



FEDERAL ELECTION COMMISSION  
WASHINGTON, D.C. 20463

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John E. Pooler, Jr., Treasurer  
PH&S Federal PAC  
3000 Two Logan Square  
Philadelphia, PA 19103

MAR 1 1995

Identification Number: C00279927

Reference: 30 Day Post-General Report (10/1/94-11/30/94)

Dear Mr. Pooler:

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:

-On Schedule A supporting Line 11(a)(i) of the Detailed Summary Page, your report disclosed contributions from individuals that omit the dates of receipt. Please amend your report by supplying the information. 11 CFR §104.3(a)(4)(i)

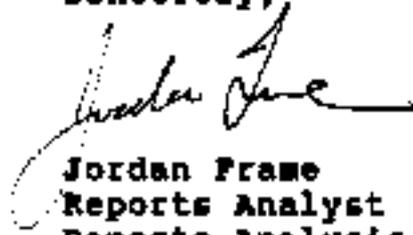
-2 U.S.C. §434(b)(3) requires itemization of contributions from individuals and persons other than political committees, where the aggregate total from the contributor exceeds \$200 in a calendar year. In addition, 11 CFR §104.3(a)(2)(i)(B) requires a committee to report the total amount of unitemized contributions (see Line 11(a)(ii) of the Detailed Summary Page). If a committee wishes to disclose contributions regardless of the amount contributed, the committee must separate (on separate receipt schedules) those contributors requiring itemization from those who are not required to be itemized. 11 CFR §104.3(a)(4)(i) For future filings, please submit your reports in this order.

-Your report includes computer produced formats of Schedule A, supporting Line 11(a)(i). 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)

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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,



Jordan Frame  
Reports Analyst  
Reports Analysis Division

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## PAYROLL DEDUCTIONS

SCHEDULE A ITEMIZED RECEIPTS		Use separate schedule for each category of the Detailed Summary Page	PAGE	OF
Contributions from Individuals			FOR LINE NUMBER	11 (a)(1)
Any information copied from your Payroll and Disbursements may not be used or used by any person for the purpose of making contributions or for campaign purposes, other than using the name and address of any political committee to solicit contributions from such sources.				
NAME OF COMMITTEE (in Full) National Organization PAC 000000001				
A. Full Name, Mailing Address and ZIP Code		Name of Employer	Pay Period, Day, Year	Amount of Cash Receipt (Net of Cash Receipts and Payroll)
Anne Sullivan 21 18th Street City, State ZIP		National Organization, Inc.	payroll deduction	\$78.00
Payroll For: <input type="checkbox"/> Current <input type="checkbox"/> Previous <input type="checkbox"/> Other		Occupation Branch Manager	Aggregate Year-to-Date > 1	\$78.00 (812 (b)(2)(B))
B. Full Name, Mailing Address and ZIP Code		Name of Employer	Pay Period, Day, Year	Amount of Cash Receipt (Net of Cash Receipts and Payroll)
Rodney Jones 881 Hainsbury Road City, State ZIP		National Organization, Inc.	payroll deduction	\$120.00
Payroll For: <input type="checkbox"/> Current <input type="checkbox"/> Previous <input type="checkbox"/> Other		Occupation Vice President	Aggregate Year-to-Date > 1	\$120.00 (812 (b)(2)(B))

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 Detailed Summary Page	PAGE	OF
Contributions from Individuals			FOR LINE NUMBER	11 (a)(1)
Any information copied from your Receipts and Disbursements may not be used or used by any person for the purpose of making contributions or for campaign purposes, other than using the name and address of any political committee to solicit contributions from such sources.				
NAME OF COMMITTEE (in Full) National Organization PAC 000000001				
A. Full Name, Mailing Address and ZIP Code		Name of Contributor	Date Received, Day, Year	Amount of Cash Receipt (Net of Cash Receipts and Payroll)
Martin L. Krass 4 River Road City, State ZIP		National Organization, Inc.	8/19/99	\$3,999.00 (IN-KIND) (RAFFLE PRIZE)
Receipt For: <input type="checkbox"/> Current <input type="checkbox"/> Previous <input type="checkbox"/> Other		Occupation Chairperson	Aggregate Year-to-Date > 4	\$3,999.00

SCHEDULE B ITEMIZED OPERATING EXPENDITURES		Use separate schedule for each category of the Detailed Summary Page	PAGE	OF
Operating Expenditures/Other Payments			FOR LINE NUMBER	21 (b)
Any information copied from your Receipts and Disbursements may not be used or used by any person for the purpose of making contributions or for campaign purposes, other than using the name and address of any political committee to solicit contributions from such sources.				
NAME OF COMMITTEE (in Full) National Organization PAC 000000001				
A. Full Name, Mailing Address and ZIP Code		Purpose of Disbursement	Date Made, Day, Year	Amount of Cash Disbursement (Net of Cash Receipts)
Martin L. Krass 4 River Road City, State ZIP		raffle prize	8/19/99	\$3,999.00 (IN-KIND CONTRIBUTION)
Disbursement For: <input type="checkbox"/> Current <input type="checkbox"/> Previous <input type="checkbox"/> Other				

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

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