



FEDERAL ELECTION COMMISSION  
WASHINGTON, D.C. 20463

RQ-5

Grant Swindells, Treasurer  
Cassidy Companies Inc.  
Political Action Committee  
("CASCOFAC")  
700 13<sup>th</sup> Street N W Suite 400  
Washington, DC 20005

FEB 4 2000

Identification Number: C00327593

Reference: Mid-Year Report (1/1/99-6/30/99)

Dear Mr. Swindells:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Schedule A supporting Line 11(a)(i) discloses contributions received through a payroll deduction plan. Generally, a committee's report must identify each contribution from an individual which in the aggregate exceeds \$200 during the calendar year. (2 U.S.C. §434(b)) For your information, instead of separate itemization, a committee using a payroll deduction plan may disclose the aggregate amount of contributions received from the contributor through the payroll deduction plan during the reporting period; the identification of the individual where the contribution exceeds \$200 in the aggregate during the calendar year; and a statement of the amount deducted per pay period. 11 CFR §104.8(b)

Any amendment or clarification should be filed with the Federal Election Commission. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530. My local number is (202) 694-1130.

Sincerely,

Dominick Ciaraldi  
Reports Analyst  
Reports Analysis Division

## PAYROLL DEDUCTIONS

SCHEDULE A		ITEMIZED RECEIPTS		Use separate schedule for each category of the General Summary Page	PAGE	OF
Contributions from Individuals				FOR LINE NUMBER 11(C)(1)		
<small>Any information shown here from your Records and Statements may not be used to determine the amount of allowable contributions or the appropriate business credit carry-over using the rules and amounts of any election concerning the amount of contributions from such contributions.</small>						
Name of Committee (in Full) National Organization PAC 00000001						
A. Full name, mailing address and ZIP Code		Name of Employer		Date (month and year)	Amount of Cash Received This Period	
Anne Sullivan 21 18th Street City, State ZIP		National Organization, Inc.		payroll deduction	\$72.00	
Reason for:		Occupation		Amount in Cash Received This Period		
Over receipt		Branch Manager		(\$12 biweekly)		
Approved For (Date)		Aggregate For (Date)		228.00		
B. Full name, mailing address and ZIP Code		Name of Employer		Date (month and year)	Amount of Cash Received This Period	
Rodney Jones 661 Bainsbury Road City, State ZIP		National Organization, Inc.		payroll deduction	\$120.00	
Reason for:		Occupation		Amount in Cash Received This Period		
Over receipt		Vice President		(\$20 biweekly)		
Approved For (Date)		Aggregate For (Date)		380.00		

Itemize payroll deductions only after they have exceeded \$200 per calendar year from an individual.

## Payroll Deductions

Once an individual's deductions aggregate over \$200 in a calendar year, report the total amount deducted from the donor's paychecks during the reporting period on Schedule A. In parentheses indicate the amount that was deducted each pay period. Instead of stating a specific date of receipt, write "payroll deduction" under "Date." The other itemized information, including the year-to-date total, must be completed for each donor, 104.8(b).

**EXAMPLE:** During an election year, a corporate manager authorizes her employer to deduct \$12 per pay period (each pay period is two weeks for the company's SSF. The SSF, which files FEC reports on a quarterly schedule, includes the manager's contributions as "unitemized contributions" in its April and July quarterly reports. By June 30, the closing date for the July report, the manager's aggregate contributions are \$196 — still below the \$200 itemization threshold. By September 30 — the closing date for the October quarterly report — the manager's contributions reach \$228. Therefore, the committee itemizes the total contributions received from the manager during the third quarter (\$120), providing the year-to-date total in the appropriate space. (See item A in the illustration above.)

## In-Kind Contributions

When determining whether to itemize an in-kind contribution, follow the same guidelines listed above under "When to Itemize Receipts." See Chapter 2 for information on how to determine the dollar value of an in-kind contribution.

In addition, add the value of the in-kind contribution to the operating expenditures total on Line 21(b) (in order to avoid inflating the cash-on-hand amount), 104.13(a)(2).

If the in-kind contribution must be itemized on Schedule A, then it must also be itemized on a Schedule B for operating expenditures. See the illustration at right.

## Appreciated Goods

When a committee receives an in-kind contribution whose value may

## IN-KIND CONTRIBUTIONS

SCHEDULE A		ITEMIZED RECEIPTS		Use separate schedule for each category of the General Summary Page	PAGE	OF
Contributions from Individuals				FOR LINE NUMBER 11(C)(1)		
<small>Any information shown here from your Records and Statements may not be used to determine the amount of allowable contributions or the appropriate business credit carry-over using the rules and amounts of any election concerning the amount of contributions from such contributions.</small>						
Name of Committee (in Full) National Organization PAC 00000001						
A. Full name, mailing address and ZIP Code		Name of Employer		Date (month and year)	Amount of Cash Received This Period	
Martin L. Kress 4 River Road City, State ZIP		National Organization, Inc.		8/18/98	\$3,899.00 (IN-KIND)	
Reason for:		Occupation		Amount in Cash Received This Period		
Over receipt		CHAIRMAN		(\$199.95 weekly)		
Approved For (Date)		Aggregate For (Date)		3,899.00		

SCHEDULE B		ITEMIZED DISBURSEMENTS		Use separate schedule for each category of the General Summary Page	PAGE	OF
Operating Expenditures/Other Federal				FOR LINE NUMBER 21(B)		
<small>Any information shown here from your Records and Statements may not be used to determine the amount of allowable contributions or the appropriate business credit carry-over using the rules and amounts of any election concerning the amount of contributions from such contributions.</small>						
Name of Committee (in Full) National Organization PAC 00000001						
A. Full name, mailing address and ZIP Code		Purpose of Disbursement		Date (month and year)	Amount in Cash Received This Period	
Martin L. Kress 4 River Road City, State ZIP		RAFFLE PRIZE		8/18/98	\$3,899.00 (IN-KIND CONTRIBUTION)	
Reason for:		Occupation		Amount in Cash Received This Period		
Over receipt						
Approved For (Date)		Aggregate For (Date)				

Itemize in-kind contributions on both Schedules A and B so as not to inflate the cash-on-hand amount.

