



FEDERAL ELECTION COMMISSION

WASHINGTON, D.C. 20463

RQ-5

Kenneth J. McDonald, Treasurer
FMR Corp. Federal Political
Action Committee
82 Devonshire Street
Boston, MA 02109

MAR 15 1996

Identification Number: C00215046

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

Dear Mr. McDonald:

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) discloses contributions received through a payroll deduction plan. Generally, a committee's report must identify each contribution from an individual which in the aggregate exceeds \$200 during the calendar year. (2 U.S.C. §434(b)) For your information, instead of separate itemization, a committee using a payroll deduction plan may disclose the aggregate amount of contributions received from the contributor through the payroll deduction plan during the reporting period; the identification of the individual where the contribution exceeds \$200 in the aggregate during the calendar year; and a statement of the amount deducted per pay period. 11 CFR §104.8(b)

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,

Jennifer K. Wall
Reports Analyst
Reports Analysis Division

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PAYROLL DEDUCTIONS

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 \$15 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 first-quarter contributions (\$90 for six pay periods) as "unitemized contributions" on Line 11(a)(ii) in the April quarterly report.

By June 30 (the closing date for the July quarterly report), 13 pay periods have passed, and the manager's aggregate contributions are \$195—still below the \$200 itemization threshold. The manager's second-quarter contributions again are included in "unitemized contributions" in the July report.

By September 30 (the closing date for the October quarterly report), 19 pay periods have passed, and the manager's contributions reach \$285. Now the committee itemizes the total contributions received from the manager during the third quarter (\$90), providing the year-to-date total in the appropriate space. (See item A in the illustration above.)

SCHEDULE A		ITEMIZED RECEIPTS		PAGE 1 OF 1	
Contributions from Individuals		NAME OF CONTRIBUTOR (in full)		FOR LINE NUMBER 11(a)(ii)	
Any information copied from such Reports and Statements may not be used by any person to the purpose of securing contributions or for confidential purposes, other than using the name and address of any person to secure contributions from such contributor.					
NAME OF CONTRIBUTOR (in full)		National Organization PAC 000000001			
A. Full Name, Mailing Address and ZIP Code		Name of Employer		Over month, by year	Amount at Each Payroll Deduction
Anne Sullivan 21 15th Street City, State ZIP		National Organization, Inc.		payroll deduction	\$90.00
B. Full Name, Mailing Address and ZIP Code		Name of Employer		Over month, by year	Amount at Each Payroll Deduction
Rodney Jones 881 Hainsbury Road City, State ZIP		National Organization, Inc.		payroll deduction	\$120.00
C. Full Name, Mailing Address and ZIP Code		Name of Employer		Over month, by year	Amount at Each Payroll Deduction
Vice President		National Organization, Inc.		payroll deduction	\$120.00
D. Full Name, Mailing Address and ZIP Code		Name of Employer		Over month, by year	Amount at Each Payroll Deduction
Branch Manager		National Organization, Inc.		payroll deduction	\$120.00

Itemize payroll deductions only after they have exceeded \$200 per calendar year from an individual.

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