



FEDERAL ELECTION COMMISSION  
WASHINGTON, D.C. 20463

RQ-3

November 6, 1997

Donna G. Borowicz, Treasurer  
American Institute of Certified Public Accountants  
Effective Legislation Committee (AICPA)  
Harborside Financial Center  
201 Plaza Three  
Jersey City, NJ 07311

Identification Number: C00077321

Reference: February Monthly (1/1/97-1/31/97), May Monthly (4/1/97-4/30/97), June Monthly (5/1/97-5/31/97), July Monthly (6/1/97-6/30/97) and August Monthly (7/1/97-7/31/97) Reports

Dear Ms. Borowicz:

This letter is to inform you that as of November 5, 1997, the Commission has not received your response to our requests for additional information dated October 15, 1997. These notices request information essential to full public disclosure of your federal election campaign finances. To ensure compliance with the provisions of the Federal Election Campaign Act (the Act), please respond to these requests (copies enclosed).

If no response is received within fifteen (15) days from the date of this notice, the Commission may choose to initiate audit or legal enforcement action.

If you should have any questions regarding this matter, please contact Debbie Menzano on our toll-free number (800) 424-9530 or our local number (202) 219-3580.

Sincerely,

John D. Gibson  
Assistant Staff Director  
Reports Analysis Division

Enclosures



FEDERAL ELECTION COMMISSION  
WASHINGTON, D.C. 20463

RQ-2

OCT 15 1997

Donna G. Borowicz, Treasurer  
American Institute of Certified Public Accountants  
Effective Legislation Committee (AICPA)  
Harborside Financial Center  
201 Plaza Three  
Jersey City, NJ 07311

Identification Number: C00077321

Reference: May Monthly (4/1/97-4/30/97), July Monthly (6/1/97-6/30/97) and August  
Monthly (7/1/97-7/31/97) Reports

Dear Ms. Borowicz:

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 identify the name and address of the payee for the in-kind contribution(s) disclosed on Schedule B for Line 23.

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,

*Debbie Manzano*

Debbie Manzano  
Senior Reports Analyst  
Reports Analysis Division

## Line 16. Refunds of Contributions

Itemize refunds of contributions made by the SSF on a Schedule A regardless of their amount. See Section 5 for more information on how to report them. Enter the total on Line 16.

## Line 17. Other Receipts

This category includes interest and dividends earned on investments. Itemize these receipts on a Schedule A once the committee receives more than \$200 from the same source during a calendar year. Enter the total under this category on Line 17. See Section 6 for more information on interest and dividends.

## Line 18. Transfers from Nonfederal Account for Joint Activity

If the committee maintains a non-federal account for state and local election activities and pays its own administrative expenses, the federal account (the SSF) may accept a transfer of funds from the nonfederal account for the sole purpose of covering its share of a joint federal and nonfederal expense. 105.6(e)(1)(5). Report the total amount transferred from the nonfederal account during the period (i.e., the total from Schedule H3) on Line 18.

Other rules concerning these transfers are explained in Appendix A.

## 4. Itemized Disbursements: Schedule B

### When to Itemize Disbursements

**Regardless of Amount**  
Several types of disbursements must be itemized regardless of amount:

- Transfers to affiliated SSFs;
- Contributions to candidates and political committees;
- Loan repayments; and
- Loans made by the SSF.

Note that refunds of contributions (Line 26 on the Detailed Summary Page) must be itemized on Schedule B only if the incoming contribution had to be itemized on Schedule A, as explained earlier in this chapter.

## CONTRIBUTIONS TO CANDIDATES

SCHEDULE B		ITEMIZED DISBURSEMENTS	
Contributions to Federal Candidates			
Any information about your own Reports and Disbursements may not be used by any person for the purpose of causing embarrassment or for commercial purposes. Write in plain language the name and address of any political candidate to whom disbursements were made.			
NAME OF COMMITTEE (or Party)			
National Organization PAC 000000001			
A. For state, county, district and ZIP code		Purpose of Disbursement	
Holiday Plaza Hotel		Reception for Bill Jones,	
1100 Burlington Avenue		House candidate, 6th (State) 7/18/94	
City, State ZIP		Disbursement for: <input type="checkbox"/> Party <input checked="" type="checkbox"/> General	
		Date (month, day, year)	
		7/18/94	
		Amount of Each Disbursement (See Form 990-SS)	
		\$879.70	
		(See-Itemized)	

See page 8 for information on how to determine the value of an in-kind contribution.

B. For state, county, district and ZIP code		Purpose of Disbursement	
Chambers for Stan Emlynis		Stan Emlynis, House	
8470 Rosebush Street		candidate, 13th (State)	
City, State ZIP		Disbursement for: <input type="checkbox"/> Party <input checked="" type="checkbox"/> General	
		Date (month, day, year)	
		7/18/94	
		Amount of Each Disbursement (See Form 990-SS)	
		\$180.00	

Itemize contributions to federal candidates regardless of amount.

C. For state, county, district and ZIP code		Purpose of Disbursement	
Taylor for Congress		Marie Taylor, House	
11 Main Street		candidate, 2nd (State)	
City, State ZIP		Disbursement for: <input type="checkbox"/> Party <input checked="" type="checkbox"/> General	
		Date (month, day, year)	
		8/1/94	
		Amount of Each Disbursement (See Form 990-SS)	
		\$500.00	

See page 11 for information on making post-election contributions to retire a candidate's debts.

**Other Disbursements: \$200 Threshold**  
A disbursement that does not fall under one of the categories listed above (such as a donation to a nonfederal candidate) must be itemized if it exceeds \$200 when aggregated with other disbursements made to the same payee during the calendar year.

### How to Itemize Disbursements

**Categorizing Disbursements**  
Before beginning to itemize the committee's disbursements, separate them into the different categories listed on the Detailed Summary Page ("Operating Expenditures," "Contributions to Federal Candidates," etc); an illustration of a completed Detailed Summary Page appears on page 37. The disbursements in each category must be itemized on a separate Schedule B designated for that category.

Indicate the type of disbursement itemized on a particular Schedule B by entering the corresponding line number from the Detailed Summary Page in the upper right corner of the schedule. The appropriate category of disbursement may also be written at the top of each page.

Some categories may require several pages. The total for each category should be entered on the bottom line of the last page for that category.

### Itemized Information

Itemized disbursement information includes:

- Name of payee;
  - Address of payee;
  - Purpose of disbursement (a brief but specific description of why the disbursement was made—see Schedule B instructions and 104.3(b)(3)(i)(B));
  - Date of payment; and
  - Amount.
- 104.3(b)(3), 104.D.

### Additional Information on Candidates

Further information is required when itemizing a contribution to a candidate committee on Schedule B. Include the candidate's name and the office sought (including the state and, if applicable, Congressional district). When itemizing a contribution or loan to a candidate committee, specify the election for which the payment was made by checking the appropriate category in the election designation box, 104.3(b)(3)(v). See illustrations above.