RQ-5

FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

Joseph M. Urbani, Treasurer
Elf Atochem North America Inc.
Political Action Committee
(ATOPAC)
2000 Market Street
Philadelphia, PA 19103

SEP 2 1994

Identification Number: C00182980

Reference: April Quarterly Report (1/1/94-3/31/94)

Dear Mr. Urbani:

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) 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.

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) 219-3580.

Sincerely,

Erica D. Holder

Erica Holder
Reports Analyst
Reports Analysis Division

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PAYROLL DEDUCTIONS

SCHEDULE A — ITEMIZED RECEIPTS — PAGE OF — FOR LINE NUMBER 11(a)(i)

Contributions from Individuals

NAME OF COMMITTEE (in Full): National Organization PAC 00000001

Full Name, Mailing Address and ZIP Code	Name of Employer / Occupation	Date (month, day, year)	Amount of Each Receipt this Period
Anne Sullivan, 21 18th Street, City, State ZIP	National Organization, Inc. / Branch Manager (Aggregate Year-to-Date > $ 228.00)	payroll deduction	$78.00 ($12 biweekly)
Rodney Jones, 881 Hamstury Road, City, State ZIP	National Organization, Inc. / Vice President (Aggregate Year-to-Date > $ 380.00)	payroll deduction	$120.00 ($80 biweekly)

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

IN-KIND CONTRIBUTIONS

SCHEDULE A — ITEMIZED RECEIPTS — PAGE OF — FOR LINE NUMBER 11(a)(i)

Contributions from Individuals

NAME OF COMMITTEE (in Full): National Organization PAC 00000001

Full Name, Mailing Address and ZIP Code	Name of Employer / Occupation	Date (month, day, year)	Amount of Each Receipt this Period
Marvin L. Kress, 4 River Road, City, State ZIP	National Organization, Inc. / Chairman (Aggregate Year-to-Date > $ 3,999.00)	8/19/92	$5,999.00 (IN-KIND) (RAFFLE PRIZE)

SCHEDULE B — ITEMIZED DISBURSEMENTS — PAGE OF — FOR LINE NUMBER 21(b)

Operating Expenditures/Other Federal

NAME OF COMMITTEE (in Full): National Organization PAC 00000001

Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
Marvin L. Kress, 4 River Road, City, State ZIP	raffle prize	8/19/92 (IN-KIND CONTRIBUTION)	$5,999.00

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

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 $185 — 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