



FEDERAL ELECTION COMMISSION

WASHINGTON, D.C. 20463

RQ-2

William M. Luegers Jr., Treasurer APR 3 1996
Brunswick Corporation Good
Government Fund
1 N. Field Ct.
Lake Forest, IL 60045

Identification Number: C00110262

Reference: Year End Report (7/1/95-12/31/95)

Dear Mr. Luegers:

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 Summary Page discloses \$(1,500) and \$(2,701.25) on Line 7, Columns A and B, but the Detailed Summary Page shows the Line 30, Columns A and B totals to be \$1,500 and \$2,701.25. These figures should be the same. Please amend your report accordingly.

-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 and any subsequent reports that may be affected by this correction.

-Line 21(a) of the Detailed Summary Page should only be used to report the federal and non-federal shares of allocable activities. If your committee has only one account, the total operating expenditures (administrative expenses) should be reported on Line 21(b). Please amend your report to confirm the nature of your expenditures and to provide the total on the appropriate line.

Celebrating the Commission's 20th Anniversary

YESTERDAY, TODAY AND TOMORROW
DEDICATED TO KEEPING THE PUBLIC INFORMED

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-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 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) 219-3580.

Sincerely,



Neil Evans
Reports Analyst
Reports Analysis Division

PAYROLL DEDUCTIONS

SCHEDULE A **ITEMIZED RECEIPTS**

Contributions from Individuals

Use separate schedule for each category in the General Summary Page. **PAGE** OF **11 (B)(1)**

Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.

NAME OF COMMITTEE (in full): **National Organization PAC 00000001**

1. Full Name, Mailing Address and ZIP Code

Name of Recipient	Date (month day year)	Amount of Cash Received (in full)
Anna Sullivan 21 15th Street City, State ZIP	payroll deduction	\$78.00
Occupation: Branch Manager		(\$18 biweekly)
Aggregate Year-to-Date: 8/288.00		
Rodney Jones 881 Mainbury Road City, State ZIP	payroll deduction	\$120.00
Occupation: Vice President		(\$40 biweekly)
Aggregate Year-to-Date: 1/380.00		

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 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 \$186 — 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

Use separate schedule for each category in the General Summary Page. **PAGE** OF **11 (B)(1)**

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NAME OF COMMITTEE (in full): **National Organization PAC 00000001**

1. Full Name, Mailing Address and ZIP Code

Name of Recipient	Date (month day year)	Amount of Cash Received (in full)
MARVIN L. KRYSS 4 River Road City, State ZIP	8/18/92	\$5,898.00
Occupation: Chairman		(IN-KIND) (RAFFLE PRIZE)
Aggregate Year-to-Date: 5,898.00		

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 DISBURSEMENTS**

Operating Expenditures/Other Federal

Use separate schedule for each category in the General Summary Page. **PAGE** OF **11 (B)**

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NAME OF COMMITTEE (in full): **National Organization PAC 00000001**

1. Full Name, Mailing Address and ZIP Code

Purpose of Disbursement	Date (month day year)	Amount of Cash Disbursement (in full)
RAFFLE PRIZE	8/18/92	\$5,898.00
Disbursement for: (in-kind contribution)		

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

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