



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

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

AUG 3 1994

Identification Number: C00044024

Reference: July Quarterly Report (4/1/94-6/30/94)

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:

-Please provide the total for Line 20, Columns A and B of the Detailed Summary Page.

-Your calculations for Line 30 Columns A and B appear to be incorrect. FEC calculations disclose these amounts to be \$10,225.00 and \$23,325.00 respectively. Please provide the corrected total on the Detailed Summary Page.

-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 and the frequency of the deduction. 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) 219-3580.

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 Federal Election Page	PAGE OF FOR LINE NUMBER 11(B)(1)
Contributions from Individuals			
Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial 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 00000000			
A. Full Name, Mailing Address and ZIP Code		NAME of Employer	Date (month, day, year)
Anne Sullivan 21 18th Street City, State ZIP		National Organization, Inc.	8/15/82
Receipt for <input type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/> Other		Occupation Branch Manager	Amount of Cash Received (by Period)
Aggregate Year-to-Date > 1			\$72.00 (\$12 biweekly)
B. Full Name, Mailing Address and ZIP Code		Name of Employer	Date (month, day, year)
Rodney Jones 881 Hamburg Road City, State ZIP		National Organization, Inc.	8/15/82
Receipt for <input type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/> Other		Occupation Vice President	Amount of Cash Received (by Period)
Aggregate Year-to-Date > 1			\$120.00 (\$20 biweekly)

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-B(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

SCHEDULE A ITEMIZED RECEIPTS		Use separate schedule for each category of the Federal Election Page	PAGE OF FOR LINE NUMBER 11(B)(3)
Contributions from Individuals			
Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial 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 00000000			
A. Full Name, Mailing Address and ZIP Code		NAME of Employer	Date (month, day, year)
Martin L. Kneese 4 River Road City, State ZIP		National Organization, Inc.	8/18/82
Receipt for <input type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/> Other		Occupation Chairman	Amount of Cash Received (by Period)
Aggregate Year-to-Date > 1			\$3,998.00 (IN-KIND) (CHAFFLE PRIZE)

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

SCHEDULE B ITEMIZED DISBURSEMENTS		Use separate schedule for each category of the Federal Election Page	PAGE OF FOR LINE NUMBER 81(b)
Operating Expenditures/Other Federal			
Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial 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 00000000			
A. Full Name, Mailing Address and ZIP Code		Purpose of Disbursement	Date (month, day, year)
Martin L. Kneese 4 River Road City, State ZIP		raffle prize	8/18/82
Disbursement in <input type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/> Other			Amount of Cash Disbursement (by Period)
Aggregate Year-to-Date > 1			\$3,998.00 (IN-KIND CONTRIBUTION)

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

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