

Compliance with Laws Outside the FEC's Jurisdiction

Federal Election Commission

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The Federal Election Commission administers and enforces the Federal Election Campaign Act ("the Act"). However, some laws related to federal elections and political activity do not fall within the FEC's jurisdiction. This handout is intended to assist readers in identifying and contacting the authorities responsible for administering those laws.

Ballot Access

State laws and procedures govern how federal candidates come to appear on election ballots. Filing a Form 2 "Statement of Candidacy" with the FEC does not qualify a candidate for any ballot. Candidates should contact the chief election official in their state for information on obtaining ballot access.

To request a copy of the "Combined Federal/State Disclosure and Election Directory" listing the addresses and telephone numbers of state election offices, please contact the FEC Information Division at 800/424-9530 or 202/694-1100. The directory is available online at www.fec.gov/pubrec/cfsdd/cfsdd.shtml.

Personal Financial Reports Filed by Candidates

The Ethics in Government Act, as amended, requires candidates for federal office to file disclosure reports of their personal finances. 5 U.S.C. §101(c). This is a requirement only for individuals who have met the statutory requirements to become candidates. As defined in 11 C.F.R. 100.3, an individual becomes a candidate for federal office when either the individual or a person authorized by the individual to conduct campaign activity on his or her behalf receives over \$5,000 in contributions or makes over \$5,000 in expenditures.

A personal financial disclosure report must be filed within 30 days after the individual becomes a candidate or by May 15 of the same calendar year, whichever is later, but in any event at least 30 days before the primary or general election. 5 U.S.C. §101(c). Candidates should contact the appropriate office listed below for further information on forms and filing requirements. In addition, Presidential and Vice Presidential candidates must file copies of these reports with the Federal Election Commission. 5 U.S.C. §103(e).

- *House Candidates*: House Committee on Standards of Official Conduct, HT-2, The Capitol, Washington, DC 20515 (202/225-7103); www.house.gov/ethics.
- *Senate Candidates*: Senate Select Committee on Ethics, 220 Hart Senate Office Building, Washington, DC 20510 (202/224-2981); www.ethics.senate.gov.
- *Presidential and Vice Presidential Candidates*: U.S. Office of Government Ethics, 1201 New York Avenue, NW, Suite 500, Washington, DC 20005 (202/482-9300); www.usoge.gov.

Candidates who voluntarily register as a candidate with the FEC even though they have not crossed the \$5,000 threshold should notify the appropriate Ethics Committee of their voluntary registration.

Rules for Incumbent Candidates

The U.S. Senate and House have rules regulating the activity of incumbent Senators and Representatives. Please contact the offices listed above for more information.

State and local governments may also have rules governing the activity of state and local officeholders. The appropriate state agency should be contacted for more information.

Federal Tax Laws

All political committees must comply with federal taxation laws which are interpreted and applied by the Internal Revenue Service. Political parties, campaign committees, and political action committees registered with the FEC are all considered political organizations subject to tax under Internal Revenue Code section 527. The following may be areas of concern to all forms of political committees.

Taxpayer ID Number

To open a bank account, banks require committees to have a taxpayer identification number. The committee can obtain this number, entitled an "Employer Identification Number," by completing Form SS-4. This form is available from the IRS by phone (800/TAX-FORM) or online at <http://www.irs.gov/pub/irs-pdf/fss4.pdf?portlet=3>.

Tax Obligations

Political organizations do not pay taxes on amounts received as contributions. However, a committee may have to pay taxes on:

- Investment income including dividends or interest earned on invested funds,
- "Business Income" such as renting unused office space to an unrelated organization, and
- Committee funds spent for nonpolitical purposes other than charitable contributions. Note that the IRS may consider spending as nonpolitical even if the expenditures are permissible under the Federal Election Campaign Act and House and Senate rules.

Only committees with a tax obligation are required to file an annual tax return on Form 1120-POL.

The IRS Tax Exempt Government Entities Division can provide further information and can be reached toll-free at 877/829-5500 or online at <http://www.irs.gov/charities/index.html>.

IRS Disclaimer Notice

Under the Internal Revenue Code section 6113, political committees whose gross annual receipts normally exceed \$100,000 must include a disclaimer on solicitations. The disclaimer notifies donors that their contributions are not tax-deductible. There are substantial penalties for failure to comply with this provision. Committees should contact

the IRS Tax Exempt Government Entities Division at 877/829-5500 or online at <http://www.irs.gov/charities/index.html>, for more complete information and examples of safe harbor provisions.

State Tax Laws

Committees should contact the appropriate state agency for information on compliance with state tax laws.

Communications

The Federal Communications Commission (FCC) is the agency responsible for administering the laws on radio, television, wire, satellite, cable, and 900-line communications. The Federal Trade Commission (FTC) also has involvement in areas of communications and consumer protection including 900-line communications and telemarketing.

Broadcast Ads

The Policy Division of the FCC Media Bureau can provide information regarding political programming issues relating to radio, television, cable television, and Direct Broadcast Satellite. The Policy Division advises the public on subject areas including equal opportunity rules, candidate access issues, political advertising rates, sponsorship identification notices, and the FCC's role in interpreting certain Bipartisan Campaign Reform Act provisions. Contact the Policy Division at 445 12th Street, SW, Washington, DC 20554 (202/418-1440); www.fcc.gov/mb/policy/political.

900-line Telephone Messages

The FCC has a 900-Number Rule governing communications. For more information, contact the Consumer & Governmental Affairs Bureau of the FCC at 445 12th Street, SW, Washington, DC 20554 (888/225-5322); www.fcc.gov/cgb/consumerfacts/900Fact.html.

The Federal Trade Commission also has a 900-Number Rule. More information on compliance with the FTC's rules can be obtained from the FTC at 877/382-4357; <http://www.ftc.gov/bcp/edu/pubs/consumer/telemarketing/tel04.shtm>.

Telemarketing or Fraudulent Phone Calls

Both the FCC and the FTC regulate consumer protection regarding telecommunications. More information can be obtained from the FCC's Telecommunications Consumers Division at 202/418-7320; www.fcc.gov/eb/tcd/. Information and assistance on Recognizing and Reporting Phone Fraud is available from the FTC at 877/382-4357; <http://www.ftc.gov/bcp/edu/pubs/consumer/telemarketing/tel19.shtm>.

Hatch Act

The Hatch Act bars certain partisan political activities by most federal employees and by certain state and local government employees. Some federal agencies have their own rules on the political conduct of employees. For more information, contact the U.S.

Office of Special Counsel, 1730 M Street, NW, Suite 218, Washington, DC 20036 (800/85-HATCH); www.osc.gov/hatchact.htm.

Additionally, there may be nonfederal laws regulating state and local government employees. Contact the appropriate state agency for more information.

Support of Nonfederal Candidates

Although federal law permits committees to make contributions to nonfederal candidates, some state laws place restrictions on such contributions. For information on a particular state's laws, call the state election office. Please note, however, that federal candidates and officeholders are prohibited from raising funds outside the limits and prohibitions of the Act.

Contested Elections and Recounts

This is an area regulated by federal law and state government. Local and state election officers are the primary source for resolution of contested elections and recounts.

The Election Assistance Commission provides assistance with the administration of certain federal election laws and programs. The EAC is located at 1225 New York Avenue, NW, Suite 1100, Washington, DC 20005 (866/747-1471 or 202/566-3100); www.eac.gov.

Electoral College

The National Archives and Records Administration administers the Electoral College process. More information can be obtained from the Office of the Federal Register, U.S. National Archives and Records Administration, 800 North Capitol Street, NW, Suite 700, Washington, DC 20001 (202/741-6030);

www.archives.gov/federal-register/electoral-college/index.html.

Voting Rights Act

For information on the Voting Rights Act of 1965 or to report suspected violations of the Act, contact the Voting Section, Civil Rights Division, U.S. Department of Justice, Room 7254-NWB, 950 Pennsylvania Avenue, NW, Washington, DC 20530 (800/253-3931 or 202/307-2767); www.usdoj.gov/crt/voting/index.htm

Voter Fraud

Allegations of voter fraud should be reported to either the nearest Federal Bureau of Investigation office (www.fbi.gov) or the nearest U.S. Attorney's Office (www.usdoj.gov/usao).

Lobbying

Information on lobbying rules and registration requirements can be obtained from the following offices of the U.S. Congress:

- *House:* Clerk of the House of Representatives, U.S. Capitol, Room H154, Washington, DC, 20515 (202/225-7000); <http://clerk.house.gov/>.
- *Senate:* Secretary of the Senate, Office of Public Records, 232 Hart Senate Office Building, Washington, DC 20510 (202/224-0758); www.senate.gov/pagelayout/legislative/g_three_sections_with_teasers/lobbyingdisc.htm.

Lobbying Reform

Questions and concerns regarding lobbying reform should be directed to the respective House or Senate Ethics committee.

- *House:* House Committee on Standards of Official Conduct, HT-2, The Capitol, Washington, DC 20515 (202/225-7103); www.house.gov/ethics.
- *Senate:* Senate Select Committee on Ethics, 220 Hart Senate Office Building, Washington, DC 20510 (202/224-2981); www.ethics.senate.gov.

Foreign Elections

Questions concerning an election outside of the United States should be directed to the embassy of that country