- Line 19(a), Repayments of Loans Made or Guaranteed by the Candidate
- Line 19(b), Repayments of All Other Loans
- Line 19(c), Total Loan Repayments
- Line 20(a), Refunds of Contributions (made by) Individuals/Persons Other than Political Committees
- Line 20(b), Refunds of Contributions (made by) Political Party Committees
- Line 20(c), Refunds of Contributions (made by)
 Other Political Committees (such as PACs)
- Line 20(d), Total Contribution Refunds
- Line 21, Other Disbursements.

For detailed information describing each category see "The Detailed Summary Page" section later in this chapter.

For each category, a committee must disclose the total for the current reporting period and the election-cycle-to-date total. In addition to reporting these totals, a committee often has to itemize disbursements by providing supplemental information on supporting Schedules B. 104.3(b)(2) and (4). A committee must use a separate Schedule B for each category of disbursements that must be itemized; the committee may not mix different categories of disbursements on the same schedule. Electronic filers must separately enter each disbursement when entering data in order to correctly generate the report. Paper-filing committees should complete the supporting Schedules first so that they may transfer totals from these Schedules to the Detailed Summary Page.

- Category/Type of disbursement (numbered categories detailed on the Instructions for Schedule B, Itemized Disbursements; available online at http://www.fec.gov/pdf/forms/fecfrm3i.pdf), (filling in this category is optional);
- Date of disbursement; and
- Amount of disbursement.

104.3(b)(4) and 104.9.

Purpose

For reporting purposes, the "purpose" of disbursement refers to a brief statement or description about the reason for the disbursement. The description must be sufficiently specific, when considered within the context of the payee's identity, to make the reason for the disbursement clear. I04.3(b)(4)(i)(A) and (B). The Commission has published a non-exhaustive list of acceptable and unacceptable purpose descriptions at http://www.fec.gov/law/policy.shtml#purpose.

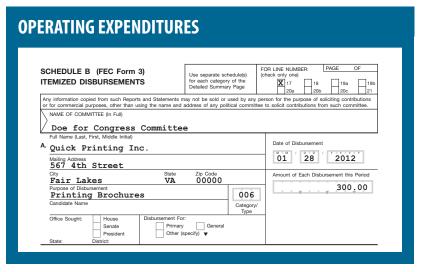
Election Designation

When itemizing a disbursement, the committee does not need to check the box designating it for a particular election ("primary," "general" or "other"), unless the entry relates to a contribution to another candidate. In that case, the committee must indicate the election to which it relates (see example below.)

14. How to Itemize Disbursements

For each disbursement that must be itemized, the committee must include the following information:

- Name of payee;
- Address of payee;
- Purpose of disbursement (a brief description of why the disbursement was made);



Contributions to Other Candidates

Contributions to other candidates are included in the total for Line 21 ("Other Disbursements") and are itemized on Schedule B for that Line if they are made to a federal candidate for any amount or are made to a nonfederal candidate and exceed \$200 for the election cycle to date. When itemizing a contribution to another candidate (either federal or nonfederal, e.g., state or local), the committee must report the information listed above.

Additional Information Required for Contributions to Other Federal Candidates

If the contribution is to a federal candidate, the committee must also itemize:

- The recipient candidate's name;
- The office sought by checking the appropriate box;
- The state and, if applicable, Congressional district; and
- The election for which the contribution was made (by checking the appropriate box—"primary," "general" or "other").
 It is recommended that the committee designate any contributions it makes.
 104.3(b)(3)(v). (See example below.)

15. When to Itemize Disbursements

Regardless of Amount

Three categories of disbursements must be itemized regardless of amount:

- Transfers (Line 18);
- Loan Repayments (Lines 19(a) and 19(b)); and
- Contributions to other federal candidates (Line 21). 104.3(b)(4)(ii), (iii) and (v).

Refunds of contributions must be itemized only if the incoming contribution had to be itemized on Schedule A.

Itemization Threshold Exceeded

Two categories of disbursements are subject to the \$200 election cycle threshold for itemization:

- Operating Expenditures (Line 17); and
- Other Disbursements (encompassing all disbursements that do not fit into the other categories) (Line 21). 104.3(b)(4)(i) and (vi).

A disbursement under these categories must be itemized if it:

- Exceeds \$200; or
- Aggregates over \$200 when added to other disbursements (within the same category) made to the same payee during an election cycle.

Credit Card Transactions

In the case of operating expenditures charged on a credit card, a committee must itemize a payment to a credit card company if the payment exceeds the \$200 aggregate threshold for itemization explained above. The committee

must also itemize, as a memo entry, any specific transaction charged on a credit card if the payment to the actual vendor exceeds the \$200 threshold. The memo entry must also include the name and address of the vendor, the purpose of the

