PART 104—REPORTS BY POLITICAL COMMITTEES (2 U.S.C. 434)

Sec.
104.1 Scope (2 U.S.C. 434(a)).
104.2 Forms.
104.3 Contents of reports (2 U.S.C. 434(b), 439a).
104.4 Independent expenditures by political committees (2 U.S.C. 434(c)).
104.5 Filing dates (2 U.S.C. 434(a)(2)).
104.6 Form and content of internal communications reports (2 U.S.C. 431(9)(B)(iii)).
104.7 Best efforts (2 U.S.C. 432(i)).
104.8 Uniform reporting of receipts.
104.9 Uniform reporting of disbursements.
104.10 Reporting of expenses allocated among candidates and activities.
104.11 Continuous reporting of debts and obligations.
104.12 Beginning cash on hand for political committees.
104.13 Disclosure of receipt and consumption of in-kind contributions.
104.14 Formal requirements regarding reports and statements.
104.15 Sale or use restriction (2 U.S.C. 438(a)(4)).
104.16 Audits (2 U.S.C. 438(b)).
104.17 [Reserved]
104.18 Electronic filing of reports (2 U.S.C. 438(d) and 434(a)(11)).

AUTHORITY: 2 U.S.C. 431(1), 431(8), 431(9), 432(i), 434, 438(a)(8), 438(b), 439a.

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§ 104.1 Scope (2 U.S.C. 434(a)).

(a) Who must report. Each treasurer of a political committee required to register under 11 CFR part 102 shall report in accordance with 11 CFR part 104.

(b) Who may report. An individual seeking federal office who has not attained candidate status under 11 CFR 100.3, the committee of such an individual or any other committee may voluntarily register and report in accordance with 11 CFR parts 102 and 104. An individual shall not become a candidate solely by voluntarily filing a report, nor shall such individual, the individual’s committee, or any other committee be required to file all reports under 11 CFR 104.5, unless the individual becomes a candidate under 11 CFR 100.3 or unless the committee becomes a political committee under 11 CFR 100.5.

§ 104.2 Forms.

(a) Each report filed by a political committee under 11 CFR part 104 shall be filed on the appropriate FEC form as set forth below at 11 CFR 104.2(e).

(b) Forms may be obtained from the Federal Election Commission, 999 E Street, NW., Washington, DC 20463.

(c) A committee may reproduce FEC forms for its own use provided they are not reduced in size.

(d) With prior approval of the Commission a committee may use, for reporting purposes, computer produced schedules of itemized receipts and disbursements provided they are reduced to the size of FEC forms. The committee shall submit a sample of the proposed format with its request for approval.

(e) The following forms shall be used by the indicated type of reporting committee:

1. Presidential committees. The authorized committees of a candidate for President or Vice President shall file on FEC Form 3-P.

2. Congressional candidate committees. The authorized committees of a candidate for the Senate or the House of Representatives shall file on FEC Form 3.

3. Political Committees Other than Authorized Committees. Political committees other than authorized committees shall file reports on FEC Form 3-X.


§ 104.3 Contents of reports (2 U.S.C. 434(b), 439a).

(a) Reporting of Receipts. Except for reports filed in accordance with 11 CFR 104.17, each report filed under 11 CFR 104.1 shall disclose the total amount of receipts for the reporting period and for the calendar year and shall disclose the information set forth at 11 CFR 104.3(a) (1) through (4). The first report filed by a committee shall also include all amounts received prior to becoming a political committee under 11 CFR 100.5, even if such amounts were not received during the current reporting period.
(1) Cash on hand. The amount of cash on hand at the beginning of the reporting period, including: currency; balance on deposit in banks, savings and loan institutions, and other depository institutions; traveler's checks owned by the committee; certificates of deposit, treasury bills and any other committee investments valued at cost.

(2) Categories of receipts for all political committees other than authorized committees. All committees other than authorized committees shall report the total amount of receipts received during the reporting period and, except for itemized and unitemized breakdowns, during the calendar year for each of the following categories:

   (i) Contributions from persons other than any committees;
       (A) Itemized contributions from persons, other than any committees, including contributions from individuals;
       (B) Unitemized contributions from persons, other than any committees, including contributions from individuals;
       (C) Total contributions from persons other than any committees, including contributions from individuals;

   (ii) Contributions from political party committees, including contributions from party committees which are not political committees under the Act;

   (iii) Contributions from political committees, including contributions from committees which are not political committees under the Act but excluding contributions from any party committees;

   (iv) Total contributions;

   (v) Transfers from affiliated committees or organizations and, where the reporting committee is a political party committee, transfers from other party committees of the same party, regardless of whether such committees are affiliated;

   (vi) All loans;

   (vii) Offsets to operating expenditures;
       (A) Itemized offsets to operating expenditures (such as rebates and refunds);
       (B) Unitemized offsets to operating expenditures (such as rebates and refunds);

   (C) Total offsets to operating expenditures;

   (viii) Other receipts:
       (A) Itemized other receipts (such as dividends and interest);
       (B) Unitemized other receipts (such as dividends and interest);
       (C) The total sum of all other receipts.

   (ix) The total sum of all receipts.

(3) Categories of receipts for authorized committees. An authorized committee of a candidate for Federal office shall report the total amount of receipts received during the reporting period and, except for itemized and unitemized breakdowns, during the calendar year in each of the following categories:

   (i) Contributions from persons other than any committees;
       (A) Itemized contributions from persons, other than any committees, including contributions from individuals, but excluding contributions from a candidate to his or her authorized committees;
       (B) Unitemized contributions from persons, other than any committees, including contributions from individuals, but excluding contributions from a candidate to his or her authorized committees;
       (C) Total contributions from persons other than any committees, including contributions from individuals, but excluding contributions from a candidate to his or her authorized committees;

   (ii) Contributions from the candidate, excluding loans which are reported under 11 CFR 104.3(a)(3)(vii));

   (iii) Contributions from political party committees, including party committees which are not political committees under the Act, except that expenditures made under 11 CFR 110.7 (2 U.S.C. 441a(d)), by a party committee shall not be reported as contributions by the authorized committee on whose behalf they are made;

   (iv) Contributions from committees, including contributions from committees which are not political committees under the Act, but excluding contributions from any party committees;

   (v) Total contributions;

   (vi) Transfers from other authorized committee(s) of the same candidate, regardless of amount;

   (vii) Loans;
§ 104.3

(A) All loans to the committee, except loans made, guaranteed, or endorsed by a candidate to his or her authorized committee;
(B) Loans made, guaranteed, or endorsed by a candidate to his or her authorized committee;
(C) Total loans;
(viii) For authorized committee(s) of Presidential candidates, federal funds received under chapters 95 and 96 of the Internal Revenue Code of 1954 (Title 26, United States Code);
(ix) Offsets to operating expenditures;
(A) Itemized offsets to operating expenditures (such as refunds and rebates);
(B) Unitemized offsets to operating expenditures (such as refunds and rebates);
(C) Total offsets to operating expenditures;
(x) Other receipts;
(A) Itemized other receipts (such as dividends and interest);
(B) Unitemized other receipts (such as dividends and interest);
(C) Total other receipts;
(xi) Total receipts.

(b) Reporting of Disbursements. Except for reports filed in accordance with 11 CFR 104.17, each report filed under 11 CFR 104.1 shall disclose the total amount of all disbursements for the reporting period and for the calendar year and shall disclose the information set forth at 11 CFR 104.3(b) (1) through (4). The first report filed by a committee shall also include all amounts disbursed prior to becoming a political committee under 11 CFR 100.5, even if such amounts were not disbursed during the current reporting period.

(1) Categories of disbursements for political committees other than authorized committees. All political committees other than authorized committees...
shall report the total amount of disbursements made during the reporting period and, except for itemized and unitemized breakdowns, during the calendar year in each of the following categories:

(i) Operating expenditures:
   (A) Itemized operating expenditures;
   (B) Unitemized operating expenditures;
   (C) Total operating expenditures;

(ii) Transfers to affiliated committees or organizations and, where the reporting committee is a political party committee, transfers to other political party committees regardless of whether they are affiliated;

(iii) Repayment of all loans;

(iv) Offsets:
   (A) Itemized offsets to contributions (including contribution refunds);
   (B) Unitemized offsets to contributions (including contribution refunds);
   (C) Total offsets to contributions;

(v) Contributions made to other political committees;

(vi) Loans made by the reporting committee;

(vii) Independent expenditures made by the reporting committee;

(viii) Expenditures made under 11 CFR 110.7 (2 U.S.C. 441a(d)), See 11 CFR 104.3(a)(3)(iii);

(ix) Other disbursements:
   (A) Itemized other disbursements;
   (B) Unitemized other disbursements;
   (C) Total other disbursements;

(x) Total disbursements.

§ 104.3

Categories of disbursements for authorized committees.

An authorized committee of a candidate for Federal office shall report the total amount of disbursements made during the reporting period and, except for itemized and unitemized breakdowns, during the calendar year in each of the following categories:

(i) Operating expenditures:
   (A) Itemized operating expenditures;
   (B) Unitemized operating expenditures;
   (C) Total operating expenditures;

(ii) Transfers to other committees authorized by the same candidate;

(iii) Repayment of loans:
   (A) Repayment of loans made by or guaranteed by the candidate;
   (B) Repayment of all other loans;
   (C) Total loan repayments;

(iv) For an authorized committee of a candidate for the office of President, disbursements not subject to the limitations of 11 CFR 110.8 (2 U.S.C. 441a(b));

(v) Offsets:
   (A) Itemized offsets to contributions (including contribution refunds);
   (B) Unitemized offsets to contributions (including contribution refunds);
   (C) Total offsets to contributions;

(vi) Other disbursements:
   (A) Itemized other disbursements;
   (B) Unitemized other disbursements;
   (C) Total other disbursements;

(vii) Total disbursements.

(3) Itemization of disbursements by political committees other than authorized committees.

Each political committee, other than an authorized committee, shall report the full name and address of each person in each of the following categories, as well as the information required by each category:

(i) Each person to whom an expenditure in an aggregate amount or value in excess of $200 within the calendar year is made by the reporting committee to meet the committee’s operating expenses, together with the date, amount, and purpose of such operating expenditure;

   (A) As used in 11 CFR 104.3(b)(3), purpose means a brief statement or description of why the disbursement was made.

   (B) Examples of statements or descriptions which meet the requirements of 11 CFR 104.3(b) are:

   dinner expenses, media, salary, polling, travel, party fees, phone banks, travel expenses, travel expense reimbursement, and catering costs. However, statements or descriptions such as advance, election day expenses, other expenses, expenses, expense reimbursement, miscellaneous, outside services, get-out-the-vote and voter registration would not meet the requirements of 11 CFR 104.3(b)(3) for reporting the purpose of an expenditure.

(ii) Each affiliated committee to which a transfer is made by the reporting committee during the reporting period and, where the reporting committee is a political party committee, each transfer of funds by the reporting committee to another political party committee, regardless of whether such
§ 104.3 11 CFR Ch. I (1-1-98 Edition)

committees are affiliated, together with the date and amount of such transfer;

(iii) Each person who receives a loan repayment from the reporting committee during the reporting period, together with the date and amount of such loan repayment;

(iv) Each person who receives a contribution refund or other offset to contributions from the reporting committee where such contribution refund was reported under 11 CFR 104.3(b)(1)(iv), together with the date and amount of such refund or offset;

(v) Each political committee which has received a contribution from the reporting committee during the reporting period, together with the date and amount of any such contribution, and, in the case of a contribution to an authorized committee, the candidate's name and office sought (including State and Congressional district, if applicable);

(vi) Each person who has received a loan from the reporting committee during the reporting period, together with the date and amount or value of such loan;

(vii) (A) Each person who receives any disbursement during the reporting period in an aggregate amount or value in excess of $200 within the calendar year in connection with an independent expenditure by the reporting committee, together with the date, amount, and purpose of any such independent expenditure(s);

(B) For each independent expenditure reported, the committee must also provide a statement which indicates whether such independent expenditure is in support of, or in opposition to a particular candidate, as well as the name of the candidate and office sought by such candidate (including State and Congressional district, when applicable), and a certification, under penalty of perjury, as to whether such independent expenditure is made in cooperation, consultation or concert with, or at the request or suggestion of, any candidate or any authorized committee or agent of such committee;

(C) The information required by 11 CFR 104.3(b)(3)(vii)(A) and (B) shall be reported on Schedule E as part of a report covering the reporting period in which the aggregate disbursements for any independent expenditure to any person exceed $200 per calendar year. Schedule E shall also include the total of all such expenditures of $200 or less made during the reporting period.

(viii) Each person who receives any expenditure from the reporting committee during the reporting period in connection with an expenditure under 11 CFR 110.7(2 USC 441a(d)), together with the date, amount, and purpose of any such expenditure as well as the name of, and office sought by (including State and Congressional district, when applicable), the candidate on whose behalf the expenditure is made; and

(ix) Each person who has received any disbursement within the reporting period not otherwise disclosed in accordance with 11 CFR 104.3(b)(3) to whom the aggregate amount or value of disbursements made by the reporting committee exceeds $200 within the calendar year, together with the date, amount and purpose of any such disbursement.

(4) Itemization of disbursements by authorized committees. Each authorized committee shall report the full name and address of each person in each of the following categories, as well as the information required by each category.

(i) Each person to whom an expenditure in an aggregate amount or value in excess of $200 within the calendar year is made by the reporting committee to meet the committee's operating expenses, together with the date, amount and purpose of each expenditure.

(A) As used in 11 CFR 104.3(b)(4), purpose means a brief statement or description of why the disbursement was made. Examples of statements or descriptions which meet the requirements of 11 CFR 104.3(b)(4) include the following: dinner expenses, media, polling, travel, party fees, phone banks, travel expenses, travel expense reimbursement, and catering costs. However, statements or descriptions such as advance, election day expenses, other expenses, expenses reimbursement, miscellaneous, outside services, get-out-the-vote and voter registration would not meet the requirements.
§ 104.3

Reporting debts and obligations. Each report filed under 11 CFR 104.1 shall, on Schedule C or D, as appropriate, disclose the amount and nature of outstanding debts and obligations owed by or to the reporting committee. Loans obtained by an individual prior to becoming a candidate for use in connection with that individual’s campaign shall be reported as an outstanding loan owed to the candidate’s principal campaign committee, if such loans are outstanding at the time the individual becomes a candidate. Where such debts and obligations are settled for less than their reported amount or value, each report filed under 11 CFR 104.1 shall contain a statement as to the circumstances and conditions under which such debts or obligations were extinguished and the amount paid. See 11 CFR 116.7.

(i) In addition, when a candidate or political committee obtains a loan from, or establishes a line of credit at, a lending institution as described in 11 CFR 100.7(b)(11) and 100.8(b)(12), it shall disclose in the next due report the following information on schedule C-1 or C-P-1:

(i) The date and amount of the loan or line of credit;

(ii) The interest rate and repayment schedule of the loan, or of each draw on the line of credit;

(iii) The types and value of traditional collateral or other sources of repayment that secure the loan or the line of credit, and whether that security interest is perfected;

(iv) An explanation of the basis upon which the loan was made or the line of credit established, if not made on the basis of either traditional collateral or the other sources of repayment described in 11 CFR 100.7(b)(11)(i)(A) and (B) and 100.8(b)(12)(i)(A) and (B); and

(v) A certification from the lending institution that the borrower’s responses to paragraphs (d)(1)(i)–(iv) of this section are accurate, to the best of the lending institution’s knowledge; that the loan was made or the line of credit established on terms and conditions (including interest rate) no more favorable at the time than those imposed for similar extensions of credit.
§ 104.3 11 CFR Ch. I (1-1-98 Edition)

to other borrowers of comparable credit worthiness; and that the lending institution is aware of the requirement that a loan or a line of credit must be made on a basis which assures repayment and that the lending institution has complied with Commission regulations at 11 CFR 100.7(b)(11) and 100.8(b)(12).

(2) The political committee shall submit a copy of the loan or line of credit agreement which describes the terms and conditions of the loan or line of credit when it files Schedule C-1 or C-P-1.

(3) The political committee shall file in the next due report a Schedule C-1 or C-P-1 each time a draw is made on a line of credit, and each time a loan or line of credit is restructured to change the terms of repayment.

(e) Use of pseudonyms. (1) To determine whether the names and addresses of its contributors are being used in violation of 11 CFR 104.15 to solicit contributions or for commercial purposes, a political committee may submit up to ten (10) pseudonyms on each report filed.

(2) For purposes of this section, a pseudonym is a wholly fictitious name which does not represent the name of an actual contributor to a committee.

(3) If a committee uses pseudonyms it shall subtract the total dollar amount of the fictitious contributions from the total amount listed as a memo entry on line 11(a) of the Detailed Summary page. Unitemized contributions from individual persons other than political committees. Thus, the committee will, for this purpose only, be overstating the amount of itemized contributions received.

(4) No authorized committee of a candidate shall attribute more than $1,000 in contributions to the same pseudonym for each election and no other political committee shall attribute more than $5,000 in contributions to the same pseudonym in any calendar year.

(5) A committee using pseudonyms shall send a list of such pseudonyms under separate cover directly to the Reports Analysis Division, Federal Election Commission, 999 E Street, NW, Washington, DC 20463, on or before the date on which any report containing such pseudonyms is filed with the Secretary of the Senate or the Commission. The Commission shall maintain the list, but shall exclude it from the public record. A committee shall not send any list of pseudonyms to the Secretary of the Senate or to any Secretary of State or equivalent state officer.

(6) A political committee shall not use pseudonyms for the purpose of circumventing the reporting requirements or the limitations and prohibitions of the Act.

(f) Consolidated reports. Each principal campaign committee shall consolidate in each report those reports required to be filed with it. Such consolidated reports shall include: (1) Reports submitted to it by any authorized committees and (2) the principal campaign committee’s own report. Such consolidation shall be made on FEC Form 3-Z and shall be submitted with the reports of the principal campaign committee and with the reports, or applicable portions thereof, of the committees shown on the consolidation.

(g) Building funds. Gifts, subscriptions, loans, advances, deposits of money or anything of value made to defray costs of construction or purchase of office facilities received by a political committee in accordance with 11 CFR 100.7(b)(12) shall be reported as a memo entry on Schedule A.

(h) Legal and accounting services. A committee which receives legal or accounting services pursuant to 11 CFR 100.7(b) (13) and (14) shall report as a memo entry, on Schedule A, the amounts paid for these services by the regular employer of the person(s) providing such services; the date(s) such services were performed; and the name of each person performing such services.

(i) Cumulative reports. The reports required to be filed under 11 CFR 104.5 shall be cumulative for the calendar year to which they relate, but if there has been no change in a category reported in a previous report during that year, only the amount thereof need be carried forward.

(j) Earmarked contributions. Earmarked contributions shall be reported
§ 104.4 Independent expenditures by political committees (2 U.S.C. 434(c)).

(a) Every political committee which makes independent expenditures shall report all such expenditures on Schedule E in accordance with 11 CFR 104.3(b)(3)(vii). Every person (other than a political committee) shall report independent expenditures in accordance with 11 CFR part 109.

(b) 24 Hour reports. Any independent expenditures aggregating $1,000 or more made after the 20th day, but more than 24 hours, before 12:01 a.m. of the day of the election, shall be reported within 24 hours after such independent expenditure is made. Such report shall be filed with the appropriate officers listed in 11 CFR 104.4(c) and shall contain the information required by 11 CFR 104.3(b)(3)(vii) indicating whether the independent expenditure is made in support of, or in opposition to, the candidate involved.

(c) Where to file. Reports of independent expenditures under 11 CFR 104.4 and part 109 shall be filed as set forth at 11 CFR 104.4(c)(1) through (3).

(1) For independent expenditures in support of or in opposition to, a candidate for President or Vice-President: with the Commission and the Secretary of State for the State in which the expenditure is made.

(2) For independent expenditures in support of, or in opposition to, a candidate for the Senate: with the Secretary of the Senate and the Secretary of State for the State in which the candidate is seeking election.

(3) For independent expenditures in support of, or in opposition to, a candidate for the House of Representatives: with the Federal Election Commission and the Secretary of State for the State in which the candidate is seeking election.


§ 104.5 Filing dates (2 U.S.C. 434(a)(2)).

(a) Principal Campaign Committee of House or Senate Candidate. Each treasurer of a principal campaign committee supporting a candidate for the House of Representatives or to the Senate shall file reports on the dates specified at 11 CFR 104.5(a)(1) and (2).

(1) Election year reports—(i) Pre-election reports. (A) Pre-election reports for the primary and general election shall be filed no later than 12 days before any primary or general election in which the candidate seeks election. If sent by registered or certified mail, the report shall be mailed no later than the 15th day before any election.

(B) The report shall disclose all receipts and disbursements as of the 20th day before a primary or general election.

(ii) Post-general election report. (A) The post-general election report shall be filed no later than 30 days after any general election in which the candidate seeks election.

(B) The report shall be complete as of the 20th day after the general election.

(iii) Quarterly reports. (A) Quarterly reports shall be filed no later than the 30th day following the close of the immediately preceding calendar quarter (on April 15, July 15, and October 15), except that the report for the final calendar quarter of the year shall be filed on January 31 of the following calendar year.

(B) The report shall be complete as of the last day of each calendar quarter.

(C) The requirement for a quarterly report shall be waived if, under 11 CFR 104.5(a)(1)(i), a pre-election report is required to be filed during the period beginning on the fifth day after the close of the calendar quarter and ending on the fifteenth day after the close of the calendar quarter.

(2) Non-election year reports—(i) Semi-annual reports. (A) The first report shall cover January 1 through June 30, and shall be filed no later than July 31.

(B) The second report shall cover July 1 through December 31, and shall be filed no later than January 31 of the following year.

(b) Principal campaign committee of Presidential candidate. Each treasurer of a principal campaign committee of a