



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

OCT 15 1997

Donna G. Borowicz, Treasurer
American Institute of Certified Public Accountants
Effective Legislation Committee (AICPA)
Harborside Financial Center
201 Plaza Three
Jersey City, NJ 07311

Identification Number: C00077321

Reference: May Monthly (4/1/97-4/30/97), July Monthly (6/1/97-6/30/97) and August Monthly (7/1/97-7/31/97) Reports

Dear Ms. Borowicz:

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:

-Please identify the name and address of the payee for the in-kind contribution(s) disclosed on Schedule B for Line 23.

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,

Debbie Manzano

Debbie Manzano
Senior Reports Analyst
Reports Analysis Division

Line 16. Refunds of Contributions

Itemize refunds of contributions made by the SSF on a Schedule A regardless of their amount. See Section 5 for more information on how to report them. Enter the total on Line 16.

Line 17. Other Receipts

This category includes interest and dividends earned on investments. Itemize these receipts on a Schedule A once the committee receives more than \$200 from the same source during a calendar year. Enter the total under this category on Line 17. See Section 6 for more information on interest and dividends.

Line 18. Transfers from Nonfederal Account for Joint Activity

If the committee maintains a non-federal account for state and local election activities and pays its own administrative expenses, the federal account (the SSF) may accept a transfer of funds from the nonfederal account for the sole purpose of covering its share of a joint federal and nonfederal expense. 106.6(e)(1)(i). Report the total amount transferred from the nonfederal account during the period (i.e., the total from Schedule H3) on Line 18.

Other rules concerning these transfers are explained in Appendix A.

4. Itemized Disbursements: Schedule B

When to Itemize Disbursements

Regardless of Amount

Several types of disbursements must be itemized regardless of amount:

- Transfers to affiliated SSFs;
- Contributions to candidates and political committees;
- Loan repayments; and
- Loans made by the SSF.

Note that refunds of contributions (Line 26 on the Detailed Summary Page) must be itemized on Schedule B only if the incoming contribution had to be itemized on Schedule A, as explained earlier in this chapter.

CONTRIBUTIONS TO CANDIDATES

SCHEDULE B ITEMIZED DISBURSEMENTS		Use separate schedule B for each category of the Detailed Summary Page		PAGE OF 25
Contributions to Federal Candidates				
Any disbursement listed on this schedule must be itemized on the Detailed Summary Page for the purpose of reporting contributions to federal candidates. Other rules concerning these transfers are explained in Appendix A.				
NAME OF COMMITTEE (or Filer) National Organization PAC 000000001				
A. Full Name, Mailing Address and ZIP Code Holiday Plaza Hotel 1100 Burlington Avenue City, State ZIP		Purpose of Disbursement Receipts for Bill Jones, House candidate, 6th (State) 7/15/94		Amount of SSF Disbursement Tax Paid \$879.70 (in-kind)
		Disbursement to: Primary ☒ General ☐		

See page 8 for information on how to determine the value of an in-kind contribution.

A. Full Name, Mailing Address and ZIP Code Citizens for Stan Smythe 5470 Rushmore Street City, State ZIP	Purpose of Disbursement Stan Smythe, House candidate, 11th (State) Disbursement to: Primary ☒ General ☐	Date of Payment 7/12/94	Amount of SSF Disbursement Tax Paid \$180.00
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Itemize contributions to federal candidates regardless of amount.

C. Full Name, Mailing Address and ZIP Code Taylor for Congress 11 Main Street City, State ZIP	Purpose of Disbursement Mavis Taylor, House candidate, 2nd (State) Disbursement to: Primary ☒ General ☐	Date of Payment 8/1/94	Amount of SSF Disbursement Tax Paid \$600.00
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See page 11 for information on making post-election contributions to retire a candidate's debts.

Other Disbursements: \$200 Threshold
A disbursement that does not fall under one of the categories listed above (such as a donation to a nonfederal candidate) must be itemized if it exceeds \$200 when aggregated with other disbursements made to the same payee during the calendar year.

How to Itemize Disbursements

Categorizing Disbursements

Before beginning to itemize the committee's disbursements, separate them into the different categories listed on the Detailed Summary Page ("Operating Expenses," "Contributions to Federal Candidates," etc.; an illustration of a completed Detailed Summary Page appears on page 37). The disbursements in each category must be itemized on a separate Schedule B designated for that category.

Indicate the type of disbursement itemized on a particular Schedule B by entering the corresponding line number from the Detailed Summary Page in the upper right corner of the schedule. The appropriate category of disbursement may also be written at the top of each page.

Some categories may require several pages. The total for each category should be entered on the bottom line of the last page for that category.

Itemized Information

Itemized disbursement information includes:

- Name of payee;
- Address of payee;
- Purpose of disbursement (a brief but specific description of why the disbursement was made—see Schedule B instructions and 104.3(b)(3)(i)(B));
- Date of payment; and
- Amount.

104.3(b)(3); 104.9.

Additional Information on Candidates

Further information is required when itemizing a contribution to a candidate committee on Schedule B. Include the candidate's name and the office sought (including the state and, if applicable, Congressional district). When itemizing a contribution or loan to a candidate committee, specify the election for which the payment was made by checking the appropriate category in the election designation box. 104.3(b)(3)(v). See illustrations above.