



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-5

Wendy L. Lacey, Treasurer
Professionals Political Action Committee
(P-PAC) (HDR INC. ET AL)
8404 Indian Hills Drive
Omaha, NE 68114

AUG 17 2001

Identification Number: C00103903

Reference: Amended October Quarterly (7/1/00-9/30/00), received 12/28/00,
12 Day Pre-General (10/1/00-10/18/00), 30 Day Post-General
(10/19/00-11/27/00) and Year End (11/28/00-12/31/00) Reports

Dear Ms. Lacey:

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 and the frequency of each payroll deduction. 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 (at the prompt press 1, then press 2 to reach the Reports Analysis Division). My local number is (202) 694-1130.

Sincerely,

Scott Walker
Reports Analyst
Report Analysis Division

PAYROLL DEDUCTIONS

SCHEDULE A **ITEMIZED RECEIPTS**

Contributions from Individuals

Any information copied from such Reports and Statements may be used for campaign purposes, other than using the name and address of any political committee to solicit contributions.

NAME OF COMMITTEE (in full)
National Organization PAC 000000000

A. For name, mailing address and ZIP Code

Anne Sullivan 21 18th Street City, State ZIP	Name Address City, State ZIP
Received For: <input type="checkbox"/> Cash <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	Date Amount

B. For name, mailing address and ZIP Code

Rodney Jones 261 Hainsbury Road City, State ZIP	Name Address City, State ZIP
Received For: <input type="checkbox"/> Cash <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	Date Amount Deductible Vice President Aggregate Maximum

PAGE	OF
FOR LINE NUMBER	13(a)(2)
Name or full commercial	
Amount of Cash Received (in full)	
\$90.00	
(\$18	biweekly)
Amount of Cash Received (in full)	
\$180.00	
(\$20	biweekly)

Itemize payroll deductions only after they have been received from 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 \$15 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 first-quarter contributions (\$90 for six pay periods) as "unitemized contributions" on Line 11(a)(1) in the April quarterly report.

By June 30 (the closing date for the July quarterly report), 13 pay periods have passed, and the manager's aggregate contributions are \$195—still below the \$200 itemization threshold. The manager's second-quarter contributions again are included in "unitemized contributions" in the July report.

By September 30 (the closing date for the October quarterly report), 19 pay periods have passed, and the manager's contributions reach \$285. Now the committee itemizes the total contributions received from the manager during the third quarter (\$90), 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 page 8 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 left.

IN-KIND CONTRIBUTIONS

SCHEDULE A **ITEMIZED RECEIPTS**

Contributions from Individuals

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NAME OF COMMITTEE (in full)
National Organization PAC 000000000

A. For name, mailing address and ZIP Code

Martin L. Kress 4 River Road City, State ZIP	Name Address City, State ZIP
Received For: <input type="checkbox"/> Cash <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	Date Amount Deductible

PAGE	OF
FOR LINE NUMBER	11(a)(2)
Name or full commercial	
Amount of Cash Received (in full)	
\$3,999.00	
(IN-KIND)	
(RAFFLE PRIZE)	

SCHEDULE B **ITEMIZED DISBURSEMENTS**

Operating Expenditures (Other Receipts)

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NAME OF COMMITTEE (in full)
National Organization PAC 000000000

A. For name, mailing address and ZIP Code

Martin L. Kress 4 River Road City, State ZIP	Name Address City, State ZIP
Received For: <input type="checkbox"/> Cash <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	Date Amount Deductible

PAGE	OF
FOR LINE NUMBER	21(b)
Name or full commercial	
Amount of Cash Disbursement (in full)	
\$3,999.00	
(CONTRIBUTION)	

Itemize in-kind contributions on both Schedules A and B for the amount.

on-hand