



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

Milt Kirkland Walters, Treasurer
Union Planters Corporation
Committee on Government Affairs
7130 Goodlett Farms Parkway
Cordova, TN 38018

DEC 22 1999

Identification Number: C00044024

Reference: July Quarterly Report (4/1/99-6/30/99)

Dear Mr. Walters:

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:

-You must attempt to obtain the full name, mailing address, occupation and name of employer for all individuals who contribute more than \$200 in a calendar year. Please amend your report to include the omitted information.

A committee may establish "best efforts" by providing the Commission with a description of its procedures for requesting the information. It is also in the best interests of the committee to provide a copy of its solicitation. In order to establish "best efforts", the committee must demonstrate that it makes at least one request for the information after the contribution is received. This one request must be made for any solicited or unsolicited contribution that, in the aggregate, exceeds the \$200 threshold and lacks the necessary information.

Each solicitation must include a clear and conspicuous request for the information. If a committee receives a contribution that, in the aggregate, exceeds the \$200 threshold but lacks contributor information, the committee

must, within 30 days, make a written or oral request for the information. Please note that a written request may not include an additional solicitation or material on any other subject, other than thanking the contributor for the donation, and must include a pre-addressed return post card or envelope for the contributor's response. An oral request must be documented in writing. Committees must also disclose information that was not provided by the contributor, but is available in any of the committee's records for that current election cycle.

If a committee receives contributor information after the contributions have been reported, the committee shall either a) file with its next regularly scheduled report, an amended memo Schedule A listing all the contributions for which additional information was received; or b) file on or before its next regularly scheduled reporting date, amendments to the report(s) originally disclosing the contribution(s). (11 CFR §104.3(a)(4)(i) and 11 CFR § 104.7)

-Schedule B supporting Line 23 of your report discloses a contribution(s) to Democratic Fund Raiser (House & Spkr). Please clarify whether this is a federal committee(s), as there does not appear to be a committee(s) registered with the Commission under this name(s). In the event this is a non-federal committee(s), please disclose it on Schedule B supporting Line 29 of the Detailed Summary Page.

-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. 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. My local number is (202) 694-1130.

Sincerely,



Dominick Ciaraldi
Reports Analyst
Reports Analysis Division

PAYROLL DEDUCTIONS

SCHEDULE A ITEMIZED RECEIPTS		USE THESE SPACES TO LIST OTHERS ON THE DONOR SUMMARY PAGE	PAGE OF	OF
Contributions from Individuals			FOR LINE NUMBER 11(a)(1)	
Any information shown from such Reports and Statements may not be used by any person for the purpose of showing contributions to an organization or person other than using the name and address of any individual contributor to such organizations from such contributions.				
NAME OF COMMITTEE OR FUND National Organization PAC		00000001		
A. Full name, mailing address and ZIP Code		Name of Employer	Date month day year	Amount of Cash Received This Period
Anne Sullivan 21 18th Street City, State ZIP		National Organization, Inc.	payroll deduction	\$78.00
Reason for: <input type="checkbox"/> Other (Specify) <input type="checkbox"/> Primary <input type="checkbox"/> General		Occupation: Branch Manager	Aggregate Year-to-Date > 1	\$22.00 (\$12 biweekly)
B. Full name, mailing address and ZIP Code		Name of Employer	Date month day year	Amount of Cash Received This Period
Rodney Jones 881 Barnsbury Road City, State ZIP		National Organization, Inc.	payroll deduction	\$120.00
Reason for: <input type="checkbox"/> Other (Specify) <input type="checkbox"/> Primary <input type="checkbox"/> General		Occupation: Vice President	Aggregate Year-to-Date > 5	\$360.00 (\$20 biweekly)

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-B(b).

EXAMPLE: During an election year, a corporate manager authorizes her employer to deduct \$12 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 contributions as "unitemized contributions" in its April and July quarterly reports. By June 30, the closing date for the July report, the manager's aggregate contributions are \$195 — still below the \$200 itemization threshold. By September 30 — the closing date for the October quarterly report — the manager's contributions reach \$228. Therefore, the committee itemizes the total contributions received from the manager during the third quarter (\$120), 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 Chapter 2 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.

Appreciated Goods

When a committee receives an in-kind contribution whose value may

IN-KIND CONTRIBUTIONS

SCHEDULE A ITEMIZED RECEIPTS		USE THESE SPACES TO LIST OTHERS ON THE DONOR SUMMARY PAGE	PAGE OF	OF
Contributions from Individuals			FOR LINE NUMBER 11(a)(1)	
Any information shown from such Reports and Statements may not be used by any person for the purpose of showing contributions to an organization or person other than using the name and address of any individual contributor to such organizations from such contributions.				
NAME OF COMMITTEE OR FUND National Organization PAC		00000001		
A. Full name, mailing address and ZIP Code		Name of Employer	Date month day year	Amount of Cash Received This Period
Martin L. Kross 4 River Road City, State ZIP		National Organization, Inc.	6/19/92	\$3,999.00 (IN-KIND) (RAFFLE PRIZE)
Reason for: <input type="checkbox"/> Other (Specify) <input type="checkbox"/> Primary <input type="checkbox"/> General		Occupation: CHAIRMAN	Aggregate Year-to-Date > 2	\$,999.00

SCHEDULE B ITEMIZED DEDUCTIONS		USE THESE SPACES TO LIST OTHERS ON THE DONOR SUMMARY PAGE	PAGE OF	OF
Operating Expenditures/Other Federal			FOR LINE NUMBER 21(b)	
Any information shown from such Reports and Statements may not be used by any person for the purpose of showing contributions to an organization or person other than using the name and address of any individual contributor to such organizations from such contributions.				
NAME OF COMMITTEE OR FUND National Organization PAC		00000001		
A. Full name, mailing address and ZIP Code		Purpose of Expenditure	Date month day year	Amount of Cash Deductions This Period
Martin L. Kross 4 River Road City, State ZIP		raffle prize	6/19/92	\$3,999.00 (IN-KIND CONTRIBUTION)
Reason for: <input type="checkbox"/> Other (Specify) <input type="checkbox"/> Primary <input type="checkbox"/> General		Developed for: <input type="checkbox"/> Primary <input type="checkbox"/> General	Other (Specify):	

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

