000.
NYC Offices of Mayor, Public Advocate and Comptroller	Primary	Total number of enrolled voters in the candidate's party in the city, excluding voters in inactive status, multiplied by \$0.05*	Total number of enrolled voters in the candidate's party in the city, excluding voters in inactive status, multiplied by \$0.25, but at least \$1,250, and no more than \$100,000.
NYC Offices of Mayor, Public Advocate and Comptroller***	General	\$44,000	Total number of registered voters in the city, excluding voters in inactive status, multiplied by \$0.25, but at least \$1,250, and no more than \$100,000.

*The formula amount up to \$21,100, but at least \$7,000.

**Candidates running jointly for the offices of governor and lieutenant governor in a general or special election shall be deemed to be one candidate for limit purposes. (EL 14-114(7) .

***Note: Candidates should check with the New York City Campaign Finance Board for further limitations.

Office	Election	Column A Non-Family Limit	Column B Family Limit
All Other Public Offices**** and Supreme Court Justice	Primary	Total number of enrolled voters in the candidate's party in the district, excluding voters in inactive status, multiplied by \$0.05, but at least \$1,000, and no more than \$50,000;	Total number of enrolled voters in the candidate's party in the district, excluding voters in inactive status, multiplied by \$0.25, but at least \$1,250 and no more than \$100,000.
	General	Total number of registered voters in the candidate's district, excluding voters in inactive status, multiplied by \$0.05, but at least \$1,000 and no more than \$50,000.	Total number of registered voters in the candidate's district, excluding voters in inactive status, multiplied by \$0.25, but at least \$1,250 and no more than \$100,000.

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

More on Candidate

Contribution Receipt Limits

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

A contribution is deemed attributable to the next election in which the candidate participates. The date of the contribution is the date it is received by the candidate/committee. If the date of receipt is after an election day, it automatically applies to the very next election for that candidate. The only exception to this rule is where, as of election day, the debts of the candidate/candidate's committee exceed the ending cash balance on hand. (EL14-102; 14-104;14-122)

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

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

See NYSBOE 1978 Opinion #13 and NYSBOE 1985 Opinion #2.

H. Committee Contribution Receipt Limits

Ballot Propositions

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

Party or Constituted Committees

Party or Constituted Committees may not, in a calendar year, receive more than \$109,600 from any one contributor (EL 14-114(10)).

Corporations, however, are still subject to their overall \$5,000 aggregate annual contribution limit. (EL 14-116).

Party or Constituted Committees may NOT receive contributions from an Independent Expenditure Committee. (EL-14-107-A(1))

Any contributor, including corporations, may make unlimited contributions to Party and Constituted Committees for "Housekeeping". (EL 14-124 (3))

Housekeeping

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

There are no limits on contributions to a Party or Constituted Committee for housekeeping, including contributions from corporations. Candidates, and committees other than a Party or Constituted Committee, are not authorized to have “housekeeping” expenses and receipts. Housekeeping funds must be kept in a separate, segregated account.

I. PACs and Independent Expenditure Committees

PACs

There is no aggregate limit on the amount of contributions that a PAC can receive from a contributor, with the exception of contributions from corporations. Corporate contributions to PACs are subject to the \$5,000 aggregate corporate contribution limit. (EL 14-116(2)) PACs may not receive contributions from Independent Expenditure Committees. (EL-14-107-A(1))

Political Action Committees (PACs) are unlimited in the aggregate amount of contributions they can make, but are limited by what a candidate or committee can receive from the PAC.

Additionally, a PAC may not make any Independent Expenditures and may only make contributions to an Independent Expenditure Committee if such committee does not have common operational control. (EL 14-107-A(2)(a))

Independent Expenditure Committee

There is no aggregate limit on the amount of contributions that an Independent Expenditure Committee can receive from a contributor, including contributions from corporations. However, Independent Expenditure Committees have specific restrictions with regard to contributions from PACs (see EL14-107-A, NYCRR 6200.10, and “Coordination” in the section on Independent Expenditures in this *Handbook*.)

Also, IE Committees cannot receive contributions from any candidate, candidate’s authorized committee, Party or Constituted Committee where the IE Committee is making expenditures benefitting the candidate, or the candidate supported by such Party or Constituted Committee (EL 14-107-A(2)(b))

J. Miscellaneous Details

Campaign Contribution to be Under True Name of Contributor

NYS Election Law Section 14-120 states:

- 1) *No person shall in any name except his own, directly or indirectly, make a payment or a promise of payment to a candidate or political committee or to any officer or member thereof, or to any person acting under its authority or in its behalf or on behalf of any candidate, nor shall any such committee or any such person or candidate knowingly receive a payment or promise of payment, or enter or cause the same to be entered in the accounts or records of such committee, in any name other than that of the person or persons by whom it is made.*
- 2) *Notwithstanding subdivision one of this section, a partnership, as defined in section ten of the partnership law, may be considered a separate entity for the purposes of this section, and as such may make contributions in the name of said partnership without attributing such contributions to the individual members of the partnership provided that any such contribution made by a partnership to a candidate or to a political committee, shall not exceed, \$2,500. In the event that such partnership contribution to any such candidate or political committee exceeds \$2,500, the aggregate amount of such contribution shall be attributed to each partner whose share of the contribution exceeds \$99.00.*

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

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

K. Itemized/Unitemized

Itemized Contributions

Whenever any contributor makes a contribution to a candidate or political committee that exceeds \$99 by itself, or the contributor makes a contribution that causes the aggregate of his/her contributions to exceed \$99 for the campaign/election cycle for candidates and their committees, or for the calendar year for Party and Constituted Committees, PACs and Independent Expenditure Committees, then the candidate or political committee that is disclosing the contributions must itemize those contributions by reporting the following:

- Complete name and address;
- Date;
- Method of payment and check number (if applicable) and
- Amount of the contribution.

The Itemized contribution must be detailed on one of the contribution schedules (Schedules A, B, C or D) of the campaign financial disclosure report which discloses the contribution. (See the applicable schedules in this *Handbook* for more details.)

Example 1:

A contributor makes a single \$100.00 contribution – this must be itemized. Any subsequent contribution made during the same election cycle or calendar year, as the case may be, must be Itemized.

Example 2:

A contributor makes an initial contribution of \$50 to a party committee in one reporting period (see Unitemized Contributions). Then the same contributor makes an additional contribution of \$75 to the same party committee, during the same calendar year, in a later reporting period. This \$75 contribution would cause the aggregate contribution of the contributor to that committee

to exceed \$99 in the same calendar year and this \$75 contribution would have to be itemized.

Example 3:

A candidate or a candidate’s authorized committee receives an initial \$60 contribution from a contributor in one reporting period, and then receives an additional \$50 contribution from the same contributor during a different reporting period in the same election cycle.

This \$50 contribution would cause the aggregate contribution of the contributor to that candidate or committee to exceed \$99 in the same election cycle. In such a case, this \$50 contribution would have to be itemized.

Note: For Examples 2 and 3, the information that must be disclosed on the campaign financial disclosure report which covers the second contribution made is different when submitting paper campaign financial disclosure reports (CF-01) than when submitting electronic disclosure reports with NYSBOE.

For these examples, for disclosing the second contribution on paper reports, the initial contribution is reported under the “Previous Amount” column.

For disclosing the second contribution via electronic reports, the initial contribution does not have to be reported because it was either previously reported as “Unitemized”, or it was reported as an itemized contribution at the discretion of the filer.

Unitemized Contributions

A single contribution that does not exceed \$99; and a single contribution which, when added to the contributor’s previous contributions to the recipient candidate or committee for the election cycle or calendar year (as is applicable to that recipient type), does not raise the aggregate amount of contributions of the contributor to the recipient to more than \$99.

Whenever any contributor makes a contribution to a candidate or political committee, and the contribution or the aggregate contributions of the contributor to the recipient do not yet exceed \$99 for the calendar year or election cycle, as the case may be, then the contribution does not have to be itemized on the campaign financial disclosure report covering the date in which the contribution was made.

The contribution can instead be reported as an “Unitemized Contribution.” The filer, however, may choose to itemize contributions that qualify to be reported as “Unitemized Contributions.”

Itemized Expenditures

Single expenditures that are more than \$49.99. Whenever any single expenditure exceeds \$49.99, the filer must provide the following information on Schedule F (Expenditures/Payments); or, if applicable, on Schedule Q (Non-Campaign Housekeeping Expenses): Date, Check Number (if applicable), Name and Address

Unitemized Expenditures

Single expenditures that are less than \$50. For single expenditures that are less than \$50, the filer can simply include the amount in the “Total Unitemized Expenditures” on Schedule F, or on Schedule Q if applicable.

However, the filer may choose to itemize expenditures which otherwise qualify to be reported as Unitemized Expenditures.

For credit card payments, or for reimbursements to individuals for campaign-related expenses, the filer must disclose the detail for each expenditure over \$49.99 that is part of the reimbursement or credit card payment. (See the applicable schedules in this *Handbook* for more details.)

Note: Reporting the “Total Unitemized Expenditures” on a paper campaign financial disclosure report (CF-01) is different than when submitting electronic campaign financial disclosure reports with NYSBOE. On paper reports, the amount of “Total Unitemized Expenditures” for the applicable reporting period is entered in the “Total Unitemized Expenditures” box on Schedule F, or on Schedule Q if applicable.

For electronic disclosure reports submitted to NYSBOE, there is no “Total Unitemized Expenditures” box on Schedules F or Q. In this case, a filer must make a single entry on the applicable schedule by choosing the “Unitemized” box and entering the total amount of expenditures in the “Amount” box. Give a brief explanation in the Explanation field as required.

Checks Drawn on Joint Account

Generally, checks drawn on a joint account are assumed given by the signatory (the person who signed the check).

However, if the contribution is to be attributed to multiple joint account holders, then all of the names, in addition to the signatory, and the specific amounts attributed to each contributor on the joint account, must be indicated in the “memo” portion of the check and/or on an attached letter or a contemporaneous document, such as an RSVP or solicitation response card. See Schedule A in the campaign financial disclosure reporting instructions.

Legal Responsibility

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

V. EXCEPTIONS TO FILING REQUIREMENTS



Inside Part One, Section V:

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

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

A. Media

Filing requirements **may not** apply to the media as follows: for purposes of the exception from having to file campaign financial disclosure reports, qualified media are considered to be any person, association or corporation engaged in the publication or distribution of any newspaper or other publication issued at regular intervals in respect to the ordinary conduct of such business. (EL 14-124(1))

B. Candidates / Committees

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

- Federal candidates or committees filing with the Federal Election Commission (FEC), where the activity solely pertains to federal office. However, if contributions or expenditures to aid or take part in the election or defeat of a state or local candidate exceed \$1,000 in the aggregate in any calendar year, then the committee is required to register and submit campaign financial disclosure reports as required of any New York State political committee. Such committee is required to have a depository (bank account) physically located in New York State as is required of any other committee registered in the state. (EL 14-124(2), (2-a))
- Candidates who do not receive or spend more than \$50 (which also applies to their own personal funds), including candidates for county committee and for delegate and alternate to a judicial convention. However, the appropriate board(s) of elections must be informed in writing of a claim of this exemption by filing a Candidate or Committee Claim of Exemption From Filing Campaign Financial Disclosure Reports (CF-05). (EL 14-124(5); NYCRR 6200.3, 6200.5)
- Any candidate or candidate's authorized committee, where the candidate is in an uncontested primary and not otherwise supporting candidates who are in a contested primary, do not have to file primary election reports. Monies received or spent shall be disclosed in the first general election campaign financial disclosure report filed. (EL 14-124(7))
- Candidates and authorized committees solely supporting one candidate for public office, or solely supporting or opposing a ballot proposition, in towns, cities or villages having a population under 10,000, where the candidate and/or committee does not raise or spend in excess of \$1,000 in the aggregate for the campaign. (EL 14-124(6)). These candidates and/or committees must file a Candidate or Committee Claim of Exemption From Filing Campaign Financial Disclosure Reports (CF-05).
- A committee formed solely to support or oppose a ballot issue, and that does not raise or spend over \$100. (EL 14-124(8))

VI. COMPLIANCE UNIT



Inside Part One, Section VI:

- *Introduction*
- *Top Compliance Issues*
- *Campaign Funds for Personal Use*

This section includes the creation of a new Compliance Unit at NYSBOE, common compliance issues, and information concerning the use of campaign funds.

A. Introduction

Chapter 55 of the Laws of 2014, substantially increased the obligations of NYSBOE in the area of campaign finance compliance. On July 1, 2014, the new Compliance Unit was created, charged with reviewing all itemized campaign financial disclosure statements for compliance with applicable laws and regulations.

The Compliance Unit assists treasurers and candidates with registration, education, filing, resignation, and termination. The Compliance Unit's numerous responsibilities and initiatives include, but are not limited to; staffing a campaign finance call center, intake and processing of campaign financial disclosure statements and related forms, providing statewide training to all filers and interested parties, conducting compliance reviews on all itemized filings and conducting more complex audits on financial data.

Campaign Finance Call Center

For questions concerning NYS Election Law and campaign finance, campaign financial disclosure reporting and registering a political committee with NYSBOE, the call center is available Monday through Friday from 9:00 am to 4:45 pm at 1(800) 458-3453, option 2.

Information Technology Unit (ITU Help Desk)

The ITU help desk is available for assistance with downloading and use of the electronic filing software and related computer questions, Monday through Friday from 9:00 am to 4:45 pm at 1(800) 458-3453, option 3.

Continuing Education

Check our website at www.elections.ny.gov for the latest schedule of statewide training seminars and webinars along with all continuing educational information for filers needing help complying with all campaign financial disclosure requirements.

Compliance Reviews

The Compliance Unit reviews all itemized reports using a checklist and categorizes them as:

Compliant: the campaign financial disclosure report contains no deficiencies or training issues.

Deficient: the campaign financial disclosure report is missing statutorily required data or contains other entries identified as deficiencies.

Training: the campaign financial disclosure report is not missing statutorily required data, however, there are errors in reporting that need to be corrected. An example is using the wrong schedule to report an entry (A PAC contribution that should be on Schedule C is reported on Schedule B—the corporate schedule).

To resolve deficiencies, follow the instructions on the checklist. Each compliance reviewer will Note precisely what issue(s) need to be addressed and the timeframe in which they must be addressed. Should you have any questions, the reviewer's name and number are provided on the checklist. They will assist you with the compliance process.

B. Top Compliance Issues

The Compliance Unit has identified the top errors made on itemized reports:

- **Reimbursements/payments** are made to Individuals or Credit Cards without proper itemization: Each transaction in a reimbursement must be individually itemized.
- **A negative opening or closing balance:** The Committee will be notified of having a negative balance and would be required to reconcile their reports.
- **Missing data:** A missing date, name, address, city, state, zip code, or type of payment will generate a deficiency.
- **Disclosing transactions that are out of the date range for the applicable report:** This is the inclusion of a transaction that should have been reported on another campaign financial activity report.
- **Loan documentation:** Every time a committee receives a loan or forgives a loan, the Committee must supply a copy of the letter of indebtedness or letter of forgiveness to NYSBOE. In addition, every loan must be carried over onto the next report using Schedule N until it is paid back or forgiven.
- **Conducting raffles:** The NYS Gaming Commission prohibits political committees from conducting raffles. The monies received from a raffle must be refunded to participants (if known) or to the Office of the State Comptroller if the participants are unknown.

C. Campaign Funds for Personal Use

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

Note: Section EL 14-130 of NYS Election Law was amended in the 2015-2016 budget. NYSBOE shall issue advisory opinions upon request regarding expenditures that may or may not be considered personal use of contributions.

14-130. Campaign funds for personal use

1. *Contributions received by a candidate or a political committee may be expended for any lawful purpose. **Such funds shall not be converted by any person to a personal use which is unrelated to a political campaign or the holding of a public office or party position.***

2. *No contribution shall be used to pay **interest or any other finance charges** upon monies loaned to the campaign by such candidate or the spouse of such candidate.*

3. *For the purposes of this section, contributions converted by any person to a personal use are expenditures that are exclusively for the personal benefit of the candidate or any other individual, not in connection with a political campaign or the holding of a public office or party position. Converted by any person to a **personal use**, when meeting the definition in this subdivision, shall include, but not be limited to, expenses for the following:*

*(i) **any residential or household items, supplies or expenditures, including mortgage, rent or utility payments for any part of any personal residence of a candidate or officeholder or a member of the candidate's or officeholder's family that are not incurred as a result of, or to facilitate, the individual's campaign, or the execution of his or her duties of public office or party position. In the event that any property or building is used for both personal and campaign use or as part of the execution of his or her duties of public office or party position, personal use shall constitute expenses that exceed the prorated amount for such expenses based on fair-market value.***

(ii) **mortgage, rent, or utility payments** to a candidate or officeholder for any part of any non-residential property that is owned by a candidate or officeholder or a member of a candidate's or officeholder's family and used for campaign purposes, to the extent the payments exceed the fair market value of the property's usage for campaign activities;

iii) **clothing**, other than items that are used in the campaign or in the execution of the duties of public office or party position;

iv) **tuition payments** unrelated to a political campaign or the holding of a public office or party position;

(v) **salary payments** or other compensation provided to any person for services where such services are not solely for campaign purposes or provided in connection with the execution of the duties of public office or party position;

(vi) **salary payments** or other compensation provided to a member of a candidate's family, unless the family member is providing bona fide services to the campaign. If a family member provides bona fide services to a campaign, any salary payments or other compensation in excess of the fair market value of the services provided shall be considered payments for personal use;

(vii) **admission** to a sporting event, concert, theater, or other form of entertainment, unless such event is part of, or in connection with, a campaign or is related to the holding of public office or party position;

(viii) **payment of any fines or penalties** assessed against the candidate pursuant to this chapter or in connection with a criminal conviction or by the joint commission for public ethics pursuant to section ninety-four of the executive law or sections seventy-three or seventy-three-a of the public officers law or the legislative ethics commission pursuant to section eighty of the legislative law;

ix) **dues, fees, or gratuities** at a country club, health club, recreational facility or other entities with a similar purpose, unless they are expenses connected with a specific fundraising event or activity associated with a political campaign or the holding of public office or party position that takes place on the organization's premises; and

(x) **travel expenses** including automobile purchases or leases, unless used for campaign purposes or in connection with the execution of the duties of public office or party position and usage of such vehicle which is incidental to such purposes or the execution of such duties.

4. Nothing in this section shall prohibit a candidate from purchasing equipment or property from his or her personal funds and leasing or renting such equipment or property to a committee working directly or indirectly with him to aid or participate in his or her nomination or election, including an exploratory committee, provided that the candidate and his or her campaign treasurer sign a written lease or rental agreement. Such agreement shall include the lease or rental price, which shall not exceed the fair lease or rental value of the equipment. The candidate shall not receive lease or rental payments which, in the aggregate, exceed the cost of purchasing the equipment or property.

5. Nothing in this section shall prohibit an elected public officeholder from using campaign contributions to facilitate, support, or otherwise assist in the execution or performance of the duties of his or her public office.

6. The state board of elections shall issue advisory opinions upon request regarding expenditures that may or may not be considered personal use of contributions. Any formal or informal advisory opinions issued by a majority vote of the commissioners of the state board of elections shall be binding on the board, the chief enforcement counsel established by subdivision three-a of section 3-100 of this chapter, and in any subsequent civil or criminal action or proceeding or administrative proceeding.

Note: See NYSBOE website for previously issued Opinions.

VII. INDEPENDENT EXPENDITURES



Inside Part One, Section VII:

- *Independent Expenditure Committee Defined*
- *What is an Independent Expenditure?*
- *What is Not an Independent Expenditure?*
- *What is Coordination?*
- *What is Not Coordination?*
- *Definitions related to Independent Expenditures*
- *Registration: Independent Expenditures*
- *Reporting Requirements*
- *Prohibited Spending*

Refer to the Filing Calendar at www.elections.ny.gov for details on when Independent Expenditure Committees should file.

A. Independent Expenditure Committee Defined

The Laws of 2016 set forth new requirements for Independent Expenditure Reporting.

- Article 14 of the NYS Election Law was amended, setting forth how Independent Expenditures are to be reported. (EL 14-107)
- NYCRR 6200.10 Disclosure of Independent Expenditures, as amended, sets forth and incorporates the changes as they relate to Independent Expenditures.

Independent Expenditure Committee means a political committee, that only makes independent expenditures as defined in Article 14 and does not coordinate with a candidate, candidate's authorized committees or an agent of the candidate as defined in paragraph (g) of subdivision one of section 14-107 of the Election Law.

An independent expenditure committee may be created by a person, group of persons, corporation, unincorporated business entity, labor organization or business, trade or professional association, or organization, or political committee.
(EL 14-100 (15))

B. What is an Independent Expenditure?

Independent Expenditure is an expenditure made by an Independent Expenditure Committee "conveyed to 500 or more members of a general public audience" by:

- Audio or video communication via broadcast, cable or satellite;
- Written communication via advertisement, pamphlets, circulars, flyers, brochures, letterheads; or
- Other published statements,

which contains,

- Irrespective of when made, words such as "vote," "oppose," "support," "elect," "defeat," or "reject," which call for the election or defeat of a clearly identified candidate;
- Refers to and advocates for or against a clearly identified candidate or ballot proposal on or after January 1 of the election year in which such candidate is seeking office or such proposal shall appear on the ballot; **or**
- Within 60 days before a general or special election for the office sought by the candidate or 30 days before a primary election, includes or references a clearly identified candidate.

“**Advocates for or Against**” means, in the absence of explicit words of advocacy for or against a candidate or ballot proposal, that the expenditure—through the use of images, photos or language—promotes, supports, attacks, or opposes the clearly identified candidate or ballot proposal.

For the purposes of determining that a communication is “advocating for or against” a candidate or ballot proposal, the following factors shall be considered, but shall not be limited to:

- Whether it identifies a particular candidate by-name or other means such as party affiliation or distinctive features of a candidate’s platform or biography or identifies a ballot proposal;
- Whether it expresses approval or disapproval for said candidate’s positions or actions or for a ballot proposal;
- Whether it refers to a candidate or ballot proposal and is part of an ongoing series by the group on the same issue and the expenditure is made on or after January first of the year of the election in which such candidate is seeking office or such proposal shall appear on the ballot;
- Whether the issue raised in the communication has been raised as a distinguishing characteristic among the referenced candidates; and
- Whether its timing and the identification of the candidate are related to a vote on legislation or a position on legislation by an officeholder who is also a candidate and is made on or after January first of the year of the election in which such candidate is seeking office.

For the purposes of determining that a communication is **not** “advocating for or against” a candidate or ballot proposal, the following factors shall be considered, but shall not be limited to:

- Whether it is part of an ongoing series by the group on the same issue and does not refer to a candidate or ballot proposal; and

- Whether its timing and the identification of the candidate or ballot proposal are related to a non-electoral event (e.g., a vote on legislation or a position on legislation by an office-holder who is also a candidate) and is not made on or after January first of the year of the election in which such candidate is seeking office or such proposal shall appear on the ballot.

However, even if some of the factors above are found, the communication must still be considered in its context before arriving at any conclusion.

C. What is Not an Independent Expenditure ?

An independent expenditure shall not include:

- Payments or expenditures made by a Party or Constituted Committee that is required to file disclosure reports under NYS Election Law;
- Communications where such candidate, the candidate’s political committee or its agents, a Party Committee or its agents, or a Constituted Committee or its agents, or a political committee formed to promote the success or defeat of a ballot proposal or its agents, did authorize, request, suggest, foster or cooperate in such communications;
- Payments or expenditures where Coordination occurs in the creation, formation, or operation of the Independent Expenditure Committee making the payment or expenditure.

An independent expenditure shall also not include expenditures in connection with:

- A written news story, commentary, or editorial or a news story, commentary, or editorial distributed through the facilities of any broadcast station, cable or satellite, unless such publication or facilities are owned or controlled by any political party, political committee or candidate; **or**

- A communication that constitutes a candidate debate or forum; **or**
- Internal communication by members to the other members of a membership organization of not more than 500 members for the purpose of supporting or opposing a candidate or candidates for elective office, provided such expenditures are **not** used for the costs of campaign material or communications use in connection with broadcasting, telecasting, newspapers, magazines, or other periodical publications, billboards or similar types of general public communications; **or**
- Internal communications by members to other members of a membership organization of not more than 500 members or communications by a corporation organized for charitable purposes pursuant to Section 501(c)(3) of the Internal Revenue Code, within 60 days before a general or special election for the office sought by the candidate or 30 days before a primary election, that includes or references a clearly identified candidate but does not otherwise qualify as an Independent Expenditure; **or**
- A communication published on the internet, unless the communication is a paid advertisement. (EL 14-107(1)(B))

D. What is Coordination?

Coordination shall include:

- **Candidate participated in creation/formation of the Independent Expenditure Committee within two years of election:** the candidate or the candidate's authorized committee, or an agent of the candidate or the candidate's authorized committee participated in the creation or formation of the IE Committee within two years of the general, primary or special election in which the candidate is a candidate for nomination or election and the payment or expenditure made is for the benefit of that candidate;
- **The candidate appears at fundraiser hosted by IE Committee within two years of election:** The candidate or agent of the candidate appears at any fundraising event hosted by an IE Committee, or its agent, making a payment or expenditure that benefits that candidate within two years of the general, primary, or special election in which the candidate is a candidate for nomination or election;
- **The IE Committee employed or retained former employee of candidate or policy-maker in candidate office holder's office within two years of the election:** The IE Committee making the payment or expenditure or its agent, employed or retained an individual, other than an individual described in the eighth bullet of this Section D, who was employed by the candidate, the candidate's authorized committee, or an agent of the candidate or has held a policymaking, non-administration position in the office of the candidate's elected office within two years of the general, primary, or special election in which the candidate is a candidate for nomination or election, and the payment or expenditure is made for the benefit of that candidate;
- **IE Committee is a member of, or is established, directed or managed by candidate's immediate family member:** The Independent Expenditure Committee making the payment or expenditure or its agent, is a member of the candidate's immediate family or is established, directed, or managed by a member of the immediate family of the candidate and the payment or expenditure is made for the benefit of that candidate;
- **IE Committee uses campaign material from candidate:** The IE Committee making the payment or expenditure benefitting the candidate, republished, disseminates or distributes, in whole or in part, any video, audio, written, or other campaign-related material prepared by the candidate or the candidate's authorized committee or by an agent of the candidate or the candidate's authorized committee. This paragraph shall not apply if the independent expenditure committee making the payment or expenditure obtains the communication or materials from a publicly available source.
- **The candidate shares or rents campaign space with or from the IE Committee:** The candidate or the candidate's authorized committee, or an agent of the candidate or the candidate's authorized committee, shares or rents space for a campaign-related purpose with or from the Independent Expenditure Committee, or its agent, making the payment or expenditure benefitting the candidate.

- **IE Committee has participated in strategic discussions with the candidate within two years of the election:** The IE Committee, or its agent, making the payment or expenditure benefitting the candidate has participated in strategic discussions with the candidate, the candidate's authorized committee, or an agent of the candidate or the candidate's authorized committee within two years of the general, primary, or special election in which the candidate is a candidate for nomination or election. Discussion shall be deemed strategic if information about the candidate's or opponent's electoral campaign plans, projects, or activities that is not obtained from a publicly available source, is conveyed to the IE Committee, or its agents, making the payment or expenditure. This paragraph shall only apply to discussions occurring after the IE Committee is formed or, one week after the candidate has been certified for that election, whichever occurs first.

IE Committee and candidate retain same professional campaign service provider within two years of the election: The IE Committee, or its agent, making the payment or expenditure benefitting the candidate and the candidate or the candidate's authorized committee knowingly retained the same individual or entity to provide professional campaign services within two years of the general, primary or special election, in which the candidate is a candidate for nomination or election, and the professional campaign services provider discloses strategic information regarding one party with the other party. Information shall be deemed strategic if it relates to either party's respective campaign or IE plans, projects, or activities that are not obtained from a publicly available source. This subparagraph shall not prohibit a candidate, a candidate's authorized committee, or an agent of the candidate or the candidate's authorized committee, from retaining the same professional campaign services provider as the IE Committee or its agent, making the payment or expenditure benefitting the candidate upon the professional campaign services provider entering into a confidentiality agreement with both parties expressly stating it will not disclose strategic information regarding each party with the other party.

- **IE Committee utilizes strategic information or data from common vendor/campaign professional of candidate, within two years of the election:** The IE Committee, or its agent, making the payment or expenditure benefitting the candidate utilizes strategic information or data related to the candidate, that is not from a publicly available source, and is not otherwise available by subscription, from an individual who has been previously compensated, reimbursed or retained by the candidate as a consultant, political, media or fundraising advisor, vendor or contractor, within two years of the general, primary, or special election in which the candidate is a candidate for nomination or election.

E. What is Not Coordination

Coordination shall not include:

- **Responses to inquiries, re: legislative or policy issues:** A response by candidate or a Party or Constituted Committee to an inquiry about the candidate's or Party or Constituted Committee's position on legislative or policy issues;
- **Public communications by candidate owner/operator of business:** A public communication in which a candidate is clearly identified only in his/her capacity as the owner or operator of a business that existed prior to the candidacy if:
 - The medium, timing, content and geographic distribution of the public communication are consistent with public communications made prior to the candidacy, and
 - The public communication does not promote, support, attack or oppose that candidate or another candidate in their capacity as candidates who seek the same office as that candidate.

F. Definitions Related to Independent Expenditures

Clearly Identified Candidate: means that:

- The name of the candidate involved appears;
- A photograph or drawing of the candidate appears; or
- The identity of the candidate is apparent by unambiguous reference. (EL 14-100(12))

General Public Audience: means an audience composed of members of the public, including a targeted subgroup of members of the public; provided, however, it does not mean an audience solely comprised of members, retirees and staff of a labor organization or members of their households or an audience solely comprised of employees of a corporation, unincorporated business entity or members of a business, trade or professional association or organization. (EL 14-100(13))

Labor Organization: means any organization of any kind which exists for the purpose, in whole or in part, of representing employees employed within the State of New York in dealing with employers or employer organizations or with the state government or any political or civil subdivision or other agency thereof, concerning terms and conditions of employment, grievances, labor disputes, or other matters incidental to the employment relationship. For the purposes of this regulation, each local, parent national, or parent international organization of a statewide labor organization, and each statewide federation receiving dues from subsidiary labor organizations, shall be considered a separate labor organization. (EL 14-100(14))

Membership Organization: means a group that has a recognized organizational structure and maintains a list of its members, such as a professional, fraternal, patriotic, or social association or organization, a cooperative or a corporation without capital stock, and is not organized primarily for the purpose of influencing the nomination for election, or election, of any candidate or office covered by Article 14 of the Election Law of the State of New York, or any ballot proposal covered therein.

- Factors that support a conclusion that a group is a "membership organization" for this purpose shall include, but not be limited to, the following:
 - The group is composed of members, some or all of whom are vested with the power or authority to administer the organization pursuant to membership bylaws, constitution or other formal organizational documents;

-There are expressly stated qualifications for membership, including special membership status, such as "retired" or "lifetime" member;

-The group expressly solicits to become members;

-Individuals pay dues to be members of the group;

-The group acknowledges the acceptance of membership, such as by sending a membership card or issuing correspondence;

-The group distributes newsletters or other information messages to its members;

-The group has a mission statement that is available for the members and the public to see; and

-The group is not organized primarily for the purpose of influencing the nomination for election, or election, of any candidate for office, or for the success or defeat of any ballot proposal covered by Article 14 of the Election Law. (NYCRR 6200.10 (b)(6))

Immediate Family: means that for the purpose of this section, the spouse, child, parent, grandparent, brother, half-brother, sister, half-sister of the candidate, and the spouses of such persons. (EL 14-107(1)(f))

Agent: means for the purposes of this section, a person authorized by the candidate or the candidate's authorized committee, who acts on behalf of or at the direction of the candidate or the candidate's authorized committee; or a Party Committee or Constituted Committee acting on behalf of a candidate; or a person authorized by an Independent Expenditure Committee who acts on behalf of, or at the direction of, such committee. (EL 14-107(1)(g))

Political Action Committee: means a political committee which makes no expenditures to aid or take part in the election or defeat of a candidate, or to promote the success or defeat of a ballot proposal, other than in the form of contributions, including in-kind contributions, to candidates, candidate's authorized committees, Party Committees, Constituted Committees, or Independent Expenditure Committees, provided there is not common operation control between the Political Action Committee and the Independent Expenditure Committee; or in the form of communications that are not distributed to a general public audience as described in this section. (EL 14-100 (16)) For purposes of this paragraph, *common operation control* means that:

- The same individual or individuals exercised actual and strategic control over the day to day affairs of both the PAC and the IE Committee; or
- Employees of the PAC and the IE engage in communication related to the strategic operations of either committee.

G. Registration: Independent Expenditures

Prior to making any Independent Expenditure, a person or organization must first register with NYSBOE as an Independent Expenditure Committee. (EL 14-107(3))

An Independent Expenditure Committee must file the Independent Expenditure Committee Campaign Finance Registration Form (CF-02—Type 8) and has additional registration and filing requirements.

Independent Expenditure Committees must provide the following additional information upon registration:

1. If the committee is an individual making their own Independent Expenditures, provide the name, address, occupation and employer of the person;
2. If the committee is an entity, provide the name and employer of any individual who exerts operational or managerial influence or control over the entity;
Note: Disclosure requires the name of at least one natural person.
3. If the committee is an entity, provide the name of any salaried employee of the committee;
4. For those individuals who have been identified in Items 1, 2 or 3 above, indicate whether during the two year period before filing, they have been employed or retained as:
 - A political, media or fundraising advisor or consultant for a candidate, or any entity directly controlled by a candidate, or any Party or Constituted Committee or
 - Have held a formal position in the office of a candidate's elected office, or have held a formal position in any Party or Constituted Committee.

Provide the name and address of the relevant employer or retaining entity.

For each such employer or retaining entity listed, IEs must provide the basis for listing them on the "Reason" line provided (e.g., media consultant).

Those individuals who have been identified in categories 1, 2 or 3 who are members of a candidate's immediate family (spouse, child, grandparent, brother, half-brother, sister, half-sister of the candidate and spouses of these individuals) must be listed.

H. Reporting Requirements

All Independent Expenditure Committees are required to file Periodic and all Election Cycle reports. Independent Expenditure Committees may also have to provide Weekly/24-Hour disclosures.

If an Independent Expenditure Committee is not participating in a primary, general or special election, it should submit a Notice of Non-Participation in Election(s) by Registered PACs, Party and Constituted Committees or Independent Expenditure Committees form (CF-20). The filing of a CF-20 does not remove the obligation of the committee to make any required Weekly or 24-Hour disclosures.

Weekly/24-Hour Disclosures

After the Independent Expenditure Committee has registered with NYSBOE, in addition to filing the campaign financial disclosure reports required of political committees, additional disclosures must be made electronically on a weekly and 24-Hour basis, as applicable:

Weekly IE Disclosure

Submit Weekly disclosures on Mondays after receipt of a contribution of \$1,000 or more or expenditure made over \$5,000.

24-Hour IE Disclosure

Within 30 days of the applicable primary, general or special election, submit a notice within 24 hours of receipt of any contribution of \$1,000 or more.

Disclosure Reporting Detail

Weekly and 24-Hour disclosures shall include, in addition to any other information required by law:

- The name, address, occupation and employer of the person making the statement.

For each contribution received:

- The name, address, occupation and employer of any person providing a contribution, gift, loan, advance or deposit of \$1,000 or more for the independent expenditure, or the provision of services for the same, and the date it was given.

For each expenditure or payment made:

- The dollar amount paid for each independent expenditure, the name and address of the person or entity receiving the payment, the date

the payment was made and a description of the independent expenditure; and

- The election to which the independent expenditure pertains and the name of the clearly identified candidate or ballot proposal referenced and whether the candidate or ballot proposal is supported or opposed; and
- A list of all expenditures made by and liabilities incurred for services rendered during the relevant reporting period. (EL 14-107(4))

Note: All contributions or expenditures disclosed on a Weekly IE Disclosure must also be disclosed on the next applicable campaign financial disclosure report.

All contributions disclosed on a 24-Hour IE Disclosure must also be disclosed on either the 11-Day Pre-Election campaign financial disclosure report or on the Post-Election campaign financial disclosure report, as applicable.

A receipt of a contribution of \$1,000 or more that has been disclosed as a 24-Hour IE Disclosure does not need to be disclosed on the subsequent Weekly IE Disclosure, but must be disclosed on the next applicable campaign financial disclosure report.

To disclose weekly/24-hour details, visit www.elections.ny.gov/CampaignFinance. All 24-hour and weekly disclosures must be reported to NYSBOE on the next applicable Election report or Periodic report.

Attributions

Attribution of Campaign Advertisements – NYS Election Law does not require a sponsor or payor's name to appear on any political advertisements ("paid for by"), with the exception of Independent Expenditures of \$1,000 or more.

If the ad refers to a federal candidate, the Federal Election Commission (FEC) may impose such a requirement. Additionally, Federal Communications Commission (FCC) regulations, as well as radio/TV stations, and print media themselves, may impose an attribution requirement.

Independent Expenditures that cost more than \$1,000 in the aggregate must:

- Clearly state the name of the person/committee

who paid for or otherwise published or distributed the communication, e.g. "Paid for by the ABC Independent Expenditure Committee" **and**

- With respect to communications regarding candidates, state that the communication was **not** expressly authorized or requested by any candidate or by any candidate's political committee or any of its agents, e.g. "This communication was not expressly authorized or requested by any candidate or by any candidate's political committees or any of its agents."

Disclosure of Political Communication/Campaign Materials

All political committees whose activity requires the filing of primary, general and/or special election reports, must at the same time the applicable post-election campaign financial disclosure report is due and made, submit copies of all the filer's political communications, also known as campaign materials, associated with that election. Copies shall include a copy of all broadcast, cable or satellite schedules and scripts, internet, print and other types of advertisements, pamphlets, circulars, flyers, brochures, letterheads and other printed matter purchased or produced, and reproductions of statements or information published to 500 or more members of a general public audience by computer or other electronic device including but not limited to electronic mail or text message, purchased in connection with such election by or under the authority of the person filing the statement or the committee or the person on whose behalf it is filed, as the case may be. Such copies, schedules and scripts shall be preserved by the officer with whom or the board with which it is required to be filed for a period of one year from the date of filing thereof. (EL 14-106)

In addition to the above, for any required weekly disclosures filed by an Independent Expenditure Committee, it must submit to NYSBOE, in conjunction with such weekly disclosures, a copy of all political communications paid for by the independent expenditure, including but not limited to broadcast, cable or satellite schedules internet, print and other types of advertisements, pamphlets, circulars, flyers, brochures, letterheads and other printed matter purchased or produced, and reproductions of statements or information conveyed to 1,000 or more members of a general public audience by computer or other electronic devices.

How to Submit Campaign Materials/ Electronically

Effective July 21, 2016, filers have the option of submitting campaign materials/political communications electronically to the NYSBOE.

To file campaign materials electronically, the following requirements on the document size and type must be met:

- The file must be in pdf, jpeg, or png format;
- The following documents are not acceptable and will be rejected: all video and audio files and any compressed, encrypted or executable files;
- PDFs should contain text or low-resolution images only;
- Each individual attachment must be 5 MB or less. The aggregate size of all attachments in one email may not exceed 20 MB;
- Multiple emails may be necessary with regard to adhering to size requirements.

NYSBOE does not need a copy of an actual commercial, video or audio clip. A copy of the script is all that is required.

Please send your campaign materials to: CampaignMaterials@elections.ny.gov. Your email subject line should reference a filer identification number and the subject "**campaign material.**" (EX. A12345 – 2016 Campaign Material). NYSBOE recommends that you print off a copy of your sent email for your records.

All filers continue to have the option to mail campaign materials/political communications to:

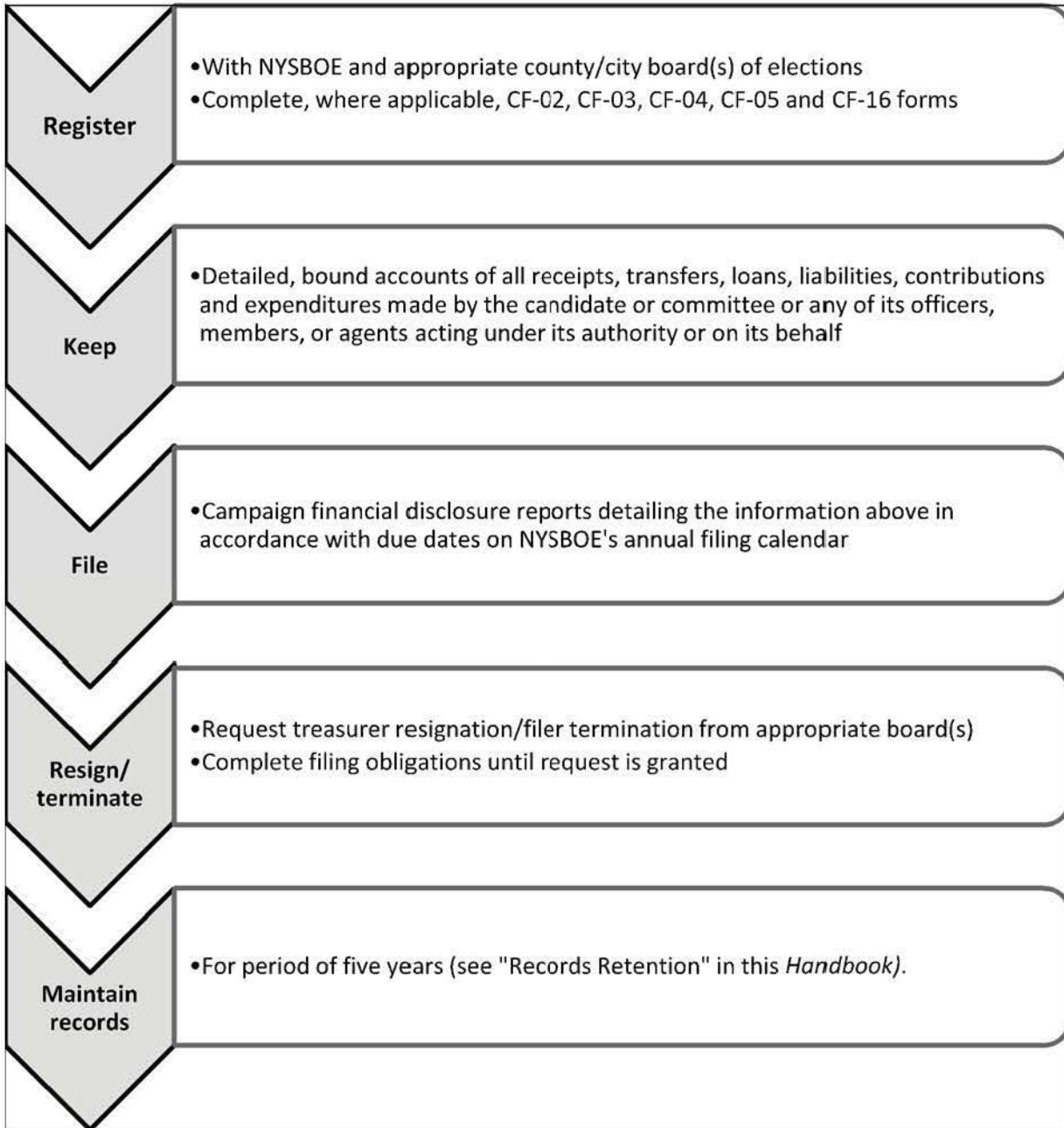
NYSBOE Compliance Unit
40 N. Pearl Street, Suite 5
Albany, NY 12207-2729

I. Prohibited Spending

Prohibited Spending by Independent Expenditure Committees and Political Action Committees:

1. **IE Committees prohibited from making contributions:** An Independent Expenditure Committee shall not contribute to any candidate, Constituted Committee, political committee, or Party Committee.
2. **(a) PACs prohibited from making independent expenditures, or contributions to IE Committees with "common operation control" as the PAC:** A Political Action Committee shall not make any Independent Expenditures and may only make contributions to any Independent Expenditure Committee if such committee does not have common operational control. For purposes of this paragraph, "common operation control" means that (i) the same individual or individuals exercise actual and strategic control over the day-to-day affairs of both the Political Action Committee and the Independent Expenditure Committee, or (ii) employees of the Political Action Committee and the Independent Expenditure Committee engage in communications related to the strategic operations of either committee.
(b) Candidates/their authorized committees, Party/Constituted Committees prohibited from contributing to IE Committees that make beneficial expenditures regarding the candidate or the candidate supported by the Party/Constituted Committee: No candidate, candidate's authorized committee, Party Committee, or Constituted Committee shall contribute to an Independent Expenditure Committee that is making expenditures benefitting the candidate or the candidate supported by such Party or Constituted Committee.

Treasurers/Candidates are Obligated to:



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

VIII. DUTIES OF TREASURERS/CANDIDATES



Inside Part One, Section VIII:

- *Additional Responsibilities*

A. Additional Responsibilities

The filer is legally responsible for filing all required campaign financial disclosure reports. (EL 14-102 and EL 14-104)

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

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

Filer ID# and PIN

When registering by filing the Authorized Single Candidate Committee Campaign Finance Registration form (CF-02—Type 1) or the Candidate Registration and/or to Request NYSBOE Filer ID# and PIN form (CF-04), filers will be assigned a Filer ID# as well as a PIN. For filing purposes, the PIN is the electronic signature of the filer. The PIN also ensures that the campaign financial disclosure report has been filed by or authorized by the designated filer. As liability attaches to each filing, the filer should ensure that his or her PIN is securely kept and used. For political committees, NYSBOE will only provide the PIN to the treasurer of record.

Registration Required for Political Committees Before Financial Activity

No officer, member or agent of any political committee shall receive any receipt, transfer or contribution or make any expenditure or incur any liability until the committee shall have chosen a treasurer and depository and filed their names (initial registration or amendment thereto) as required with the appropriate board(s) of elections. (EL-14-118(1))

Detailed, Bound Accounts

The treasurer of every political committee, as well as every candidate who receives or expends any money or any valuable thing or incurs any liability to pay money or its equivalent, shall keep and retain detailed, bound accounts of all receipts, transfers, loans, liabilities, contributions and expenditures, made by the committee or any of its officers, members, or agents acting under its authority or in its behalf, or the candidate, as applicable. (EL 14-118)

Receipts Requirement

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

Limits on Cash

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

Evidence of Indebtedness/ Forgiveness

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

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

Evidence of indebtedness and/or forgiveness must be submitted/mailed to the applicable board(s) of elections. Any loan or liability that is forgiven is subject to applicable contribution limits.

Financial Activity—Deposits

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

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

Officers, members or agents of a political committee or agents of a candidate that receive any receipt, contribution, or transfer, or make any expenditure or incur any liability, must within three days after demand of the treasurer, and in any event within 14 days after any such financial activity, give to the treasurer of such committee, or to such candidate if any agent authorized by him or her, a detailed accounting of all with vouchers/receipts. (EL 14-122(1))

Disposition of Anonymous Contributions

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

Office of the State Comptroller
110 State Street
Second Floor
Attention: Remittance Control
Albany, NY 12236
RE: Disposition of Anonymous Contributions
Pursuant to Election Law Section 14-128.

Raffles and Games of Chance

Pursuant to General Municipal Law Section 186 and the related regulations of the New York State Gaming Commission, Division of Charitable Giving (9 NYCRR 4600) pertaining to Games of Chance, political parties and other political committees are specifically not authorized organizations to engage in Games of Chance.

Any monies received through a raffle must be refunded to the participants in the raffle. If any of the participants are not known, the proceeds from these unknown contributors are deemed anonymous and, as such, must be remitted to the Office of the State Comptroller.

Resignation or Termination

Treasurers filing treasurer resignation reports or treasurers or candidates filing termination reports with NYSBOE must also file a paper Termination or Resignation Request Form/No-Activity Report Form (CF-18) with an original signature, making sure to check the box(es) applicable to the request. (See the “Resigning as Treasurer” and “Terminating Filing Obligations” sections in this *Handbook* for details).

Records Retention

In accordance with NYS Election Law, every political committee shall have a treasurer and depository (bank), and shall cause the treasurer (active and/or resigned) to keep detailed, bound accounts of all receipts, transfers, loans, liabilities, contributions and expenditures made by the committee or

any of its officers, members or agents, acting under its authority or on its behalf, for a period of five years from the date of the filing of the final campaign financial disclosure report with respect to the election or convention to which they pertain. These requirements regarding records retention also apply to candidates who are required to file their own campaign financial disclosure reports. (EL 14-118 (3)).

Treasurer Removal

Effective July 1, 2017, a candidate has the option of designating a committee of no less than three persons who shall be authorized to appoint and remove the treasurer of any authorized committee of the candidate. The designation or revocation of the committee shall be evidenced in a writing filed with NYSBOE by the candidate authorizing the committee. The candidate may revoke such designation at any time. (EL 14-104-1)

How to Resign as Treasurer

File all campaign financial disclosure reports due to date and until resignation is approved	Submit request with CF-18 and/or CF-01 to NYSBOE and appropriate local board(s)	Include a letter of resignation	Retain all records for five years <ul style="list-style-type: none">• New treasurer submits amended CF-02, CF-03• Candidate files amended CF-16 if applicable
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These graphics are intended to provide an easy-to-understand overview of a portion of campaign financial disclosure reporting requirements outlined in the following section of this Handbook.

IX. RESIGNING AS TREASURER



Inside Part One, Section IX

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

A. Documents Required

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

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

Resignation is not complete until approval is granted in writing by NYSBOE and/or by local board(s) of elections as applicable. For time frames, consult NYCRR 6200.7 of the Rules and Regulations of NYSBOE.

Reports and Forms

Electronic Filers with NYSBOE

Electronic filers with NYSBOE must submit a fully completed paper Termination or Resignation Request Form (CF-18) when submitting a final campaign financial disclosure resignation report as described below:

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

- **Online reports:** One of the limited types of non-itemized reports which can be filed online (i.e., In-Lieu-Of Statement, if qualified, or No-Activity Report) at www.elections.ny.gov.

A No-Activity Report can also be submitted on a paper CF-18 form. The CF-18 form must be completed in its entirety with the appropriate "Filing Period" and "Treasurer Resignation Report" boxes checked.

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

New York State Board of Elections
Compliance Unit
40 North Pearl Street, Suite 5
Albany, NY 12207-2729

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

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

Local Electronic Filers

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

Paper Filers with Any Board of Elections

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

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

Time Period of Transactions Required on Resignation Reports

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

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

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

Resignation Letter Requirements

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

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

Upon the effective date of resignation, or upon the death of the treasurer, no member of the committee may receive or spend funds until a new treasurer is chosen, and an amended registration is submitted.

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

Treasurer Removal

Effective July 1, 2017, a candidate has the option of designating a committee of no less than three persons who shall be authorized to appoint and remove the treasurer of any authorized committee of the candidate. The designation or revocation of the committee shall be evidenced in a writing filed with NYSBOE by the candidate authorizing the committee. The candidate may revoke such designation at any time. (EL 14-104-1)

B. Records Transfer and Retention Upon Treasurer Resignation

Record Transfer

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

Record Retention

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

These requirements regarding records retention also apply to candidates who are required to file their own campaign financial disclosure reports. (EL 14-118 (3)).

C. Obligation to File Until Resignation Process Complete

Reports

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

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

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

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

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

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

X. TERMINATING FILING OBLIGATIONS



Inside Part One, Section X:

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

A. Documents Required

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

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

Reports and Forms

Electronic Filers with NYSBOE

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

- **Itemized campaign financial disclosure report:** An itemized report created using the Electronic Filing System (EFS) Software, whether filed as an attachment to an email, or filed by mail on diskette, CD or DVD;
or -
- **Online reports:** One of the limited types of non-itemized reports which can be filed online (i.e., In-Lieu-Of Statement, if qualified, or No-Activity Report) at www.elections.ny.gov.

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

The CF-18 form must be completed in its entirety with the appropriate "Filing Period" and "Termination Report" boxes checked.

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

New York State Board of Elections
Compliance Unit
40 North Pearl Street, Suite 5
Albany, NY 12207-2729

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

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

Local Electronic Filers

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

Paper Filers with Any Board of Elections

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

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

Time Period of Transactions Required on Termination Reports

Any regularly scheduled filing, including election reports or periodic reports, can be designated as a termination report. At other times, a filer can submit an off-cycle campaign financial disclosure report for termination purposes. This, however, is subject to the mid-cycle termination restrictions described in this section. An off-cycle campaign financial disclosure report is defined as a report which does not correspond to any specific filing period.

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

A termination will not be processed unless all requirements for termination are met, including filing of all delinquent reports. A termination is not complete until NYSBOE and/or applicable local board(s) provide approval.

Termination Restrictions on Constituted Committees

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

B. Additional Criteria for Termination

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

- Submitted all previously required campaign financial disclosure reports; and -
- An ending cash balance of \$0 in the bank account, which also must be reflected in the filer’s final campaign financial disclosure termination report; and -
- All outstanding loans or liabilities repaid or forgiven, including submission of letters of forgiveness. Any forgiven loans or liabilities are subject to applicable contribution limits; and -
- In order to qualify for termination, there can be no negative cash balance on any report.

When Funds Remain

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

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

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

Forgiven Loans or Liabilities

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

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

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

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

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

Mid-Cycle Termination Restrictions

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

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

Termination Procedures

In order to qualify to terminate a committee there can be no negative cash balance on any report. Filing obligations continue until the termination request has been approved by NYSBOE. (EL 14-108(1); NYCRR 6200.2(b))

C. Obligation to File Until Termination Process Complete

Filers are required to continue to file all applicable campaign financial disclosure election reports, as well as all periodic reports, with NYSBOE and/or local boards until the termination requirements have been met and NYSBOE and/or applicable local board(s) of elections have approved the request.

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

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

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

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

Liabilities Remaining

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

D. Records Retention

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

Candidates: These requirements regarding records retention also apply to candidates filing campaign financial disclosure reports, as well. As such, records must be maintained upon approved termination for the required period of time outlined herein. (EL 14-118)

E. Deceased Candidate

Upon the death of a candidate, former candidate or holder of elective office, where such candidate or candidate's authorized committee received campaign contributions, all such funds shall be disposed of within two years of the death of the person. (EL 14-132) Effective July 1, 2017, except that if person is deceased prior to the effective date, then such funds must be disposed of by July 1, 2018. (EL 14-132)

See "Ways of Disbursing Remaining Funds to Terminate," below. In addition to those, deceased candidate's funds may also be contributed to the State's General Fund, State University of New York or the City University of New York.

Ways of Disbursing Remaining Funds to Terminate*

Contribute to a charity recognized by Internal Revenue Service, but not where the filer or a member of the filer's family controls the charity or has decision-making powers; or
--

...Contribute to a candidate or political committee, subject to the recipient candidate's or committee's receipt limit; or
--

...Transfer between two authorized committees: solely supporting the same candidate, or to a Party or Constituted Committee where the filer making the transfer is a candidate or the candidate's authorized committee; or
--

...Refund on a pro-rated basis to all contributors.

**Note: Pursuant to court rules, judicial candidates have specific restrictions on disposition of remaining funds. See <http://www.nycourts.gov/ip/jcec/index.shtml>*

How to Terminate a Committee

File all campaign financial disclosure reports due to date and until termination is approved;

Have ending cash balance of \$0 in final campaign financial disclosure termination report;
--

Have no outstanding loans or liabilities in termination report;

Submit CF-18/ CF-01 to NYSBOE and appropriate local board(s);

Include letters of indebtedness/forgiveness for any loans/liabilities.
--

Note: In order to terminate, there should be no negative balances on any filed report. For more information, visit www.elections.ny.gov under Campaign Finance News, see "Winding Down the Campaign."

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

**Part Two —
Electronic Filing with NYSBOE**

I. INTRODUCTION TO ELECTRONIC FILING



Inside Part Two, Section I:

- *Highlights of Electronic Filing System (EFS) Software*
- *Reporting Reimbursements/Payments Using EFS V. 5.1; V. 4.0*

A. EFS Highlights

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

Electronic Filing Software User/Reference Guides are available under the Campaign Finance/FileDisclosureReports at NYSBOE's website: www.elections.ny.gov.

Overview of Electronic Filing

The Electronic Filing Software Reference Guides to using EFS contain specific instructions on:

- Downloading and installing Electronic Filing System software;
- Creating a report/file;
- Entering schedule data;
- Printing reports;
- Exporting (save to file) a report;
- Sending/submitting reports to NYSBOE;
- Verifying receipt and accuracy of transmitted reports; and
- Amend a report

Submission of Disclosure Reports

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

- As an email attachment to: efsfiling@elections.ny.gov or

- Via mail on diskette, CD or DVD to:
NYSBOE Compliance Unit
40 North Pearl Street, Suite 5
Albany, New York 12207-2729

Consult the Electronic Filing Software Reference Guides at www.elections.ny.gov, for specific instructions on submission of electronic filings to NYSBOE.

Report Period Codes

When using EFS software for report submission, created reports are automatically assigned a file name when saved according to the following codes. Do not rename your report.

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

Technical Assistance

For technical questions, contact the NYSBOE Information Technology Help Desk at (518)474-8200 or 1-800-458-3453 or by email at:

support@elections.ny.gov. To request a CD of the software, contact Campaign Finance at 1-800-458-3453.

Filer ID# and PIN

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

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

Online Filing Options

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

- In-Lieu-Of Statement;
- No-Activity Reports;
- 24-Hour Notice; and
- Notice of Non-Participation in Election(s) by Registered PACs, Party and Constituted Committees or Independent Expenditure Committees (CF—20)

However, the Electronic Filing System (EFS) Software cannot be used to create/submit these reports online. They can only be electronically created and submitted online at www.elections.ny.gov:

CLICK. (Campaign Finance)

CLICK. (File Disclosure Report)

Select the appropriate report

Follow the step-by-step instructions (Filer ID# and PIN needed)

Additional Requirements for Independent Expenditure Committees

Filers registered with NYSBOE may have additional requirements online, weekly/24-hour notices, as applicable. Visit the NYSBOE website and choose the Independent Expenditure Reporting page found under the Campaign Finance section, and choose from one of the following:

- **I want to file my Weekly or 24-Hour Independent Expenditure Contributions/Loans**
- **I want to file my Weekly or 24-Hour Independent Expenditure Expenditures/Payments**
- **View Independent Expenditure Weekly and 24-Hour Notices filed by Date Range**

See the section on Independent Expenditure Committees for more detail.

Requirements for Electronic Filers Resigning/Terminating

The filer must submit a fully completed paper Termination or Resignation Request Form (CF-18) if the filer’s report is intended to be either a treasurer resignation report or a termination report as described below:

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

The fully completed form must contain an original signature and be submitted by mail to NYSBOE. A resignation or termination cannot be requested otherwise or processed without submitting the completed CF-18. Forms submitted by fax or by an electronic file attached to an email will be rejected.

A resignation or termination can only be granted by NYSBOE, and is not effective until so granted. (See “Resigning as Treasurer” or “Terminating Filing Obligations” section in this *Handbook* for more details.)

Ongoing Filing Obligation

Filers are required to continue to file all applicable campaign financial disclosure election reports, as well as all campaign financial disclosure periodic reports, with NYSBOE and/or local boards until termination has been requested. Termination must be requested and processed **separately** with each board where the filer is registered.

Termination with one board does not equal termination with another board. Additionally, simply closing a filer's bank account does not terminate that filer's obligation to continue to file campaign financial disclosure reports with the applicable board(s) of elections until he or she successfully terminates. (See "Resigning as Treasurer" or "Terminating Filing Obligations" section in this *Handbook* for more details.)

Important Information for Certain Local Filers

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

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

Effective in 2005, active local filers (candidates and/or committees) filing with a local board of elections, who also become obligated to file electronically with NYSBOE because they are raising or spending or expect to raise or spend more than \$1,000 in a calendar year, must comply with the following, if they have not already done so.

Initial Electronic Filing: Carrying Forward Balance from Previous Paper Filing

Initial electronic filing must contain the ending cash balance of the most recent paper filings made at the local board of elections. Failure to do so will result in the initial filing and all future filings to have incorrect balances.

In order to properly carry forward the ending cash balance onto the first electronic filing, local filers are required to do a one-time entry on Schedule G (Transfers-In). To do so, the following information must be entered on Schedule G:

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

Transfer Type – Use Type 2 (Committee Solely Supporting Same Candidate).

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

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

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

Changing from V. 4.0 to V. 5.1 Software: Carrying Forward Balance from V. 4.0

In order to properly carry forward the ending cash balance in V. 4.0 into the first electronic filing in V. 5.1, the initial V. 5.1 beginning balance must be the same as the ending balance in the most recent filed report in V. 4.0.

After downloading the V. 5.1 software, the field for your starting balance will be requested when you select New/Additional Filer Setup. Check www.elections.ny.gov for that balance.

Requesting an Electronic Filing Exemption Form (CF-19)

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

It is not the obligation of a treasurer or a candidate submitting his/her own reports to use personal funds to provide access to technology (i.e., buying a computer). Committee funds may be used to purchase a computer. If the committee or the candidate, based upon contributions received, has a significant cash balance on hand at the time of the application, they will not meet the substantial hardship criteria.

How to Submit Campaign Materials Electronically

Effective July 21, 2016, filers have the option of submitting campaign materials/political communications electronically to the NYSBOE.

To file campaign materials electronically, the following requirements on the document size and type must be met:

- The file must be in pdf, jpeg, or png format;
- The following documents are not acceptable and will be rejected: all video and audio files and any compressed, encrypted or executable files;
- PDFs should contain text or low-resolution images only;
- Each individual attachment must be 5 MB or less. The aggregate size of all attachments in one email may not exceed 20 MB;
- Multiple emails may be necessary with regard to adhering to size requirements.

NYSBOE does not need a copy of an actual commercial, video or audio clip. A copy of the script is all that is required.

Please send your campaign materials to: CampaignMaterials@elections.ny.gov. Your email subject line should reference a filer identification number and the subject "**campaign material.**" (EX. A12345 – 2016 Campaign Material). NYSBOE recommends that you print off a copy of your sent email for your records.

All filers continue to have the option to mail campaign materials/political communications to:

NYSBOE Compliance Unit
40 N. Pearl Street, Suite 5
Albany, NY 12207-2729

B. Reimbursements and Credit Card Payments

EFS Software V.5.1, Schedule F

When reporting a reimbursement to an individual or reporting a credit card payment, detail the transaction in the following two-step process:

Step 1 – Select “REIMB” (Reimbursement):

Disclose the payee information under the Purpose Code **“REIMB” (Reimbursement)** for those reimbursements to individuals or payments for credit card expenditures. When selecting the **“REIMB”** the following directions will appear:

1. Provide the date the reimbursed person or credit card payment was paid.
2. Select the purpose code **“REIMB” (Reimbursement)**.
3. Enter the amount reimbursed.
4. Provide the complete name and address of payee (e.g., Gary Government; Visa).
5. Select payment method from the drop-down menu.
6. **For payment by check:** If the payment is by check, enter the check number in the “Check#/Ref#” box (e.g., #123).

For payment by credit card, debit card, etc.: If the payment is by a method other than check (e.g., credit or debit card, PayPal, wire transfer etc.) create a reference item and/or number (e.g., Debit 1, Credit 1, PayPal 1, etc.) and enter it in the “Check#/Ref#” box. This item and/or number will be used in R-DET to provide specific details of the reimbursement or credit card payment. The reference item and/or number you create can be any combination of letters and numbers but must clearly link the payee and vendor. Save this reimbursement transaction. CONTINUED NEXT PAGE.

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Select “REIMB” (Reimbursement)

The screenshot shows the EFS interface for Schedule F - Expenditures/Payments. The header includes the New York State Board of Elections logo and contact information. The main form area contains the following fields:

- Filing Year:** 2014
- Filer ID:** A12345
- Cut-Off Date:** 07/11/2014
- Due Date:** 07/15/2014
- * Date Paid:** 07/01/2014
- * Purpose Code:** REIMB (Reimbursement)
- Amount:** \$1,000.00
- * Payee Name:** Gary Government
- Method:** Check
- * Street:** 12 State Street
- Check # / Ref. #:** 123
- * City:** Albany

Below the form fields, there is an **Explanation (Required if purpose code is "Other"):** field containing the text: "Reimbursements for lawn signs, stamps and small miscellaneous campaign expenses."

Step 2 - Select "R-DET" (Reimbursement Detail):

Once the reimbursement entry has been saved, additional detail must be provided under the code **R-DET (Reimbursement Detail)**. This code provides detail but does not impact the balance.

1. Provide the date the vendor was paid.
2. Select the purpose code **"R-DET" (Reimbursement Detail)**. The "Amount" and "Method" fields will automatically be blanked out.
3. Provide the complete name and address of the vendor.
4. **For payment by check:** If the payment method is by check, enter the check number and add an R after the check number (e.g., 123R) in the "Check#/Ref#" box.
5. **For payment by credit card, debit card, etc.:** If the payment is by a method other than check, (e.g., credit or debit card, PayPal, wire transfer, etc.) add an "R" after the reference item and/or number you created and enter it in the "Check#/Ref#" box (e.g., Credit 1R, Debit 1R, PayPal 1R, etc.) Provide reimbursement detail using the same reference item and/or number for each expenditure. The reference item and/or number you created in Step 1 must clearly link the vendor with the payee in Step 2.
6. In the "Explanation" field provide the amount for each vendor with the word "Memo" in front of it.

The screenshot shows the New York State Board of Elections Electronic Filing System (EFS) interface. The header includes the state seal and the text "New York State Board of Elections Electronic Filing System (EFS) http://www.elections.ny.gov/ -- (800) 458-3453". Below the header are navigation tabs for "Filer", "Transactions", "Schedule F", and "Schedule F". The main section is titled "SCHEDULE F - EXPENDITURES/PAYMENTS".

Fields for Filing Year (2014), Filer ID (A12345), Cut-Off Date (07/11/2014), and Due Date (07/15/2014) are visible. The "Date Paid" field is set to 05/01/2014, and the "Purpose Code" is set to "R-DET (Reimbursement Detail Item)".

The "Amount" field is blank. The "Payee Name" is "The Printing Company". The "Method" field is blank. The "Street" is "195 Broadway". The "City" is "Albany". The "Check # / Ref. #" is "123R".

The "Explanation (Required if purpose code is 'Other'):" field contains the text "Memo \$750; Lawn signs".

EFS Software V. 4.0—Individual Reimbursement

When reporting a reimbursement to an individual, report the transaction in the following manner:

First Entry: Provide the date the individual was paid, choose **OTHER** in the purpose code column, provide their name and address; the check, debit, credit card number, etc. in the check/ref no. column for method of payment; enter the total amount of the reimbursement in the amount paid column and enter “reimbursement” in the explanation column.

Subsequent Entries: Provide the date the vendor was paid by the individual, choose the purpose code for the vendor payment, provide the vendor name and address and enter an “R” after the check number (e.g., Check 123R) in the check/ref no. column. Leave the amount paid column blank. Enter the amount for each vendor with the word “memo” in the explanation column. The total of all memo amounts must equal the amount paid.

Unitemized entries: Reimbursed expenses under \$50.00 do not require itemization. Use purpose code **OTHER** and enter “unitemized” under payee. In the explanation column use the word “memo” with the total unitemized amount. See Frequently Asked Questions at www.elections.ny.gov for information about how to report reimbursements on EFS V4.0.

Transactions for Schedule F (Expenditures/Payments)									
DATE PAID	PURPOSE CODE	PAYEE	STREET	CITY	STATE	ZIP CODE	CHECK/REF NO.	AMOUNT PAID	EXPLANATION
07/01/2014	OTHER	GARY GOVERNMENT	20 PEARL STREET	ALBANY	NY	12207	123	\$2,000.00	REIMBURSEMENT Lawn Signs, Office Supplies, Stamps etc.
05/01/2014	PRINT	THE PRINT PLACE	27 LARK STREET	ALBANY	NY	12207	123R		MEMO \$1,000.00 Signs and Brochures
06/01/2014	OFFICE	STAPLES	45 BROADWAY	ALBANY	NY	12207	123R		MEMO \$300.00 Printer & computer paper
06/15/2014	POSTA	US POST OFFICE	79 NEW SCOTLAND AVENUE	ALBANY	NY	12207	123R		MEMO \$400.00 Stamps for Mailers
07/11/2014	OTHER	UNITEMIZED					123R		MEMO \$300.00

EFS Software V. 4.0—Credit Card Payments

When reporting credit card payments, report the transaction in the following manner:

Credit Card Payment Example

First Entry: Provide the date the credit card was paid, choose **OTHER** in the purpose code column, provide the credit card name and address; the check, debit, credit card number etc. in the check/ref no. column for method of payment; enter the total amount of the credit card payment in the amount paid column and enter “Credit Card Payment” in the explanation column.

Subsequent Entries: Provide the date the vendor was paid by the credit card, choose the purpose code for the vendor payment, provide the vendor name and address and enter an R after the CREDIT# (CREDIT 1R) in the check/ref no. column. Leave the amount paid column blank. Enter the amount for each vendor with the word “memo” in the explanation column.

Note: The total of all memo amounts must equal the amount paid

Unitemized entries: For those items under \$50.00, and not requiring itemization, use purpose code **OTHER** and enter “unitemized” under payee. In the explanation column use the word “memo” with the total unitemized amount.

Transactions for Schedule F (Expenditures/Payments)									
DATE PAID	PURPOSE CODE	PAYEE	STREET	CITY	STATE	ZIP CODE	CHECK/REF NO.	AMOUNT PAID	EXPLANATION
07/01/2014	OTHER	MASTER CARD	20 PEARL STREET	ALBANY	NY	12207	CREDIT 1	\$2,000.00	CREDIT CARD PAYMENT
05/01/2014	PRINT	THE PRINT PLACE	27 LARK STREET	ALBANY	NY	12207	CREDIT 1R		MEMO \$1,000.00 Signs & Mailers
06/01/2014	OFFICE	STAPLES	45 BROADWAY	ALBANY	NY	12207	CREDIT 1R		MEMO \$300.00 Stationary & Envelopes
06/15/2014	POSTA	US POST OFFICE	79 NEW SCOTLAND AVENUE	ALBANY	NY	12207	CREDIT 1R		MEMO \$400.00 Stamps for Mailers
07/11/2014	OTHER	UNITEMIZED					CREDIT 1R		MEMO \$300.00

Part Three — Schedules & Forms

Important Note About Forms

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

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

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

I. SCHEDULES & FORMS



Inside Part Three, Section I:

- *Campaign Financial Disclosure Schedules*
- *Forms*

Current versions of all forms are available at www.elections.ny.gov under Campaign Finance.

A. Disclosure Schedules

This section includes schedules for campaign financial disclosure reports. Types of schedules include:

- Contributions
- Expenditures
- Transfers
- Loans, Liabilities, Refunds
- Record-Keeping
- Housekeeping
- Allocations

Itemized vs. Unitemized Reporting

B. Forms

This section includes sample forms and instructions for:

- Registration
- Claim of Exemption from Filing
- Authorization
- Resignation/Termination/Non-Participation

Note: The CF-01 is the paper version of the Electronic Filing System (EFS) Software. It is available at elections.ny.gov.

For More Information About Forms and Schedules

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

Schedules for Campaign Financial Disclosure Reports

CONTRIBUTIONS

Schedule A

Monetary contributions received from:

- Individuals
- Candidate/candidate's spouse
- Family members of candidate
- Partnerships

Schedule B

Monetary contributions received from corporations. These are subject to:

- Corporate aggregate calendar year giving limit
- Candidate/committee receipt limit

Schedule C

Monetary contributions received from all other contributors:

- Political committees
- PACs
- LLCs
- Unions, foundations, etc.

Schedule D (no change to balance)

In-kind contributions (non-monetary contributions):

- Services/facilities provided
- Property given
- Expenses paid by someone else

Schedule E

Other receipts:

- Interest/dividends
- Proceeds of a sale/lease
- Other

EXPENDITURES

Schedule F

Expenditures/payments:

- For candidate/committee expenses
- Reimbursements to individuals
- Reimbursements for credit card expenses

TRANSFERS

Schedule G

Transfers in

Schedule H

Transfers out

There are only two types of transfers:

- Type 1 - Transfer of money between a party or constituted committee and a candidate or candidate's authorized committee
- Type 2 - Transfer of money between two authorized committees solely supporting the same candidate

LOANS, LIABILITIES, REFUNDS

Schedule I

Loans received:

- Evidence of indebtedness required to be filed

Schedule J

Loan repayments:

- Keep track of outstanding loan balances on Schedule N

Schedule K (no change to balance)

Liabilities/loans forgiven:

- Evidence of forgiveness required to be filed
- Adjust Schedule N to reflect forgiveness

Schedule L

Expenditure refunds (increases cash balance):

- Overpayments
- Return of deposits

Schedule M

Contributions refunded (decreases cash balance)

RECORD-KEEPING

Schedule N (no change to balance)

Outstanding liabilities/loans (also enter detail on schedules following as applicable):

Liabilities	Loans
Schedule K - forgiven	Schedule I - report
Schedule F - payment	Schedule J - repayment
	Schedule K - forgiven

Schedule O (no change to balance)

Partners/ subcontracts

Partners: from Schedule A, over \$2500

Subcontracts: from Schedule F, over \$10,000 statewide; \$5,000 all other

HOUSEKEEPING

Schedules P and Q can only be used by Party and Constituted Committees. Housekeeping funds must be kept in a separate, segregated account:

Schedule P

Non-specific campaign receipts

Schedule Q

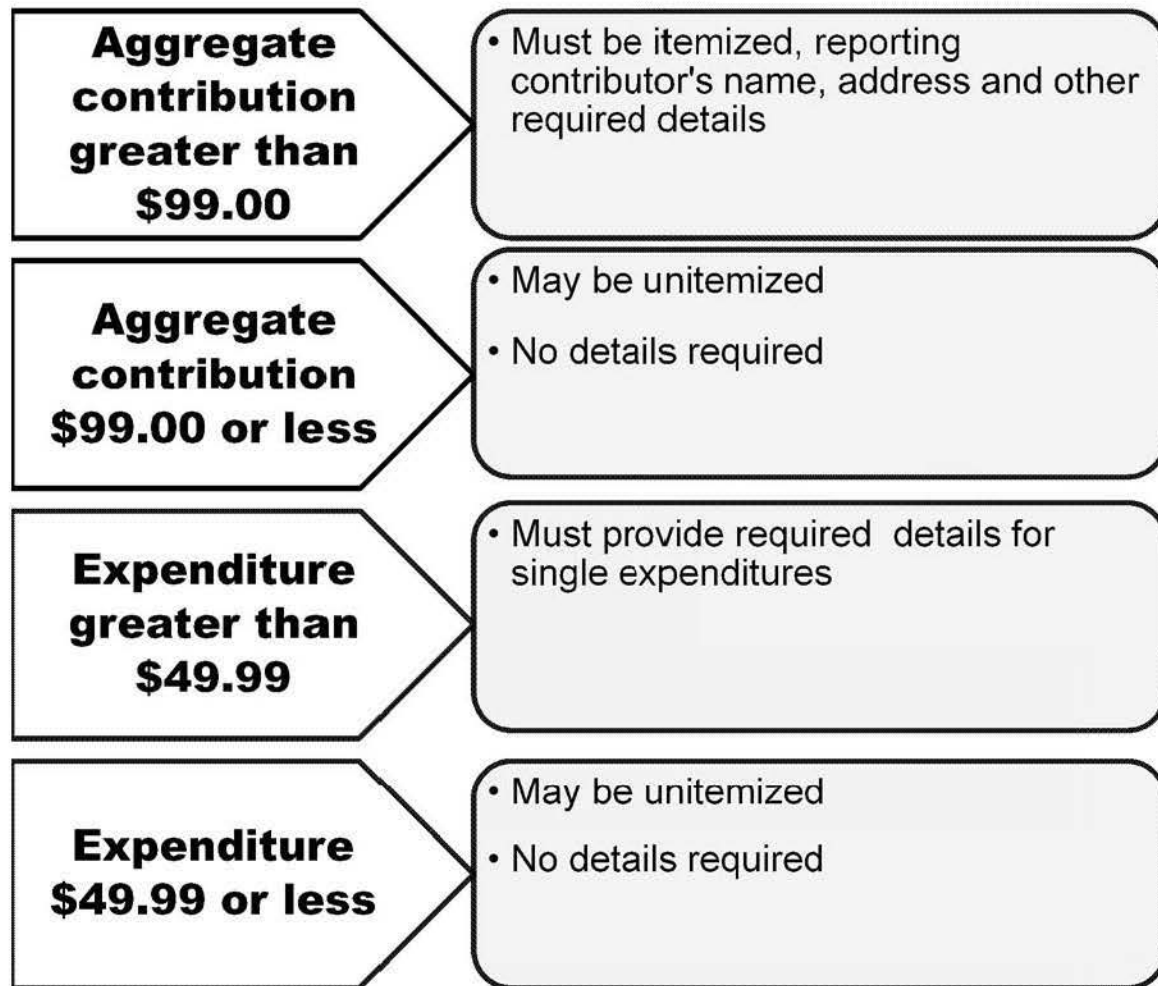
Non-specific campaign expenses (do Reimbursements on Schedule F)

ALLOCATIONS

Schedule R (no change to balance)

Expense allocation among candidates for party, constituted, Independent Expenditure Committees (including PACs making independent expenditures) and authorized multi-candidate committees only

Itemized vs. Unitemized Reporting



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

Schedule A

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

Itemized Contributions – whenever any contributor makes a contribution to a candidate or political committee that exceeds \$99 by itself, or the contributor makes a contribution that causes the aggregate of his/her contributions to exceed \$99 for the campaign/election cycle for candidates and their committees, or for the calendar year for Party and Constituted Committees and PACs and Independent Expenditure Committees, then the candidate or political committee that is disclosing the contributions must itemize those contributions.

Unitemized Contributions - whenever any contributor makes a contribution to a candidate or political committee, and the contribution or the aggregate contributions of the contributor to the recipient do not exceed \$99 for the calendar year or election cycle, then the contribution does not have to be itemized on the campaign financial disclosure report covering the date in which the contribution was made. The contribution can instead be reported as an “Unitemized” Contribution. All unitemized contributions for the reporting period should be added together and listed as “Total Unitemized Contributions”. The filer, however, may choose to itemize contributions that qualify to be reported as “Unitemized Contributions.”

See Frequently Used Terms in this Handbook for additional details on Itemized/Unitemized contributions.

- Provide the date the monetary contribution was received by the filer or any agent thereof.
- Select one of the following Contributor Type Codes:
 - CAN = CANDIDATE/CANDIDATE SPOUSE
 - IND = INDIVIDUAL (includes Sole Proprietorships)
 - FAM = FAMILY MEMBER: SEE INSTRUCTIONS IN HANDBOOK
 - PART = PARTNERSHIP (includes LLPs)
 - UNIT = UNITEMIZED
- Provide the complete name and address of the contributor.
- Provide the amount, select the method of payment and check# if applicable.
- Contributions from joint accounts are assumed given by the signatory (the person who signed the check). However, if the multiple owners of the account want credit for the contribution, all names and applicable split amounts need to be reported separately, using the same check number.
- When a partnership’s total aggregate contributions exceed \$2500 (calendar year for Party/Constituted Committees, PACs, IEs; elections cycle for candidates/candidate’s committees) Schedule O must also be completed.
- Loans from candidates and/or their spouses should be reported on Schedule I - Loans Received.

Schedule B

Schedule B is used to report all monetary contributions from corporations (e.g., Corp./Inc./PC). See this *Handbook* for important information on corporate contributions.

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

Itemized Contributions – whenever any contributor makes a contribution to a candidate or political committee that exceeds \$99 by itself, or the contributor makes a contribution that causes the aggregate of his/her contributions to exceed \$99 for the campaign/election cycle for candidates and their committees, or for the calendar year for Party and Constituted Committees, PACs and Independent Expenditure Committees, then the candidate or political committee that is disclosing the contributions must itemize those contributions.

Unitemized Contributions - whenever any contributor makes a contribution to a candidate or political committee, and the contribution or the aggregate contributions of the contributor to the recipient do not exceed \$99 for the calendar year or election cycle, then the contribution does not have to be itemized on the campaign financial disclosure report covering the date in which the contribution was made. The contribution can instead be reported as an “Unitemized” Contribution. All unitemized contributions for the reporting period should be added together and listed as “Total Unitemized Contributions”. The filer, however, may choose to itemize contributions that qualify to be reported as “Unitemized Contributions.”

See Frequently Used Terms in this *Handbook* for additional details on Itemized/Unitemized contributions.

- Provide the date the monetary contribution was received.
- Provide the complete name and address of contributor.
- Provide the amount, select the method of payment and check# if applicable.

A corporation may contribute a total of \$5,000 in the aggregate in a calendar year. For instance, if a corporation makes five separate \$1,000 contributions in a particular year, the aggregate limit has been reached. Corporate contributions are also subject to a candidate’s contribution receipt limit, which may be less than \$5,000.

If you receive a corporate contribution over your receipt limit, any or all of the contribution can be returned and reported on Schedule M.

Schedule C

Schedule C is used to report all monetary contributions from other entities not captured on Schedules A and B, including political committees, unincorporated unions and unincorporated associations. Limited Liability Companies (LLCs) are also reported on Schedule C.

(Funds provided by Party/Constituted Committees to candidates are transfers, not contributions, and should be reported on Schedule G.)

Itemized Contributions – whenever any contributor makes a contribution to a candidate or political committee that exceeds \$99 by itself, or the contributor makes a contribution that causes the aggregate of his/her contributions to exceed \$99 for the campaign/election cycle for candidates and their committees, or for the calendar year for Party and Constituted Committees, PACs and Independent Expenditure Committees, then the candidate or political committee that is disclosing the contributions must itemize those contributions.

Unitemized Contributions - whenever any contributor makes a contribution to a candidate or political committee, and the contribution or the aggregate contributions of the contributor to the recipient do not exceed \$99 for the calendar year or election cycle, then the contribution does not have to be itemized on the campaign financial disclosure report covering the date in which the contribution was made. The contribution can instead be reported as an “Unitemized” Contribution. All unitemized contributions for the reporting period should be added together and listed as “Total Unitemized Contributions”. The filer, however, may choose to itemize contributions that qualify to be reported as “Unitemized Contributions.”

See Frequently Used Terms in this *Handbook* for additional details on Itemized/Unitemized contributions.

- Provide the date the monetary contribution was received.
- Provide the complete name and address of contributor.
- Provide the amount, select the method of payment and check# if applicable.
- Provide the contributor type:
 - Limited Liability Company (LLC)
 - Political Action Committee (PAC)
 - Political Committee
 - Other (provide explanation)

Schedule D

Schedule D is used to report in-kind (non-monetary) contributions and must be reported at fair market value. Schedule D is for in-kind contributions **received**, not for in-kind contributions given. In-kind contributions received are subject to limits. Expenditures made by party/constituted committees on behalf of their candidates **are not** in-kind contributions and do not have to be reported by the candidates or their committees. In-kind contributions do not affect the balance.

- Provide the contributor type code:
 - CAN (Candidate/Candidate Spouse)
 - FAM (Family Member)
 - IND (Individual)
 - PART (Partnership)
 - CORP (Corporation)
 - COMM (Committee)
 - UNIT (Unitemized)
- Provide the contribution type:
 - 1) services/facilities provided;**
 - 2) goods, property and equipment given;**
 - 3) campaign expenses incurred that were paid by someone else.**

An Explanation is required for the contribution type.

- Provide the date the non-monetary contribution was received.
- Provide complete name and address of contributor.
- Provide the amount of the in-kind contribution.
- Provide a brief description of the in-kind contribution at fair market value.

See Frequently Used Terms in this *Handbook* for additional details on Itemized/Unitemized contributions.

***Note:** In-kind contributions for Housekeeping that are received by a Party or Constituted Committee that does **not** have a separately registered Housekeeping Committee, are reported in on Schedule P and out on Schedule Q simultaneously, with an explanation that it is an in-kind contribution and offset. Party and Constituted Committees that **do** have a separately registered Housekeeping Committee should use all schedules to report their receipts and expenditures for Housekeeping, not Schedules P & Q. In such a case, in-kind contributions should be reported on Schedule D of their Housekeeping Committee.*

Schedule E

Schedule E is used to report miscellaneous receipts such as interest received on a bank account or loan, dividends from investments*, proceeds from the sale or lease of campaign property or equipment or any other receipts not captured in Schedules A, B or C.

- Provide the date received.
- Provide the name and complete address of the receipt source.
- Provide the amount received.
- Check receipt type:
 - Interest/Dividend
 - Proceeds Sale/Lease
 - Other (Explanation is required when “Other” is selected)

***Investments** – an investment occurs when funds are taken from a candidate or committee’s checking account (depository) and are placed in a potential income-producing instrument. The investment is not shown as a disbursement of funds, nor is the return of principal shown as income. Interest or income earned is reported on Schedule E as “Other Receipts”. Losses on investments will be shown on Schedule F as a “Campaign Expense,” citing the check number of the original investment. When making the investment, details of the investment must be submitted in conjunction with the campaign financial disclosure report covering the period in which the investment was made. Filers must provide the details in hard copy in person or by fax or by mail under separate cover.

Schedule F

Expenditure/Payments

Schedule F is used to report all disbursements made in connection with a campaign, other than loan repayments, refunds of contributions, and transfers out. The law requires, in addition to other information, that a clearly stated purpose be provided. This Purpose Code explains the expense. Sometimes a particular expense may fit into more than one code. You should use the code most representative of the expense. An item should be listed only under one code.

Note: See EL 14-130 for certain restrictions on expenditures. For example, interest or any other finance charges may not be paid upon monies loaned to a campaign by the candidate or the spouse of such candidate. (EL 14-130(2))

Reimbursements, whether to individuals or payments to credit cards, must be reported by selecting the purpose code **REIMB (Reimbursement)**. Reimbursement/payments are for goods or expenses incurred on behalf of a candidate/committee, or payments to credit cards. If you are reimbursing a person for non-personal services or something he or she purchased for the campaign from a vendor or making a payment for credit card expenses, then you must create subsequent entries in your software to report the transaction and provide detail using purpose code **R-DET (Reimbursement Detail)**.

See Part 2, Section 1, Introduction to Electronic Filing; Reporting Reimbursements/Payments Using EFS V. 5.1; V. 4.0 - Subsection B - "Reporting Reimbursements and Credit Card Payments on Schedule F on EFS Software".

- Provide the amount of each entry.
- Provide the date the expense was paid.
- Select the method of payment and check# /reference# if applicable.
- Provide the complete name and address of payee.
- Provide the appropriate purpose code. When using code "other", provide an explanation.

Itemized Expenditures - whenever any single expenditure exceeds \$49.99, the filer must provide the following information on Schedule F (Expenditures/Payments); or, if applicable, on Schedule Q (Non-Campaign Housekeeping Expenses): Date, Method of Payment, Check Number (if applicable), Name and Address of the Payee, the Amount, and the Purpose Code of the Expenditure.

Unitemized Expenditures- whenever any single expenditure is less than \$50, the filer can simply include the amount as an "Unitemized Expenditure" on Schedule F, or on Schedule Q if applicable. However, the filer may choose to itemize expenditures which otherwise qualify to be reported as Unitemized Expenditures. For credit card payments, or for reimbursements to individuals for campaign-related expenses, the filer must disclose the details for each expenditure over \$49.99 that is part of the reimbursement or credit card payment.

Note: A Party or Constituted Committee that does have a separately registered Housekeeping Committee should use all applicable reporting schedules on their Periodic disclosure reports and not Schedules P and Q. A Party or Constituted Committee that does not have a separately registered Housekeeping Committee should use Schedules P and Q to report their Housekeeping receipts and expenditures. As such, a Party or Constituted Committee with a separately registered Housekeeping Committee, should use Schedule F and not Schedule Q.

The following are the codes authorized for use on Schedule F including the definition of the code, and examples of the expenses for which you would use a particular code:

Purpose Codes—Schedule F

Code	Definition	Examples
CMAIL	Campaign Mailings	Cost to produce mailing envelopes, typing, printing, design
CONSL	Campaign Consultant	Consultant's fees, subcontracts Subcontractors must be further defined in Schedule O
CONSV	Constituent Services	District office renovations, supplies, renovations, telephones Can only be used by a political office holder to better serve constituents or better serve the office.
CNTRB	Political Contributions	
FUNDR	Fundraising	Meals, entertainment, hall rental, tickets and expenses to conduct the candidate's own fund raiser. Purchasing tickets to another candidate's fund raiser is a political contribution and the code CNTRB would be used. Candidates, purchasing tickets to a state or county committee's fundraiser use Schedule H.
LITER	Campaign Literature	Palm cards, flyers, brochures, lawn signs, letters, etc.
OFFICE	Office Expenses	Utilities, telephone, equipment, supplies, cleaning
OTHER	Other	Must provide explanation, i.e., campaign van rental, campaign travel, tuxedo rental, reimbursements
PETIT	Petition Expenses	Voter lists, printing, circulation costs
INT	Interest Expense	Loan interest, late payment charges
POLLS	Polling Costs	Pollster fee, telephones, voter lists
POSTA	Postage	Includes all mailing and delivery service production
PRINT	Print Ads	
PROFL	Professional Service	Accounting fees, legal fees, speech writing, etc.
RADIO	Radio Ads	
REIMB	Reimbursement	
R-DET	Reimbursement Detail Item	
RENTO	Office Rent	
TVADS	Television Ads	
VOTER	Voter Reg. Materials	Maps, printing, mailing costs or services
WAGES	Campaign Salaries	
BKFEE	Bank Fees	
LWNSN	Lawn Signs	

Schedule G

Schedule G is used to report transfers in relating to:

Type 1: The exchange of funds between a Party or Constituted Committee and a candidate or any of his/her authorized committees or vice versa;

OR

Type 2: The exchange of funds or anything of value between two committees authorized by, and solely supporting the same candidate in his campaign.

Reporting transfers on Schedule G increases your balance.

- Provide the date received for transfers in.
- Provide the amount, select the method of payment and check# if applicable.
- Provide the complete name and address of transferor.
- Choose transfer type from the drop-down menu.

Note: Any funds or anything of value which are received from a committee other than as described above, are not transfers, and should be reported as contributions on Schedule C or D, as applicable. (e.g. "Friends of John Doe" to "Citizens for Smith").

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

Schedule H

Schedule H is used to report transfers out relating to:

Type 1: The exchange of funds between a Party or Constituted Committee and a candidate or any of his/her authorized committees or vice versa;

OR

Type 2: the exchange of funds or anything of value between two committees authorized by, and solely supporting the same candidate in his campaign.

Reporting transfers on Schedule H decreases your balance.

- Provide the date paid for transfers out.
- Provide the amount, select the method of payment and check# if applicable.
- Provide the complete name and address of transferee.
- Check the appropriate box for the type of transfer.
- Choose transfer type from the drop-down menu.

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

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

Schedule I

Schedule I is used to report loans received during the reporting period.

Evidence of indebtedness (a signed copy of a promissory Note or a letter outlining loan details) for each loan, including loans from a candidate or candidate's spouse, must be submitted in conjunction with the applicable report to local board(s) of elections or NYSBOE. Such evidence must include the name and address of the lender, the amount of loan, any interest to be charged and the repayment schedule. If the loan was received from a lending institution (or any other loan where applicable), the evidence of indebtedness must include the name and address of any co-signor, obligor or any other person providing security for or otherwise guaranteeing the loan.

- Provide the date of the loan and indicate if a bank loan.
- Provide the complete name and address of the lender, guarantor, or co-signer.
- Provide the loan amount.

Note: A loan made to a candidate or political committee, other than a constituted committee, by any person, firm, association or corporation other than in the regular course of the lender's business (i.e., banks) shall be deemed, to the extent not repaid by the date of the primary, general or special election, as the case may be, a contribution by such person, firm, association or corporation.

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

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

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

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

Note: No contribution shall be used to pay interest or any other finance charges upon monies loaned to the campaign by such candidate or the spouse of such candidate. (EL 14-130(2))

Schedule J

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

- Provide the original date of the loan.
- Provide the complete name and address of the lender.
- Provide the check number and the date repaid.
- Provide the amount paid.

Note: No contribution shall be used to pay interest or any other finance charges upon monies loaned to the campaign by such candidate or the spouse of such candidate. (EL 14-130(2))

Schedule K

Schedule K is used to report that a creditor or a lender has forgiven an outstanding debt. This includes any outstanding amounts owed to the candidate/committee which are forgiven by the candidate/lender.

- Provide the date forgiven.
- Provide the complete name and address of the vendor/lender.
- Provide the amount of the liability/loan forgiven.
- Provide the original date of the liability/loan. Indicate whether it is a liability or loan.

Note: Loans or liabilities that are forgiven are considered contributions for limit purposes, and are subject to contribution limits for the applicable election or calendar year cycle. Forgiveness can result in the receipt of an over-contribution, if the amount forgiven: 1) is, in and of itself, greater than the applicable contribution limit; or 2) when added to the previous contribution(s) of the contributor who is forgiving the loan or liability, results in an aggregate amount for the applicable cycle which is greater than the applicable contribution limit for that cycle.

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

Schedule L

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

- Provide the date received.
- Provide the complete name and address of the payor.
- Provide the date of original payment and the amount refunded.

Schedule M

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

- Provide the date you refunded the money.
- Provide the complete name and address of the contributor.
- Provide the amount of the refund, the method of payment, and the check#, if applicable.
- Provide the original contribution date .

Schedule N

Schedule N is used to report:

a) outstanding liabilities for goods or services received as of the cut-off date;

b) outstanding loans received as of the cut-off date.

Indicate by using the appropriate Purpose Code. If using code "other," provide an explanation.

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

- Provide the date the liability/loan was incurred and whether it was incurred during the current report period or a prior report period.
- Provide the complete name and address of the creditor name.
- Provide the original amount of the liability/loan.
- Provide the outstanding amount of the liability/loan.

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

Schedule O—Partners

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

Partnerships—see Schedules A&D Instructions

- Provide the transaction date and amount of the contribution as reported on Schedule A and/or D.
- Provide the partnership name and address.
- Once the aggregate partnership contribution exceeds \$2,500 (during the calendar year for a Party or Constituted Committee, PAC or Independent Expenditure Committee; or during the election/campaign cycle for a candidate or authorized committee), the names and addresses of the individual partners whose aggregate shares of the partnerships’ contribution for the applicable calendar year or cycle exceed \$99.00 must be provided along with the amount attributable to each partner.
- Provide the amount attributed to each partner.

Schedule O—Subcontracts

Schedule O is used to furnish additional information about subcontractor payments. The requirement to detail subcontractor payments does not apply to housekeeping expenditures. (See the “Contribution and Receipt Limitations” section in this *Handbook*.)

Subcontractors

- Provide the complete name and address of the primary contractor/payee.
- Provide the complete name and address of the subcontractor/provider of finished goods/services.
- Provide the amount attributed.
- Provide the proper expenditure code as found in Schedule F or N.

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

Schedule P

Schedule P is used only by a Party or Constituted Committee, that does not have a separately registered Housekeeping Committee, to report receipts for maintaining a permanent Party Headquarters and staff and carrying on ordinary activities which are not for the express purpose of promoting the candidacy of specific candidates.

A Party or Constituted Committee that has a separately registered Housekeeping Committee should use all applicable receipt schedules, and not Schedule P.

- Provide the date received.
- Provide the receipt code of contributor:
 - IND (Individual)
 - CORP (Corporation)
 - PART (Partnership)
 - COMM (Committee)
 - UNIT (Unitemized)
 - OTH (Other)
- Indicate the type of contributor, amount, method of payment, and the check#, if applicable.
- Provide complete name and address of the contributor.

The threshold for itemizing housekeeping receipts is an aggregate over \$99.00 for the calendar year.

Housekeeping monies must be deposited in a segregated account.

*Note: In-kind contributions for Housekeeping that are received by a Party or Constituted Committee that does **not** have a separately registered Housekeeping Committee, are reported in on Schedule P and out on Schedule Q simultaneously, with an explanation that it is an in-kind contribution and offset. Party and Constituted Committees that **do** have a separately registered Housekeeping Committee should use all schedules to report their receipts and expenditures for Housekeeping. In such a case, in-kind contributions should be reported on Schedule D of their Housekeeping Committee.*

Schedule Q

Schedule Q is used only by a Party or Constituted Committee, that does not have a separately registered Housekeeping Committee, to report expenses for maintaining a permanent Party Headquarters and staff and carrying on ordinary activities which are not for the express purpose of promoting the candidacy of specific candidates.

A Party or Constituted Committee that has a separately registered Housekeeping Committee should use all applicable expense schedules, and not Schedule Q.

- Provide the date paid, amount, method of payment, and check# if applicable.

- Provide the appropriate purpose code:

RENTO (Office Rent)

OFEXP (Office Expense)

UTILS (Utilities)

MAILS (Mailing)

PAYRL (Payroll)

VOTER (Voter Registration Materials/Services)

POSTA (Postage)

OTHER (Provide Explanation)

PROFL (Professional Services)

- Provide the complete name and address of payee.

The threshold for itemizing housekeeping expenses is where a single expenditure is more than \$49.99.

Itemized Expenditures - whenever any single expenditure exceeds \$49.99, the filer must provide the following information on Schedule F (Expenditures/Payments); or, if applicable, on Schedule Q (Non-Campaign Housekeeping Expenses): Date, Method of Payment, Check Number (if applicable), Name and Address of the Payee, the Amount, and the Purpose Code of the Expenditure.

Unitemized Expenditures- whenever any single expenditure is less than \$50, the filer can simply include the amount as an "Unitemized Expenditure" on Schedule F, or on Schedule Q if applicable. However, the filer may choose to itemize expenditures which otherwise qualify to be reported as Unitemized Expenditures. For credit card payments, or for reimbursements to individuals for campaign-related expenses, the filer must disclose the details for each expenditure over \$49.99 that is part of the reimbursement or credit card payment.

Party and Constituted Committees must itemize reimbursements and credit card payments. To do this, those committees using EFS Software V. 4.0 may report detail on Schedule Q. However, committees using the new software, V. 5.1, must provide detail using Schedule F and reference Housekeeping.

Housekeeping monies must be deposited in a segregated account.

*Note: In-kind contributions for Housekeeping that are received by a Party or Constituted Committee that does **not** have a separately registered Housekeeping Committee, are reported in on Schedule P and out on Schedule Q simultaneously, with an explanation that it is an in-kind contribution and offset. Party and Constituted Committees that **do** have a separately registered Housekeeping Committee should use all schedules to report their receipts and expenditures for Housekeeping. In such a case, use Schedule D and not Schedule P. There would be no offset on Schedule Q.*

Schedule R

Schedule R is used by Party Committees, Constituted Committees, Independent Expenditure Committees and authorized multi-candidate committees to allocate campaign expenses among the candidates supported (and also, in the case of Independent Expenditure Committees, those candidates specifically opposed) according to the relative benefit each candidate receives from such committee's expenditures.

When a committee spends its first dollar on a candidate for a particular election campaign, the committee uses this schedule to report the candidate's name, the office, the district/municipality, and the allocated amount spent for the candidate for his/her election cycle. Candidates generally have either a two or four year election cycle.

On each subsequent report during the election cycle, allocation information is carried forward. As the committee spends more on a candidate, the amount will increase accordingly. The information required to be provided on Schedule R includes:

- Provide the date allocated.
- Provide the complete name of candidate.
- Provide the office, district and the election year of the candidate.
- Provide the total amount allocated to the candidate to date.*
- Provide the total amount allocated for all candidates to date.

* These amounts are cumulative per candidate over the election cycle.

This schedule is for record-keeping and disclosure and does not impact the account balance.

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2017 Form List

Registration Forms

- CF-02, Type 1 - Authorized Single Candidate Committee Campaign Finance Registration Form
- Candidate Registration and/or to Request NYSBOE Filer ID# and PIN Campaign Finance Form (CF-04)
- CF-02, Type 2 - Political Action Committee (PAC) Campaign Finance Registration Form
- CF-02, Type 3-7; 3H-7H – Constituted/Party Committee and Housekeeping Campaign Finance Registration Form
- CF-02, Type 8 - Independent Expenditure Committee Campaign Finance Registration Form
- CF-02, Type 9 – Authorized Multi-Candidate Committee Campaign Finance Registration Form
- CF-02, Type 9B – Ballot Issue Committee Campaign Finance Registration Form

Claim of Exemption from Filing

- CF-05 – Candidate or Committee Claim of Exemption from Filing Campaign Financial Disclosure Reports

Authorization Forms

- CF-16 – Candidate’s Authorization for a Committee to Make All Campaign Financial Disclosures
- CF-03 - Committee Authorization Campaign Finance Form

Resignation/Termination/Non-Participation Forms

- CF-18 – Termination or Resignation Request Form/No-Activity Form
- CF-19—Application for Electronic Filing Exemption
- CF-20 - Non-Participation in Election(s) By Registered PACs, Party and Constituted Committees or Independent Expenditure Committees

AUTHORIZED SINGLE CANDIDATE COMMITTEE REGISTRATION INSTRUCTIONS

AN AUTHORIZED SINGLE CANDIDATE COMMITTEE MUST:

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

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

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

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

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

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

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

Item B: Enter the election year, office and name of the candidate to be supported/opposed.

Item C: Enter the full name of the treasurer. Residential address is mandatory; include building and apartment number, city or town, state and zip code. Social Security number is optional.

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

Item E: If there are persons other than the treasurer who will be authorized to sign checks, enter their name(s) and other required information here.

CANDIDATE REGISTRATION INSTRUCTIONS

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

FILE THIS FORM IF:

1. You are a candidate **without a registered authorized committee**. Candidates without a registered authorized committee must themselves disclose all financial activity of the campaign, including any use of their own money by filing disclosure reports on the required filing dates, or
2. You are a candidate **with a registered authorized committee AND you have additional financial activity that will not be reported by your committee**. Candidates with a registered authorized committee who have, or plan on having, any financial activity, including the financial activity of the candidate, that will not be disclosed by the committee, are required to disclose this other financial activity by filing financial disclosure reports on the required filing dates. These reports would be in addition to the committee's reports.

WHERE TO FILE THIS FORM:

State Candidates:

- Submit this form to NYSBOE to receive a Filer ID# and PIN to file electronically.

Local Candidates:

- Submit this form to your local board of elections if you are a local candidate where at the close of the reporting period the aggregate of the receipts or expenditures of the campaign have not exceeded \$1,000, including the financial activity of the candidate; and/or
- Submit this form to your local board of elections and to NYSBOE to receive a Filer ID# and PIN to file electronically if at the close of the reporting period the aggregate of the receipts or expenditures of the campaign have exceeded \$1,000, including the financial activity of the candidate, and the candidate does not have a registered authorized committee disclosing all of the financial activity of the campaign, including the financial activity of the candidate; or if the candidate has a registered authorized committee, but chooses to have financial activity for the campaign that will not be disclosed by the registered authorized committee.

DO NOT FILE THIS FORM IF:

You are a candidate **with a registered authorized committee** that will make all of the candidate's required campaign financial disclosure filings. These committee filings would include all the financial activity of the campaign, including the financial activity of the candidate. In this instance, candidates are required to submit a *Candidate Authorization for a Committee to Make All Campaign Financial Disclosures form*.

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

Amended Registration: For an existing candidate, if any information previously filed has changed, other than the election year, check this box. A fully completed amended registration must be filed within two days of any change. Provide the Filer ID# that was assigned by NYSBOE when this form was originally filed.

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

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

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

Item B: Enter the name of the candidate. A residential address is mandatory; include building and apartment number, city or town, state and zip code. Social Security number is optional. P.O. Box is not allowed for residential address. Social Security number is optional.

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

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TYPE 2

POLITICAL ACTION COMMITTEE (PAC)
CAMPAIGN FINANCE REGISTRATION FORM

NEW YORK STATE BOARD OF ELECTIONS

Section 14-100(16) and 14-118 of NYS Election Law

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

Check the box that applies:

New Registration Amended Registration (Provide Filer ID#): _____

A. COMMITTEE NAME: _____

For Acronyms (See instructions): _____

B. TREASURER:

Full Name: _____

Residential Address (No P.O. Box): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Mailing Address (P.O. Box allowed): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Social Security Number (Optional): _____ Email: _____

Telephone: Home: _____ Business: _____ Cell: _____

C. DEPOSITORY/BANK:

Name: _____

Address: _____

City or Town: _____ State: _____ Zip: _____

D. PERSON(S) OTHER THAN TREASURER AUTHORIZED TO SIGN CHECKS (Attach additional sheets if necessary):

Full Name: _____

Residential Address (No P.O. Box): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Telephone: _____ Email: _____

Signature: _____

E. NAME OF ANY INDIVIDUAL(S) WHO EXERT OPERATIONAL CONTROL OVER THE PAC (Attach additional sheets if appropriate):

Full Name: _____

Residential Address (No P.O. Box): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Employer: _____

Employer Address: _____

Full Name: _____
Residential Address (No P.O. Box): _____ Apartment #: _____
City or Town: _____ State: _____ Zip: _____
Employer: _____
Employer Address: _____

Full Name: _____
Residential Address (No P.O. Box): _____ Apartment #: _____
City or Town: _____ State: _____ Zip: _____
Employer: _____
Employer Address: _____

Full Name: _____
Residential Address (No P.O. Box): _____ Apartment #: _____
City or Town: _____ State: _____ Zip: _____
Employer: _____
Employer Address: _____

F. NAME OF ANY SALARIED EMPLOYEE(S) OF THE PAC (Attach additional sheets if appropriate):

Full Name: _____
Residential Address (No P.O. Box): _____ Apartment #: _____
City or Town: _____ State: _____ Zip: _____

Full Name: _____
Residential Address (No P.O. Box): _____ Apartment #: _____
City or Town: _____ State: _____ Zip: _____

Full Name: _____
Residential Address (No P.O. Box): _____ Apartment #: _____
City or Town: _____ State: _____ Zip: _____

Full Name: _____
Residential Address (No P.O. Box): _____ Apartment #: _____
City or Town: _____ State: _____ Zip: _____

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

Signature of Treasurer

Date

PAC REGISTRATION INSTRUCTIONS

Political Action Committee (PAC) (EL 14-100(16)) means a political committee which makes no expenditures to aid or take part in the election or defeat of a candidate or to promote the success or defeat of a ballot proposal, other than in the form of contributions, including in-kind contributions, to candidates, candidate's authorized committees, party committees, constituted committees, or independent expenditure committees provided there is no common operational control between the political action committee and the independent expenditure committee; or in the form of communications that are not distributed to a general public audience. Common operational control means that the same individual or individuals exercise actual and strategic control over the day to day affairs of both the political action and the independent expenditure committees or the employees of the political action and the independent expenditure committees engage in communications related to the strategic operations of either committee.

A POLITICAL ACTION COMMITTEE MUST:

- File this form within five days of choosing a treasurer and depository **and** prior to receiving or expending any funds.
- Complete this form and provide original signature(s) in ink. Copies of signatures, including those on faxes, PDFs or other electronic files are not acceptable.

New Registration: If registering a new committee, check this box. A Filer ID# may be assigned to the committee by the board, and should be used on all documents and correspondence.

Amended Registration: For an existing committee if any information previously filed has changed, check this box. A fully completed amended registration must be filed within two days of any change. Provide Filer ID# that was assigned.

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

Item B: Enter the name of the treasurer of record for the committee. Residential address is mandatory; include building and apartment number, city or town, state and zip code. Social Security number is optional.

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

Item D: Provide the name and related information of the person(s), other than the treasurer, authorized to sign checks as applicable.

Item E: Disclose the name, residential address, city or town, state and zip code for any individual who exerts operational control over the political action committee (PAC) including their employer, and their employer's address.

Item F: Disclose the name, residential address, city or town, state and zip code of any salaried employee(s) of the political action committee (PAC).

TYPE 3-7;
3H-7H

CONSTITUTED/PARTY COMMITTEES
AND HOUSEKEEPING
CAMPAIGN FINANCE REGISTRATION FORM

NEW YORK STATE BOARD OF ELECTIONS

Section 14-118 and 14-124(3) of NYS Election Law

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

New Registration Amended Registration (Provide Filer ID#): _____

Check all boxes that apply. See instructions for details about the Party designation.

A. PARTY (Choose one):

Democratic Republican Conservative Green
 Working Families Independence Women's Equality Reform

B. COMMITTEE TYPES (Choose one):

State Level Committee:

Constituted Constituted Housekeeping Party Party Housekeeping

County Level Committee

Provide name of County: _____

Constituted County Housekeeping Party Party Housekeeping

Duly Constituted Sub-Committee of a County Committee

Provide name of Municipality; if NYC, Assembly District #: _____

City Town Village Housekeeping

C. COMMITTEE NAME: _____

For Acronyms (See instructions): _____

D. TREASURER:

Full Name: _____

Residential Address (No P.O. Box): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Mailing Address (P.O. Box allowed): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Social Security Number (Optional): _____ Email: _____

Telephone: Home: _____ Business: _____ Cell: _____

E. DEPOSITORY/BANK:

Name: _____

Address: _____

City or Town: _____ State: _____ Zip: _____

F. PERSON(S) OTHER THAN TREASURER AUTHORIZED TO SIGN CHECKS (Attach additional sheets if necessary):

Full Name: _____

Residential Address (No P.O. Box): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Telephone: _____ Email: _____

Signature: _____

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

Signature of Treasurer

Date

CONSTITUTED/PARTY COMMITTEES AND HOUSEKEEPING REGISTRATION INSTRUCTIONS

A CONSTITUTED/PARTY COMMITTEE AND HOUSEKEEPING COMMITTEE MUST:

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

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

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

- **Party** is a political organization that ran a candidate in the last gubernatorial election who polled at least 50,000 votes.
- **Constituted Committee** (EL 14-100 (3)): A state committee or a county committee, or a duly constituted subcommittee of a county committee of a party as defined by NYS Election Law.
- **Party Committee** (EL 14-100 (2)): Any committee provided for (defined) in the rules of a Constituted Committee (state or county). Examples are Democratic Assembly Campaign Committee (DACC) and Senate Republican Campaign Committee (SRCC).
- **Housekeeping Committee** (EL 14-124 (3)): An optional committee that is only allowed to be registered by a Party or Constituted Committee for the sole purpose of reporting "Housekeeping Receipts and Expenditures" made and received pursuant to NYS Election Law, to maintain a permanent party headquarters and staff and carry on ordinary activities that are not for the express purpose of promoting the candidacy of specific candidates. Note: Housekeeping must be maintained in a separate, segregated account. However, it does not have to be a separately registered committee. If you choose to have a separate Housekeeping committee, you must submit a separate registration form for that committee.
- **Duly Constituted Subcommittee of a County Committee** (EL 14-100 (4)): Outside the City of New York: a city, town or village committee, which consists of all county committee members from that city, town or village, as the case may be, and only such members. Within the City of New York: an assembly district committee, which consists of all county committee members from that assembly district, and only such members.
- **Multi-Candidate Committee:** An authorized committee supporting more than one candidate that is not a Constituted Committee or Party Committee should **not** use this form, but should file the Authorized Multi-Candidate Campaign Finance Registration Form (Type 9).

Item A: Select your party name.

Item B: Committee Type: Select committee type and check the box that also applies.

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

Item D: Enter the full name of the treasurer of record for the committee. Residential address is mandatory; include building and apartment number, city or town, state and zip code. Social Security number is optional.

Item E: Your account must be opened at a banking organization authorized to do business in New York State. The branch where the account is opened and held must be physically located in New York State. **"Housekeeping"** is a term that refers to the receipts and expenditures of a party or constituted committee used to maintain permanent headquarters and staff, and to carry on ordinary activities that are not for the **express purpose of promoting the candidacy of specific candidates; provided** that such monies shall be deposited in a separate account. (EL 14-124 (3))

Item F: Provide the name and related information of the person(s), other than the treasurer, authorized to sign checks as applicable.

TYPE 8

INDEPENDENT EXPENDITURE COMMITTEE
CAMPAIGN FINANCE REGISTRATION FORM

NEW YORK STATE BOARD OF ELECTIONS

Section 14-100(15), 14-107, 14-112 and 14-118 of NYS Election Law

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

Check the box that applies:

New Registration Amended Registration (Provide Filer ID#): _____

A. COMMITTEE NAME: _____

For Acronyms (See instructions): _____

B. TREASURER:

Full Name: _____

Residential Address (No P.O. Box): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Mailing Address (P.O. Box allowed): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Social Security Number (Optional): _____ Email: _____

Telephone: Home: _____ Business: _____ Cell: _____

Occupation: _____

Name of Employer: _____

C. DEPOSITORY/BANK:

Name: _____

Address: _____

City or Town: _____ State: _____ Zip: _____

D. CANDIDATE(S) TO BE SUPPORTED OR OPPOSED (Attach additional sheets if necessary):

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

E. BALLOT ISSUE(S) (Attach additional sheets if necessary):

SUPPORT/OPPOSE

1. _____

2. _____

F. PERSON(S) OTHER THAN TREASURER AUTHORIZED TO SIGN CHECKS (Attach additional sheets if necessary):

Full Name: _____

Residential Address (No P.O. Box): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Telephone: _____ Email: _____

Signature: _____

G. LIST REQUIRED INDIVIDUAL(S) / ENTITY / ENTITIES AND INDICATE THE CATEGORY OR CATEGORIES FOR EACH:

(Attach additional sheets if necessary):

CATEGORIES:

1. Check box 1 if this committee is an individual, provide the required information as listed.
2. Check box 2 if the committee is an entity, provide the name, employer, and any related information of any individual who exerts operational or managerial influence or control over the entity.
3. Check box 3 if the committee is an entity, provide the name, employer and related information of any salaried employee of the committee.
4. Check box 4 for those individuals who have been identified in categories 1, 2 or 3 who have, during the two year period before filing, been employed or retained as a political, media or fundraising advisor or consultant for a candidate, any entity directly controlled by a candidate, or any party or constituted committee or have held a formal position in the office of a candidate's elected office, or any party or constituted committee, and provide the name and address of the relevant employer or retaining entity. If more than one relevant employer or retaining entity, attach additional sheets with names and addresses. For each such employer or retaining entity listed for the two year period, provide the basis for listing them on the "Reason" line provided.
5. Check box 5 for those individuals who have been identified in categories 1, 2 or 3 who are members of a candidate's immediate family (spouse, child, grandparent, brother, half-brother, sister, half-sister of the candidate and spouses of these individuals).

Full Name: _____ Occupation: _____

Res. Address: _____

Current Employer: _____

Current Employer Address: _____

Check appropriate category: [] 1 [] 2 [] 3 [] 4* [] 5

*If you checked box 4, provide relevant employer or retaining entity name and address:

Name: _____ Name: _____

Address: _____ Address: _____

Reason: _____ Reason: _____

Full Name: _____ Occupation: _____

Res. Address: _____

Current Employer: _____

Current Employer Address: _____

Check appropriate category: [] 1 [] 2 [] 3 [] 4* [] 5

*If you checked box 4, provide relevant employer or retaining entity name and address:

Name: _____ Name: _____

Address: _____ Address: _____

Reason: _____ Reason: _____

Full Name: _____ Occupation: _____

Res. Address: _____

Current Employer: _____

Current Employer Address: _____

Check appropriate category: 1 2 3 4* 5

*If you checked box 4, provide relevant employer or retaining entity name and address:

Name: _____ Name: _____

Address: _____ Address: _____

Reason: _____ Reason: _____

Full Name: _____ Occupation: _____

Res. Address: _____

Current Employer: _____

Current Employer Address: _____

Check appropriate category: 1 2 3 4* 5

*If you checked box 4, provide relevant employer or retaining entity name and address:

Name: _____ Name: _____

Address: _____ Address: _____

Reason: _____ Reason: _____

The committee is hereby notifying the New York State Board of Elections that it intends to make independent expenditures, pursuant to Election Law 14-107, and will make all required disclosures.

Pursuant to Election Law 14-112, no candidate listed in Section D of this form has authorized the activities of this committee.

VERIFICATION STATEMENT BY TREASURER

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

Sworn to before me this _____ day

of _____, 20 ____

(Notary Public or Commissioner of Deeds)

Signature of Committee Treasurer

Residential Address

Contact Phone Number

INDEPENDENT EXPENDITURE REGISTRATION INSTRUCTIONS

Independent Expenditure Committee (EL 14-100 (15)) means a political committee that only makes independent expenditures and does not coordinate with a candidate, candidate's authorized committees or an agent of the candidate as defined in paragraph (g) of subdivision one of section 14-107 of the Election Law. For a definition of coordination, see EL 14-107 (1)(d).

An independent expenditure committee may be created by a person, group of persons, corporation, unincorporated business entity, labor organization or business, trade or professional association, or organization, or political committee.

AN INDEPENDENT EXPENDITURE COMMITTEE MUST:

- File this form within five days of choosing a treasurer and depository **and** prior to receiving or expending any funds.
- Complete this form and provide original signature(s) in ink. Copies of signatures, including those on faxes, PDFs or other electronic files are **not** acceptable.

New Registration: If registering a new committee, check this box. A Filer ID# may be assigned to the committee by the board and should be used on all documents and correspondence.

Amended Registration: For an existing committee if any information previously filed has changed, check this box. A fully completed amended registration must be filed within two days of any change, except any change in Item G related to ownership or control of the entity registered as an independent expenditure committee must be filed within 24 hours. Provide Filer ID# that was assigned.

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

Item B: Enter the name of the treasurer of record for the committee. Residential address is mandatory; include building and apartment number, city or town, state and zip code. Social Security number is optional.

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

Item D: Provide the election year, office/district and name of the candidate(s) the committee supports or opposes.

Item E: Provide the name of any ballot issue(s) the committee support or opposes.

Item F: Provide the name and related information of the person(s), other than the treasurer, authorized to sign checks as applicable.

Item G: Provide the names(s), occupation(s), address(es), current employer name(s) and address(es) of any individual(s) and/or retaining entity and indicate the category or categories for each as follows (if you checked box 4, also provide the name of the relevant employer or retaining entity name and address):

1. Check box 1 if this committee is an individual, provide the required information as listed.
2. Check box 2 if the committee is an entity, provide the name, employer, and any related information of any individual who exerts operational or managerial influence or control over the entity.
3. Check box 3 if the committee is an entity, provide the name, employer and related information of any salaried employee of the committee.
4. Check box 4 for those individuals who have been identified in categories 1, 2 or 3 who have, during the two year period before filing, been employed or retained as a political, media or fundraising advisor or consultant for a candidate, any entity directly controlled by a candidate, or any party or constituted committee or have held a formal position in the office of a candidate's elected office, or any party or constituted committee, and provide the name and address of the relevant employer or retaining entity. If more than one relevant employer or retaining entity, attach additional sheets with names and addresses. For each such employer or retaining entity listed for the two year period, provide the basis for listing them on the "Reason" line provided (for example, "media consultant").
5. Check box 5 for those individuals who have been identified in categories 1, 2 or 3 who are members of a candidate's immediate family (spouse, child, grandparent, brother, half-brother, sister, half-sister of the candidate and spouses of these individuals).

AUTHORIZED MULTI-CANDIDATE COMMITTEE REGISTRATION INSTRUCTIONS

A Multi-Candidate Committee is a committee authorized by multiple candidates pursuant to NYS Election Law. Constituted Committees and Party Committees should **not** use this form. Instead, they should use the Constituted/Party Committees Campaign Finance Registration form.

A MULTI-CANDIDATE COMMITTEE MUST:

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

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

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

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

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

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

Item B: Enter the full name of the treasurer of record for the committee. Residential address is mandatory; include building and apartment number, city or town, state and zip code. Social Security number is optional.

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

Item D: Enter the year, office/district and names of candidates to be supported.

Item E: Provide the name and related information of the person(s), other than the treasurer, authorized to sign checks as applicable.

TYPE 9B

BALLOT ISSUE COMMITTEE
CAMPAIGN FINANCE REGISTRATION FORM
NEW YORK STATE BOARD OF ELECTIONS
Section 14-118 of NYS Election Law

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

[] New Registration [] Amended Registration (Provide Filer ID#): _____
[] State Campaign [] Local Campaign (Provide County): _____

A. COMMITTEE NAME: _____
For Acronyms (See instructions): _____

B. TREASURER:
Full Name: _____
Residential Address (No P.O. Box): _____ Apartment #: _____
City or Town: _____ State: _____ Zip: _____
Mailing Address (P.O. Box allowed): _____ Apartment #: _____
City or Town: _____ State: _____ Zip: _____
Social Security Number (Optional): _____ Email: _____
Telephone: Home: _____ Business: _____ Cell: _____

C. DEPOSITORY/BANK:
Name: _____
Address: _____
City or Town: _____ State: _____ Zip: _____

D. BALLOT ISSUE(S) (Attach additional sheets if necessary): SUPPORT/OPPOSE
1. _____
2. _____

E. PERSON(S) OTHER THAN TREASURER AUTHORIZED TO SIGN CHECKS:
Full Name: _____
Residential Address (No P.O. Box): _____ Apartment #: _____
City or Town: _____ State: _____ Zip: _____
Telephone: _____ Email: _____
Signature: _____

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

Signature of Treasurer _____
Date

BALLOT ISSUE COMMITTEE REGISTRATION INSTRUCTIONS

A BALLOT ISSUE COMMITTEE MUST:

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

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

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

For State Campaign: For committees supporting or opposing statewide ballot propositions, check this box. These committees must file this form and the required financial disclosure reports with the New York State Board of Elections (NYSBOE).

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

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

Item B: Enter the full name of the treasurer of record for the committee. Residential address is mandatory; include building and apartment number, city or town, state and zip code. Social Security number is optional.

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

Item D: Enter the ballot issues to be supported/opposed.

Item E: If there are persons other than the treasurer who will be authorized to sign checks, enter their name(s) and other required information here.

EXEMPTION

CANDIDATE OR COMMITTEE CLAIM OF EXEMPTION From Filing Campaign Financial Disclosure Reports

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

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

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

- For State Campaign -or- For Local Campaign (provide County): _____
 Candidate -or- Committee

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

District: _____ Election Year: _____

B. CANDIDATE OR COMMITTEE NAME: _____

Committee Treasurer Name (If applicable): _____

Residential Address (No P.O. Box): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Mailing Address (P.O. Box allowed): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Social Security Number (Optional): _____ Email: _____

Telephone: Home: _____ Business: _____ Cell: _____

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

- C.** I am a candidate and I have not/will not receive or spend more than \$50 for my campaign, including my own personal funds.
- D.** I am the treasurer of a committee formed solely to support or oppose a ballot proposition and the committee has not/will not raise or spend over \$100 relative to the ballot proposition.
- E.** For those in a town, city or village having a population under 10,000: 1) I am a candidate for public office, or treasurer of an authorized committee solely supporting one candidate for public office, or treasurer of a committee solely supporting or opposing a ballot proposition; and 2) the receipts or expenditures of the candidate or committee will not exceed \$1,000 in the aggregate for the campaign.

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

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

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

Sworn to before me this _____ day

Signature of Candidate/ Committee Treasurer

of _____, 20 ____

Residential Address

(Notary Public or Commissioner of Deeds)

Contact Phone Number

EXEMPTION INSTRUCTIONS

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

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

For State Campaign: Check this box for candidates or committees supporting or opposing candidates for New York State Governor, Lt. Governor, State Comptroller, State Attorney General, State Senate, State Assembly and State Supreme Court, as well as those solely supporting or opposing statewide ballot propositions.

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

Check the appropriate box to indicate whether this is a candidate or a committee seeking exemption.

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

Item B: Enter the name of the candidate or committee. Residential address is mandatory; include building and apartment number if applicable, a mailing address if different, phone number and e-mail address of the candidate or treasurer. P.O. Box is not allowed for residential address.

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

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

Item E: Candidates and authorized committees solely supporting one candidate for public office, or solely supporting or opposing a ballot proposition, in towns, cities or villages having a population under 10,000, where the candidate and/or committee does not raise or spend in excess of \$1,000 in the aggregate for the campaign, are not required to file campaign financial disclosure reports. This threshold includes the personal funds of the candidate.

Note: This exemption may become invalid, requiring registration and filing of campaign financial disclosure reports with the applicable state, county and/or city board(s) of elections, if the candidate or committee supports or opposes candidates or ballot propositions outside of the applicable jurisdiction.

Note: For a town or village, ballot propositions not submitted to the voters of that municipality at the time of a general election fall outside the scope of NYS Election Law. Therefore, committees solely supporting ballot propositions in a town or village taking place other than in November do not have to make campaign financial disclosures relative to their ballot proposition activity. In this instance, this form does not have to be filed.

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

New York State Board of Elections
Compliance Unit
40 North Pearl Street, Suite 5
Albany, NY 12207-2729
1-800-458-3453; 518-474-8200

**CANDIDATE AUTHORIZATION
FOR A COMMITTEE**
TO MAKE ALL CAMPAIGN FINANCIAL DISCLOSURES
NEW YORK STATE BOARD OF ELECTIONS
Section 14-104 (1) of NYS Election Law

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

[] New Form [] Amended Form (Provide Filer ID#): _____

OFFICE: _____ **DISTRICT:** _____

CANDIDATE'S FULL NAME: _____

CANDIDATE'S ADDRESS:

Residential (No P.O. Box) _____ Apartment # _____

City or Town: _____ State: _____ Zip: _____

Mailing (P.O. Box allowed) _____ Apartment # _____

City or Town: _____ State: _____ Zip: _____

Candidate's County: _____

Social Security Number (Optional): _____ Email: _____

Telephone: Home: _____ Business: _____ Cell: _____

I SWEAR OR AFFIRM THAT:

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

Name of Authorized Committee: _____

Treasurer's Full Name: _____

Treasurer's Residential Address: _____

City or Town: _____ State: _____ Zip: _____

Sworn to before me, this _____ day

Of _____, 20_____

(Notary Public or Commissioner of Deeds)

Signature of Candidate

CANDIDATE AUTHORIZATION INSTRUCTIONS

This form must contain original signatures in ink and be notarized or subscribed to.

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

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

FILE THIS FORM IF:

- You are a candidate **with an authorized committee** that will make **all** of the candidate's required campaign financial disclosure filings. These committee filings would include all the financial activity of the campaign, including the financial activity of the candidate (candidate's own funds).

DO NOT FILE THIS FORM IF:

- You are a candidate **without an authorized committee**: Candidates that do not have an authorized committee are required to disclose all the financial activity of the campaign, including the financial activity of the candidate, by filing disclosure reports on the required filing dates. For NYSBOE filers, see Additional Information below.
- You are a candidate **with an authorized committee** and you have additional financial activity that will not be reported by your committee: Candidates with an authorized committee that have, or plan on having, any financial activity that will not be disclosed by the committee, including the financial activity of the candidate, are required to disclose this other financial activity by filing financial disclosure reports on the required filing dates. These candidate reports would be in addition to the committee's reports. For NYSBOE filers, see Additional Information below.

WHEN COMPLETING THIS FORM, THE CANDIDATE MUST:

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

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

WHERE TO FILE THIS FORM:

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

ADDITIONAL INFORMATION:

- If the committee named by the candidate on this form does not register, thereby indicating that the treasurer has accepted the responsibility for filing the campaign financial disclosure reports on behalf of the candidate, then the responsibility to submit disclosure reports remains with the candidate.
- The committee identified on this form must file the *Committee Authorization Campaign Finance Form* in order to complete the authorization process.
- Candidates required to file with NYSBOE who are not required to file this form (see above) must submit the *Candidate Registration and/or to Request NYSBOE Filer ID# and PIN Campaign Finance Form*.

CF-03

COMMITTEE AUTHORIZATION

CAMPAIGN FINANCE FORM

NEW YORK STATE BOARD OF ELECTIONS

Section 14-112 of NYS Election Law

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

[] New Form [] Amended Form (Provide Filer ID#): _____

COMMITTEE NAME: _____

For Acronyms (See instructions): _____

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

1. Date of Election: _____ Office/District: _____

Candidate's Full Name: _____

Candidate's Residential Address: _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

2. Date of Election: _____ Office/District: _____

Candidate's Full Name: _____

Candidate's Residential Address: _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

3. Date of Election: _____ Office/District: _____

Candidate's Full Name: _____

Candidate's Residential Address: _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

4. Date of Election: _____ Office/District: _____

Candidate's Full Name: _____

Candidate's Residential Address: _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

I SWEAR OR AFFIRM THAT:

1. I am the treasurer of record, and
2. The information provided on this form is complete, true and correct.

Treasurer's Full Name: _____

Treasurer's Residential Address: _____

City or Town: _____ State: _____ Zip: _____

Telephone: Home: _____ Business: _____ Cell: _____

Sworn to before me, this _____ day

Of _____, 20_____

Notary Public or Commissioner of Deeds

Signature of Treasurer

COMMITTEE AUTHORIZATION INSTRUCTIONS

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

All authorized committees that are taking part in the campaign of any candidate by making direct expenditures in support of candidate(s) must complete this form.

It should be filed together with the Authorized Single Candidate Committee Campaign Finance Registration Form (Type 1) or Authorized Multi-Candidate Committee Campaign Finance Registration Form (Type 9).

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

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

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

- Include candidate(s) residential address(es). Residential address is mandatory; include building and apartment number, city or town, state and zip code. Social Security number is optional.

Note: Candidates with an authorized, single or multi-candidate committee, where the committee will be disclosing all of the financial activity of the campaign, including the financial activity of the candidate (candidate's own funds), must also file the Candidate Authorization for a Committee to Make All Campaign Financial Disclosures (CF-16).

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

CF-18 TERMINATION OR RESIGNATION REQUEST FORM
NO-ACTIVITY REPORT FORM

NEW YORK STATE BOARD OF ELECTIONS
THIS FORM MUST CONTAIN ORIGINAL SIGNATURES IN INK AND BE COMPLETED IN FULL

Treasurer/Candidate Name: _____ Filer ID#: _____

Committee Name: _____

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

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

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

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

In order to qualify to file a No-Activity Report, there cannot have been any activity (i.e., receipts and/or expenditures, including interest, dividends and bank charges or outstanding loans or liabilities) during the reporting period and, therefore, there are no transactions to report. Filing a No-Activity Report may be done via the NYSBOE website, or by checking this box and the applicable reporting period indicated below.

C. For the purpose(s) indicated in section B above, I am either submitting with this form on computer diskette, CD, DVD; or have submitted via e-mail, or via the NYSBOE website; or via this form through a No-Activity Report, the candidate/committee treasurer's campaign financial disclosure termination or resignation report or No-Activity Report for the period indicated below:

- | | |
|--|---|
| 1. <input type="checkbox"/> 32 Day Pre-Primary | 7. <input type="checkbox"/> 32 Day Pre-Special |
| 2. <input type="checkbox"/> 11 Day Pre-Primary | 8. <input type="checkbox"/> 11 Day Pre-Special |
| 3. <input type="checkbox"/> 10 Day Post-Primary* | 9. <input type="checkbox"/> 27 Day Post-Special* |
| 4. <input type="checkbox"/> 32 Day Pre-General | 10. <input type="checkbox"/> January Periodic, 20____ |
| 5. <input type="checkbox"/> 11 Day Pre-General | 11. <input type="checkbox"/> July Periodic, 20____ |
| 6. <input type="checkbox"/> 27 Day Post-General* | 12. <input type="checkbox"/> Off-Cycle Report (A report which does not correspond to any specific filing period.) |

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

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

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

Title _____ Date Signed _____ Contact Phone Number _____

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

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

FORM CF-18 INSTRUCTIONS

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

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

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

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

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

To request resignation as treasurer of the committee:

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

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

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

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

CF-19 APPLICATION FOR ELECTRONIC FILING EXEMPTION

NEW YORK STATE BOARD OF ELECTIONS

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

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

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

Committee Name: _____

Address: _____

Telephone: Home _____ Business _____ Cell _____

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

- **“Access to the technology”** is defined as the ownership and/or the ability to access a computer with an operating system capable of complying with the electronic filing requirements.
- **“Substantial hardship”** is defined as the financial inability of the candidate/committee to purchase and/or acquire access to the technology necessary to comply with the electronic filing requirements.

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

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

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

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

Candidate/Committee Treasurer Signature

Print Name

Date

CF-19

This side to be completed by NYSBOE only

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

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

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

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

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

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

Other:

Form should be submitted to:
New York State Board of Elections
Campaign Finance Unit
40 North Pearl Street, Suite 5
Albany, NY 12207-2729
1-800-458-3453 or 518-474-8200

NON-PARTICIPATION IN ELECTION(S)

By Registered PACs, Party and Constituted Committees or Independent Expenditure Committees

NEW YORK STATE BOARD OF ELECTIONS

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

TREASURER: _____

COMMITTEE NAME: _____ Filer ID#: _____

CONTACT INFORMATION:

Telephone: Home: _____ Business: _____ Cell: _____

E-mail Address: _____

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

Primary Election [] and/or General Election []

Please check appropriate box(es)

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

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

Signature

Print Name

Date

Instructions

- A committee must be registered with NYSBOE before filing this Notice.
- This Notice may **not** be used to satisfy filing requirements from a previous election, and must be filed no later than 32 days prior to the primary and/or general election to which it applies.
- NYSBOE presumes that PACs, Party Committees, Constituted Committees and Independent Expenditure Committees will support or oppose candidate(s) for election by making contributions and/or direct expenditures, and therefore expects to receive the three election reports for a particular election (primary and/or general). However, if one of this limited group of committees will not be actively supporting or opposing candidate(s) in a particular election, it may submit a Notice of Non-Participation in Election(s), which informs NYSBOE of this status and that NYSBOE should not expect to receive campaign financial disclosure election reports for that particular election.
- The filing of this Notice does not preclude these committees from having other financial activity (raising and/or spending funds) during the applicable elections. However, the activity must not be to support or oppose candidate(s) in an election covered by this Notice. In the event such a committee, after submission of this Notice, supports or opposes candidate(s) in an election covered by this Notice, the committee must then file all applicable election reports.
- Independent Expenditure Committees that will not be actively supporting or opposing candidate(s)/ballot proposals in a particular election and submit this Notice are still required to submit weekly disclosures on Mondays and 24-hour disclosures, as applicable, for any contribution received of \$1,000 or more. Expenditures over \$5,000 must be submitted weekly.
- Committees are required to continue to file all Periodic campaign financial disclosure reports as set forth in the annual Campaign Financial Disclosure Filing Calendar available on line at www.elections.ny.gov. This Notice is only applicable to the above indicated election cycle(s) in the current year.

Part Four —
Frequently Used Terms

I. FREQUENTLY USED TERMS



Inside Part Four, Section I:

This section contains terms used throughout the Handbook, as well as concepts which may be helpful in preparing campaign financial disclosure reports. Examples are only intended to be illustrative. They are not intended to be inclusive of all scenarios or factual situations.

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

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

Independent Expenditure Committees are required to make additional electronic disclosures as follows: After the Independent Expenditure Committee has registered with NYSBOE, it must file the campaign financial disclosure reports required of political committees. In addition, IE Committees must make additional disclosures electronically on a Weekly and 24-Hour basis, as applicable:

Weekly IE Disclosure

Submit Weekly disclosures on Mondays after receipt of a contribution of \$1,000 or more or expenditure made over \$5,000.

24-Hour IE Disclosure

Within 30 days of the applicable primary, general or special election, submit a notice within 24 hours of receipt of any contribution of \$1,000 or more.

Note: All contributions or expenditures disclosed on a Weekly IE Disclosure must also be disclosed on the next applicable campaign financial disclosure report.

All contributions disclosed on a 24-Hour IE Disclosure must also be disclosed on either the 11-Day Pre-Election campaign financial disclosure report or on the Post-Election campaign financial disclosure report, as applicable.

A receipt of a contribution of \$1,000 or more that has been disclosed as a 24-Hour IE Disclosure does not need to be disclosed on the subsequent Weekly IE Disclosure, but must be disclosed on the next applicable campaign financial disclosure report.

Advocating For or Against— means, in the absence of explicit words of advocacy for or against a candidate or ballot proposal, that the Independent Expenditure—through the use of images, photos, or language—promotes, supports, attacks, or opposes the clearly identified candidate or ballot proposal. (EL 14-107 (1)(A); NYCRR 6200.10(b)(1)(i) (c)(3)(i)). See the section on Independent Expenditures in this *Handbook*.

Aggregate – multiple figures combined into one total amount.

- Example 1: If a contributor gives a candidate for Assembly a \$3,000 contribution in the first year of the two-year election cycle and another contribution of \$1,400 in the second year of the election cycle, the aggregate contribution of that contributor is \$4,400.
- Example 2: For a particular election, if a contributor first gives a candidate a contribution of \$50, and additional contributions of \$50, \$100 and \$25, the aggregate contribution is \$225.

Allocating Expenses - party committees, constituted committees, Independent Expenditure Committees and authorized multi-candidate committees are required to allocate campaign expenses among the candidates they support/oppose.

These amounts must be aggregated for the campaign/election cycle. Electronic filers need to create and complete Schedule R. Paper filers will allocate expenses on the Status Report page, Section 9i of the CF-01 form.

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

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

Attribution of Campaign Advertisements – NYS Election Law does not require a sponsor or payor's name to appear on any political advertisements ("paid for by"), with the exception of Independent Expenditures of \$1,000 or more. If the ad refers to a federal candidate, the Federal Election Commission (FEC) may impose such a requirement. Additionally, Federal Communications Commission (FCC) regulations, as well as radio/TV stations, and print media themselves, may impose an attribution requirement.

However, **Independent Expenditures** that cost \$1,000 or more in the aggregate must clearly state the name of the person/committee who paid for or otherwise published or distributed the communication; and with respect to communications regarding candidates, state that the communication was not expressly authorized or requested by any candidate or by any candidate's political committee or any of its agents. (e.g., "Paid for by XYZ Committee. This communication was not expressly authorized or requested by any candidate or by any candidate's political committee or any of its agents.") (EL 14-107(2)).

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

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

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

Campaign Materials (Political Communication)– Campaign materials include all broadcast, cable or satellite schedules and scripts, internet, print and other types of advertisements, pamphlets, circulars, flyers, brochures, letterheads and other printed matter, purchased or produced **and reproductions of statements or information published to 500 or more members of a general public audience by computer or other electronic device including but not limited to electronic mail or text message in connection with a specific election.**

- Any filer required to file primary, general and/or special election campaign financial disclosure reports must, at the same time the applicable post-election campaign financial disclosure report is due, submit copies of all the filer's campaign materials, purchased or produced by or under the authority of the person filing the post-election report, or the committee or the person on whose behalf it is filed.
- Copies can include duplicate originals (e.g., posters, flyers, buttons, etc.) or photocopies.
- These items must be hard copies, not electronic/digital files.
- For practical purposes, large, unwieldy items (e.g., billboards, sandwich boards, etc.), which cannot be readily reproduced in a paper copy, may be photographed.
- All copies must be legible.
- If no campaign material was produced, a disclaimer so stating must be filed in conjunction with the applicable post-election report.
- Campaign materials can be submitted electronically. See the section "Introduction to Electronic Filing" in this *Handbook*.

Independent Expenditure Committees have additional responsibilities to submit: A copy of all political communications paid for by the Independent Expenditure, including but not limited to broadcast, cable or satellite schedules and scripts, advertisements, pamphlets, circulars, flyers, brochures, letterheads and other printed matter and statements or information conveyed to 1000 or more members of a general public audience by computer or other electronic devices: For any weekly disclosures filed by an Independent Expenditure Committee, a copy of all political communications paid for by the independent expenditure shall be filed with NYSBOE in conjunction with such weekly disclosures.

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

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

Clearly Identified Candidate—means

- The name of the candidate involved appears;
- A photograph or drawing (caricature) of the candidate appears; or
- The identity of the candidate is apparent by unambiguous reference.

Committee (Political Committee)

Any corporation aiding or promoting, and any committee, political club or combination of one or more persons operating or cooperating to:

- Aid or promote the success or defeat of a political party or principle or of any ballot proposal; **or**
- Aid or take part in the election or defeat of a candidate for public office; **or** -

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

..But nothing in this article shall apply to any committee or organization for the discussion or advancement of political questions or principles without connection with any vote or to a national committee or organized for the election of Presidential or Vice Presidential candidates; provided, however, that a person or corporation making a contribution or contributions to a candidate or a political committee, which has filed pursuant to section 14-118, shall not, by that fact alone, be deemed to be a political committee as herein defined.

Political Committees Related to Political Parties:

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

- Democratic
- Republican
- Conservative
- Green
- Working Families
- Independence
- Women's Equality
- Reform (formerly Stop Common Core)

Note: While there are other political organizations that refer to themselves as "Parties" (e.g., Libertarian Party), under NYS Election Law they are not parties as defined above. They are defined as "independent bodies" under NYS Election Law and are deemed multi-candidate committees under the provisions of Article 14 of NYS Election Law for campaign finance purposes.

Duly Constituted Subcommittee of a County Committee—outside the City of New York: a city, town or village committee, which consists of all county committee members from that city, town or village, as the case may be, and only such members. Within the City of New York: an Assembly district committee, which consists of all county committee members from that Assembly district, and only such members.

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

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

Housekeeping Committee (EL 14-124 (3)) is an optional committee that is only allowed to be registered by a Party or Constituted Committee for the sole purpose of reporting "Housekeeping Receipts and Expenditures" made and received pursuant to NYS Election Law, to maintain a permanent party headquarters and staff and carry on ordinary activities that are not for the express purpose of promoting the candidacy of specific candidates.

Other Types of Political Committees:

Independent Expenditure Committee—(EL 14-100(15)). See the section on Independent Expenditures in this *Handbook*.

Multi-Candidate Committee – a committee that supports or opposes more than one candidate. (See the section on “Who Must File” in this *Handbook*)

Political Action Committee (PAC) – (EL 14-100(16)).

Coordination—See EL 14-107 (1)(d), NYCRR 6200.10 and the section on Independent Expenditures in this *Handbook*.

Contribution (EL 14-100(9)) -

1) *Any gift, subscription, outstanding loan (to the extent provided for in NYS Election Law Section 14-114), advance, or deposit of money or anything of value, made in connection with the nomination for election (e.g., primary), or election (e.g., general), of any candidate, or made to promote the success or defeat of a political party or principle, or of any ballot proposal,*

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

3) *Any payment, by any person other than a candidate or a political committee authorized by the candidate, made in connection with the nomination for election (e.g., primary), or election (e.g., general), of any candidate, including any payment or expenditure where coordination has occurred as defined in Section 14-107, or any payment made to promote the success or defeat of a political party or principle, or of any ballot proposal including but not limited to compensation for the personal services of any individual which are rendered in connection with a candidate’s election or nomination without charge; provided however, that none of the foregoing shall be deemed a contribution if it is made, taken or performed by a candidate or his spouse or by a person or a political committee independent of the candidate or his/her agents or authorized political committees.*

For purposes of this article, the term “independent of the candidate or his agents or authorized political committees” shall mean that the candidate or his agents or authorized political committees did not authorize, request, suggest, foster or cooperate in any such activity; and provided further, that the term contribution shall not include:

(A) (“Volunteer services”) the value of services provided without compensation by individuals who volunteer a portion or all of their time on behalf of a candidate or political committee,

(B) (“House parties/personal property”) the use of real or personal property and the cost of invitations, food and beverages voluntarily provided by an individual to a candidate or political committee on the individual’s residential premises for candidate-related activities, to the extent such services do not exceed \$500 in value, and

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

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

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

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

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

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

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

Election Cycle – see “Campaign Cycle”.

Fair Market Value—generally, the retail price of goods or services provided. (EL 14-114(2); NYCRR 6200.6; Formal Opinion 2015 #2)

Filer – candidate or committee submitting campaign financial disclosure reports.

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

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

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

Fundraisers – an event or a solicitation to raise funds for a candidate or political committee.

General Public Audience—means an audience composed of members of the public, including a targeted subgroup of members of the public; provided, however, it does **not** mean:

- An audience **solely** comprised of members, retirees, and staff of a labor organization or members of their households; or
- An audience **solely** comprised of employees of a corporation, an unincorporated business entity, or member of a business, trade or professional association or organization.

Housekeeping Expenditure – see “Committee – Housekeeping Committee”.

Inactive Status/Non-Participation in Election(s) – for a limited group of committees (PACs, Party and Constituted Committees or Independent Expenditure Committees), which would otherwise be obligated to file campaign financial disclosure election reports, a CF-20 form serves to notify NYSBOE that the committee will not be supporting or opposing, in any way, any candidates in a particular primary and/or general election, and that NYSBOE should not expect to receive reports it would otherwise receive. If the CF-20 form is not filed, three election reports for the primary election and/or three for the general election must be submitted. Campaign financial disclosure periodic reports must always be filed regardless of whether or not a CF-20 form has been filed.

Note: Candidates who are obligated to file campaign financial disclosure election reports and who also submit their own filings, and/or their authorized committees, are not qualified to file a Notice of Non-Participation in Election(s) by Registered PACs, Party and Constituted Committees or Independent Expenditure Committees form (CF-20) to substitute for election reports. Campaign financial disclosure election reports for three primary election and/or three for general election must be submitted.

Note: If, after filing a CF-20 form, the eligible committee opts to become active for the particular election, through contributions or expenditures, it must begin filing campaign financial disclosure reports with the next election report which covers the date when the activity begins. (See Part 3, “Schedules and Forms” section of Handbook for more details.)

Investments – an investment occurs when funds are taken from a candidate or committee’s checking account (depository) and is placed in a potential income-producing instrument. The investment is not shown as a disbursement of funds, nor is the return of principal shown as income. Interest or income earned is reported on Schedule E as “Other Receipts”. Losses on investments will be shown on Schedule F as a “Campaign Expense,” citing the check number of the original investment. When making the investment, details of the investment must be disclosed as an attachment filed in conjunction with the campaign financial disclosure report covering the period in which the investment was made. Filers must provide the details in hard copy in person or by fax or by mail under separate cover.

Itemized/Unitemized

Itemized Contributions – whenever any contributor makes a contribution to a candidate or political committee that exceeds \$99 by itself, or the contributor makes a contribution that causes the aggregate of his/her contributions to exceed \$99 for the campaign/election cycle for candidates and their committees, or for the calendar year for Party and Constituted Committees, PACs and Independent Expenditure Committees, then the candidate or political committee that is disclosing the contributions must itemize those contributions by reporting the following:

- Complete name and address;
- Date;
- Check number (if applicable) and
- Amount of the contribution.

The Itemized contribution must be detailed on one of the contribution schedules (Schedules A, B, C or D) of the campaign financial disclosure report which discloses the contribution. See the applicable schedules in this *Handbook* for more details.

Unitemized Contributions – A single contribution that does not exceed \$99; and a single contribution which, when added to the contributor’s previous contributions to the recipient candidate or committee for the election cycle or calendar year (as is applicable to that recipient type), does not raise the aggregate amount of contributions of the contributor to the recipient to more than \$99.

Whenever any contributor makes a contribution to a candidate or political committee, and the contribution or the aggregate contributions of the contributor to the recipient do not yet exceed \$99 for the calendar year or election cycle, as the case may be, then the contribution does not have to be itemized on the campaign financial disclosure report covering the date in which the contribution was made. The contribution can instead be reported as an “Unitemized Contribution.” The filer, however, may choose to itemize contributions that qualify to be reported as “Unitemized Contributions.”

Itemized Expenditures – single expenditures that are more than \$49.99. Whenever any single expenditure exceeds \$49.99, the filer must provide the following information on Schedule F (Expenditures/Payments); or, if applicable, on Schedule Q (Non-Campaign Housekeeping Expenses):

Date, Check Number (if applicable), Name and Address of the Payee, the Amount, and the Purpose Code of the Expenditure.

Unitemized Expenditures – single expenditures that are less than \$50. For single expenditures that are less than \$50, the filer can simply include the amount as “Unitemized Expenditures” on Schedule F, or on Schedule Q if applicable. However, the filer may choose to itemize expenditures which otherwise qualify to be reported as Unitemized Expenditures. For credit card payments, or for reimbursements to individuals for campaign-related expenses, the filer must disclose the detail for each expenditure over \$49.99 that is part of the reimbursement or credit card payment. See the applicable schedules in this *Handbook* for more details. Housekeeping Committees should provide detail on Reimbursements on Schedule F:

Date, Method of Payment, Check Number (if applicable), Name and Address of the Payee, the Amount, and the Purpose Code of the Expenditure.

Independent of the Candidate or his Agents or Authorized Political Committees – shall mean the candidate, or his/her agent or authorized political committee, did not authorize, request, suggest, foster the activity or participate in cooperation in such communication.

In-Lieu-Of Statement – a type of report that can only be filed by candidates filing their own campaign financial disclosure reports, or by authorized committees only supporting one candidate, or by committees solely supporting or opposing ballot propositions, where at the close of the reporting period in question, neither the total receipts nor the total expenditures of the campaign have exceeded \$1000.

Labor Organization - any organization representing employees employed in NYS, with the following characteristics:

- Deals with employers or employer organizations or with a state government, or any political or civil subdivision or other agency thereof, concerning terms and conditions of employment, grievances, labor disputes, or other matters incidental to the employment relationship.

Each local, parent, national or parent international organization of a statewide labor organization and each statewide federation receiving dues from a subsidiary labor organization shall be considered a separate labor organization.

Limits – there are limits on contributions that can be made and limits on contributions that can be received. (See “Contribution & Receipt Limitations” section in this *Handbook* for more details.)

Loans Made – as with an investment, campaign funds loaned to another entity are still an asset of the filer. The initial disbursement, or return, of the principal amount is not shown. Interest Income is reported under Schedule E “Other Receipts”.

If the lendee defaults on all or any part of the loan, or if any part of the loan is forgiven, that amount will be shown on Schedule F as a political contribution or other expense, as the case may be. The details of the loan made must be provided in an attachment, filed in conjunction with the campaign financial disclosure report covering the report period in which the loan was made. Filers with NYSBOE must provide details under separate cover by fax, mail or in person.

Loans Received - see Schedule I in Campaign Financial Disclosure Report (CF-01).

No-Activity Statement/Report - a report where there has not been any activity (i.e., receipts and/or expenditures, including interest, dividends and bank charges) during the reporting period and therefore there are no transactions to report.

Non-Participation in Elections - see “Inactive Status/Non-Participation in Election(s)” in the “Frequently Used Terms” section of this *Handbook*).

Off-Cycle - a report that does not correspond to any specific filing period. It should be used when filing a resignation or termination campaign financial disclosure report outside of a regularly scheduled reporting period.

Official Party – any political organization, which at the last preceding election for governor, polled at least 50,000 votes for its candidate for governor.

Outstanding Liabilities – goods or services that have been received, but which have not yet been paid for. Goods and services received along with an invoice, to the extent to which they are not paid in that reporting period, are reported on Schedule N. For goods or services received without an invoice, an estimated amount must be reported on Schedule N. The outstanding amounts, full or partial, continue to be reported on Schedule N until either paid or forgiven.

Party Funds – NYS Election Law Section 2-126, which prohibits the use of party funds in support of a candidate in a primary election, was found unconstitutional by state and federal courts. It is therefore invalid. As such, party funds may be used in a primary election.

Periodic Reports – campaign financial disclosure reports filed on specific dates each year.

PIN – Personal Identification Number, assigned by NYSBOE and acts as a filer’s electronic signature. PINs are used in conjunction with each campaign financial disclosure report submitted electronically.

Political Club – depending on the nature of its activities, a political club may or may not be a political committee. See the section on “Who Must File & What Must Be Filed?” in this *Handbook*.

Political Communication - See Campaign Materials.

Public Opinion Polls—No candidate, political party or committee shall attempt to promote the success or defeat of a candidate by, directly or indirectly, disclosing or causing to be disclosed, the results of a poll relating to a candidate for such office or position, unless within 48 hours after such disclosure, they provide the required information concerning the poll as outlined in (NYCRR 6201.2) to the applicable board(s).

Raffles – funds are not allowed to be raised by raffles, 50/50s, or any other type of gambling under NYS Racing, Pari-Mutuel Wagering and Breeding Law. For further information, contact the NYS Gaming Commission (518-388-3300) or the Attorney General (518-776-2000).

Registration – see “Who Must File & What Must Be Filed?” section in this *Handbook*.

Report – a campaign financial disclosure report of all monies raised and spent during a specific period of time (reporting period).

Schedules – Each schedule has a specific reporting purpose; only applicable schedules need to be used with each report. (See Part 3, “Schedules and Forms” section of *Handbook* for more details.)

Solicitations – Section 6113 of the Internal Revenue Code requires certain solicitations for political purposes to contain an express statement that political contributions are not tax deductible as charitable contributions. Consult the IRS.

Status Report – see “Forms and Schedules” in this *Handbook* .

Transfer – there are two types of transfers:

- Type 1: The exchange of funds between a party or constituted committee and a candidate or any of his/her authorized committees or vice versa; or
- Type 2: the exchange of funds or anything of value between two committees authorized by, and solely supporting the same candidate in his/her campaign.

Termination – ends the filer’s obligation to submit campaign financial disclosure reports. (See “Terminating Filing Obligations” section in this *Handbook* for more details.)

Treasurer Resignation – process by which a treasurer ends his/her obligation to submit campaign financial disclosure reports. (See “Duties of Treasurers/ Candidates” and “Resigning as Treasurer” sections of this *Handbook* for more details.)

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