



FEDERAL ELECTION COMMISSION

WASHINGTON, D.C. 20463

RQ-2

William Pitsenberger, Treasurer  
Carepac of Kansas Blue Cross &  
Blue Shield  
1133 SW Topeka Blvd.  
Topeka, KS 66629

JUL 19 1995

Identification Number: C00197202

Reference: October Quarterly (7/1/94-9/30/94), 30 Day Post-  
General Election (10/1/94-11/28/94) and Year End  
(11/29/94-12/31/94) Reports

Dear Mr. Pitsenberger:

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:

-The totals listed on Lines 11(a)(i) and 11(a)(ii), Column B of the Detailed Summary Page appear to be incorrect. Please be advised that you should add the "Calendar Year-to-Date" total from your previous report to the current "Total This Period" figure from Column A to derive the correct Column B totals. When an individual's aggregate exceeds the \$200 threshold, the amount should not be deducted from the Column B figure for Line 11(a)(ii). Please amend your report accordingly.

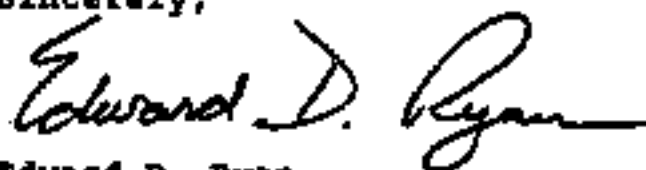
-Schedule A supporting Line 11(a)(i) of your report discloses contributions received through what appears to be a payroll deduction plan. Please amend your report to disclose the amount deducted per period. 11 CFR §104.8(b) Please refer to the enclosed sample of properly reported payroll deductions.

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

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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,



Edward D. Ryan  
Reports Analyst  
Reports Analysis Division

209

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# PAYROLL DEDUCTIONS

SCHEDULE A		ITEMIZED RECEIPTS		Use separate columns for the most category of the Standard Deduction Page	PAGE	OF
<b>Contributions from Individuals</b>				FOR LINE NUMBER 11(a)(1)		
Any information reported from your Reports and Statements may not be used by the Service for the purpose of making determinations or for administrative purposes other than using the name and address of any individual mentioned in your contributions from such organizations.						
NAME OF COMMITTEE (or Party)						
National Organization PAC 000000001						
A. Full Name, Mailing Address and ZIP Code		Name of Employer		Year Month	Amount of Each Payment (Net Pay)	
Anna Sullivan 21 10th Street City, State ZIP		National Organization, Inc.		payroll deduction	\$50.00	
Name of _____ Other Name: _____		Position		Year Month	Amount of Each Payment (Net Pay)	
		Branch Manager		6/15	(\$25.00)	
B. Full Name, Mailing Address and ZIP Code		Name of Employer		Year Month	Amount of Each Payment (Net Pay)	
Rodney Jones 851 Mainbury Road City, State ZIP		National Organization, Inc.		payroll deduction	\$180.00	
Name of _____ Other Name: _____		Position		Year Month	Amount of Each Payment (Net Pay)	
		Vice President		6/15	(\$30.00)	

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 \$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

SCHEDULE A		ITEMIZED RECEIPTS		Use separate columns for the most category of the Standard Deduction Page	PAGE	OF
<b>Contributions from Individuals</b>				FOR LINE NUMBER 11(a)(1)		
Any information reported from your Reports and Statements may not be used by the Service for the purpose of making determinations or for administrative purposes other than using the name and address of any individual mentioned in your contributions from such organizations.						
NAME OF COMMITTEE (or Party)						
National Organization PAC 000000001						
A. Full Name, Mailing Address and ZIP Code		Name of Employer		Year Month	Amount of Each Payment (Net Pay)	
Martin L. Evans 4 River Road City, State ZIP		National Organization, Inc.		6/15/84	\$5,000.00 (IN-KIND)	
Name of _____ Other Name: _____		Position		Year Month	Amount of Each Payment (Net Pay)	
		Chairman		6/15/84	(\$25.00)	

# 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(D) (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.

SCHEDULE B		ITEMIZED DEDUCTIONS		Use separate columns for the most category of the Standard Deduction Page	PAGE	OF
<b>Operating Expenditures/Other Federal</b>				FOR LINE NUMBER 21(B)		
Any information reported from your Reports and Statements may not be used by the Service for the purpose of making determinations or for administrative purposes other than using the name and address of any individual mentioned in your contributions from such organizations.						
NAME OF COMMITTEE (or Party)						
National Organization PAC 000000001						
A. Full Name, Mailing Address and ZIP Code		Purpose of Expenditure		Year Month	Amount of Each Payment (Net Pay)	
Martin L. Evans 4 River Road City, State ZIP		Party dues		6/15/84	\$2,500.00 (IN-KIND CONTRIBUTION)	
Name of _____ Other Name: _____		Purpose of Expenditure		Year Month	Amount of Each Payment (Net Pay)	

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

**INDIVIDUALS/PERSONS  
Other Than Political  
Committees, p. 18**

**PERSONS DERIVED FROM POLITICAL COMMITTEES**

Any information reported from such Reports or Statements may not be used or cited by any person for the purpose of enforcing contribution or tax laws, or for any other purpose, other than using the name and address of any individual contributor to obtain appropriate data from such contributor.

Name of Contributor (or Firm)			
<b>National Organization Political Action Committee 00000001</b>			
<b>A. Full Name, Mailing Address and ZIP Code</b> Celeste Elford 9594 Palm Court City, State 00000	<b>Name of Employer</b> National Organization	<b>Date Month, day, year</b> None-monthly payroll deduction	<b>Amount of Each Month This Period</b> \$60.00 1830 per pay period
<b>Reason For:</b> <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (identify): <b>NOT APPLICABLE</b>	<b>Description</b> Executive assistant	<b>Aggregate Year-to-Date—\$</b> \$1830.00	
<b>B. Full Name, Mailing Address and ZIP Code</b> Gerrude Fan 1211 Oxford Street City, State 00000	<b>Name of Employer</b> National Organization	<b>Date Month, day, year</b> None-monthly payroll deduction	<b>Amount of Each Month This Period</b> \$50.00 1615 per pay period
<b>Reason For:</b> <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (identify):	<b>Description</b> Editor	<b>Aggregate Year-to-Date—\$</b> \$1615.00	
<b>C. Full Name, Mailing Address and ZIP Code</b> Francis Hopkins 2340 Ellsworth Avenue City, State 00000	<b>Name of Employer</b> National Organization	<b>Date Month, day, year</b> 8/1/84	<b>Amount of Each Month This Period</b> \$15.00
<b>Reason For:</b> <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (identify):	<b>Description</b> Attorney	<b>Aggregate Year-to-Date—\$</b> \$15.00	
<b>D. Full Name, Mailing Address and ZIP Code</b> J.S. Hill 77 Sterling Street City, State 00000	<b>Name of Employer</b> National Organization	<b>Date Month, day, year</b> 8/14/84	<b>Amount of Each Month This Period</b> \$225.00
<b>Reason For:</b> <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (identify):	<b>Description</b> economist	<b>Aggregate Year-to-Date—\$</b> \$225.00	
<b>E. Full Name, Mailing Address and ZIP Code</b> Justin Ninton 640 Nimitz Road City, State 00000	<b>Name of Employer</b> National Organization	<b>Date Month, day, year</b> 8/16/84	<b>Amount of Each Month This Period</b> \$250.00 <i>marked for Garfield Katz</i>
<b>Reason For:</b> <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (identify):	<b>Description</b> auditor	<b>Aggregate Year-to-Date—\$</b>	
<b>F. Full Name, Mailing Address and ZIP Code</b>	<b>Name of Employer</b>	<b>Date Month, day, year</b>	<b>Amount of Each Month This Period</b>
<b>Reason For:</b> <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (identify):	<b>Description</b>	<b>Aggregate Year-to-Date—\$</b>	
<b>SUBTOTAL of Months This Page Includes:</b>			
<b>TOTAL This Period (see page 18 for instructions on facing page)</b>			<b>\$580.00</b>

**Payroll Deduction,  
pp. 11 and 12**

**Aggregation, p. 12**

**Marked  
Contributions,  
pp. 45 and 57**

**Total This Period,  
see highlighted  
instructions on  
facing page.**

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