



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

MAY 15 1995

Identification Number: C00044024

Reference: April Quarterly Report (1/1/96-3/31/96)

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:

-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 received for the 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. My local number is (202) 219-3580.

Sincerely,

Neil Evans
Reports Analyst
Reports Analysis Division

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PAYROLL DEDUCTIONS

SCHEDULE A **ITEMIZED RECEIPTS**

Contributions from Individuals

Any information obtained from such Reports and Statements may not be used or cited by any person for the purpose of securing contributions or for comparable purposes, other than using the name and address of any person appearing in such contributions from such statements.

NAME OF COMMITTEE on Ballot
National Organization PAC 000000001

A. Full Name, Mailing Address and ZIP Code	Name of Employer	Date when emp. year	Amount of Cash Receipt for Taxes
Anne Rollway 21 18th Street City, State ZIP	National Organization, Inc.	payroll deduction	\$72.00
Description: Branch Manager		Amount: \$92.00	(\$12 breakable)
Remarks: Other amount: Primary: Group: Agreement "Year-to-Date" > 1			
B. Full Name, Mailing Address and ZIP Code	Name of Employer	Date when emp. year	Amount of Cash Receipt for Taxes
Rodney Jones 881 Mainway Road City, State ZIP	National Organization, Inc.	payroll deduction	\$180.00
Description: Vice President		Amount: \$80.00	(\$20 breakable)
Remarks: Other amount: Primary: Group: Agreement "Year-to-Date" > 1			

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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 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 \$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 \$185 — 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

SCHEDULE A **ITEMIZED RECEIPTS**

Contributions from Individuals

Any information obtained from such Reports and Statements may not be used or cited by any person for the purpose of securing contributions or for comparable purposes, other than using the name and address of any person appearing in such contributions from such statements.

NAME OF COMMITTEE on Ballot
National Organization PAC 000000001

A. Full Name, Mailing Address and ZIP Code	Name of Employer	Date when emp. year	Amount of Cash Receipt for Taxes
Martin L. Kruse 4 River Road City, State ZIP	National Organization, Inc.	8/19/92	\$3,999.00
Description: Chairman		Amount: \$3,999.00	(IN-KIND CONTRIBUTION)
Remarks: Other amount: Primary: Group: Agreement "Year-to-Date" > 1			

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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

SCHEDULE B **ITEMIZED DISBURSEMENTS**

Operating Expenditures/Other Federal

Any information obtained from such Reports and Statements may not be used or cited by any person for the purpose of securing contributions or for comparable purposes, other than using the name and address of any person appearing in such contributions from such statements.

NAME OF COMMITTEE on Ballot
National Organization PAC 000000001

A. Full Name, Mailing Address and ZIP Code	Name of Beneficiary	Date when emp. year	Amount of Cash Disbursement for Taxes
Martin L. Kruse 4 River Road City, State ZIP	raffle prize	8/19/92	\$3,999.00
Description: raffle prize		Amount: \$3,999.00	(IN-KIND CONTRIBUTION)
Remarks: Other receipt: Primary: Group: Agreement "Year-to-Date" > 1			

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

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