



FEDERAL ELECTION COMMISSION  
WASHINGTON, D.C. 20463

RQ-2

Jerome E. Fox Jr., Treasurer  
Invacare Corporation Political Action  
Committee AKA INVA PAC  
One Invacare Way  
Elyria, OH 44035

AUG 23 2000

Identification Number: C00249896

Reference: Year End Report (7/1/99-12/31/99)

Dear Mr. Fox:

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 total amount deducted per reporting period. 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 (at the prompt press 1, then press 2 to reach the Reports Analysis Division). My local number is (202) 694-1130.

Sincerely,

Kenneth A. Davis, Jr.  
Reports Analyst  
Reports Analysis Division

# PAYROLL DEDUCTIONS

SCHEDULE A ITEMIZED RECEIPTS		Use separate attachment for each category of the previous Summary Page	PAGE OF FOR LINE NUMBER 11(A)(1)
<b>Contributions from Individuals</b>			
Any information copied from such Reports and Statements may not be used by any person for the purpose of soliciting contributions for governmental purposes, other than using the name and address of any political committee to solicit contributions from such committees.			
NAME OF COMMITTEE (in Full) National Organization PAC 000000001			
A. Full Name, Mailing Address and ZIP Code	Name of Employer	Date (month, day, year)	Amount of Each Receipt (see Form)
Anna Sullivan 23 18th Street City, State, ZIP	National Organization, Inc.	6/15/84	\$80.00
Received For: <input type="checkbox"/> Personal <input type="checkbox"/> Other (specify)	Description: <b>Payroll Deduction</b>	Applicable Year-to-Date > 1	(15 biweekly)
B. Full Name, Mailing Address and ZIP Code	Name of Employer	Date (month, day, year)	Amount of Each Receipt (see Form)
Rodney Jones 881 Elmwood Road City, State, ZIP	National Organization, Inc.	6/15/84	\$120.00
Received For: <input type="checkbox"/> Personal <input type="checkbox"/> General	Description: <b>Payroll Deduction</b>	Applicable Year-to-Date > 1	(20 biweekly)

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

# IN-KIND CONTRIBUTIONS

SCHEDULE A ITEMIZED RECEIPTS		Use separate attachment for each category of the previous Summary Page	PAGE OF FOR LINE NUMBER 11(B)(1)
<b>Contributions from Individuals</b>			
Any information copied from such Reports and Statements may not be used by any person for the purpose of soliciting contributions or for governmental purposes, other than using the name and address of any political committee to solicit contributions from such committees.			
NAME OF COMMITTEE (in Full) National Organization PAC 000000001			
A. Full Name, Mailing Address and ZIP Code	Name of Employer	Date (month, day, year)	Amount of Each Receipt (see Form)
Martin L. Kress 4 River Road City, State, ZIP	National Organization, Inc.	8/19/84	\$3,000.00
Received For: <input type="checkbox"/> Personal <input type="checkbox"/> General	Description: <b>CHAFFLE PRIZE</b>	Applicable Year-to-Date > 1	(IN-KIND)

SCHEDULE B ITEMIZED DEDUCTIONS		Use separate attachment for each category of the previous Summary Page	PAGE OF FOR LINE NUMBER 21(C)
<b>Operating Expenditures (Other Federal)</b>			
Any information copied from such Reports and Statements may not be used by any person for the purpose of soliciting contributions or for governmental purposes, other than using the name and address of any political committee to solicit contributions from such committees.			
NAME OF COMMITTEE (in Full) National Organization PAC 000000001			
A. Full Name, Mailing Address and ZIP Code	Purpose of Deduction	Date (month, day, year)	Amount of Each Deduction (see Form)
Martin L. Kress 4 River Road City, State, ZIP	<b>raffle prize</b>	8/19/84	\$3,000.00
Received For: <input type="checkbox"/> Personal <input type="checkbox"/> General	Description: <b>(IN-KIND CONTRIBUTION)</b>		

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 paycheck during the reporting period on Schedule A. In parentheses indicate the amount that was deducted each 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 complete for each donor. 104.8(b).

**EXAMPLE:** During an election year, a corporate manager authorizes her employer to deduct \$15 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 contribution (\$90 for six pay periods) as "unitemized contributions" on Line 11(a)(ii) in the April quarterly report.

By June 30 (the closing date of the July quarterly report), 13 pay periods have passed, and the manager's aggregate contribution are \$195—still below the \$200 itemization threshold. The manager's second-quarter contributions 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 manager's contributions reach \$270. Now the committee itemizes the contributions received from the manager during the third quarter (\$75 providing the year-to-date total in appropriate space. (See item A 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 in-kind contribution to the operating expenditures total on Line 21(b) order to avoid inflating the cash-on-hand amount. 104.13(a)(2).

If the in-kind contribution must be itemized on a Schedule B for operating expenditures. See the illustration right.

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