

Last-Minute Contributions or Loans from Candidate

Note that contributions or loans from the candidate of \$1,000 or more, received less than 20 days but more than 48 hours before any election in which the candidate is running, must be reported on a “48-Hour Notice.” (See “Last-Minute Contributions in Chapter 12, Section 3.)

7. Reporting Joint Contributions²

record each contribution according to the rules set out in Chapter 11.) 110.1(k)(2). If neither contributor has previously contributed to the committee during the year, the committee does not have to itemize either contribution; nor does it have to itemize the \$300 total joint contribution. If, on the other hand, the \$300 check is accompanied by a signed statement attributing \$250 to one individual and \$50 to the other, the \$250 contribution must be itemized. The \$50 contribution is included in the total of unitemized contributions reported on Line 11(a)(ii) of the Detailed Summary Page.³

JOINT CONTRIBUTIONS

SCHEDULE A (FEC Form 3) ITEMIZED RECEIPTS		Use separate schedule(s) for each category of the Detailed Summary Page	FOR LINE NUMBER: (check only one) <input checked="" type="checkbox"/> 11a <input type="checkbox"/> 11b <input type="checkbox"/> 11c <input type="checkbox"/> 11d <input type="checkbox"/> 12 <input type="checkbox"/> 13a <input type="checkbox"/> 13b <input type="checkbox"/> 14 <input type="checkbox"/> 15
Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.			
NAME OF COMMITTEE (In Full) Doe for Congress Committee			
Full Name (Last, First, Middle Initial) A. Bigshot, William		Date of Receipt 03 / 20 / 2012	
Mailing Address 555 8th Street City Herndon State VA Zip Code 00000		Amount of Each Receipt this Period 500.00	
FEC ID number of contributing federal political committee. C		Amount of Each Receipt this Period 500.00	
Name of Employer Bigshot and Co. Occupation Executive		Election Cycle-to-Date 500.00	
Receipt For: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify)			
Full Name (Last, First, Middle Initial) B. Bigshot, Lucy		Date of Receipt 03 / 20 / 2012	
Mailing Address 555 8th Street City Herndon State VA Zip Code 00000		Amount of Each Receipt this Period 500.00	
FEC ID number of contributing federal political committee. C		Amount of Each Receipt this Period 500.00	
Name of Employer Wigs and More Occupation Store Owner		Election Cycle-to-Date 500.00	
Receipt For: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify)			

8. Reporting Redesignations and Reattributions⁴

Receipt of Original Contribution

When itemizing a contribution that must first be redesignated or reattributed before it is legally acceptable, a committee must include a statement on Schedule A noting that the legality of the contribution is in question.⁵ 103.3(b)(5).

Receipt of Redesignation or Reattribution

A committee must also comply with special procedures when reporting the receipt of reattributions and redesignations of contributions that were originally itemized on previous reports. (There is no need to report a reattribution or redesignation if the original contribution

For purposes of reporting, a committee treats a joint contribution as though the individuals participating in the contribution had made their contributions separately, and itemizes them separately on Schedule A as required. (See example above.) 110.1(k)(1). For example, if a committee receives a \$300 check with two signatures but with no written attribution, the committee attributes the contribution equally between the donors—\$150 to each contributor. (Note that the committee must

² See also Chapter 4 for more information on joint contributions.

³ As explained in the Explanation and Justification to revised rules on contribution limits, prescribed April 8, 1987, 52 Fed. Reg. 760 (January 9, 1987).

⁴ Redesignations and reattributions are explained in Chapter 4.

⁵ This procedure applies to any contribution that appears to be illegal or that is questionable.

REDESIGNATIONS

SCHEDULE A (FEC Form 3) ITEMIZED RECEIPTS		Use separate schedule(s) for each category of the Detailed Summary Page	FOR LINE NUMBER: (check only one)	PAGE	OF	
Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.			<input checked="" type="checkbox"/> 11a	<input type="checkbox"/> 11b	<input type="checkbox"/> 11c	<input type="checkbox"/> 11d
NAME OF COMMITTEE (In Full) Doe for Congress Committee			<input type="checkbox"/> 12	<input type="checkbox"/> 13a	<input type="checkbox"/> 13b	<input type="checkbox"/> 15
Full Name (Last, First, Middle Initial) A. Bancroft, Carrie			Date of Receipt 12 / 02 / 2011			
Mailing Address 426 9th St.			Amount of Each Receipt This Period 5,000.00			
City Annandale		State VA	MEMO See year-end report Redesignation below			
Zip Code 00000		FEC ID number of contributing federal political committee. C				
Name of Employer James & Smith		Occupation Attorney				
Receipt For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼		Election Cycle-to-Date 5,000.00				
Full Name (Last, First, Middle Initial) B. Bancroft, Carrie			Date of Receipt 01 / 15 / 2012			
Mailing Address 426 9th St.			Amount of Each Receipt This Period -2,500.00			
City Annandale		State VA	MEMO Redesignated below			
Zip Code 00000		FEC ID number of contributing federal political committee. C				
Name of Employer James & Smith		Occupation Attorney				
Receipt For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼		Election Cycle-to-Date 5,000.00				
Full Name (Last, First, Middle Initial) C. Bancroft, Carrie			Date of Receipt 01 / 15 / 2012			
Mailing Address 426 9th St.			Amount of Each Receipt This Period 2,500.00			
City Annandale		State VA	MEMO Redesignated			
Zip Code 00000		FEC ID number of contributing federal political committee. C				
Name of Employer James & Smith		Occupation Attorney				
Receipt For: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼		Election Cycle-to-Date 5,000.00				

date the redesignation or reattribution was received and, in the case of a redesignation, the election for which the contribution was redesignated. 104.8(d)(2) and (3). (See the examples at left and on page 94.)

Refund of Excessive Portion

If a committee requests a redesignation or reattribution but does not receive it within 60 days of the contribution's receipt, the committee must refund the excessive portion of the contribution within 60 days of the treasurer's receipt of the contribution and disclose the refund on its next report (see Section 19 of this chapter). 103.3(b)(3) and 104.8(d)(4).

9. Reporting Free Legal and Accounting Services

An authorized committee may receive free legal and accounting services provided solely to help the committee comply with the Act, as explained

in Chapter 7. If the value of services paid for by one person (the employer) exceeds \$200 or aggregates over \$200 during an election cycle, the committee must itemize the following information as a memo entry on a separate Schedule A:

- The name of each employee performing the services;
- The name and address of the employer of the person providing the services;
- The amounts paid for the services by the employer; and
- The dates the services were performed. 100.86 and 104.3(h). The Schedule A should be clearly labeled as exempt legal or accounting services. (See example on page 94.)

was not itemized.⁶) On the report covering the period during which the committee received the redesignation or reattribution, the committee must disclose, as a memo entry, information on both the original contribution and the redesignation or reattribution. The memo entry appears on a Schedule A for the category of contribution involved. (For example, a reattribution would appear with other itemized contributions on a Schedule A used for "Contributions from Individuals/Persons Other Than Political Committees.")

The first part of the memo entry discloses all the information on the contribution as it was originally reported on Schedule A. The second part of the memo entry discloses as a negative entry the amount of the redesignation. The third part discloses information on the contribution as it was redesignated or reattributed, including the

6 As explained in the Explanation and Justification to revised rules on contribution limits, prescribed April 8, 1987, 52 Fed. Reg. 760 (January 9, 1987).