



FEDERAL ELECTION COMMISSION  
WASHINGTON, D.C. 20463

RQ-5

William H. Kedley, Treasurer  
Harris Beach & Wilcox LLP  
Political Committee Federal  
130 East Main Street  
Rochester, NY 14604

JUL 24 1998

Identification Number: C00195891

Reference: Year End Report (7/1/97-12/31/97)

Dear Mr. Kedley:

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:

-You have received a contribution from Harris Beach & Wilcox, LLP, which appears to be an unincorporated proprietorship or partnership. Generally, these types of contributions are to be attributed to each person based on their percentage of ownership in the firm. Each person who has contributed in excess of \$200 since January 1 should be identified by name, address, occupation, name of employer, amount of contribution, and aggregate total on Schedule A. 11 CFR §110.1(k) Please amend your report by providing the omitted information.

-Your report includes computer produced formats of what appears to be a Schedule A. Computer produced formats may only be used upon prior approval of the Commission. You should submit a separate sample format with a cover letter requesting approval. -Until your format has been approved, FEC forms must be used. 11 CFR §104.2(d)

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,

*Debbie Manzano*

Debbie Manzano  
Senior Reports Analyst  
Reports Analysis Division

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## 5. Reporting Partnership Contributions

### Included in Total Figure

Partnership contributions are included in the total figure reported for "contributions from individuals/persons other than political committees" on the Detailed Summary Page of Form 3X.

### Itemization

If a partnership contribution exceeds \$200 or aggregates over \$200 during a calendar year, the committee must itemize the contribution on a Schedule A used for "Contributions from Individuals/Persons Other Than Political Committees" (Line 11a(i)).

Additionally, if an individual partner's share of the contribution exceeds \$200 when combined with other contributions received from that partner in the same calendar year, the committee must disclose, as a memo entry, itemized information on the partner (name, address, occupation, date contribution received, partner's share of contribution and aggregate year-to-date total of contributions made by that partner). 104.8 and 110.1(e).

### In-Kind Contributions

A committee reports the value of an in-kind contribution from a partnership in the same way it reports a monetary contribution. In addition, as with all in-kind contributions, the committee must report the value of the in-kind contribution as an operating expenditure. Moreover, an in-kind contribution itemized on Schedule A must also be itemized on a Schedule B for operating expenditures. 104.13 and 110.1(e). (See page 31.) However, any information about a partner itemized as a memo entry on Schedule A does not have to be reported on Schedule B.

## 6. Partnership Contribution Plans

In several advisory opinions (AOs), the Commission has said that a partnership may set up an internal plan to facilitate contributions from individual partners or the partnership as a whole to candidates or political committees (other than a non-

## PARTNERSHIP CONTRIBUTIONS

SCHEDULE A ITEMIZED RECEIPTS Contributions from Individuals		See advisory opinions for more details in the Detailed Summary Page	PAGE 1 OF 1 FORM 3X (REV. 8/96)
Any information, except name, birth date and occupation, may be added or voided by any person for the purpose of reporting contributions to or for informational purposes, under their name and address, if any, without coverage to either candidate, party, or such committee.			
NAME OF COMMITTEE (Print) <b>State Party Committee</b>			
A. Full Name, Mailing Address and ZIP Code <b>Howard, Paul &amp; Howard            4444 Stage Street            City, State ZIP</b>	Name of Partner <b>Partnership</b>	Date Received <b>8/4/98</b>	Amount of Each Receipt for Period <b>\$750.00</b>
Receipt for: <input type="checkbox"/> Cash <input type="checkbox"/> Property <input type="checkbox"/> Other <input type="checkbox"/> Other (specify)	Occupation <b>Plumber</b>	Aggregate Year-to-Date <b>&gt; \$ 750.00</b>	Amount of Each Receipt for Period <b>\$250.00 MEMO</b>
B. Full Name, Mailing Address and ZIP Code <b>Curly Howard            91 Landon Street            City, State ZIP</b>	Name of Partner <b>see above</b>	Date Received <b>above</b>	Amount of Each Receipt for Period <b>\$250.00 MEMO</b>
Receipt for: <input type="checkbox"/> Cash <input type="checkbox"/> Property <input type="checkbox"/> Other <input type="checkbox"/> Other (specify)	Occupation <b>Plumber</b>	Aggregate Year-to-Date <b>&gt; \$ 250.00</b>	Amount of Each Receipt for Period <b>\$250.00 MEMO</b>
C. Full Name, Mailing Address and ZIP Code <b>Larry Fine            155 Carriage Circle            City, State ZIP</b>	Name of Partner <b>see above</b>	Date Received <b>above</b>	Amount of Each Receipt for Period <b>\$250.00 MEMO</b>
Receipt for: <input type="checkbox"/> Cash <input type="checkbox"/> Property <input type="checkbox"/> Other <input type="checkbox"/> Other (specify)	Occupation <b>Painter</b>	Aggregate Year-to-Date <b>&gt; \$ 250.00</b>	Amount of Each Receipt for Period <b>\$250.00 MEMO</b>
D. Full Name, Mailing Address and ZIP Code <b>Moie Howard            87 Told Avenue            City, State ZIP</b>	Name of Partner <b>see above</b>	Date Received <b>above</b>	Amount of Each Receipt for Period <b>\$250.00 MEMO</b>
Receipt for: <input type="checkbox"/> Cash <input type="checkbox"/> Property <input type="checkbox"/> Other <input type="checkbox"/> Other (specify)	Occupation <b>Electrician</b>	Aggregate Year-to-Date <b>&gt; \$ 250.00</b>	Amount of Each Receipt for Period <b>\$250.00 MEMO</b>

connected committee sponsored by the firm—see below). Incidental expenses incurred to administer such plans do not trigger a requirement, on the part of the firm, to register as a political committee. See AOs 1984-18, 1982-13, 1981-50 and 1980-72 for more information.

## 7. Partnership PACs

A partnership may form its own political committee (a nonconnected committee) which, in turn, may make contributions to a party committee, subject to the \$5,000 per year limit. In this case, any administrative and solicitation costs paid by the partnership on behalf of its committee count as in-kind contributions to the committee.

