



FEDERAL ELECTION COMMISSION

WASHINGTON, D.C. 20463

RQ-2

SEP 20 1995

Milt Kirkland Walters, Treasurer
Union Planters Corporation Committee
on Government Affairs
7130 Goodlett Farms Parkway
Cordova, TN 38018

Identification Number: C00044024

Reference: Mid-Year Report (1/1/95-6/30/95)

Dear Mr. Walters:

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:

-Line 11(a)(1) of the Detailed Summary Page of your report discloses a total of \$8,396.31 in itemized individual contributions. The sum of the entries itemized on Schedule A, however, indicates the total to be \$5,369.62. Please amend your report to clarify the discrepancy.

-Schedule A supporting Line 11(a)(1) of your report discloses contributions received through what appears to be a payroll deduction plan. Please amend your report to disclose the amount deducted per pay period. 11 CFR §104.8(b) Please refer to the enclosed sample of properly reported payroll deductions.

A written response or an amendment to your original report(s) correcting the above problem(s) should be filed with the Federal Election Commission within fifteen (15) days of the date of this letter. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530. My local number is (202) 219-3500.

Sincerely,

Neil Evans
Reports Analyst
Reports Analysis Division

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PAYROLL DEDUCTIONS

SCHEDULE A		ITEMIZED RECEIPTS		Use separate schedule for each category of the Deduction Summary Page	PAGE OF
Contributions from Individuals				FOR LINE NUMBER 11(a)(3)	
Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of obtaining contributions or for fundraising purposes, other than using the name and address of any political committee to solicit contributions from such committee.					
NAME OF COMMITTEE (in Full) National Organization PAC 000000001					
A. Full name, mailing address and ZIP Code		Name of Employer	Date payroll was paid	Amount of Each Payment (See Form)	
Anne Sullivan 21 10th Street City, State ZIP		National Organization, Inc.	payroll deduction	\$72.00	
Receipt for: <input type="checkbox"/> Primary <input type="checkbox"/> Other account		Occupation	Applicable Year-to-Date	(\$12 biweekly)	
		Secretary Manager	> \$	888.00	
B. Full name, mailing address and ZIP Code		Name of Employer	Date payroll was paid	Amount of Each Payment (See Form)	
Rodney Jones 881 Mainbury Road City, State ZIP		National Organization, Inc.	payroll deduction	\$120.00	
Receipt for: <input type="checkbox"/> Primary <input type="checkbox"/> Other account		Occupation	Applicable Year-to-Date	(\$20 biweekly)	
		Vice President	> \$	580.00	

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 \$195 — 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 Deduction Summary Page	PAGE OF
Contributions from Individuals				FOR LINE NUMBER 11(a)(3)	
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NAME OF COMMITTEE (in Full) National Organization PAC 000000001					
A. Full name, mailing address and ZIP Code		Name of Employer	Date payroll was paid	Amount of Each Payment (See Form)	
Martin L. Kress 4 River Road City, State ZIP		National Organization, Inc.	8/19/92	\$3,999.00	
Receipt for: <input type="checkbox"/> Primary <input type="checkbox"/> Other account		Occupation	Applicable Year-to-Date	(\$3,999.00)	
		Chairman	> \$	3,999.00	

SCHEDULE B		ITEMIZED DEDUCTIONS		Use separate schedule for each category of the Deduction Summary Page	PAGE OF
Operating Expenditures/Other Federal				FOR LINE NUMBER 21(b)	
Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of obtaining contributions or for fundraising purposes, other than using the name and address of any political committee to solicit contributions from such committee.					
NAME OF COMMITTEE (in Full) National Organization PAC 000000001					
A. Full name, mailing address and ZIP Code		Name of Contributor	Date payroll was paid	Amount of Each Payment (See Form)	
Martin L. Kress 4 River Road City, State ZIP		raffle prize	8/19/92	\$3,999.00	
Receipt for: <input type="checkbox"/> Primary <input type="checkbox"/> Other account		Contribution for:	(IN-KIND)	DISTRIBUTION	

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

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