



FEDERAL ELECTION COMMISSION  
WASHINGTON, D.C. 20463

RQ-5

AUG 15 1997

J. Kenneth Creighton, Treasurer  
International Game Technology (IGT)  
Political Action Committee  
5270 Neil Road  
Reno, NV 89511

Identification Number: C00316331

Reference: Amended Year End Report (11/26/96-12/31/96) received 7/22/97

Dear Mr. Creighton:

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 deducted per pay period and the frequency of deduction. 11 CFR §104.8(b) Please refer to the enclosed sample of properly reported payroll deductions.

-2 U.S.C. §434(b)(3) requires itemization of contributions from individuals and persons other than political committees, where the aggregate total from the contributor exceeds \$200 in a calendar year. In addition, 11 CFR §104.3(a)(2)(i)(B) requires a committee to report the total amount of unitemized contributions (see Line 11(a)(ii) of the Detailed Summary Page). If a committee wishes to disclose contributions regardless of the amount contributed, the committee must separate (on separate receipt schedules) those contributors requiring itemization from those who are not required to be itemized. 11 CFR §104.3(a)(4)(i) For future filings, please submit your reports in this order.

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) 219-3580.

Sincerely,

A handwritten signature in black ink, appearing to read 'NEA', with a checkmark at the end.

Neil Evans  
Reports Analyst  
Reports Analysis Division

## PAYROLL DEDUCTIONS

SCHEDULE A ITEMIZED RECEIPTS		Use additional worksheets for each category of the General Schedule Page	PAGE	OF
Contributions from Individuals		FOR LINE NUMBER 11(b)(3)		
Any worksheet added with each Report and Statement may also be used as long as any person or the business of making contributions or the individual business does not change the name and address of any political committee to which contributions were paid.				
NAME OF COMMITTEE (in full) National Organization PAC 00000001				
A. Full Name, Mailing Address and ZIP Code		Name of Employer	Date entered for year	Amount of Cash Received This Period
John Sullivan 21 15th Street City, State ZIP		National Organization, Inc.	payroll deduction	\$72.00
Report for _____ Party _____ Class _____ Other category _____		Occupation Branch Manager	Applicable Year-in-Case >	\$228.00 (\$12 biweekly)
B. Full Name, Mailing Address and ZIP Code		Name of Employer	Date entered for year	Amount of Cash Received This Period
Rodney Jones 881 Mainway Road City, State ZIP		National Organization, Inc.	payroll deduction	\$180.00
Report for _____ Party _____ Class _____ Other category _____		Occupation Vice President	Applicable Year-in-Case >	\$540.00 (\$30 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. 104.8(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 \$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

SCHEDULE A ITEMIZED RECEIPTS		Use additional worksheets for each category of the General Schedule Page	PAGE	OF
Contributions from Individuals		FOR LINE NUMBER 11(b)(3)		
Any worksheet added with each Report and Statement may also be used as long as any person or the business of making contributions or the individual business does not change the name and address of any political committee to which contributions were paid.				
NAME OF COMMITTEE (in full) National Organization PAC 00000001				
A. Full Name, Mailing Address and ZIP Code		Name of Employer	Date entered for year	Amount of Cash Received This Period
Martin L. Kress 4 River Road City, State ZIP		National Organization, Inc.	9/19/98	\$3,999.00 (IN-KIND) (RAFFLE PRIZES)
Report for _____ Party _____ Class _____ Other category _____		Occupation CHAIRMAN	Applicable Year-in-Case >	3,999.00

## In-Kind Contributions

When determining whether to itemize an in-kind contribution, follow the same guidelines listed above under "When to Itemize Receipts." See 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 DEDUCTIONS		Use additional worksheets for each category of the General Schedule Page	PAGE	OF
Operating Expenditures/Other Federal		FOR LINE NUMBER 21(b)		
Any worksheet added with each Report and Statement may also be used as long as any person or the business of making contributions or the individual business does not change the name and address of any political committee to which contributions were paid.				
NAME OF COMMITTEE (in full) National Organization PAC 00000001				
A. Full Name, Mailing Address and ZIP Code		Name of Employer	Date entered for year	Amount of Cash Contribution This Period
Martin L. Kress 4 River Road City, State ZIP		raffle prizes	9/19/98	\$3,999.00 (IN-KIND CONTRIBUTION)
Report for _____ Party _____ Class _____ Other category _____		Occupation	Applicable Year-in-Case >	

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

