



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-5

APR 17 1998

Robert D. Guilbeau, Treasurer
Kirby Corporation Political Action
Committee
1775 St. James Place, Suite 300
Houston, TX 77056

Identification Number: C00250027

Reference: Year End Report (7/1/97-12/31/97)

Dear Mr. Guilbeau:

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 frequency of the deduction and the amount deducted per pay period. 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. My local number is (202) 694-1130.

Sincerely,

Debbie Manzano
Senior Reports Analyst
Reports Analysis Division

PAYROLL DEDUCTIONS

SCHEDULE A **ITEMIZED RECEIPTS**

Use separate statements for each category of the Deduction Summary Page FOR LINE NUMBER 11(a)(ii)

Contributions from Individuals

Any information shown on such Reports and Statements may not be used or cited by any person for the purpose of avoiding contributions or for committee purposes other than using the name and address of any political committee to solicit contributions from such persons.

NAME OF COMMITTEE (in Full)
National Organization PAC 00000001

A. Full Name, Mailing Address and ZIP Code	Name of Employer	Date (month day year)	Amount of Cash Receipt This Period
Anna Sullivan R1 18th Street City, State ZIP	National Organization, Inc. Occupation: Branch Manager	payroll deduction	\$90.00 (\$15 biweekly)
B. Full Name, Mailing Address and ZIP Code	Name of Employer	Date (month day year)	Amount of Cash Receipt This Period
Rodney Jones 681 Hainsbury Road City, State ZIP	National Organization, Inc. Occupation: Vice President	payroll deduction	\$120.00 (\$20 biweekly)
			380.00

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

N-KIND CONTRIBUTIONS

SCHEDULE A **ITEMIZED RECEIPTS**

Use separate statements for each category of the Deduction Summary Page FOR LINE NUMBER 11(a)(ii)

Contributions from Individuals

Any information shown on such Reports and Statements may not be used or cited by any person for the purpose of avoiding contributions or for committee purposes other than using the name and address of any political committee to solicit contributions from such persons.

NAME OF COMMITTEE (in Full)
National Organization PAC 00000001

A. Full Name, Mailing Address and ZIP Code	Name of Employer	Date (month day year)	Amount of Cash Receipt This Period
Martin L. Kress 4 River Road City, State ZIP	National Organization, Inc. Occupation: Chairman	8/19/94	\$3,999.00 (IN-KIND) (RAFFLE PRIZE)
			3,999.00

SCHEDULE B **ITEMIZED DISBURSEMENTS**

Use separate statements for each category of the Deduction Summary Page FOR LINE NUMBER 21(b)

Operating Expenditures/Other Federal

Any information shown on such Reports and Statements may not be used or cited by any person for the purpose of avoiding contributions or for committee purposes other than using the name and address of any political committee to solicit contributions from such persons.

NAME OF COMMITTEE (in Full)
National Organization PAC 00000001

A. Full Name, Mailing Address and ZIP Code	Process of Disbursement	Date (month day year)	Amount of Cash Disbursement This Period
Martin L. Kress 4 River Road City, State ZIP	raffle prize	8/19/94	\$3,999.00 (IN-KIND CONTRIBUTION)

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 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)(ii) 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 right.

