

**NEW YORK STATE BOARD OF ELECTIONS CAMPAIGN FINANCE
HANDBOOK 2023**

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LETTER TO CANDIDATES AND TREASURERS

Dear Candidates and Treasurers:

Welcome to the New York State Board of Elections (NYSBOE) Campaign Finance Handbook. Here you will find information regarding campaign financial disclosure laws and requirements.

This Handbook is only a guide. For a full understanding of your legal obligations and responsibilities, in addition to referring to this Handbook, also refer to the NYS Election Law and related Rules and Regulations, and the Opinions of NYSBOE. All statutory citations in this Handbook are to NYS Election Law (McKinney's) (referred to hereinafter as "EL") and to the New York Compilation of Codes, Rules and Regulations (NYCRR), Title 9, Subtitle V (referred to hereinafter as "NYCRR"). The Election Law, Title 9 Subtitle V of the NYCRR, and NYSBOE Opinions can be accessed under "Election Law" on NYSBOE's website: www.elections.ny.gov. Other requirements set forth in this Handbook are established pursuant to the powers and duties granted NYSBOE under NYS Election Law Section 3-102. This Handbook contains information about:

- How to register and file with NYSBOE
- Contribution limits
- Electronic Filing System (EFS) Web Application & Filing Requirements
- References/citations to NYS Election Law and related Rules and Regulations

Articles 3 and 14 of NYS Election Law contain the provisions regarding compliance and campaign financial disclosure. The laws were enacted for several public policy purposes, including ensuring transparency of election funding, which allows for an informed electorate.

Our Compliance Unit's primary objective is to foster compliance with the campaign financial disclosure laws. We assist treasurers and candidates in understanding how the law affects them, and with the filing process.

For information concerning the filing requirements of the New York City Campaign Finance Board, please consult that agency directly.

If you have any problems or questions that are not resolved by reading this Handbook, please contact our Campaign Finance Call Center at 1-800-458-3453 or 518-474-8200 or visit our website at www.elections.ny.gov. Seminars and webinars are regularly presented by NYSBOE. This information is available on the website.

Continue to check NYSBOE website, www.elections.ny.gov, for any changes that occur beyond the published date of March 24, 2023.

For information about the Public Campaign Finance Program that launched November 9, 2022, please refer to the Public Campaign Finance Board's (PCFB) website at <http://pcfb.ny.gov> or contact via phone at 518-473-2784.

PART ONE: FILING REQUIREMENTS

- Registration: Candidates/Committees
- State and Local Candidate and Committee Types
 - I. Who Must File and What Must Be Filed?
 - II. When Are Reports Filed?
 - III. Where and How Are Reports Filed?
 - IV. Contribution and Receipt Limitations
 - V. Exceptions to Filing Requirements
 - VI. Compliance Unit
 - VII. Independent Expenditures
 - VIII. Duties of Treasurers/Candidates
 - IX. Resigning as Treasurer
 - X. Terminating Filing Obligations

REGISTRATION FORMS – CANDIDATES/COMMITTEES

Registration:	File:
<p>Authorized Single Candidate Committee (Type 1) Single-Candidate Authorized Committee discloses all, including the candidate’s own money</p>	<p>Treasurer files:</p> <ul style="list-style-type: none"> • Authorized Single Candidate Committee Campaign Finance Registration Form (CF-02 - Type 1) • Committee Authorization Campaign Finance Form (CF-03) [<i>Note: if local Constituted/Party Committee is authorized, the treasurer must indicate consent by submitting a CF-03</i>] <p>Candidate files:</p> <ul style="list-style-type: none"> • Candidate’s Authorization for a Committee to Make All Campaign Financial Disclosures Form (CF-16) <p><i>Please note: Statewide and state legislative candidates seeking to participate in the New York State Public Campaign Finance Program (PCFB) should refer to the PCFB website at http://pcfb.ny.gov for their registration forms.</i></p>
<p>Candidate Reports Candidate discloses all including own money (does not have an authorized committee disclosing anything)</p>	<p>Candidate files:</p> <ul style="list-style-type: none"> • Candidate Registration and/or to Request NYSBOE Filer ID# Campaign Finance Registration Form (CF-04)
<p>Claim of Exemption</p>	<p>Candidate files:</p> <ul style="list-style-type: none"> • Candidate or Committee Claim of Exemption from Filing Campaign Financial Disclosure Reports Form (CF-05) <p>Only filed if:</p> <ul style="list-style-type: none"> • Candidate has not/will not receive or spend more than \$50 for the campaign, including their own personal funds <u>or</u> • Candidates for public office in a town, city or village having a population under 10,000 where the candidate and/or their authorized committee does not raise or spend in excess of \$1,000 in the aggregate on the campaign. This includes the personal funds of the candidate. • Ballot proposition that have not/will not raise or spend more than \$100 relative to the ballot proposition

Registration:	File:
Candidate Reports and has Authorized Committee Both candidate and authorized committee disclose (rarely used option due to aggregation of contributions; additional filings required)	Candidate files: <ul style="list-style-type: none"> • Candidate Registration and/or to Request NYSBOE Filer ID# Campaign Finance Registration Form (CF-04) AND Treasurer files: <ul style="list-style-type: none"> • Authorized Single Candidate Committee Campaign Finance Registration Form (CF-02 – Type 1, Type 3-7 or Type 9 form, as applicable) • Committee Authorization Campaign Finance Form (CF-03) [<i>Note: if local Constituted/Party Committee is authorized, the treasurer must indicate consent by submitting a CF-03</i>]
Political Action Committee (PAC) (Type 2)	PAC files: <ul style="list-style-type: none"> • Political Action Committee (PAC) Campaign Finance Registration Form (CF-02 – Type 2)
Constituted/Party Committee (Types 3-7)	Constituted/Party Committee files: <ul style="list-style-type: none"> • Constituted/Party Committee and Housekeeping Campaign Finance Registration Form (CF-02 – Type 3-7; 3H-7H)
Housekeeping (Types 3H-7H)	Housekeeping Committee files: <ul style="list-style-type: none"> • Constituted/Party Committee and Housekeeping Campaign Finance Registration Form (CF-02 – Type 3-7; 3H-7H)
Independent Expenditure Committee (Type 8)	Independent Expenditure Committee (Unauthorized) files: <ul style="list-style-type: none"> • Independent Expenditure Committee Campaign Finance Registration Form (CF-02 – Type 8)
Authorized Multi-Candidate Committee (Type 9)	Treasurer files: <ul style="list-style-type: none"> • Authorized Multi-Candidate Committee Campaign Finance Registration Form (CF-02 – Type 9) • Committee Authorization Campaign Finance Form (CF-03) And where applicable Candidates file: <ul style="list-style-type: none"> • Candidate Authorization for a Committee to Make All Campaign Financial Disclosures form (CF-16)
Ballot Issue Committee (Type 9B)	Treasurer files: <ul style="list-style-type: none"> • Ballot Issue Committee Campaign Finance Registration Form (CF-02 – Type 9B)

State and Local Candidates and Committee Types

State Candidates

- Governor
- Lt. Governor
- State Comptroller
- State Attorney General
- State Senators
- State Assembly Members
- State Supreme Court Justices
- Certain Party Offices

Please note: If you are a candidate running for statewide office (Governor, Lieutenant Governor, State Comptroller, or State Attorney General) or state legislative office (State Senate or State Assembly) and would like to participate in the Public Campaign Finance Program, please visit the Public Campaign Finance Board's website at <http://pcfb.ny.gov> for more information.

Local Candidates

- All other offices

State Committees

- Committees supporting or opposing candidates for state offices, certain party offices and those supporting or opposing statewide ballot propositions

Local Committees

- Committees supporting or opposing all other

New York City Candidates

- Mayor
- City Council
- Public Advocate
- Comptroller
- Borough President

Effective for registrations and filings made on or after April 27, 2020, candidates running for these certain New York City offices listed above register and file disclosure reports with the New York City Campaign Finance Board (NYCCFB) only. Registering and filing with the NYCCFB satisfies the requirements to register and file with NYSBOE (EL 14-105).

I. WHO MUST FILE AND WHAT MUST BE FILED

Inside Part One, Section I:

- Single Candidates & Single Candidate-Authorized Committees
 - Registration
 - Disclosure
 - Specific Circumstances
- Committees: Campaign Finance Registration
- Committees: Campaign Financial Disclosure Reports
- Additional Required Documentation

Prior to raising or spending any funds, all candidates and political committees are required to register with NYSBOE and to disclose, at specific times, all of the financial activity made in connection with their campaign or in support or opposition of candidates, committees or ballot proposals/propositions.

Such disclosure is made by filing campaign financial disclosure reports.

Such campaign financial disclosure reports must be submitted in conjunction with other required documentation, as applicable, including loan/liability documentation, political communication & campaign materials.

Once registered, a treasurer or candidate must file amended registration forms as applicable within two days or any changes to any information contained therein.

See “When Are Reports Filed?” and “Where and How Are Reports Filed?” sections of this Handbook for the specific times and locations reports are to be filed. Additionally, please refer to the “Frequently Used Terms” section of this Handbook for details on the terms appearing herein.

Candidates running for office must register with NYSBOE, in one of three ways discussed below. Other types of political committees with campaign finance activities must also file with NYSBOE.

SINGLE CANDIDATES & SINGLE-CANDIDATE AUTHORIZED COMMITTEES

It is the obligation of the candidate to disclose ALL of the receipts and expenditures of his/her campaign, including their own money. (EL 14-104(1))

1. REGISTRATION

A candidate can register in one of three ways, either: a) by filing a CF-05 Claim of Exemption, b) registering as an individual candidate, or c) registering an authorized committee.

a. Candidates may file a Candidate or Committee Claim of Exemption from Filing Campaign Financial Disclosure Reports form (CF-05) if one of the following pertains. (EL 14-124):

- Candidates have not/will not receive or spend more than \$50 for their campaign, including their own personal funds;
- Candidates for public office in a town, city or village having a population under 10,000, where the candidate does not raise or spend in excess of \$1,000 in the aggregate on the campaign. This includes the personal funds of the candidate.

Note: If after submission of this form the basis for a claim of exemption becomes invalid due to a change in circumstance (e.g., exceeding monetary threshold or scope of candidate/committee activity requires filing), the candidate/committee must then file all applicable election reports.

- b. Candidate registers as an individual (does not have authorized committee):** A candidate can choose to file his/her own reports, setting forth the particulars specified in NYS Election Law Section 14-102, which must disclose all the receipts of, contributions to, expenditures by, and liabilities of the campaign, including the candidate's own money. The candidate must also provide the name and address of the depository (bank) at which he/she maintains the accounts from which he/she conducts his/her own campaign financial activity. (EL 14-104(1); 14-118(3)(b))

To do so with NYSBOE, a candidate will file the Candidate Registration and/or to Request NYSBOE Filer ID# Campaign Finance Form (CF-04). A CF-16 is not required.

Again, this is if the candidate does not have a registered authorized committee that will be disclosing all of the financial activity of the candidate's campaign, including the financial activity of the candidate.

- c. Candidate registers an authorized committee to disclose all:** A candidate can choose to have an authorized committee fulfill all of the candidate's campaign finance filing requirements of NYS Election Law, disclosing all the receipts of, contributions to, expenditures by, and liabilities of the campaign, including the candidate's own money. In such an instance, the candidates can raise or spend money themselves, but such activity of the candidate (who becomes an agent of the committee) must be reported through his/her authorized committee. (EL 14-104(1))

The treasurer of this committee must submit the Authorized Single Candidate Committee Campaign Finance Registration Form (CF-02 – Type 1) and the Committee Authorization Campaign Finance Form (CF-03).

Additionally, the candidate must submit a Candidate Authorization for a Committee to Make All Campaign Financial Disclosures form (CF-16), which is the form that informs NYSBOE that the candidate has opted to have all the receipts of, contributions to, expenditures by, and liabilities of the campaign, including the candidate's own money, disclosed by the authorized committee. In such an instance, the candidate would not have to submit his/her own campaign financial disclosure reports.

The CF-16 must be submitted by the candidate no later than 32 days prior to the first election for which the candidate would otherwise be obligated to file reports.

Note: The committee listed on the CF-16 form must be registered with NYSBOE. If the named treasurer on the CF-16 form does not register, thereby indicating that the treasurer has accepted the responsibility for filing the campaign financial disclosure reports on behalf of the candidate, then the responsibility to submit disclosure reports remains with the candidate.

Please be aware that candidates being supported by a Party/Constituted Committee should generally also register with NYSBOE in one of the three ways above, unless they have submitted a CF-16 authorizing the local city, town or village Party/Constituted Committees to disclose all financial activity of their campaign AND the same Party/Constituted Committee has also submitted a CF-03 applicable to

the candidate. All financial activity of the campaign, including the candidate's own money, will then be turned over to the treasurer in order to be disclosed. Local Party/Constituted Committees are not obligated to give such authorization. In such instances, the candidate will be responsible for filing the reports.

Please note: If you are a candidate running for statewide office (Governor, Lieutenant Governor, State Comptroller, or State Attorney General) or state legislative office (State Senate or State Assembly) and would like to participate in the Public Campaign Finance Program, please visit the New York State Public Campaign Finance Board website at <http://pcfb.ny.gov>.

Candidates interested in participating must complete and submit a PCF-21 Type 1P Registration Form and a PCF-22 Application/Certification Form to the Public Campaign Finance Board. Candidates may not use the registration forms provided in this Handbook to register a Type 1P committee with the Public Campaign Finance Board.

Participating candidates are only permitted one authorized committee per elective office sought. All previously authorized committees for the same elected office must be terminated with NYSBOE.

2. DISCLOSURE FOR CANDIDATES AND THEIR AUTHORIZED COMMITTEES

Both candidates and their authorized committees need to file disclosure reports through the EFS Web Application.

Candidates registered as individuals or candidates with authorized committees who are required to file campaign financial disclosure reports must submit one of the following. (EL 14-102(3))

a. In-Lieu-Of Statement via EFS Web Application or CF-01 Form

Prior to a campaign's receipts and expenditures exceeding \$1,000 in the aggregate, an In-Lieu-Of Statement may be filed. This is a campaign financial disclosure report where at the close of the reporting period neither the total receipts nor the total expenditures of the entire campaign have exceeded \$1,000 in the aggregate for the candidate and/or their single candidate authorized committee. (EL 14-124(4))

Once a candidate or candidate-authorized committee who has filed an In-Lieu-Of Statement exceeds the \$1,000 threshold in the aggregate receipts or expenditures for a campaign, he/she must begin to file itemized reports commencing with the reporting period wherein the threshold is crossed.

Furthermore, the initial itemized report filed must contain an itemization of all receipts and expenditures previously encompassed by the In-Lieu-Of Statement(s) filed by that candidate/committee. Once a candidate/committee files an itemized report, that candidate/committee cannot ever return to filing an In-Lieu-Of Statement and must thereafter file either an itemized disclosure report or a No Activity report for each reporting period.

b. Itemized Campaign Financial Disclosure Report via EFS Web Application

Once a candidate/committee crosses the threshold of raising or spending in excess of \$1,000, all activities thereafter must be itemized in each reporting period. The report disclosing the financial activity for a specific reporting period is detailed on applicable transaction types.

c. No-Activity Report via EFS Web Application or CF-18 Form

A report filed indicating that there is no activity to report for that specific reporting period. If submitted via a CF-18 form, a hard copy with an original signature is required. Note: Outstanding liabilities/loans are considered activity requiring itemized disclosure reports.

Please note: Candidates participating in the NYS Public Campaign Finance Program should visit <http://pcfb.ny.gov> to review their filing obligations.

3. SPECIFIC CIRCUMSTANCES FOR CANDIDATES AND SINGLE-CANDIDATE AUTHORIZED COMMITTEES

- a. Unsuccessful Candidates: Candidates and their authorized committees are obligated to disclose campaign-related receipts and expenditures, regardless of whether the candidate is successful in having his/her name on the ballot. (NYCRR 6200.2(f)) This would also include candidates who choose to end their campaign. When a candidate raises or spends money, including the candidate's own money, in an attempt to have his/her name appear on the ballot but, for whatever legal reason (including because they have chosen to end their campaign), their name does not appear on the ballot, that candidate must then disclose all such receipts and expenditures not already reported on election reports on the next campaign financial disclosure periodic report. See "When Are Reports Filed?" section of this Handbook.

The candidate must then continue to file the campaign financial disclosure reports until he/she completes the termination procedure in this Handbook.

- b. Self-funded candidates must disclose: The obligation to file campaign financial disclosure reports also applies to candidates who only use their own money to finance their campaign.

The candidate must also provide the name and address of the depository (bank) at which he/she maintains the accounts from which he/she conducts his/her own campaign financial activity. (EL 14-104(1); 14-118(3)(b))

- c. Undetermined Office, District and/or Election Year: Where an office, district and/or election year of a candidate is undetermined at the time of registration, registration documents submitted should so indicate by the use of "TBD" (to be determined) where appropriate.

Within two days of any determination relative to these matters, amended registration documents must be submitted indicating the updated information. Contribution limits will apply. Contact NYSBOE for greater detail.

- d. Village Candidates: In villages where the village clerk runs the election, candidates and committees solely supporting or opposing candidates for village office or village ballot propositions must register and file with the village clerk.

For village elections run by the village clerk, where filers with the village clerk have campaign financial activity outside of the village election in question (e.g., supporting/opposing candidates and/or committees for town, county or state offices; transfers to a Party or Constituted

Committees outside of the village), such filers will then also have an obligation to register and file with NYSBOE.

When the county board of elections runs the village election, candidates for village office, and committees solely supporting or opposing candidates for village office or village ballot propositions must register and file with NYSBOE.

For more information on village elections, please see Part III, Where and How Are Reports Filed?

Other Types of Committees

It is the obligation of a committee to register with NYSBOE and disclose its receipts and expenditures. (EL 14-102(1))

1. REGISTRATION

POLITICAL ACTION COMMITTEE (PAC) (CF-02 – TYPE 2)

A Political Action Committee (PAC) is defined in NYS Election Law (EL 14-100(16)) as a political committee which makes no expenditures to aid or take part in the election or defeat of a candidate, or to promote the success or defeat of a ballot proposal, other than in the form of contributions, including in-kind contributions, to candidates, Candidate's Authorized Committees, Constituted Committees, Party Committees, or Independent Expenditure Committees provided there is no common operational control between the Political Action Committee and the Independent Expenditure Committee; or in the form of communications that are not distributed to a general public audience, as defined by NYS Election Law. (EL 14-100(13))

Common operational control means that (1) the same individual or individuals exercise actual and strategic control over the day-to-day affairs of both the Political Action Committee and the Independent Expenditure Committee, or (2) the employees of the Political Action Committee and the Independent Expenditure Committee engage in communications related to the strategic operations of either committee.

PACs must provide the name and employer for any individual who exerts operational control over the PAC.

PACs also must disclose the name of any salaried employee(s) of the PAC.

CONSTITUTED/PARTY COMMITTEES (CF-02 – TYPES 3-7) AND HOUSEKEEPING COMMITTEES (CF-02 – TYPES 3H-7H)

Party and Constituted Committees and Housekeeping Committees must file the Constituted/Party Committees and Housekeeping Campaign Finance Registration Form (CF-02 – Type 3-7; 3H-7H).

This form requires party designation and type of committee. Legislative changes in early 2020 changed the definition of an official party in New York State. Beginning with the 2020 Presidential Election, in order to qualify to be an official party in New York State, a political organization must have had a candidate on the ballot in the last presidential election who garnered at least 130,000 votes or 2% of the total votes cast (whichever is greater) AND it must have had a candidate on the ballot in the last gubernatorial election who garnered at least 130,000 votes or 2% of the total votes cast (whichever is greater). These two thresholds run independently of each other.

A **Constituted Committee** (EL 14-100 (3)) is a state committee or a county committee, or a duly constituted subcommittee of a county committee of a party as defined by NYS Election Law.

A **Party Committee** (EL 14-100(2)) is any committee provided for (defined) in the rules of a Constituted Committee (state or county). Examples are Democratic Assembly Campaign Committee (DACC) and Senate Republican Campaign Committee (SRCC).

A **Duly Constituted Subcommittee of a County Committee** (EL 14-100(4)), when outside the City of New York is a city, town or village committee which consists of all county committee members from that city, town or village, as the case may be, and only such members. Within the City of New York this is an Assembly district committee, which consists of all county committee members from that Assembly district, and only such members.

Housekeeping Committee (EL 14-124(3)) is an optional committee that is only allowed to be registered by a Party or Constituted Committee for the sole purpose of reporting “Housekeeping Receipts and Expenditures” made and received pursuant to NYS Election Law, to maintain a permanent party headquarters and staff and carry-on ordinary activities that are not for the express purpose of promoting the candidacy of specific candidates.

Housekeeping receipts and expenditures do not have to be reported through a separately registered committee. Such receipts and expenditures can simply be reported by the Party or Constituted Committee on its disclosure reports. However, if the Party or Constituted Committee chooses to have a separate Housekeeping Committee, it must submit a separate registration form for that committee. Housekeeping funds must be maintained in a separate, segregated account, regardless of whether or not there is a separately registered Housekeeping Committee.

INDEPENDENT EXPENDITURE COMMITTEE (UNAUTHORIZED) (CF-02 – TYPE 8)

Prior to making any independent expenditure, a person or organization must first register with NYSBOE as an Independent Expenditure Committee. (EL 14-107(3))

An **Independent Expenditure Committee** must file the Independent Expenditure Committee Campaign Finance Registration Form (CF-02 – Type 8) and has additional registration and filing requirements. See the section on Independent Expenditures in this Handbook.

Independent Expenditure Committees must provide the following additional information upon registration:

1. If the committee is an individual making its own independent expenditures, provide the name, address, occupation and employer of the person;
2. If the committee is an entity, provide the name, address, occupation and employer of any individual who exerts operational or managerial influence or control over the entity;
Note: Disclosure requires the name of at least one natural person.
3. If the committee is an entity, provide the name, address, occupation and employer of any salaried employee of the committee;
4. For those individuals who have been identified in categories 1, 2, or 3 above, indicate whether during the two-year period before filing, they have been employed or retained as:
 - a. A political, media or fundraising advisor or consultant for a candidate, or any entity directly controlled by a candidate, or any Party or Constituted Committee or
 - b. Have held a formal position in the office of a candidate’s elected office or have held a formal position in any Party or Constituted Committee.

Provide the name and address of the relevant employer or retaining entity.

For each such employer or retaining entity listed, Independent Expenditure Committees must provide the basis for listing them on the “Reason” line provided (e.g., media consultant).

5. Those individuals who have been identified in categories 1, 2, or 3 who are members of a candidate's immediate family (spouse, child, grandparent, brother, half-brother, sister, half-sister of the candidate and spouses of these individuals) must be listed.

AUTHORIZED MULTI-CANDIDATE COMMITTEE (CF-02 – TYPE 9)

The treasurer of an Authorized Multi-Candidate Committee registers by filing the Authorized Multi-Candidate Committee Campaign Finance Registration Form (CF-02 – Type 9) and, where applicable, the candidates file the Candidate Authorization for a Committee to Make All Campaign Financial Disclosures form (CF-16). Party and Constituted Committees should not use this form.

BALLOT ISSUE COMMITTEE (CF-02 – TYPE 9B)

The treasurer of a Ballot Issue Committee registers by filing the Ballot Issue Committee Campaign Finance Registration Form (CF-02 – Type 9B) and indicates the ballot issues to be supported or opposed. Independent Expenditure Committees only supporting or opposing ballot issues may use this form to register.

Note: For a town or village, ballot propositions not submitted to the voters of that municipality at the time of a general election fall outside the scope of NYS Election Law. Therefore, committees solely supporting or opposing ballot propositions in a town or village taking place other than in November do not have to make campaign financial disclosures relative to their ballot proposition activity. (EL 14-102)

POLITICAL CLUBS

NYS Election Law defines “political committees” and requires them to register and make campaign financial disclosure filings (see EL 14-100(1), 14-102, and 14-118). The statutory definition is complex. Determining whether a political club is a political committee can be accomplished by examining the financial activities of the political club. As a practical matter, as the examples below demonstrate, when a political club raises or expends funds in connection with an election it is most likely obligated to register and make disclosures.

A. Activity Triggering Registration and Disclosure Requirements:

- Paying for the printing of petitions to be used in connection with an election.
- Paying persons to collect petition signatures.
- Contributing funds to a candidate from funds raised specifically for political activity.
- Expending funds on behalf of a candidate's campaign for election (e.g., buying lawn signs, literature, phone banking or mailings).
- Publishing a newsletter that promotes the election or reelection of a candidate that is produced and/or disseminated using funds raised specifically for political activity.
- Paying meeting expenses of a political committee that relate to an election.

B. Activity Not Triggering Registration and Disclosure Requirements:

- Club does not spend money in connection with an election.
- Club makes a contribution to a candidate with funds raised as simple dues or funds otherwise derived for non-political purposes.
- Posting endorsements on the club's website when there is no expenditure to do so and no expenditure is made to advertise such endorsements.

- Publishing a general-purpose newsletter in the regular course of club activities listing candidate endorsements paid for solely with funds from simple dues or funds otherwise derived for non-political purposes.
- Hosting or paying for meeting expenses of a political committee that do not relate to an election.
- Social activities and meetings.
- Member volunteer activities (e.g., canvassing meetups or attending candidate phone bank).

Registration options for a political club, depending on its status and activities, include: PAC (CF-02 – Type 2), Multi-Candidate Committee (CF-02 – Type 9) and Party Committee (CF-02 – Type 3-7), if provided for in the rules of a Constituted Committee.

Contact NYSBOE for further guidance.

1. DISCLOSURE FOR OTHER POLITICAL COMMITTEES

All political committees are required to file either an itemized report, or an In-Lieu-Of Statement (if qualified), or a No-Activity Report, or a Notice of Non-Participation in Election(s) (CF-20) as described, for each filing period:

a) **Itemized Campaign Financial Disclosure Report Via EFS Web Application**

A report disclosing the financial activity for a specific reporting period, detailed on applicable transaction types, along with any additional required documentation (loan documentation, campaign materials, etc.).

b) **No-Activity Report via EFS Web Application or CF-18 Form**

A report filed indicating that there is no activity to report for that specific reporting period. If submitted via a CF-18 form, a hard copy with an original signature is required.

Note: Outstanding liabilities/loans are considered activity requiring itemized disclosure reports.

c) **In-Lieu-Of Statement via EFS Web Application or CF-01 Form**

Applicable to only ballot proposition committees. A report where, at the close of the reporting period, neither the total receipts nor the total expenditures of the entire campaign have exceeded \$1,000 in the aggregate for the committee. (EL 14-124(4))

Once a committee that is entitled to file an In-Lieu-Of Statement exceeds the \$1,000 threshold in aggregate receipts or expenditures for a campaign, it must begin to file itemized reports commencing with the reporting period wherein the threshold is crossed. Furthermore, the initial itemized report filed must contain an itemization of all receipts and expenditures previously encompassed by the In-Lieu-Of Statement(s) filed by the committee. Once a committee files an itemized report, it cannot ever return to filing an In-Lieu-Of Statement.

The only committees that can file In-Lieu-Of Statements are authorized committees solely supporting one candidate, or a committee solely supporting or opposing a ballot proposal/proposition. (EL 14-124(4))

Committees expressly prohibited from filing In-Lieu-Of Statements: Constituted Committees, Party Committees, Multi-Candidate Committees, Independent Expenditure Committees and PACs.

d) Notice of Non-Participation in Election(s) via EFS Web Application or CF-20 Form

NYSBOE assumes that PACs, Party and Constituted Committees, and Independent Expenditure Committees participate in elections. However, when these committees do not support or oppose candidates, they must file a Notice of Non-Participation in Election(s) by Registered PACs, Party and Constituted Committees or Independent Expenditure Committees (CF-20).

The Notice of Non-Participation in Election(s) (CF-20) does not apply to periodic reports required to be filed for campaign financial disclosure as specified each year in the annual filing calendar at www.elections.ny.gov.

This form is an administrative creation of NYSBOE that only applies to, and can only be used by, PACs, Party and Constituted Committees or Independent Expenditure Committees.

A CF-20 form must be submitted no later than 32 days prior to the first election in which it applies (e.g., primary or general). A CF-20 form may be submitted on paper or via NYSBOE's EFS Web Application. If submitting a CF-20 form on paper, it must contain an original signature.

If, after filing a CF-20 form, the committee opts to participate in the particular election, through contributions or expenditures, it must begin filing campaign financial disclosure reports with the next election report that covers the date when the activity begins.

Multi-candidate committees cannot file a CF-20 Notice of Non-Participation. Authorized committees and candidates that are obligated to file campaign financial disclosure election reports because of their activity are not permitted to file a CF-20 to substitute for these election reports.

e) Independent Expenditure Committees Require Additional Disclosures

After the Independent Expenditure Committee has registered with NYSBOE, it must file the campaign financial disclosure reports required of political committees. In addition, Independent Expenditure Committees must make additional disclosures electronically on a weekly and 24-hour basis, as applicable.

Weekly IE Disclosure

Year-round, submit Weekly disclosures on Mondays after:

- receipt of a contribution of \$1,000 or more
- any expenditure made over \$5,000
- any liability incurred over \$5,000
- a paid internet or digital advertisement (PIDA) expenditure over \$500

24-Hour IE Disclosure

Within 30 days of the applicable primary, general or special election, submit a notice within 24 hours of:

- receipt of any contribution of \$1,000 or more (received within 30 days before an election)
- any expenditure (including PIDA expenditures) made over \$5,000

Note: All contributions or expenditures disclosed on a Weekly or 24-Hour IE Disclosure must also be disclosed on the next applicable campaign financial disclosure report.

A receipt of a contribution of \$1,000 or more or the disclosure of an expenditure/liability over \$5,000 that has been disclosed as a 24-Hour IE Disclosure does not need to be disclosed on the subsequent Weekly IE Disclosure, but must be disclosed on the next applicable campaign financial disclosure report.

Visit NYSBOE website at <https://www.elections.ny.gov/IndependentExpenditureReporting.html> for more information. Also, see the section on “Independent Expenditures” in this Handbook.

II. WHEN ARE REPORTS FILED?

Inside Part One, Section II:

- Campaign Financial Disclosure Election Reports
- Campaign Financial Disclosure Periodic Reports
- Timing/Submission of Reports
- When to File the First Campaign Financial Disclosure Report

A. ELECTION REPORTS

There are three campaign financial disclosure reports filed in connection with each election (primary, general and special). (EL 14-108(1); NYCRR 6200.2(a))

They are as follows:

- 32-day pre-election; **and**
- 11-day pre-election; **and**
- July Periodic (*per Regulation, the 10-day post-primary now coincides and is included in the July Periodic*) for primary elections (only for those participating financially in the primary); **or** 27-day post-election for General or Special Elections

These election reports are filed on the days indicated in their titles. Candidates and committees should consult NYSBOE to obtain the annual filing calendar containing the specific filing dates for the election in question. For village general elections, please refer to the applicable county or village website (<https://www.elections.ny.gov/CountyBoards.html>).

All candidates and/or their committees, as applicable, must file the election reports for all elections in which the candidate's name appears on the ballot. This requirement is also applicable to the candidates and/or their committees when the candidate seeks a line in the general election via an "Opportunity to Ballot" petition which has been filed for a primary election. All such candidates and/or their committees that contribute to other candidates who are on the ballot and/or their committees must file the applicable election reports. A candidate whose name appears on the ballot must file all election reports even if they have ended their campaign.

When a candidate and/or their committee raises or spends money in an attempt to have the candidate's name appear on the ballot, but, for whatever legal reason (including because they have chosen to end their campaign), the candidate's name does not appear on the ballot, that candidate and/or committee must then disclose all receipts and expenditures not already reported on election reports on the next campaign financial disclosure periodic report. (NYCRR 6200.2(f))

Note: All other political committees including PACs, Party and Constituted Committees, Independent Expenditure Committees and Ballot Proposition Committees, that support or oppose candidates or ballot proposal in any election must file the applicable campaign financial disclosure reports.

Clearinghouse reports, which are reports that attempt to cover several reporting periods in one report, are not allowed, with the exception of the first report filed after crossing the \$1,000 In-Lieu-Of

threshold, where applicable. Otherwise, reports must only contain transactions from the relevant reporting period.

24-HOUR NOTICES

A 24-Hour Notice is a required disclosure, which is used to report any contribution or loan over \$1,000, received the day after the cut-off date of the 11-day pre-election report up to election day. Such contribution or loan must be disclosed within 24 hours of receipt. (EL 14-108(2); NYCRR 6200.2(g))

These notices are required because, without them, there would be no public disclosure of large loans or contributions received during the period leading up to election day. Otherwise, they would only be first disclosed on the post-election campaign financial disclosure report.

All 24-Hour Notices:

- Apply to all primary, general and special elections and must be filed by any filer for a specific election in which they are required to file election reports.
- Must be received by within 24 hours of receipt of the contribution or loan in question.

These notices are submitted to NYSBOE via the EFS Web Application.

Independent Expenditure Committees have additional weekly and 24-hour disclosure requirements. (EL 107(4)) See the section on “Independent Expenditures” in this Handbook for more information.

DISCLOSURE REPORT REQUIRED

Any contribution/loan for which a 24-Hour Notice has been submitted must also be disclosed in the applicable post-election campaign financial disclosure report.

POLITICAL COMMUNICATION (CAMPAIGN MATERIALS) REQUIRED

Any filer required to file primary, general and/or special election reports must, at the same time the applicable post-election campaign financial disclosure report is due, submit/mail copies of all of the filer’s campaign materials, purchased or produced by or under the authority of the person filing the post-election report, or the committee or the person on whose behalf it is filed. (EL 14-106)

The statements required to be filed under the provisions of this article next succeeding a primary, general or special election shall be accompanied by a copy of all broadcast, cable or satellite schedules and scripts, internet, print and other types of advertisements, pamphlets, circulars, flyers, brochures, letterheads and other printed matter purchased or produced, **and reproductions of statements or information published to 500 or more members of a general public audience by computer or other electronic device including but not limited to electronic mail or text message**, purchased in connection with such election by or under the authority of the person filing the statement or the committee or the person on whose behalf it is filed, as the case may be.

Effective January 1, 2020, all political communication must identify the political committee paying for the advertisement or communication in a clear and prominent manner to read or be spoken as follows: “Paid for by [the name or the political committee making the expenditure].” (EL 14-106(2))

- The disclosure shall be required on all modes of political communications including, but not limited to, brochures, flyers, posters, mailings, or internet advertisements, radio, television, and automated telephone calls.
- Promotional items which support a particular candidate, election, or ballot measure or issue and limit the content to the name, office and brief message of support are exempt from this requirement. Promotional items are items of nominal value that are distributed to the general public including, but not limited to, pens, bumper stickers, yard signs, buttons, shirts, bags or balloons. (EL 14-106(3))
- Digital media which limits the contents of communication to name, office, and brief message and which is unable to contain the “Paid for by” statement due to its small size may comply with this requirement by containing a link to another webpage where the “Paid for by” statement is prominently displayed. (EL 14-106(4))

If no campaign material was produced, a disclaimer so stating must be filed in conjunction with the applicable post-election report.

Note: Independent Expenditure Committees have additional disclosure requirements for political communications. (EL 14-107(5)) See the section on “Independent Expenditures” in this Handbook for more information.

CAMPAIGN LOANS AND DEBTS

When a candidate or committee receives a loan, or has a loan or debt forgiven, the filer must submit/mail copies of the document(s) evidencing such loans/debts received or forgiven. Such documents must be submitted/mailed in conjunction with the campaign financial disclosure report covering the period when the transaction took place. (EL 14-102(1)) See “Contribution and Receipt Limitations” section in this Handbook for applicability of limits.

USE OF OPINION POLLS

No candidate, political party or committee shall attempt to promote the success or defeat of a candidate by, directly or indirectly, disclosing or causing to be disclosed, the results of a poll relating to a candidate for such office or position, unless within 48 hours after such disclosure, they provide the required information concerning the poll as outlined in NYCRR 6201.2 to NYSBOE.

B. PERIODIC REPORTS

All candidates and committees obligated to file campaign financial disclosure reports must submit, in addition to any required election reports, campaign financial disclosure periodic reports in January and July, (EL 14-108(1); NYCRR 6200.2) as specified in the annual filing calendar at www.elections.ny.gov.

These periodic reports must be filed until such time as the candidate or committee requests and is granted termination by NYSBOE. See the “Terminating Filing Obligations” section in this Handbook for more details.

Please note: Candidates participating in the NYS Public Campaign Finance Program should visit <http://pcfb.ny.gov> to review their filing obligations.

C. TIMING/SUBMISSION OF REPORTS

DATE RANGE FOR REPORTS

All reports cover a specific period of time. The period covered is always the day after the cut-off date from the previous report, up to and including the cut-off date for the current report. The cut-off date is always four days before the filing due date (refer to annual filing calendar at www.elections.ny.gov). (EL 14-108(2))

The purpose of the cut-off date is to allow filers to assemble the appropriate data of their financial activity and prepare their campaign financial disclosure reports.

METHOD OF SUBMISSION

Effective January 25, 2021, all disclosure reports are created and submitted within the filer's EFS Web Application.

VERIFYING RECEIPT OF REPORT

For each report filed with NYSBOE, please check the NYSBOE's Public Reporting website directly at <http://publicreporting.elections.ny.gov> or the Campaign Finance section of NYSBOE's website at <http://www.elections.ny.gov> ("Search Candidates & Campaign Disclosures" tab) to ensure the correct campaign financial disclosure report was received (e.g., year or type) and to review the information to ensure the balances accurately reflect your records and that the information you provided is complete.

Filers are also encouraged to verify submission within their own EFS Web Application. Successfully submitted reports will have a date and time stamp associated with them under the "View All Disclosure Reports" tab.

D. WHEN TO FILE THE FIRST CAMPAIGN FINANCIAL DISCLOSURE REPORT

The first campaign financial disclosure report that is required to be filed depends on whether the filer is a candidate or a committee.

1. CANDIDATES

Where a candidate is obligated to file campaign financial disclosure reports, the first report the candidate must file is the 32-day pre-election report for the first election in which that candidate:

- Seeks a ballot line, **or**
- Appears on the ballot; **or**
- Seeks a ballot line via an "Opportunity to Ballot".

(NYCRR 6200.2(a)) This is regardless of when campaigning began.

Candidates should refer to the "Who Must File and What Must Be Filed?" section of this Handbook for instructions on candidate filing obligations.

2. COMMITTEES

The first campaign financial disclosure report that a committee must submit, after it registers by filing the appropriate CF-02 registration form, is either of the following reports, whichever comes first:

- The next periodic report; **or**
- The 32-day pre-election report for the next applicable election. (NYCRR 6200.2(a)(c))

Committee treasurers should refer to the “Who Must File and What Must Be Filed?” section of this Handbook for instructions on committee filing obligations.

CANDIDATES OR AUTHORIZED COMMITTEES WITH PRE-EXISTING FILING OBLIGATIONS

The “first filing” instructions set forth herein do not apply to candidates, or their authorized committees, who have not terminated their filing obligation after their last election. Until termination is requested and approved, these candidates or authorized committees must continue to file all periodic reports, as well as any election reports, as applicable.

COMMITTEES WITH PRE-EXISTING FILING OBLIGATIONS

The “first filing” instructions set forth above do not apply to committees that have not terminated their filing obligation. Until termination is requested and approved, these committees must continue to file all periodic reports, as well as any election reports that may be applicable.

HOUSEKEEPING COMMITTEE REPORTS

A Party or Constituted Committee that has chosen to register a separate/optional Housekeeping Committee for the sole purpose of reporting Housekeeping receipts and expenditures, only discloses such receipts and expenditures on the applicable January or July Periodic reports of the Housekeeping Committee. However, a Party or Constituted Committee that has not established and registered a separate/optional Housekeeping Committee will disclose Housekeeping receipts and expenditures on the applicable election or periodic reports.

Note: A Party or Constituted Committee that does have a separately registered Housekeeping Committee may also use all applicable reporting transaction types on their periodic disclosure reports and not the specific housekeeping transaction types. A Party or Constituted Committee that does not have a separately registered Housekeeping Committee should use the specific housekeeping transaction types to report their Housekeeping receipts and expenditures.

Candidates and committees other than Party or Constituted Committees, are not authorized to have housekeeping expenses and receipts or to register optional Housekeeping Committees.

Housekeeping monies must be maintained in a separate, segregated account.

INDEPENDENT EXPENDITURE COMMITTEE REPORTS

After the Independent Expenditure Committee has registered with NYSBOE, it must file the campaign financial disclosure reports required of political committees. In addition, Independent Expenditure Committees must make additional disclosures electronically on a weekly and 24-hour basis, as applicable:

Weekly IE Disclosure

Year-round, submit Weekly disclosures on Mondays after:

- receipt of a contribution of \$1,000 or more
- any expenditure made over \$5,000
- any liability incurred over \$5,000
- a paid internet or digital advertisement (PIDA) expenditure over \$500

24-Hour IE Disclosure

Within 30 days of the applicable primary, general or special election, submit a notice within 24 hours of:

- receipt of any contribution of \$1,000 or more (received within 30 days before an election)
- any expenditure (including PIDA expenditures) made over \$5,000

Note: All contributions or expenditures disclosed on a Weekly or 24-Hour IE Disclosure must also be disclosed on the next applicable campaign financial disclosure report.

A receipt of a contribution of \$1,000 or more or the disclosure of an expenditure over \$5,000 that has been disclosed as a 24-Hour IE Disclosure does not need to be disclosed on the subsequent Weekly IE Disclosure, but must be disclosed on the next applicable campaign financial disclosure report.

Visit NYSBOE website at www.elections.ny.gov/IndependentExpenditureReporting.html for further details. Submitted disclosures are available on the NYSBOE Public Reporting webpage.

For more information, see the section on Independent Expenditures in this Handbook.

III. WHERE AND HOW ARE REPORTS FILED?

Inside Part One, Section III:

- Where and How State Candidates and Committees Supporting or Opposing Them Must File
- Where and How Local Candidates and Committees Supporting or Opposing Them Must File
- Where and How Village Candidates and Committees Supporting or Opposing Them Must File
- Political Action Committees (PACs)
- Independent Expenditures
- Statewide and Local Ballot Propositions

NYS Election Law requires that candidates/committees supporting or opposing candidates and/or ballot propositions must register and/or file with NYSBOE.

A. STATE CANDIDATES AND COMMITTEES SUPPORTING OR OPPOSING THEM

Candidates running for state offices and certain party offices, and the committees supporting or opposing those candidates, including Party Committees, Constituted Committees, PACs and Independent Expenditure Committees, must register and file with NYSBOE, unless exempt from filing. (EL 14-110; NYCRR 6200.1; EL 14-124) See “Exceptions to Filing Requirements” section in this Handbook for more details.

State offices include Governor, Lt. Governor, State Comptroller, Attorney General, State Senate, State Assembly, State Supreme Court Justice, and certain party positions.

Such filings must be made electronically via the EFS Web Application, unless a waiver allowing filing on paper has been applied for and granted in writing. (EL 14-102(4)) See “Electronic Filing with NYSBOE” in this Handbook for more details.

B. LOCAL CANDIDATES AND COMMITTEES SUPPORTING OR OPPOSING THEM

Candidates running for local public and party offices, and the committees supporting or opposing those candidates (except village elections run by the village clerk), including local Party Committees, Constituted Committees, and PACs, must register and file with NYSBOE (EL 14-110; NYCRR 6200.1(a)(2); EL 14-124), unless exempt from filing under NYS Election Law Section 14-124. See “Exceptions to Filing Requirements” section in this Handbook for more details.

Such filings made with NYSBOE must be made electronically via the EFS Web Application, unless a waiver has been applied for and granted in writing. (EL 14-102(4)). See “Electronic Filing with NYSBOE” in this Handbook for more details.

FILING UNTIL TERMINATION

Any filer, once registered with NYSBOE, must continue to make all required filings until the filer requests a termination in writing (via CF-18 form) from NYSBOE and it is granted by NYSBOE. (EL 14-108(1); NYCRR 6200.2)

Simply closing the filer’s bank account does not terminate the obligation to file campaign financial disclosure reports with NYSBOE.

NEW YORK CITY CANDIDATES HAVE DIFFERENT REQUIREMENTS

NOTE: Effective April 27, 2020, all New York City candidates for mayor, public advocate, comptroller, borough president and city council must only register and file with the New York City Campaign Finance Board (CFB) and file disclosure reports as required. *These candidates do not register and file campaign finance disclosure reports with NYSBOE.*

Candidates or potential candidates in New York City should contact the NYCCFB at www.nyccfb.info or by calling 212-409-1800.

C. VILLAGE CANDIDATES AND COMMITTEES SUPPORTING OR OPPOSING THEM

VILLAGE ELECTIONS

For village elections run by the village clerk, candidates and committees solely supporting or opposing candidates for village office must register and file with the village clerk. For village elections run by a county board of elections, such registrations and filings must be made with NYSBOE.

For village elections run by the village clerk, where filers with the village clerk have campaign finance activity outside of the village election in question (e.g., supporting/opposing candidates and/or committees for town, county or state offices; transfers to Party or Constituted Committees outside of the village), the filers will then also have an obligation to register and file with NYSBOE.

For village elections run by a county board of elections, such registrations and filings must be made with NYSBOE.

Note: Independent Expenditure Committees and Political Action Committees supporting or opposing candidates for village elections must register and file with NYSBOE regardless of whether or not the village election is conducted by the village clerk or county board of elections. (EL 14-107(3))

CERTAIN VILLAGE CANDIDATES/COMMITTEES MAY CLAIM EXEMPTION

The following candidates/committees may file a Candidate or Committee Claim of Exemption from Filing Campaign Financial Disclosure Reports (CF-05): Candidates for public office and authorized committees solely supporting one candidate for public office, or solely supporting or opposing a ballot proposition in villages having a population under 10,000, where the candidate/committee does not raise or spend in excess of \$1,000 in the aggregate for the campaign. This CF-05 Claim of Exemption shall be filed with NYSBOE or the village clerk, as applicable. (EL 14-124)

D. POLITICAL ACTION COMMITTEES (PACS)

All PACs must submit three primary and three general election reports for the applicable election(s) in which they are supporting or opposing a candidate(s) for election by making contributions, as well as any periodic reports.

STATEWIDE

PACs that support or oppose candidates for state offices, certain party offices and those supporting or opposing statewide ballot propositions must register and file with NYSBOE. (EL 14-102; 14-110)

LOCAL

PACs that only support or oppose candidates for local offices, certain party offices and those supporting or opposing local ballot propositions must register and file with NYSBOE. (EL 14-102; 14-110)

For PACs participating in village elections must file the village election-related reports with NYSBOE (see subsection C, Village Candidates, Village Elections, in this section).

Note: PACs not participating in a primary or general election must submit the Notice of Non-Participation in Election(s) (CF-20) to NYSBOE.

E. INDEPENDENT EXPENDITURES

The NYS Election Law mandates how campaign financial activity, including independent expenditures, is to be disclosed. Specific to independent expenditures, those making them must register a committee with NYSBOE, through which to report the activity. Refer to the section on “Independent Expenditures” in this Handbook for more detail.

F. STATEWIDE AND LOCAL BALLOT PROPOSITIONS

All Ballot Proposition Committees must submit three general election reports for the applicable election(s) in which they are participating, as well as any periodic reports that occur prior to the termination of filing obligations.

STATEWIDE

Committees supporting or opposing statewide ballot propositions must register and file with NYSBOE. (EL 14-102; 14-110; 14-118)

LOCAL

Committees supporting or opposing local ballot propositions must register and file with NYSBOE.

NOTE ABOUT TOWN AND VILLAGE BALLOT PROPOSITIONS

For a town or village, ballot propositions not submitted to the voters of that municipality at the time of a general election fall outside of the scope of NYS Election Law.

Therefore, committees solely supporting or opposing ballot propositions in a town or village taking place other than on the applicable general election date(s) do not have to make campaign financial disclosures relative to their ballot proposition activity. (EL 1-102)

CONTRIBUTION LIMITS: GIVING

Individuals

- Unlimited (subject to candidate/committee receiving limits)
- Unlimited for Housekeeping, Independent Expenditures or ballot propositions

Corporations

- \$5,000 aggregate in calendar year (subject to candidate/committee receiving limits)
- Unlimited for Housekeeping, Independent Expenditures or ballot propositions

LLCs/PLLCs

- \$5,000 aggregate in calendar year (subject to candidate/committee receiving limits)
- Unlimited for Housekeeping, Independent Expenditures or ballot propositions

PACs

- Unlimited (subject to candidate/committee receiving limits)
- Unlimited for Housekeeping or ballot propositions
- Restrictions apply to contributions to Independent Expenditure Committees (EL 14-107-A(2)(a), NYCRR 6200.10, and see “Coordination” in Independent Expenditures section in this Handbook)

Candidate, Candidate’s Authorized Committee, Constituted Committee, Party Committee

- Unlimited (subject to candidate/committee receiving limits), but may NOT contribute to an Independent Expenditure Committee that is making expenditures benefitting the candidate, or the candidate supported by such Party/Constituted Committee (EL 14-107-A(2)(b))

Independent Expenditure Committees

- Unlimited in spending, but cannot contribute to any candidate, Constituted Committee, Political Committee, or Party Committee (EL 14-107-A(1))

CONTRIBUTION LIMITS: RECEIVING

Candidate/Candidate’s Authorized Committee

- State candidates see chart in this Handbook & NYSBOE website for family and non-family limits
- Local candidates see local county board(s) of elections website
- May NOT receive contributions from an Independent Expenditure Committee

Party/Constituted Committee

- \$138,600 aggregate from an individual in a calendar year
- \$5,000 from a corporation in a calendar year
- \$5,000 from an LLC/PLLC in a calendar year
- May NOT receive contributions from an Independent Expenditure Committee (EL 14-107-A(1))

Housekeeping for Party/Constituted Committees

- Unlimited from all sources, including corporations/LLCs/PLLCs

Ballot Propositions

- Unlimited from all sources, including corporations/LLCs/PLLCs

PACs

- Unlimited (except subject to giving limits of corporations and LLCs/PLLCs and restrictions on contributions from Independent Expenditure Committees)

Independent Expenditure Committees

- Unlimited, including corporations/LLCs/PLLCs, except restrictions apply to contributions from PACs (see EL 14-107-A, and see “Coordination” in this Handbook).
- Cannot receive contributions from any candidate, candidate’s authorized committee, Party/Constituted Committee where the IE Committee is making expenditures benefitting the candidate, or the candidate supported by such Party/Constituted Committee (EL 14-107-A(2)(b))

IV. CONTRIBUTION AND RECEIPT LIMITATIONS

Inside Part One, Section IV:

- Contributions – Definition and Certain Exceptions
- Business Contributions
- Individual Aggregate Contribution Limits
- Candidate/Family Contributions
- Primary/General/Special Election Campaign Limits
- Limits RE: Gifts, Outstanding Loans and Liabilities Forgiven
- Candidate Contribution Receipt Limits
- Committee Contribution Receipt Limits
- Political Action Committees and Independent Expenditure Committees
- Miscellaneous Details
- Itemized/Unitemized

The NYS Election Law establishes certain limits on contributions that can be given and received by candidates and political committees, as well as limits on contributions that can be given by certain entities. Contribution limits were established to, among other things, curtail the amount of influence, through money, that a contributor can have on elections and the election process.

A. CONTRIBUTIONS - DEFINITION AND CERTAIN EXCEPTIONS

“Contribution” means: (EL 14-100(9))

1. Any gift, subscription, outstanding loan (to the extent provided for in NYS Election Law Section 14-114), advance, or deposit of money or anything of value, made in connection with the nomination for election (e.g., primary) or election (e.g., general), of any candidate, or made to promote the success or defeat of a political party or principle, or of any ballot proposal,
2. Any funds received by a political committee from another political committee to the extent such funds do not constitute a transfer, (EL 14-100(10)) See “Frequently Used Terms” section of this Handbook for details.
3. Any payment, by any person other than a candidate or political committee authorized by the candidate, made in connection with the nomination for election (e.g., primary) or election (e.g., general) of any candidate, including any payment or expenditure where coordination has occurred as defined in Section 14-107 of Article 14, or any payment made to promote the success or defeat of a political party or principle, or of any ballot proposal including but not limited to compensation for the personal services of any individual which are rendered in connection with a candidate’s election or nomination without charge; provided, however, that none of the foregoing shall be deemed a contribution if it is made, taken or performed by a candidate or his spouse or by a person or a political committee independent of the candidate or his/her agents or authorized political committees. For purposes of this article, the term “independent of the candidate or his agents or authorized political committees” shall mean that the candidate or his agents or authorized political committees did not authorize, request, suggest, foster or cooperate in any such activity; and provided further, that the term contribution shall not include:

- (A)(“Volunteer services”) the value of services provided without compensation by individuals who volunteer a portion of all of their time on behalf of a candidate or political committee,
- (B)(“House parties/personal property”) the use of real or personal property and the cost of invitations, food and beverages voluntarily provided by an individual to a candidate or political committee on the individual’s residential premises for candidate-related activities, to the extent such services do not exceed \$500 in value, and
- (C)(“Volunteer travel expenses”) the travel expenses of any individual who on his/her own behalf volunteers his/her personal services to any candidate or political committee to the extent such expenses are unreimbursed and do not exceed \$500 in value.

Note: “Transfers” are not contributions. (EL 14-100(9)(2); 14-100(10))

B. BUSINESS CONTRIBUTIONS

CORPORATIONS

NYS Election Law places calendar year contribution limits on the total amount of political contributions that can be made by corporations to New York State candidates and certain committees, as follows:

- A corporation may contribute up to a total of \$5,000, in the aggregate, in a calendar year. (EL 14-116(2))
- A corporation may give an unlimited amount to Ballot Proposition Committees, Housekeeping Committees and Independent Expenditure Committees.

Note: The \$5,000 corporate limit established by EL 14-116 (2) in the specific context of contributions from a corporation to an Independent Expenditure only committee, was the subject of a holding in *Hispanic Leadership Fund, Inc., and Freedom New York vs Walsh, et al.*, 42 F. Supp.3d 365 (NDNY 2014). The Court found that EL 14-116 (2) was unconstitutional as applied to the plaintiffs in the specific context of that case and enjoined the State from enforcing the provisions of EL 14-116 (2) against the plaintiffs.

NYSBOE has determined that based upon the Court’s holding, as well as the holding of the United States Supreme Court in *Citizen’s United v. FEC*, 130 S.Ct.876, (2010), the \$5,000 corporate limit, as relates to contributions from a corporation to an Independent Expenditure Committee, is not enforceable. (NYSBOE Formal Opinion 2016 #1)

Each affiliated or wholly-owned subsidiary corporation, if a separate legal entity, has its own limit.

Notwithstanding the above, no individual, corporation or other contributor may give more to a candidate and/or a candidate’s authorized political committee(s) than an amount determined under the law for the office sought by the candidate. This is called the election limit. This amount is the maximum that the candidate may receive, in the aggregate, from any one contributor during the campaign/election cycle for the particular election.

EXAMPLES:

A corporation may contribute a total of \$5,000 (except to Housekeeping, Ballot Proposition, and Independent Expenditure Committees), in the aggregate, in a calendar year. For instance, if a corporation makes five separate \$1,000 contributions in a particular year, the aggregate limit has been reached and no further contributions can be made in that calendar year. Similarly, if a corporation, having made no previous contributions in that year, makes a \$5,000 contribution to a Party Committee, Constituted Committee or a PAC, the aggregate limit has been reached and no further contributions can be in that calendar year.

Corporate contributions are also subject to a candidate's contribution receipt limit, which may be less than \$5,000. For example, if the corporation has not made any contributions in the calendar year; and the candidate to be supported only has a \$1,000 contribution receipt limit; and the corporation has not made any previous contributions to that candidate in the election cycle, the corporation can only make a \$1,000 contribution to that candidate, even though the corporation still has all of its \$5,000 limit to give for that year. In this instance, the corporation would have \$4,000 remaining of its annual aggregate contribution limit.

For corporate contributions to a candidate or political committee where the contribution receipt limit is higher than \$5,000, the corporation can still only contribute to that candidate or committee subject to the corporation's \$5,000 aggregate contribution limit.

For example, for a candidate whose two-year election cycle contribution limit is \$9,500, in the first year of the election cycle, if the corporation has not made any contributions in that calendar year, the corporation can make a \$5,000 contribution to that candidate, even though the candidate's receipt limit is higher. In the second year, if the corporation has not made any contributions in that calendar year, the corporation can only make a \$4,500 contribution to that candidate, as that is the remaining portion of the candidate's \$9,500 limit available to the corporation.

For the remainder of the calendar year, the corporation would only have \$500 remaining of its annual \$5,000 aggregate contribution limit to make further political contributions.

Additionally, a corporation cannot make retroactive contributions for any previous year in an attempt to maximize the corporation's aggregate contribution to a candidate or political committee. Each affiliated or wholly-owned subsidiary corporation, if a separate legal entity, has its own limit. Such contributions are reported under the Monetary Contributions Received from Corporations transaction type of the campaign financial disclosure report. See this Handbook for exceptions regarding "Housekeeping" contributions. (EL 14-116(2))

LIMITED LIABILITY COMPANIES

Effective January 31, 2019, NYS Election Law places calendar year contribution limits on the total amount of political contributions that can be made by LLCs (including Professional Limited Liability Companies – PLLCs) to New York State candidates and certain committees, as follows:

- An LLC/PLLC may contribute up to a total of \$5,000, in the aggregate, in a calendar year. (EL 14-120(3))
- An LLC/PLLC may give an unlimited amount to Ballot Proposition Committees, Housekeeping Committees and Independent Expenditure Committees.
- All contributions made to a campaign or political committee by an LLC/PLLC shall be attributed to each member of the LLC/PLLC in proportion to the member's ownership interest in the

limited liability company.

By December 31st of each year, each LLC/PLLC that makes an expenditure or contribution shall file with NYSBOE, a statement of identity of all direct and indirect owners of the membership interests in the LLC and the proportion of each direct or indirect member's ownership interest in the LLC/PLLC. A copy of this Statement of Identity for Limited Liability Companies (LLCs), including Professional Limited Liability Companies (PLLCs), is included in Part Three of this Handbook.

Contributions received from LLCs/PLLCs are reported using the Monetary Contributions Received from All Other transaction type of the campaign financial disclosure report. Attributions to each member of the limited liability company in proportion to the member's ownership interest are required to be disclosed.

SOLE PROPRIETORSHIPS

A sole proprietor's contributions are deemed as an individual contribution from the owner of the company and must be listed as such under the Monetary Contributions Received from Individuals & Partnerships transaction type of the campaign financial disclosure report.

PARTNERSHIPS

Partnership contributions are attributed to the individual partners who are making the contributions through the partnership, but the individual partners who are making the contribution are not specifically listed until the aggregate partnership contribution exceeds \$2,500 to the specific recipient (i.e., candidate or committee). (EL 14-120(2))

Partnership contributions are always reported in the name of the partnership under the Monetary Contributions Received from Individuals & Partnerships transaction type. Once the aggregate partnership contribution exceeds \$2,500 (during the calendar year for a Party or Constituted Committee, Independent Expenditure Committee or PAC; or during the election/campaign cycle for a candidate or authorized committee), then the recipient must also provide the itemization of the individual partners' contributions making up the aggregate partnership contribution.

C. INDIVIDUAL AGGREGATE CONTRIBUTION LIMIT

NYS Election Law 14-114(8) establishes an annual \$150,000 aggregate contribution limit. It states "except as may otherwise be provided for a candidate and his family, no person may contribute, loan or guarantee in excess of one hundred fifty thousand dollars within the state in connection with the nomination or election of persons to state and local public offices and party positions within the State of New York in any one calendar year."

However, based upon the holding of the United States Supreme Court in *McCutcheon v. FEC*, 134 S. Ct. 1434 (2014), the Second Circuit Court of Appeals in *New York Progress and Protection PAC v. Walsh*, 733 F.3d 483 (2nd Cir. 2013), and the United States District Court in *New York Progress and Protection PAC v. Walsh, et al.* 17 F. Supp. 3d 319, 323 (SDNY 2014), NYSBOE issued a formal opinion finding that the \$150,000 aggregate contribution limit provided by EL 14-114(8) is unenforceable. (NYSBOE Formal Opinion 2016 #1)

D. CANDIDATE/FAMILY CONTRIBUTIONS

FUNDS OF A CANDIDATE AND THE SPOUSE OF A CANDIDATE

In general, funds of a candidate and the spouse of the candidate spent on the campaign are not contributions and are not limited.

However, for those participating in the NYS Public Campaign Finance Program, funds of a candidate and the spouse of the candidate and unemancipated children (if jointly held) running for Governor, Lieutenant Governor, State Comptroller, State Attorney General, State Senate, or State Assembly may only contribute up to three times the individual contribution limit to their campaign or authorized committee.

All funds spent by the candidate on behalf of the campaign/committee or funds given or loaned to his/her authorized committee must be reported on a disclosure report using the appropriate transaction type (EL 14-100(9)(3); 14-114(8)). See Part Three: Transaction Types and Forms in this Handbook.

FAMILY LIMITS

The election limit for family members is an aggregate limit from all of the candidate's family (defined as the candidate's child, parent, grandparent, brother, sister, and the spouses of any such persons). (EL 14-114(1)(a))

Any one member of the candidate's family can contribute any portion of the family limit, or the entire amount of the family limit. However, any portion contributed reduces the amount of the aggregate that is left for the other family members to contribute. If one family member contributes the whole limit, then the limit has been reached and the rest of the family is prohibited from making any contributions. See "Candidate Contribution Receipt Limits" in this section for details.

IN-KIND CONTRIBUTION LIMITS

In-kind contributions must be assessed at fair market retail value, reported on the appropriate campaign financial disclosure report, and are subject to limits. (EL 14-114(2); NYCRR 6200.6; Formal Opinion 2015 #2)

E. PRIMARY/GENERAL/SPECIAL ELECTION CAMPAIGN LIMITS

SEPARATE LIMITS FOR ELECTIONS

Each primary, general or special election campaign has its own limit. No contributor may give more to a candidate and/or a candidate's authorized political committee(s) than an amount determined under the law for the office sought by the candidate. This is called the election limit. (EL 14-114(1)(a)(b)) This amount is the maximum that the candidate/authorized committee may receive, in the aggregate, from any one contributor during the campaign/election cycle for that particular election.

The total contributed to a candidate, and/or to any authorized committee(s) of the candidate, from a particular contributor must be combined and applied to the candidate's limit for that particular election.

Candidates and committee treasurers must ensure that the election limits are not exceeded and that those funds are spent only for the election to which they pertain, unless the funds were surplus funds left over from a prior election.

LIMITS FOR CONTESTED PRIMARIES

In order for a candidate or a candidate's authorized committee to qualify for a separate primary contribution limit, the candidate must be participating in a contested primary. This also includes participation in a primary where an "Opportunity to Ballot" has been perfected.

The candidate or candidate's committee receives an additional primary contribution limit for every contested primary in which the candidate participates.

Please note: Effective November 9, 2022, candidates running for Governor, Lieutenant Governor, State Comptroller, State Attorney General, State Senate, and State Assembly are only afforded one primary contribution limit.

F. LIMITS: GIFTS, OUTSTANDING LOANS AND LIABILITIES FORGIVEN

LOANS

As previously discussed in this section, a contribution includes any gift, subscription, outstanding loan (to the extent provided for in NYS Election Law Section 14-114), advance, or deposit of money or anything of value, made in connection with the nomination for election (e.g., primary), or election (e.g., general), of any candidate, or made to promote the success or defeat of a political party or principle, or of any ballot proposal. (EL 14-100(9)(1))

NYS Election Law Section 14-114 establishes the contribution limits which apply to all contributions to candidates and to all contributions to political committees working directly or indirectly with any candidate to aid or participate in such candidate's nomination or election, other than any contributions to any Party Committee or Constituted Committee.

Loans taken by a candidate or committee may result in the outstanding balance of the loan being deemed a contribution for limit purposes. (EL 14-114 (6)(a)(b))

- a) A loan made to a candidate or political committee, other than a Constituted Committee, by any person, firm, association or corporation other than in the regular course of the lender's business (i.e., banks) shall be deemed, to the extent not repaid by the date of the primary, general or special election, as the case may be, a contribution by such person, firm, association or corporation.
- b) A loan made to a candidate or political committee, other than a Constituted Committee, by any person, firm, association or corporation in the regular course of the lender's business (i.e., banks) shall be deemed, to the extent not repaid by the date of the primary, general or special election, as the case may be, a contribution by the obligor on the loan and by any other person endorsing, cosigning, guaranteeing, collateralizing or otherwise providing security for the loan.

As such, loans can result in the receipt of an over-contribution for limit purposes, if the outstanding balance of the loan as of the date of the primary, general, or special election, as the case may be:

- 1) Is, in and of itself, greater than the applicable contribution limit, **or** -
- 2) When added to the previous contribution(s) of the contributor in that election cycle, results in an aggregate amount for the applicable cycle which is greater than the contribution limit for that cycle.

Regardless of the above, the obligation to repay the outstanding balance of the loan remains, and the filer must also continue to report the outstanding balance of the loan using the Outstanding Liabilities/Loans transaction type until it is repaid or forgiven.

Filers are strongly cautioned to consider the applicable contribution limit as applied to the outstanding balance of the loan, as well as cautioned to review the contribution history of the particular contributor who will be making the loan, in order to avoid over-contributions for limit purposes.

DOCUMENTATION TO BE PROVIDED

When a candidate or committee receives a loan, or has a loan forgiven, the filer must submit/mail to NYSBOE copies of the document(s) evidencing such loans received or forgiven.

When a candidate or committee has any other liability forgiven, a filer must submit/mail to NYSBOE copies of the document(s) evidencing such forgiveness.

Such documents must be submitted/mailed in conjunction with the campaign financial disclosure report covering the period when the transaction took place. (EL 14-102(1))

EVIDENCE OF INDEBTEDNESS

Evidence of indebtedness (a signed copy of a promissory note or a letter outlining loan details) for each loan, including loans from a candidate or candidate's spouse, must be submitted/mailed in conjunction with the applicable report to NYSBOE.

Such evidence must include the terms and conditions of the loan including date of loan, name and address of the parties to the loan (borrower and lender), the amount of the loan, any interest to be charged and the repayment schedule.

Note: No contribution shall be used to pay interest or any other finance charges upon monies loaned to the campaign by such candidate or the spouse of such candidate. (EL 14-130(2))

LOANS MADE OR LIABILITIES INCURRED BY A CANDIDATE

Generally, there is no limit on what a candidate can loan to his/her own campaign.

However, for candidates participating in the NYS Public Campaign Finance Program, a loan made by a candidate to his/her own campaign is included with contributions for purposes of the candidate's contribution limit. Therefore, a participating candidate may not contribute or loan an aggregate amount more than three times the individual contribution limit.

A loan made to, or liability incurred by, a candidate for his/her own campaign must be reported and documented. See "Who Must File and What Must Be Filed?" section of this Handbook.

LOANS OR LIABILITIES FORGIVEN

Loans or liabilities that are forgiven are considered contributions for limit purposes and are subject to contribution limits for the applicable election or calendar year cycle.

Forgiveness can result in the receipt of an over-contribution, if the amount forgiven:

- 1) Is, in and of itself, greater than the applicable contribution limit, **or** -
- 2) When added to the previous contribution(s) of the contributor who is forgiving the loan or liability, results in an aggregate amount that is greater than the applicable contribution limit.

Filers are strongly cautioned to consider the applicable contribution limit as applied to the amount to be forgiven, as well as cautioned to review the contribution history of the particular contributor who will be forgiving a loan or liability, in order to avoid over-contributions for limit purposes.

PROHIBITED LOANS

Beginning April 12, 2019, the following persons or entities are prohibited from making loans to candidates or political committees:

- 1) Lobbyists, as defined in Chapter 55 of Laws of 2019 (except when the lobbyist is the candidate)
- 2) Political Action Committees (PACs)
- 3) Labor Unions
- 4) Independent Expenditure (IE) Committees

(Chapter 55 of the Laws of 2019, part AAA)

G. CANDIDATE CONTRIBUTION RECEIPT LIMITS

The charts in this section set forth the maximum election limits, calculated using the total number of enrolled or registered voters, excluding voters in inactive status, that may be received by a candidate for a particular office. (EL 14-114; NYCRR 6214.0) Column A represents the amount that can be received from any non-family contributor and Column B represents the amount that can be received in the aggregate from the family, defined as the candidate’s child, parent, grandparent, brother, sister, and the spouses of any such persons. These limits are subject to change and should be verified with NYSBOE and/or applicable local board.

Please note: Non-family contribution limits for ALL statewide and state legislative (State Senate and State Assembly) changed effective November 9, 2022. The new limits apply to those who are participating in the Public Campaign Finance Program, as well as to non-participating candidates.

Office	Election	Column A – Non-Family Limit	Column B – Family Limit
Statewide <i>Governor, Lt. Governor, Comptroller, Attorney General</i>	Primary	\$9,000	Total number of enrolled voters in the candidate’s party in the state, excluding voters in inactive status, multiplied of \$0.025.
Statewide <i>Governor, Lt. Governor, Comptroller, Attorney General</i>	General	\$9,000*	Total number of registered voters in the state, excluding voters in inactive status, multiplied by \$0.025.
NYS Senate	Primary	\$5,000	Total number of enrolled voters in the candidate’s party in the district, excluding voters in inactive status, multiplied by \$0.25, but at least \$20,000 and no more than \$100,000.
NYS Senate	General	\$5,000	Total number of registered voters in the candidate’s district, excluding voters in inactive status, multiplied by \$0.25, but at least \$20,000, and no more than \$100,000.

Office	Election	Column A – Non-Family Limit	Column B – Family Limit
NYS Assembly	Primary	\$3,000	Total number of enrolled voters in the candidate’s party in the district, excluding voters in inactive status, multiplied by \$0.25, but at least \$12,500, and no more than \$100,000.
NYS Assembly	General	\$3,000	Total number of registered voters in the candidate’s district, excluding voters in inactive status, multiplied by \$0.25, but at least \$12,500, and no more than \$100,000.
NYC Offices of Mayor, Public Advocate and Comptroller***	Primary	Total number of enrolled voters in the candidate’s party in the city, excluding voters in inactive status, multiplied by \$0.05**	Total number of enrolled voters in the candidate’s party in the city, excluding voters in inactive status, multiplied by \$0.25, but at least \$1,250, and no more than \$100,000.
NYC Offices of Mayor, Public Advocate and Comptroller***	General	\$47,100	Total number of registered voters in the city, excluding voters in inactive status, multiplied by \$0.25, but at least \$1,250, and no more than \$100,000.

*Candidates running jointly for the offices of governor and lieutenant governor in a general or special election shall be deemed to be one candidate for limit purposes. (EL 14-114(7))

**The formula amount up to \$22,600, but at least \$7,500.

***Note: Candidates opting into the New York City Public Financing program should check with the New York City Campaign Finance Board for further limitations.

Office	Election	Column A – Non-Family Limit	Column B – Family Limit
All Other Public Offices**** and Supreme Court Justice	Primary	Total number of enrolled voters in the candidate’s party in the district, excluding voters in inactive status, multiplied by \$0.05, but at least \$1,000, and no more than \$50,000;	Total number of enrolled voters in the candidate’s party in the district, excluding voters in inactive status, multiplied by \$0.25, but at least \$1,250 and no more than \$100,000.
	General	Total number of registered voters in the candidate’s district, excluding voters in inactive status, multiplied by \$0.05, but at least \$1,000 and no more than \$50,000.	Total number of registered voters in the candidate’s district, excluding voters in inactive status, multiplied by \$0.25, but at least \$1,250 and no more than \$100,000.

****Contact local board(s) of elections for contribution limits (based on number of enrolled/registered voters) for local candidates. The general election limit applies to special elections as well. Local boards of elections calculate and publish limits to their websites annually by April 15th (<https://www.elections.ny.gov/CountyBoards.html>).

More on Candidate Contribution Receipt Limits

Please remember that these are aggregate limits that apply to the entire election cycle. Generally, the election cycle is either two or four years. See “Campaign Cycle” in “Frequently Used Terms” section in this Handbook for more details.

A contribution is deemed attributable to the next election in which the candidate participates. The date of the contribution is the date it is received by the candidate/committee. If the date of receipt is after an election day, it automatically applies to the very next election for that candidate. The only exception to this rule is where, as of election day, the debts of the candidate/candidate’s committee exceed the ending cash balance on hand. (EL 14-102; 14-104; 14-122)

Where debt exceeds the ending cash balance on hand as of the applicable election day, the candidate/candidate’s committee can receive contributions from contributors that have not yet reached the contribution limit for the candidate for the previous election.

However, the amount that can be collected toward the previous election’s limit can only equal the amount of the outstanding debts that are greater than the cash balance on hand as of election day. In other words, contributions allocated to prior campaigns to pay outstanding debts must remain within the limits applicable to that election. See NYSBOE 1978 Opinion #13 and NYSBOE 1985 Opinion #2.

H. COMMITTEE CONTRIBUTION RECEIPT LIMITS

AUTHORIZED CANDIDATE COMMITTEE

An Authorized Candidate Committee has the contribution limit applicable to the candidate that has authorized the committee during the relevant election cycle. Authorized Single Candidate Committees may receive up to the contribution limit that applies to the candidate. Authorized Multi-Candidate Committees may receive up to the combined total contribution limit that applies to each candidate that has authorized the committee. It should be noted that the limit is applicable to each candidate from each contributor regardless of how many committees that candidate has authorized for the particular election. For example, if a candidate has two authorized candidate committees and his/her candidate contribution limit is \$1,000, a contributor may give an aggregate total of \$1,000 to the candidate’s committees, such as \$500 to each committee, but not \$1,000 to each committee.

BALLOT PROPOSITIONS

There are no limits on contributions to support or oppose a ballot proposition.

PARTY OR CONSTITUTED COMMITTEES

Party or Constituted Committees may not, in a calendar year, receive more than \$138,600 from any one contributor. (EL 14-114(10))

Corporations and LLCs/PLLCs, however, are still subject to their overall \$5,000 aggregate annual contribution limit. (EL 14-116)

Party or Constituted Committees may NOT receive contributions from an Independent Expenditure Committee. (EL-14-107-A(1))

Any contributor, including corporations and LLCs/PLLCs, may make unlimited contributions to Party and Constituted Committees for “Housekeeping”. (EL 14-124 (3))

HOUSEKEEPING

“Housekeeping” is a term that refers to specific receipts and related expenditures of a Party or Constituted Committee, pursuant to NYS Election Law, to maintain a permanent party headquarters and staff and carry-on ordinary activities that are not for the express purpose of promoting the candidacy of specific candidates. (EL 14-124 (3))

There are no limits on contributions to a Party or Constituted Committee for housekeeping, including contributions from corporations and LLCs/PLLCs. Candidates, and committees other than a Party or Constituted Committee, are not authorized to have “housekeeping” expenses and receipts. Housekeeping funds must be kept in a separate, segregated account.

PACs

There is no aggregate limit on the amount of contributions that a PAC can receive from a contributor, with the exception of contributions from corporations and LLCs/PLLCs. Corporate contributions to PACs are subject to the \$5,000 aggregate corporate contribution limit. (EL 14-116(2)) LLC/PLLC contributions to PACs are subject to the \$5,000 aggregate LLC/PLLC contribution limit (EL 14-120(3)). PACs may not receive contributions from Independent Expenditure Committees. (EL 14-107-(A)(1))

Political Action Committees (PACs) are unlimited in the aggregate amount of contributions they can make, but are limited by what a candidate or committee can receive from the PAC.

Additionally, a PAC may not make any independent expenditures and may only make contributions to an Independent Expenditure Committee if such committee does not have common operational control. (EL 14-107-A(2)(a))

INDEPENDENT EXPENDITURE COMMITTEES

There is no aggregate limit on the amount of contributions that an Independent Expenditure Committee can receive from a contributor, including contributions from corporations and LLCs/PLLCs. However, Independent Expenditure Committees have specific restrictions with regard to contributions from PACs. See EL14-107-A, NYCRR 6200.10, and “Coordination” in the section on ‘Independent Expenditures’ in this Handbook.

Also, Independent Expenditure Committees cannot receive contributions from any candidate, candidate’s authorized Committee, Party or Constituted Committee where the Independent Expenditure Committee is making expenditures benefitting the candidate, or the candidate supported by such Party or Constituted Committee. (EL 14-107(A)(2)(b))

I. MISCELLANEOUS DETAILS

CAMPAIGN CONTRIBUTION TO BE UNDER TRUE NAME OF CONTRIBUTOR

NYS Election Law Section 14-120 states:

- 1) No person shall in any name except his own, directly or indirectly, make a payment or a promise of payment to a candidate or political committee or to any officer or member thereof, or to any person acting under its authority or in its behalf or on behalf of any candidate, nor shall any such committee or any such person or candidate knowingly receive a payment or promise of payment, or enter or cause the same to be entered in the accounts or records of such committee, in any name other than that of the person or persons by whom it is made.

2) Notwithstanding subdivision one of this section, a partnership, as defined in section ten of the partnership law, may be considered a separate entity for the purposes of this section, and as such may make contributions in the name of said partnership without attributing such contributions to the individual members of the partnership provided that any such contribution made by a partnership to a candidate or to a political committee, shall not exceed, \$2,500. In the event that such partnership contribution to any such candidate or political committee exceeds \$2,500, the aggregate amount of such contribution shall be attributed to each partner whose share of the contribution exceeds \$99.00.

3) (a) Notwithstanding any law to the contrary, all contributions made to a campaign or political committee by a limited liability company shall be attributed to each member of the limited liability company in proportion to the member's ownership interest in the limited liability company.

(b) If, by application of paragraph (a) of this subdivision, a campaign contribution is attributed to a limited liability company, the contributions shall be further attributed to each member of the limited liability company in proportion to the member's ownership interest in the limited liability company.

(c) The state board of elections shall enact regulations that prevent the avoidance of the rules set forth in paragraphs (a) and (b) of this subdivision.

These subdivisions of NYS Election Law Section 14-120 apply to all of the provisions of NYS Election Law Section 14-100(9). ("Contribution")

The "true name of the contributor" is of critical importance to determine who is contributing to candidates and political committees and the amount of such contributions. This assists NYSBOE and the public in determining whether or not applicable contribution limits have been complied with

J. ITEMIZED/UNITEMIZED

ITEMIZED CONTRIBUTIONS

Whenever any contributor makes a contribution to a candidate or political committee that exceeds \$99 by itself, or the contributor makes a contribution that causes the aggregate of his/her contributions to exceed \$99 for the campaign/election cycle for candidates and their committees, or for the calendar year for Party and Constituted Committees, PACs and Independent Expenditure Committees, then the candidate or political committee that is disclosing the contributions must itemize those contributions by reporting the following:

- Complete name and address;
- Date;
- Method of payment and check number (if applicable); and
- Amount of the contribution.

The itemized contribution must be detailed on one of the contribution transaction types of the campaign financial disclosure report which discloses the contribution. See the applicable transaction types in this Handbook for more details.

Example 1: A contributor makes a single \$100 contribution – this must be itemized. Any subsequent contribution made during the same election cycle or calendar year, as the case may be, must be itemized.

Example 2: A contributor makes an initial contribution of \$50 to a Party Committee in one reporting period (see “Unitemized Contributions”). Then the same contributor makes an additional contribution of \$75 to the same Party Committee, during the same calendar year, in a later reporting period.

This \$75 contribution would cause the aggregate contribution of the contributor to that committee to exceed \$99 in the same calendar year and this \$75 contribution would have to be itemized.

Example 3: A candidate or a candidate’s authorized committee receives an initial \$60 contribution from a contributor in one reporting period, and then receives an additional \$50 contribution from the same contributor during a different reporting period in the same election cycle.

This \$50 contribution would cause the aggregate contribution of the contributor to that candidate or committee to exceed \$99 in the same election cycle. In such a case, this \$50 contribution would have to be itemized.

UNITEMIZED CONTRIBUTIONS

A single contribution that does not exceed \$99; and a single contribution which, when added to the contributor’s previous contributions to the recipient candidate or committee for the election cycle or calendar year (as is applicable to that recipient type) does not raise the aggregate amount of contributions of the contributor to the recipient to more than \$99.

Whenever any contributor makes a contribution to a candidate or political committee, and the contribution or the aggregate contributions of the contributor to the recipient do not yet exceed \$99 for the calendar year or election cycle, as the case may be, then the contribution does not have to be itemized on the campaign financial disclosure report covering the date in which the contribution was made.

The contribution can instead be reported as unitemized. The filer, however, may choose to itemize contributions that qualify to be reported as unitemized.

ITEMIZED EXPENDITURES

Single expenditures that are more than \$49.99. Whenever any single expenditure exceeds \$49.99, the filer must provide the following information using the Expenditures/Payments transaction type; or, if applicable, using the Non-Campaign Housekeeping Expenses transaction type: Date, Method of Payment, Check Number (if applicable), Full Name and Complete Address.

UNITEMIZED EXPENDITURES

Single expenditures that are less than \$50 may be reported as unitemized. For single expenditures that are less than \$50, the filer can simply include the date and amount using the Expenditures/Payments transaction type; or, if applicable, using the Non-Campaign Housekeeping Expenses transaction type.

However, the filer may choose to itemize expenditures which otherwise qualify to be reported as unitemized.

For credit card payments, or for reimbursements to individuals for campaign-related expenses, the filer must disclose the detail for each expenditure over \$49.99 that is part of the reimbursement or credit card payment. See the applicable transaction types in this Handbook for more details.

CHECKS DRAWN ON A JOINT ACCOUNT

Generally, checks drawn on a joint account are assumed given by the signatory (the person who signed the check).

However, if the contribution is to be attributed to multiple joint account holders, then all of the names, in addition to the signatory, and the specific amounts attributed to each contributor on the joint account, must be indicated in the "memo" portion of the check and/or an attached letter or a contemporaneous document, such as an RSVP or solicitation response card.

LEGAL RESPONSIBILITY

The person or committee making a contribution, as well as the person or committee receiving it, is responsible to ensure that their own applicable limits are not exceeded.

V. EXCEPTIONS TO FILING REQUIREMENTS

Inside Part One, Section V:

- Media Not Obligated to File
- Candidates/Committees Not Obligated to File

This section lists organizations, candidates and committees that are not obligated to file campaign financial disclosure reports.

A. MEDIA

Filing requirements may not apply to the media as follows: for purposes of the exception from having to file campaign financial disclosure reports, qualified media are considered to be any person, association or corporation engaged in the publication or distribution of any newspaper or other publication issued at regular intervals in respect to the ordinary conduct of such business. (EL 14-124(1))

B. CANDIDATES/COMMITTEES

Filing requirements do **not** apply to the following:

- Federal committees (such as federal PACs, federal Party/Constituted Committees, and federal Independent Expenditure Committees) filing with the Federal Election Commission (FEC), where the activity solely pertains to federal office. However, if contributions or expenditures to aid or take part in the election or defeat of a state or local candidate exceed \$1,000 in the aggregate in any calendar year, then the committee is required to register and submit campaign financial disclosure reports as required of any New York State political committee. Such committee is required to have a depository (bank account) physically located in New York State as is required of any other committee registered in the state (EL 14-124(2), (2-a)). Any such committee required to register with NYSBOE has an obligation to submit disclosure reports until termination is requested and granted.

NOTE: Federal candidates (and their authorized committees) filing with the Federal Election Committee (FEC) are not required to register and file with NYSBOE even if the \$1,000 threshold is crossed.

- Candidates who do not receive or spend more than \$50 (which also applies to their own personal funds), including candidates for county committee and for delegate and alternate to a judicial convention. However, NYSBOE must be informed in writing of a claim of this exemption by filing a Candidate or Committee Claim of Exemption from Filing Campaign Financial Disclosure Reports (CF-05). (EL 14-124(5); NYCRR 6200.3, 6200.5)
- Any candidate or candidate's authorized committee, where the candidate is in an uncontested primary and not otherwise supporting candidates who are in a contested primary, do not have to file primary election reports. Monies received or spent shall be disclosed in the first general election campaign financial disclosure report filed. (EL 14-124(7))
- Candidates and authorized committees solely supporting one candidate for public office, or solely supporting or opposing a ballot proposition, in towns, cities or villages having a population under 10,000, where the candidate and/or committee does not raise or spend in excess of \$1,000 in the

aggregate for the campaign. (EL 14-124(6)). These candidates and/or committees must file a Candidate or Committee Claim of Exemption from Filing Campaign Financial Disclosure Reports (CF-05).

- A committee formed solely to support or oppose a ballot issue, and that does not raise or spend over \$100. (EL 14-124(8)). These committees must file a Candidate or Committee Claim of Exemption From Filing Campaign Financial Disclosure Reports (CF-05) with NYSBOE.

VI. COMPLIANCE UNIT

Inside Part One, Section VI:

- Introduction
- Top Compliance Issues
- Campaign Funds for Personal Use

This section includes information about the creation and operation of the Compliance Unit at NYSBOE, common compliance issues, and information concerning the use of campaign funds.

A. INTRODUCTION

Chapter 55 of the Laws of 2014 substantially increased the obligations of NYSBOE in the area of campaign finance compliance. On July 1, 2014, the Compliance Unit was created, charged with reviewing all itemized campaign financial disclosure statements for compliance with applicable laws and regulations.

The Compliance Unit assists treasurers and candidates with registration, education, filing, resignation, and termination. The Compliance Unit's numerous responsibilities and initiatives include, but are not limited to: staffing a campaign finance call center, intake and processing of campaign financial disclosure statements and related forms, providing statewide training to all filers and interested parties, conducting compliance reviews on all itemized filings, and conducting more complex audits on financial data.

CAMPAIGN FINANCE CALL CENTER

For questions concerning NYS Election Law and campaign finance, campaign financial disclosure reporting and registering a political committee with NYSBOE, the call center is available Monday through Friday from 9:00 am to 4:45 pm at 1(800)458-3453, option 2.

INFORMATION TECHNOLOGY UNIT (ITU HELP DESK)

The ITU help desk is available for assistance with the use of the EFS Web Application and related computer questions, Monday through Friday from 9:00 am to 4:45 pm at 1(800)458-3453, option 3.

CONTINUING EDUCATION

Check the website at www.elections.ny.gov for the latest schedule of statewide training seminars and webinars along with all continuing educational information for filers needing help complying with all campaign financial disclosure requirements.

COMPLIANCE REVIEWS

The Compliance Unit reviews all itemized reports (and amendments thereof) using a checklist and categorizes them as:

Compliant: the campaign financial disclosure report contains no deficiencies or training issues.

Deficient: the campaign financial disclosure report is missing statutorily required data or contains other entries identified as deficiencies.

Training: the campaign financial disclosure report is not missing statutorily required data, however, there are errors in reporting that need to be corrected. An example is using the wrong transaction type to report an entry.

To resolve deficiencies, follow the instructions on the checklist. Each compliance reviewer will note precisely what issue(s) need to be addressed and the timeframe in which they must be addressed.

Should you have any questions, the reviewer's name and phone number are provided on the checklist. The reviewer will assist you with the compliance process.

B. TOP COMPLIANCE ISSUES

The Compliance Unit has identified the top errors made on itemized reports:

- **Reimbursements to individuals/payments to credit cards without proper itemization:** Each transaction in a reimbursement/credit card payment must be individually itemized, so that the transaction amounts detailed equal the total amount paid to the individual/credit card company.
- **LLC/PLLC attribution missing:** Contributions received from LLCs/PLLCs must first be reported under the Monetary Contributions Received from All Other transaction type and then attributed to all member owners, in direct proportion to each member's ownership interest.
- **A negative opening or closing balance:** The committee will be notified of having a negative balance and would be required to reconcile their reports to remedy the negative balance. Disclosure reports should match internal committee financial documents (bank statements, checkbook register, etc.).
- **Cash contributions over \$100:** Candidates/committees are prohibited from accepting more than \$100 in cash *in the aggregate* from a contributor. If a candidate/committee accepts more than \$100 from a contributor, it must refund the overage to the contributor.
- **Missing data:** Missing dates, names, addresses, or methods of payment may generate a deficiency and should be corrected. This complete data is required for all itemized transactions on a disclosure report.
- **Disclosing transactions that are out of the date range for the applicable report:** This is the inclusion of a transaction that should have been reported on another campaign financial disclosure report. The filer must adhere to a filing's specific date range.
- **Loan documentation:** Every time a committee receives a loan or has a loan/liability forgiven, the committee must supply a copy of the signed letter of indebtedness or signed letter of forgiveness to NYSBOE. These supporting documents can be uploaded by the filer into the EFS Web Application after submitting the associated disclosure report.
- **Conducting raffles:** The NYS Gaming Commission prohibits political committees from conducting raffles. The monies received from a raffle must be refunded to participants (if known) or remitted to the Office of the State Comptroller if the participants are unknown.

C. CAMPAIGN FUNDS FOR PERSONAL USE

Contributions received by a candidate or a political committee shall not be converted by any person to a personal use which is unrelated to a political campaign or the holding of a public office or party position. (EL 14-130)

14–130. Campaign funds for personal use

1. Contributions received by a candidate or a political committee may be expended for any lawful purpose. **Such funds shall not be converted by any person to a personal use which is unrelated to a political campaign or the holding of a public office or party position.**

3. For the purposes of this section, contributions “converted by any person to a personal use” are expenditures that are exclusively for the personal benefit of the candidate or any other individual, not in connection with a political campaign or the holding of a public office or party position. “Converted by any person to a personal use”, when meeting the definition in this subdivision, shall include, but not be limited to, expenses for the following:

(i) **any residential or household items, supplies or expenditures, including mortgage, rent or utility payments for any part of any personal residence** of a candidate or officeholder or a member of the candidate’s or officeholder’s family that are not incurred as a result of, or to facilitate, the individual’s campaign, or the execution of his or her duties of public office or party position. In the event that any property or building is used for both personal and campaign use or as part of the execution of his or her duties of public office or party position, personal use shall constitute expenses that exceed the prorated amount for such expenses based on fair-market value.

(ii) **mortgage, rent, or utility payments** to a candidate or officeholder for any part of any non-residential property that is owned by a candidate or officeholder or a member of a candidate’s or officeholder’s family and used for campaign purposes, to the extent the payments exceed the fair market value of the property’s usage for campaign activities;

(iii) **clothing**, other than items that are used in the campaign or in the execution of the duties of public office or party position;

(iv) **tuition payments** unrelated to a political campaign or the holding of a public office or party position;

(v) **salary payments** or other compensation provided to any person for services where such services are not solely for campaign purposes or provided in connection with the execution of the duties of public office or party position;

(vi) **salary payments** or other compensation provided to a member of a candidate’s family, unless the family member is providing bona fide services to the campaign. If a family member provides bona fide services to a campaign, any salary payments or other compensation in excess of the fair market value of the services provided shall be considered payments for personal use;

(vii) **admission** to a sporting event, concert, theater, or other form of entertainment, unless such event is part of, or in connection with, a campaign or is related to the holding of public office or party position;

(viii) **payment of any fines or penalties** assessed against the candidate pursuant to this chapter or in connection with a criminal conviction or by the joint commission for public ethics pursuant to section ninety-four of the executive law or sections seventy-three or seventy-three-a of the public officers law or the legislative ethics commission pursuant to section eighty of the legislative law;

(ix) **dues, fees, or gratuities** at a country club, health club, recreational facility or other entities with a similar purpose, unless they are expenses connected with a specific fundraising event or activity associated with a political campaign or the holding of public office or party position that takes place on the organization’s premises; and

(x) **travel expenses** including automobile purchases or leases, unless used for campaign purposes or in connection with the execution of the duties of public office or party position and usage of such vehicle which is incidental to such purposes or the execution of such duties; and

(xi) **childcare expenses**, other than expenses incurred in the campaign or in the execution of the duties of public office or party position.

4. Nothing in this section shall prohibit a candidate from purchasing equipment or property from his or her personal funds and leasing or renting such equipment or property to a committee working directly or indirectly with him to aid or participate in his or her nomination or election, including an exploratory committee, provided that the candidate and his or her campaign treasurer sign a written lease or rental agreement. Such agreement shall include the lease or rental price, which shall not exceed the fair lease or rental value of the equipment. The candidate shall not receive lease or rental payments which, in the aggregate, exceed the cost of purchasing the equipment or property.

5. Nothing in this section shall prohibit an elected public officeholder from using campaign contributions to facilitate, support, or otherwise assist in the execution or performance of the duties of his or her public office.

6. The state board of elections shall issue advisory opinions upon request regarding expenditures that may or may not be considered personal use of contributions. Any formal or informal advisory opinions issued by a majority vote of the commissioners of the state board of elections shall be binding on the board, the chief enforcement counsel established by subdivision three-a of section 3-100 of this chapter, and in any subsequent civil or criminal action or proceeding or administrative proceeding.

Note: See NYSBOE website for previously issued Opinions.

VII. INDEPENDENT EXPENDITURES

Inside Part One, Section VII:

- Independent Expenditure Committee Defined
- What is an Independent Expenditure?
- What is Not an Independent Expenditure?
- What is Coordination? What is Not Coordination?
- Definitions Related to Independent Expenditures
- New Requirements: Paid Internet & Digital Ads (“PIDA”)
- Registration: Independent Expenditures
- Reporting Requirements
- Prohibited Spending

Refer to the Filing Calendar at www.elections.ny.gov for details on when Independent Expenditure Committees should file.

A. INDEPENDENT EXPENDITURE COMMITTEE DEFINED

The Laws of 2016 set forth new requirements for Independent Expenditure Reporting.

- Article 14 of the NYS Election Law was amended, setting forth how Independent Expenditures are to be reported. (EL 14-107)
- NYCRR 6200.10 Disclosure of Independent Expenditures, as amended, sets forth and incorporates the changes as they relate to Independent Expenditures.

Independent Expenditure Committee means a political committee, that only makes independent expenditures as defined in Article 14 and does not coordinate with a candidate, candidate’s authorized committees or an agent of the candidate as defined in paragraph (g) of subdivision one of section 14-107 of the NYS Election Law.

An Independent Expenditure Committee may be created by a person, group of persons, corporation, unincorporated business entity, labor organization or business, trade or professional association, or organization, or political committee. (EL 14-100 (15))

B. WHAT IS AN INDEPENDENT EXPENDITURE?

Independent Expenditure is an expenditure made by an Independent Expenditure Committee conveyed to 500 or more members of a general public audience or any paid internet or digital advertisement targeted to 50 or more members of a general public audience by:

- Audio or video communication via broadcast, cable or satellite;
- Written communication via advertisement, pamphlets, circulars, flyers, brochures, letterheads;
- Other published statements, which shall include, but not be limited to, digital media; or
- Any paid internet or digital advertisement

which contains,

- Irrespective of when made, words such as “vote,” “oppose,” “support,” “elect,” “defeat,” or “reject,” which call for the election or defeat of a clearly identified candidate;
- Refers to and advocates for or against a clearly identified candidate or ballot proposal on or after January 1 of the election year in which such candidate is seeking office or such proposal shall appear on the ballot; **or**
- Within 60 days before a general or special election for the office sought by the candidate or 30 days before a primary election, includes or references a clearly identified candidate.

“Advocates for or Against” means, in the absence of explicit words of advocacy for or against a candidate or ballot proposal, that the expenditure—through the use of images, photos or language—promotes, supports, attacks, or opposes the clearly identified candidate or ballot proposal.

For the purposes of determining that a communication is “advocating for or against” a candidate or ballot proposal, the following factors shall be considered, but shall not be limited to:

- Whether it identifies a particular candidate by name or other means such as party affiliation or distinctive features of a candidate’s platform or biography or identifies a ballot proposal;
- Whether it expresses approval or disapproval for said candidate’s positions or actions or for a ballot proposal;
- Whether it refers to a candidate or ballot proposal and is part of an ongoing series by the group on the same issue and the expenditure is made on or after January first of the year of the election in which such candidate is seeking office or such proposal shall appear on the ballot;
- Whether the issue raised in the communication has been raised as a distinguishing characteristic among the referenced candidates; and
- Whether its timing and the identification of the candidate are related to a vote on legislation or a position on legislation by an officeholder who is also a candidate and is made on or after January first of the year of the election in which such candidate is seeking office.

For the purposes of determining that a communication is **not** “advocating for or against” a candidate or ballot proposal, the following factors shall be considered, but shall not be limited to:

- Whether it is part of an ongoing series by the group on the same issue and does not refer to a candidate or ballot proposal; and
- Whether its timing and the identification of the candidate or ballot proposal are related to a non-electoral event (e.g., a vote on legislation or a position on legislation by an office-holder who is also a candidate) and is not made on or after January first of the year of the election in which such candidate is seeking office or such proposal shall appear on the ballot.

However, even if some of the factors above are found, the communication must still be considered in its context before arriving at any conclusion.

C. WHAT IS NOT AN INDEPENDENT EXPENDITURE?

An independent expenditure shall not include:

- Payments or expenditures made by a Party or Constituted Committee that is required to file disclosure reports under NYS Election Law;
- Communications where such candidate, the candidate’s political committee or its agents, a Party Committee or its agents, or a Constituted Committee or its agents, or a political committee formed to promote the success or defeat of a ballot proposal or its agents, did authorize, request, suggest, foster or cooperate in such communications;
- Payments or expenditures where Coordination occurs in the creation, formation, or operation of the Independent Expenditure Committee making the payment or expenditure.

An independent expenditure shall also not include expenditures in connection with:

- A written news story, commentary, or editorial or a news story, commentary, or editorial distributed through the facilities of any broadcasting station, cable or satellite, unless such publication or facilities are owned or controlled by any political party, political committee or candidate; **or**
- A communication that constitutes a candidate debate or forum; **or**
- Internal communication by members to the other members of a membership organization of not more than 500 members for the purpose of supporting or opposing a candidate or candidates for elective office, provided such expenditures are **not** used for the costs of campaign material or communications use in connection with broadcasting, telecasting, newspapers, magazines, or other periodical publications, billboards or similar types of general public communications; **or**
- Internal communications by members to other members of a membership organization of not more than 500 members or communications by a corporation organized for charitable purposes pursuant to Section 501(c)(3) of the Internal Revenue Code, within 60 days before a general or special election for the office sought by the candidate or 30 days before a primary election, that includes or references a clearly identified candidate but does not otherwise qualify as an Independent Expenditure; **or**
- A communication published on the internet, unless the communication is a paid advertisement. (EL 14-107(1)(B))

D. WHAT IS COORDINATION?

Coordination shall include:

- **Candidate participated in creation/formation of the Independent Expenditure Committee within two years of election:** the candidate or the candidate's authorized committee, or an agent of the candidate or the candidate's authorized committee participated in the creation or formation of the Independent Expenditure Committee within two years of the general, primary or special election in which the candidate is a candidate for nomination or election and the payment or expenditure made is for the benefit of that candidate.
- **The candidate appears at fundraiser hosted by Independent Expenditure Committee within two years of election:** The candidate or agent of the candidate appears at any fundraising event hosted by an Independent Expenditure Committee, or its agent, making a payment or expenditure that benefits that candidate within two years of the general, primary, or special election in which the candidate is a candidate for nomination or election.
- **The Independent Expenditure Committee employed or retained former employee of candidate or policymaker in candidate office holder's office within two years of the election:** The Independent Expenditure Committee making the payment or expenditure or its agent, employed or retained an individual, other than an individual described in the eighth bullet of this Section D, who was employed by the candidate, the candidate's authorized committee, or an agent of the candidate or has held a policymaking, non-administration position in the office of the candidate's elected office within two years of the general, primary, or special election in which the candidate is a candidate for nomination or election, and the payment or expenditure is made for the benefit of that candidate.
- **Independent Expenditure Committee is a member of, or is established, directed or managed by candidate's immediate family member:** The Independent Expenditure Committee making the payment or expenditure or its agent, is a member of the candidate's immediate family or is established, directed, or managed by a member of the immediate family of the candidate and the payment or expenditure is made for the benefit of that candidate.
- **Independent Expenditure Committee uses campaign material from candidate:** The Independent Expenditure Committee making the payment or expenditure benefitting the candidate, republishes, disseminates or distributes, in whole or in part, any video, audio, written, or other campaign-related material prepared by the candidate or the candidate's authorized committee or by an agent of the candidate or the candidate's authorized committee. This paragraph shall not apply if the Independent Expenditure Committee making the payment or expenditure obtains the communication or materials from a publicly available source.
- **The candidate shares or rents campaign space with or from the Independent Expenditure Committee:** The candidate or the candidate's authorized committee, or an agent of the candidate or the candidate's authorized committee, shares or rents space for a campaign-related purpose with or from the Independent Expenditure Committee, or its agent, making the payment or expenditure benefitting the candidate.
- **Independent Expenditure Committee has participated in strategic discussions with the candidate within two years of the election:** The Independent Expenditure Committee, or its agent, making the payment or expenditure benefitting the candidate has participated in strategic discussions with the candidate, the candidate's authorized committee, or an agent of the candidate or the candidate's authorized committee within two years of the general, primary, or special election in which the candidate is a candidate for nomination or election. Discussion shall be deemed strategic if information about the candidate's or opponent's electoral campaign plans, projects, or activities

that is not obtained from a publicly available source, is conveyed to the Independent Expenditure Committee, or its agents, making the payment or expenditure. This paragraph shall only apply to discussions occurring after the Independent Expenditure Committee is formed or, one week after the candidate has been certified for that election, whichever occurs first.

- **Independent Expenditure Committee and candidate retain same professional campaign service provider within two years of the election:** The Independent Expenditure Committee, or its agent, making the payment or expenditure benefitting the candidate and the candidate or the candidate's authorized committee knowingly retained the same individual or entity to provide professional campaign services within two years of the general, primary or special election, in which the candidate is a candidate for nomination or election, and the professional campaign services provider discloses strategic information regarding one party with the other party. Information shall be deemed strategic if it relates to either party's respective campaign or IE plans, projects, or activities that are not obtained from a publicly available source. This subparagraph shall not prohibit a candidate, a candidate's authorized committee, or an agent of the candidate or the candidate's authorized committee, from retaining the same professional campaign services provider as the Independent Expenditure Committee or its agent, making the payment or expenditure benefitting the candidate upon the professional campaign services provider entering into a confidentiality agreement with both parties expressly stating it will not disclose strategic information regarding each party with the other party.
- **Independent Expenditure Committee utilizes strategic information or data from common vendor/campaign professional of candidate, within two years of the election:** The Independent Expenditure Committee, or its agent, making the payment or expenditure benefitting the candidate utilizes strategic information or data related to the candidate, that is not from a publicly available source, and is not otherwise available by subscription, from an individual who has been previously compensated, reimbursed or retained by the candidate as a consultant, political, media or fundraising advisor, vendor or contractor, within two years of the general, primary, or special election in which the candidate is a candidate for nomination or election.

E. WHAT IS NOT COORDINATION?

Coordination shall not include:

- **Responses to inquiries, re: legislative or policy issues:** A response by candidate or a Party or Constituted Committee to an inquiry about the candidate's or Party or Constituted Committee's position on legislative or policy issues.
- **Public communications by candidate owner/operator of business:** A public communication in which a candidate is clearly identified only in his/her capacity as the owner or operator of a business that existed prior to the candidacy if:
 - The medium, timing, content and geographic distribution of the public communication are consistent with public communications made prior to the candidacy, and
 - The public communication does not promote, support, attack or oppose that candidate or another candidate in their capacity as candidates who seek the same office as that candidate.

F. DEFINITIONS RELATED TO INDEPENDENT EXPENDITURES

Agent: means for the purposes of this section, a person authorized by the candidate or the candidate's authorized committee, who acts on behalf of or at the direction of the candidate or the candidate's authorized committee; or a Party Committee or Constituted Committee acting on behalf of a candidate; or a person authorized by an Independent Expenditure Committee who acts on behalf of, or at the direction of, such committee. (EL 14-107(1)(g))

Clearly Identified Candidate: means that:

- The name of the candidate involved appears;
- A photograph or drawing of the candidate appears; or
- The identity of the candidate is apparent by unambiguous reference. (EL 14-100(12))

Foreign National: means a term defined by subsection b of section 30121 of Title 52 of the United States code:

- 1) A foreign principal, as such term is defined, by section 611(b) of Title 22, except that the term "foreign national" shall not include any individual who is a citizen of the United States; or
- 2) An individual who is not a citizen of the United States or a national of the United States (as defined in section 1101(a)(22) of Title 8) and who is not lawfully admitted for permanent residence (as defined by section 1101(a)(20) of Title 8).

General Public Audience: means an audience composed of members of the public, including a targeted subgroup of members of the public; provided, however, it does not mean an audience solely comprised of members, retirees and staff of a labor organization or members of their households or an audience solely comprised of employees of a corporation, unincorporated business entity or members of a business, trade or professional association or organization. (EL 14-100(13))

Immediate Family: means that for the purpose of this section, the spouse, child, parent, grandparent, brother, half-brother, sister, half-sister of the candidate, and the spouses of such persons. (EL 14-107(1)(f))

Labor Organization: means any organization of any kind which exists for the purpose, in whole or in part, of representing employees employed within the State of New York in dealing with employers or employer organizations or with the state government or any political or civil subdivision or other agency thereof, concerning terms and conditions of employment, grievances, labor disputes, or other matters incidental to the employment relationship. For the purposes of this regulation, each local, parent national, or parent international organization of a statewide labor organization, and each statewide federation receiving dues from subsidiary labor organizations, shall be considered a separate labor organization. (EL 14-100(14))

Membership Organization: means a group that has a recognized organizational structure and maintains a list of its members, such as a professional, fraternal, patriotic, or social association or organization, a cooperative or a corporation without capital stock, and is not organized primarily for the purpose of influencing the nomination for election, or election, of any candidate or office covered by Article 14 of the Election Law of the State of New York, or any ballot proposal covered therein.

Factors that support a conclusion that a group is a “membership organization” for this purpose shall include, but not be limited, to the following:

- The group is composed of members, some or all of whom are vested with the power or authority to administer the organization pursuant to membership bylaws, constitution or other formal organizational documents;
- There are expressly stated qualifications for membership, including special membership status, such as “retired” or “lifetime” member;
- The group expressly solicits to become members;
- Individuals pay dues to be members of the group;
- The group acknowledges the acceptance of membership, such as by sending a membership card or issuing correspondence;
- The group distributes newsletters or other information messages to its members;
- The group has a mission statement that is available for the members and the public to see; and
- The group is not organized primarily for the purpose of influencing the nomination for election, or election, of any candidate for office, or for the success or defeat of any ballot proposal covered by Article 14 of the NYS Election Law. (NYCRR 6200.10 (b)(6))

Paid Internet & Digital Ads: means any digitally displayed advertising paid for by an Independent Expenditure Committee that exists on or is transmitted via the internet. Such ads include, but are not limited to, (a) display advertising; (b) image, video, audio, or interactive media advertisements; (c) paid or promoted content on social networking sites; (d) search engine marketing; (e) native advertising; and (f) sponsorships.

Political Action Committee: means a political committee which makes no expenditures to aid or take part in the election or defeat of a candidate, or to promote the success or defeat of a ballot proposal, other than in the form of contributions, including in-kind contributions, to candidates, candidate’s authorized committees, Party Committees, Constituted Committees, or Independent Expenditure Committees, provided there is not common operation control between the Political Action Committee and the Independent Expenditure Committee; or in the form of communications that are not distributed to a general public audience as described in this section. (EL 14-100 (16)) For purposes of this paragraph, **common operation control** means that:

- The same individual or individuals exercised actual and strategic control over the day-to-day affairs of both the PAC and the Independent Expenditure Committee; or
- Employees of the PAC and the Independent Expenditure engage in communication related to the strategic operations of either committee.

G. NEW REQUIREMENTS: PAID INTERNET & DIGITAL ADS (“PIDA”)

Effective September 9, 2018, a number of new reporting requirements for Independent Expenditure Committees took effect in regards to paid internet and digital advertisements.

Paid Internet & Digital Ads

Paid Internet & Digital Ads (“PIDA”) refers to any digitally displayed advertising paid for by an Independent Expenditure Committee that exists on or is transmitted via the internet. Such ads include, but are not limited to, (a) display advertising; (b) image, video, audio, or interactive media advertisements; (c) paid or promoted content on social networking sites; (d) search engine marketing; (e) native advertising; and (f) sponsorships.

Submitting Copies of Digital Independent Expenditure Ads

Copies of paid internet or digital ads (“PIDA”) targeted to 50 or more people must be submitted to the State Board of Elections at the same time **AND IN ADDITION TO** the applicable Weekly or 24-Hour Independent Expenditure Report.

- Required copies for such Weekly Reports would include Independent Expenditures in the form of PIDAs over \$500.
- Required copies for such 24-Hour Reports would include Independent Expenditures in the form of PIDAs over \$5,000.

Submitted copies of the ads must be in an accessible format that can be read with a screen reader, in compliance with the Americans with Disabilities Act. If the advertisement has a video or audio component, the committee must submit a script and reasonable description of any visual elements. The committee should not submit video or audio files to NYSBOE.

Attribution Requirements

The attribution must be of sufficient type size and color contrast to be clearly readable to the recipient or viewer. There are additional technical requirements for ads with text or graphic components to have an adapted attribution when, due to external character or space constraints, the ad cannot fit a required attribution. Similarly, a paid internet or digital ad with an audio and/or video component must include a full attribution included in such video or audio component. (See Election Law §14-107(2) and (9 NYCRR §6200.10 (f)(2)).

Submitting Registration Forms to Television, Radio Broadcasters, Providers of Cable or Satellite Television and Online Platforms

Upon the purchase of a communication in the form of an independent expenditure “each television or radio broadcast station, provider of cable or satellite television, or online platform” shall require that the Independent Expenditure Committee “making such purchase” file with such station, provider or platform “a copy of the registration form filed by such committee with the state board of elections.” This requirement applies to ALL independent expenditures purchased from these entities, including all television and radio spots, not just internet or digital advertisements. (See Election Law §14-107-b and

(9 NYCRR § 6200.10(i)).

H. REGISTRATION: INDEPENDENT EXPENDITURES

Prior to making any independent expenditure, a person or organization must first register with NYSBOE as an Independent Expenditure Committee. (EL 14-107(3)) in conformance with this article provided, however, that no foreign national, government, instrumentality or agent may register as an Independent Expenditure Committee for the purpose of making independent expenditures in any state or local election.

An Independent Expenditure Committee must file the Independent Expenditure Committee Campaign Finance Registration Form (CF-02—Type 8) and has additional registration and filing requirements.

Independent Expenditure Committees must provide the following additional information upon registration:

1. If the committee is an individual making its own independent expenditures, provide the name, address, occupation and employer of the person;
2. If the committee is an entity, provide the name, address, occupation and employer of any individual who exerts operational or managerial influence or control over the entity;
Note: Disclosure requires the name of at least one natural person.
3. If the committee is an entity, provide the name, address, occupation and employer of any salaried employee of the committee;
4. For those individuals who have been identified in categories 1, 2, or 3 above, indicate whether during the two-year period before filing, they have been employed or retained as:
 - a. A political, media or fundraising advisor or consultant for a candidate, or any entity directly controlled by a candidate, or any Party or Constituted Committee or
 - b. Have held a formal position in the office of a candidate's elected office or have held a formal position in any Party or Constituted Committee.

Provide the name and address of the relevant employer or retaining entity.

For each such employer or retaining entity listed, Independent Expenditure Committees must provide the basis for listing them on the "Reason" line provided (e.g., media consultant).

5. Those individuals who have been identified in categories 1, 2, or 3 who are members of a candidate's immediate family (spouse, child, grandparent, brother, half-brother, sister, half-sister of the candidate and spouses of these individuals) must be listed.

I. REPORTING REQUIREMENTS

All Independent Expenditure Committees are required to file periodic and all election cycle reports. Independent Expenditure Committees may also have to provide Weekly/24-Hour disclosures.

If an Independent Expenditure Committee is not participating in a primary, general or special election, it should submit a Notice of Non-Participation in Election(s) by Registered PACs, Party and Constituted Committees or Independent Expenditure Committees form (CF-20). The filing of a CF-20 does not remove the obligation of the committee to make any required Weekly or 24-Hour disclosures.

Weekly/24-Hour Disclosures

After the Independent Expenditure Committee has registered with NYSBOE, in addition to filing the campaign financial disclosure reports required of political committees, additional disclosures must be made electronically on a weekly and 24-Hour basis, as applicable:

Weekly IE Disclosure

Year-round, submit Weekly disclosures on Mondays after:

- receipt of a contribution of \$1,000 or more
- any expenditure made over \$5,000
- any liability incurred over \$5,000
- a paid internet or digital advertisement (PIDA) expenditure over \$500

24-Hour IE Disclosure

Within 30 days of the applicable primary, general or special election, submit a notice within 24 hours of:

- receipt of any contribution of \$1,000 or more (received within 30 days before an election)
- any expenditure (including PIDA expenditures) made over \$5,000

Disclosure Reporting Detail

Weekly and 24-Hour disclosures shall include, in addition to any other information required by law:

- The name, address, occupation and employer of the person making the statement.

For each contribution received:

- The name, address, occupation and employer of any person providing a contribution, gift, loan, advance or deposit of \$1,000 or more for the independent expenditure, or the provision of services for the same, and the date it was given.

For each expenditure or payment made:

- The dollar amount paid for each independent expenditure, the name and address of the person or entity receiving the payment, the date the payment was made and a description of the independent expenditure; and
- The election to which the independent expenditure pertains and the name of the clearly identified candidate or ballot proposal referenced and whether the candidate or ballot proposal is supported or opposed; and
- A list of all expenditures made by and liabilities incurred for services rendered during the relevant reporting period. (EL 14-107(4))

Note: All contributions or expenditures disclosed on a Weekly or 24-Hour IE Disclosure must also be disclosed on the next applicable campaign financial disclosure report.

A receipt of a contribution of \$1,000 or more or the disclosure of an expenditure/liability over \$5,000 that has been disclosed as a 24-Hour IE Disclosure does not need to be disclosed on the subsequent Weekly IE Disclosure, but must be disclosed on the next applicable campaign financial disclosure report.

ATTRIBUTIONS

Attribution of Campaign Advertisements – NYS Election Law requires a sponsor or payor’s name to appear on any political advertisement (“Paid for by”). All political communication by Independent Expenditure Committees, regardless of cost, must:

- Clearly state the name of the person/committee who paid for or otherwise published or distributed the communication, e.g. “Paid for by the ABC Independent Expenditure Committee” **and**
- With respect to communications regarding candidates, state that the communication was **not** expressly authorized or requested by any candidate or by any candidate’s political committee or any of its agents, e.g. “This communication was not expressly authorized or requested by any candidate or by any candidate’s political committees or any of its agents.”

If the ad refers to a federal candidate, the Federal Election Commission (FEC) may impose separate requirements. Additionally, Federal Communications Commission (FCC) regulations, as well as radio/TV stations, and print media themselves, may impose further requirements.

DISCLOSURE OF POLITICAL COMMUNICATION/CAMPAIGN MATERIALS

All political committees whose activity requires the filing of primary, general and/or special election reports, must at the same time the applicable post-election campaign financial disclosure report is due and made, submit copies of all the filer’s political communications, also known as campaign materials, associated with that election. Copies shall include a copy of all broadcast, cable or satellite schedules and scripts, paid internet or digital, print and other types of advertisements, pamphlets, circulars, flyers, brochures, letterheads and other printed matter purchased or produced, **and reproductions of statements or information published to 500 or more members of a general public audience by computer or other electronic device including but not limited to electronic mail or text message**, purchased in connection with such election by or under the authority of the person filing the statement or the committee or the person on whose behalf it is filed, as the case may be. Such copies, schedules and scripts shall be preserved by the officer with whom or the board with which it is required to be filed for a period of one year from the date of filing thereof. (EL 14-106)

In addition to the above, for any required weekly disclosures filed by an Independent Expenditure Committee, it must submit to NYSBOE, in conjunction with such weekly disclosures, a copy of all political communications paid for by the Independent Expenditure Committee, including but not limited to broadcast, cable or satellite schedules internet, print and other types of advertisements, pamphlets, circulars, flyers, brochures, letterheads and other printed matter purchased or produced, and reproductions of statements or information conveyed to 1,000 or more members of a general public audience by computer or other electronic devices.

HOW TO SUBMIT CAMPAIGN MATERIALS ELECTRONICALLY

Effective January 25, 2021, filers may upload their campaign materials directly into the EFS Web Application. For guidance on submitting, please see NYSBOE's website at <https://www.elections.ny.gov/CampaignFinance.html>.

To file campaign materials electronically, the following requirements on the document size and type must be met:

- The file must be in pdf, jpeg, or png format;
- The following documents are not acceptable and will be rejected: all video and audio files and any compressed, encrypted or executable files;
- PDFs should contain text or low-resolution images only;
- Each individual attachment must be 5 MB or less.

NYSBOE does not need a copy of an actual commercial, video or audio clip. A copy of the script is all that is required.

All filers continue to have the option to mail campaign materials/political communications to:

New York State Board of Elections
Compliance Unit
40 N. Pearl Street, Suite 5
Albany, NY 12207-2729

NYSBOE shall maintain and make available online for public inspection in a machine-readable format, a complete record of any independent expenditure in the form of a paid internet or digital advertisement required to be filed under subdivision 5 of EL 14-105. The record shall be maintained for a period no less than five years from the date of filing and contain a digital copy of the independent expenditure and the information provided on the registration form of the Independent Expenditure Committee making such expenditures pursuant to paragraph (a) and (b) of subdivision 3 of EL 14-107. NYSBOE shall promulgate rules necessary to comply with the provisions of this subdivision which shall be effective no later than 120 days after the effective date of this subdivision.

J. PROHIBITED SPENDING

Prohibited Spending by Independent Expenditure Committees and Political Action Committees:

- 1. Foreign nationals ban.** Foreign nationals and instrumentalities are prohibited from making independent expenditures in any state or local election campaign (EL 14-100(17), 14-107(3) and NYCRR 6200.109k)).
- 2. Independent Expenditure Committees prohibited from making contributions:** An Independent Expenditure Committee shall not contribute to any candidate, Constituted Committee, political committee, or Party Committee.
- 3. (a) PACs prohibited from making independent expenditures, or contributions to Independent Expenditure Committees with "common operation control" as the PAC:** A Political Action Committee shall not make any independent expenditures and may only make contributions to any Independent Expenditure Committee if such committee does not have common operational control. For purposes of this paragraph, "common operation control" means that (i) the same individual or

individuals exercise actual and strategic control over the day-to-day affairs of both the Political Action Committee and the Independent Expenditure Committee, or (ii) employees of the Political Action Committee and the Independent Expenditure Committee engage in communications related to the strategic operations of either committee.

(b) Candidates/their authorized committees, Party/Constituted Committees prohibited from contributing to Independent Expenditure Committees that make beneficial expenditures regarding the candidate or the candidate supported by the Party/Constituted Committee: No candidate, candidate's authorized committee, Party Committee, or Constituted Committee shall contribute to an Independent Expenditure Committee that is making expenditures benefitting the candidate or the candidate supported by such Party or Constituted Committee.

VIII. DUTIES OF TREASURERS/CANDIDATES

Inside Part One, Section VIII:

- Registration and Filing
- Documents and Records Retention
- Resignation and Termination

A. REGISTRATION AND FILING

The filer is legally responsible for filing all required campaign financial disclosure reports. (EL 14-102 and EL 14-104)

The treasurer must file amended registration forms within two days of any changes to information contained therein.

Filers filing with NYSBOE must file electronically, using NYSBOE's EFS Web Application. (EL 14-102(4))

Please note: If you are a candidate running for statewide office (Governor, Lieutenant Governor, State Comptroller, or State Attorney General) or state legislative office (State Senate or State Assembly) and would like to participate in the Public Campaign Finance Program, please visit the New York State Public Campaign Finance Board website at <http://pcfb.ny.gov> for more information.

Candidates interested in participating must complete and submit a PCF-21 Type 1P Registration Form and a PCF-22 Application/Certification Form to the Public Campaign Finance Board. Participating candidates are only permitted one authorized committee per elective office sought. All previously authorized committees for the same elected office must be terminated with NYSBOE.

FILER ID# AND USERNAME

When registering with NYSBOE via the appropriate Campaign Finance Registration Form(s), filers will be assigned a Filer ID#.

A valid email address is required from the filer in order to access the EFS Web Application and fulfill the disclosure requirements. The email address acts as the filer's username within the EFS Web Application and is a primary way NYSBOE communicates with filers. The email address should be one the filer accesses regularly and must be updated with NYSBOE immediately if a change is made.

ADDING/REMOVING AUTHORIZED USERS

NYSBOE permits a treasurer to designate additional authorized users who can access the filer's EFS Web Application account. Each authorized user has a different email address and password login than the treasurer. Treasurers may add or remove authorized users by submitting a CF-07 form (Authorized User Designation/Removal for Electronic Filing System (EFS) Web Application) to NYSBOE. A hard copy with original signature is required.

The authorized user will be able to log into the committee's account, create report drafts, and add/edit/delete transactions.

The authorized user will **not** be able to submit any reports. This remains the sole responsibility of the treasurer of the committee. The treasurer alone remains the legal representative of the committee in its responsibility to NYSBOE under Election Law.

If the treasurer wishes to remove someone previously designated as an authorized user, the treasurer must submit a new version of the CF-07 form to NYSBOE.

If the treasurer on this form successfully resigns from the committee, all authorized users designated by that treasurer will automatically lose access to the committee's EFS Web Application account.

REGISTRATION REQUIRED FOR POLITICAL COMMITTEES BEFORE FINANCIAL ACTIVITY

No officer, member or agent of any political committee shall receive any receipt, transfer or contribution or make any expenditure or incur any liability until the committee shall have chosen a treasurer and depository and filed their names (initial registration or amendment thereto) as required with NYSBOE. (EL-14-118(1))

B. DOCUMENTS AND RECORDS RETENTION

DETAILED, BOUND ACCOUNTS

The treasurer of every political committee, as well as every candidate who receives or expends any money or any valuable thing or incurs any liability to pay money or its equivalent, shall keep and retain detailed, bound accounts of all receipts, transfers, loans, liabilities, contributions and expenditures, made by the committee or any of its officers, members, or agents acting under its authority or in its behalf, or the candidate, as applicable. (EL 14-118)

Electronic copies of these records are permissible.

RECORDS RETENTION

In accordance with NYS Election Law, every political committee shall have a treasurer and a depository (bank), and shall cause the treasurer (active and/or resigned) to keep detailed, bound accounts of all receipts, transfers, loans, liabilities, contributions and expenditures made by the committee or any of its officers, members or agents, acting under its authority or on its behalf, for a period of five years from the date of the filing of the final report with respect to the election, primary election or convention to which they pertain.

These requirements regarding records retention also apply to candidates who are required to file their own campaign financial disclosure reports. (EL 14-118 (3))

RECEIPTS REQUIREMENT

All expenditures over \$10 must be vouched for by a receipted bill stating the particulars of the expense. (EL 14-122(2))

LIMITS ON CASH

There are limits on the amount of cash that candidates and political committees/treasurers can receive and expend. No candidate, political committee or agent thereof may receive from any one person an

aggregate amount greater than \$100 in cash. Disbursements/expenditures in excess of \$100 may **not** be in cash. (EL 14-118(2))

EVIDENCE OF INDEBTEDNESS/FORGIVENESS

Any campaign financial disclosure report indicating a loan shall have attached to it a copy of the evidence of indebtedness. (EL 14-102) Evidence of indebtedness is the loan document. Filers may upload and submit this evidence of indebtedness into the EFS Web Application account, after submitting the corresponding filing which discloses the loan's receipt.

If any loan or outstanding liability is forgiven, then the report indicating such forgiveness must also include a copy of the evidence of forgiveness. Evidence of forgiveness is a document that shows that the obligation has been forgiven. Filers may upload and submit this evidence of forgiveness into the EFS Web Application account, after submitting the corresponding filing which discloses the loan's or liability's forgiveness.

Filers continue to have the options to submit these documents via mail/email/fax.

Any loan or liability that is forgiven is subject to applicable contribution limits.

FINANCIAL ACTIVITY – DEPOSITS

All cash, checks, drafts or other instruments shall be deposited in the account of the candidate or committee in the designated depository. (EL 14-118 (2))

OBLIGATION TO TURN OVER RECEIPTS AND RECORDS OF FINANCIAL ACTIVITY TO TREASURER

Officers, members or agents of a political committee or agents of a candidate that receive any receipt, contribution, or transfer, or make any expenditure or incur any liability, must within three days after demand of the treasurer, and in any event within 14 days after any such financial activity, give to the treasurer of such committee, or to such candidate if any agent authorized by him/her, a detailed accounting of all with vouchers/receipts. (EL 14-122(1))

DISPOSITION OF ANONYMOUS CONTRIBUTIONS

Any anonymous contributions received by a candidate, campaign treasurer, political committee or agency thereof shall not be used or expended, but shall be paid over to the Comptroller of the State of New York for deposit in the general treasury of the State unless, before the due date for filing of the next campaign financial disclosure report, the identity of the anonymous contributor becomes known, and in that event the anonymous contribution shall be returned to the contributor or retained and properly reported as a contribution that is subject to limits. (EL 14-128)

Office of the State Comptroller
110 State Street
Second Floor
Attention: Remittance Control
Albany, NY 12236

RE: Disposition of Anonymous Contributions Pursuant to NYS Election Law Section 14-128.

RAFFLES AND GAMES OF CHANCE

Pursuant to General Municipal Law Section 186 and the related regulations of the New York State Gaming Commission, Division of Charitable Giving (9 NYCRR 4600) pertaining to Games of Chance, political parties and other political committees are specifically not authorized organizations to engage in Games of Chance.

Any monies received through a raffle must be refunded to the participants in the raffle. If any of the participants are not known, the proceeds from these unknown contributors are deemed anonymous and, as such, must be remitted to the Office of the State Comptroller.

C. RESIGNATION AND TERMINATION

TREASURER RESIGNATION

Treasurers seeking resignation must file a paper Termination or Resignation Request Form/No-Activity Report Form (CF-18) with an original signature, making sure to check the box(es) applicable to the request. A letter of resignation must accompany the request, along with a final financial disclosure report. Resignation requests are reviewed by Compliance staff and if approved, a successful letter of resignation will be issued to the treasurer. See the “Resigning as Treasurer” section in this Handbook for details.

TREASURER REMOVAL

Effective July 1, 2017, a candidate has the option of designating a committee of no less than three persons who shall be authorized to appoint and remove the treasurer of any authorized committee of the candidate. The designation or revocation of the committee shall be evidenced in a writing filed with NYSBOE by the candidate authorizing the committee. The candidate may revoke such designation at any time. Contact NYSBOE for further guidance. (EL 14-104-1)

TERMINATION OF FILING OBLIGATIONS

Treasurers or candidates seeking termination of filing obligations must file a paper Termination or Resignation Request Form/No-Activity Report Form (CF-18) with an original signature, making sure to check the box(es) applicable to the request. A final financial disclosure report must be submitted in conjunction with the request. Termination requests are reviewed by Compliance staff and if approved, a successful letter of termination will be issued to the treasurer and candidate, if applicable. See the “Terminating Filing Obligations” section in this Handbook for details.

TERMINATING A COMMITTEE VS. RESIGNING AS TREASURER

Terminating a committee is different than resigning as treasurer from a committee. Please review the following charts for steps to take for each separate process.

Terminating a Committee	
Step 1	<p>File all required financial disclosure reports:</p> <ul style="list-style-type: none"> ▪ Periodic reports for January and July ▪ Election reports when candidate's name appeared on the ballot and/or when the committee supported or opposed a candidate for election ▪ Final disclosure report covering all activity from last submitted report through the date the termination request is made
Step 2	<p>Confirm committee has no reports reflecting a negative balance. If a negative balance has been reported, check for reporting errors and amend reports as needed.</p>
Step 3	<p>Confirm committee has an ending cash balance of \$0. If funds remain:</p> <ul style="list-style-type: none"> ▪ Contribute to an IRS recognized charity ▪ Contribute to a political committee/candidate, subject to limits (IE committees cannot do this) ▪ Transfer the funds, if eligible ▪ Refund on a pro-rated basis to all contributors ▪ Turn over funds to the NYS General Fund
Step 4	<p>Confirm committee has no outstanding loans or liabilities.</p> <p>Confirm committee has submitted letters of indebtedness and/or forgiveness for any applicable loans or liabilities.</p>
Step 5	<p>Complete and submit a CF-18 form requesting termination:</p> <ul style="list-style-type: none"> ▪ The form must be submitted in a hard copy version with an original signature in ink. Electronic copies are not accepted
Step 6	<p>NYSBOE will send a letter indicating that the request has been approved or there are additional requirements needed to fulfill.</p> <p>Filing obligations do not end until a successful termination letter has been issued by NYSBOE.</p>

Resigning as Treasurer	
Step 1	<p>File all required financial disclosure reports:</p> <ul style="list-style-type: none"> ▪ Periodic reports for January and July ▪ Election reports when candidate's name appeared on the ballot and/or when the committee supported or opposed a candidate for election ▪ Final disclosure report covering all activity from last submitted report through the date the termination request is made
Step 2	<p>Confirm committee has no reports reflecting a negative balance. If a negative balance has been reported, check for reporting errors and amend reports as needed.</p>
Step 3	<p>Confirm committee has submitted letters of indebtedness and/or forgiveness for any applicable loans or liabilities</p>
Step 4	<p>Complete and submit a CF-18 form requesting resignation:</p> <ul style="list-style-type: none"> ▪ The form must be submitted in a hard copy version with an original signature in ink. Electronic copies are not accepted
Step 5	<p>Attach a signed letter of resignation with the CF-18 form submission:</p> <ul style="list-style-type: none"> ▪ Include the committee's filer ID and date of resignation request
Step 6	<p>NYSBOE will send a letter indicating that the request has been approved or there are additional requirements needed to fulfill.</p> <p>Filing obligations do not end until a successful resignation letter has been issued by NYSBOE.</p>

IX. RESIGNING AS TREASURER

Inside Part One, Section IX

- Documents Required for Treasurer Resignation
- Records Transfer and Retention Upon Treasurer Resignation
- Obligation to file Until Resignation Process Complete
- Incoming Treasurer Registration Forms

A. DOCUMENTS REQUIRED

To resign, a treasurer must submit the following to NYSBOE:

1. A CF-18 form; **and** –
2. A letter of resignation; **and** -
3. A treasurer’s last campaign financial disclosure report covering all activity through the date of the treasurer’s resignation request.

Resignation is not complete until approval is granted in writing by NYSBOE. For time frames, consult NYCRR 6200.7 of the Rules and Regulations of NYSBOE.

REPORTS AND FORMS

Filers with NYSBOE

Filers with NYSBOE must submit a fully completed paper Termination or Resignation Request Form (CF-18) when submitting a final campaign financial disclosure resignation report. The final disclosure report is to be submitted via the EFS Web Application.

A No-Activity Report can also be submitted on a paper CF-18 form. The CF-18 form must be completed in its entirety with the appropriate “Filing Period” and “Treasurer Resignation Report” boxes checked.

The fully completed CF-18 form must contain an original signature and be submitted by mail or in person to:

New York State Board of Elections
Compliance Unit
40 North Pearl Street, Suite 5
Albany, NY 12207-2729

Forms submitted by fax or by an electronic file attached to an email will be rejected.

Note: NYSBOE’s receipt of the CF-18 form initiates the resignation review process. Submitting the final financial disclosure report alone is not sufficient.

TIME PERIOD OF TREASURER'S RESIGNATION REPORT

The resignation report must include all transactions from the cut-off date of the last report filed, up to the date of the resignation request.

Any regularly scheduled filing, including election reports or periodic reports, can be designated as a treasurer resignation report. At other times, a treasurer can submit an off-cycle campaign financial disclosure resignation report. An off-cycle campaign financial disclosure report is defined as a report which does not correspond to any specific filing period.

A resignation will not be processed unless all requirements for resignation are met; this includes the filing of all delinquent reports.

RESIGNATION LETTER REQUIREMENTS

In addition to submitting a copy of their letter of resignation to NYSBOE, the treasurer must also provide a copy of their letter of resignation to the appropriate committee chairperson or, if no such individual, the appropriate management of their organization.

Treasurers of a candidate's authorized committee must also provide a copy of the letter of resignation to the candidate.

Upon the effective date of resignation, or upon the death of the treasurer, no member of the committee may receive or spend funds until a new treasurer is chosen, and an amended registration is submitted.

TREASURER REMOVAL

Effective July 1, 2017, a candidate has the option of designating a committee of no less than three persons who shall be authorized to appoint and remove the treasurer of any authorized committee of the candidate. The designation or revocation of the committee shall be evidenced in a writing filed with NYSBOE by the candidate authorizing the committee. The candidate may revoke such designation at any time. Contact NYSBOE for further guidance. (EL 14-104-1)

B. RECORDS TRANSFER AND RETENTION UPON TREASURER RESIGNATION

RECORD TRANSFER

The resigning treasurer is expected to fully cooperate in the transition to the new treasurer. The resigning treasurer should turn over all accounts, checkbooks and records to the new treasurer, maintaining a copy for themselves, immediately after completing the resignation process.

RECORD RETENTION

In accordance with NYS Election Law Section 14-118, every political committee shall have a treasurer and a depository (bank), and shall cause the treasurer (active and/or resigned) to keep detailed, bound accounts of all receipts, transfers, loans, liabilities, contributions and expenditures made by the committee or any of its officers, members or agents, acting under its authority or on its behalf, for a period of five years from the date of the filing of the final report with respect to the election, primary election or convention to which they pertain.

These requirements regarding records retention also apply to candidates who are required to file their own campaign financial disclosure reports. (EL 14-118 (3))

C. OBLIGATION TO FILE UNTIL RESIGNATION PROCESS COMPLETE

REPORTS

Treasurers are required to continue to file all applicable campaign financial disclosure election reports, as well as all periodic reports, with NYSBOE until the resignation requirements have been met.

Additionally, simply submitting a letter of resignation does not fulfill all of the requirements necessary for a treasurer resignation. A treasurer has a continuing obligation to file campaign financial disclosure reports with NYSBOE until he/she successfully resigns, and the resignation is approved in writing by NYSBOE. Once the resignation is approved, the resigning treasurer and any authorized users he/she has designated will lose access to the filer's EFS Web Application account.

Resignations are subject to review and approval by NYSBOE for compliance with the applicable statutes and rules and regulations of NYSBOE and are not deemed final until appropriate processing has taken place. If all requirements are not met, filers will receive a letter outlining remaining issues to be resolved to qualify for resignation.

All previously required reports must have been submitted. Additionally, letters of forgiveness/indebtedness, if not previously submitted, must also be provided.

D. INCOMING TREASURER REGISTRATION FORMS

The incoming treasurer must file amended registration forms with NYSBOE.

- CF-02 (all committee types)
- CF-03 (committee types 1, 3-7, 9 as applicable)
- CF-16 (committee types 1, 3-7, 9 as applicable)

These amended registration forms will be processed once the outgoing treasurer is officially resigned from NYSBOE. The new treasurer will receive a welcome letter and an email with their login credentials for the EFS Web Application.

X. TERMINATING FILING OBLIGATIONS

Inside Part One, Section X:

- Documents Required to Terminate Filing Obligations
- Additional Criteria for Termination
- Obligation to File Until Termination Process Complete
- Records Retention
- Deceased Candidate

A. DOCUMENTS REQUIRED

Termination ends a filer's obligation to file campaign financial disclosure reports with NYSBOE.

In order to terminate, a filer must complete a series of steps. The first step in the termination process begins with a request from the filer that is reviewed at NYSBOE. All filing obligations continue until the termination process is finalized **and approved by NYSBOE**.

REPORTS AND FORMS

Filers with NYSBOE

Filers with NYSBOE must submit by mail or in person a fully completed paper Termination or Resignation Request Form (CF-18) when submitting a campaign financial disclosure termination report. The final disclosure report is to be submitted via the EFS Web Application.

A No-Activity Report can also be submitted on a paper CF-18 form. The CF-18 form must be completed in its entirety with the appropriate "Filing Period" and "Termination Report" boxes checked.

The fully completed CF-18 form must contain an original signature and be submitted by mail or in person to:

New York State Board of Elections
Compliance Unit
40 North Pearl Street, Suite 5
Albany, NY 12207-2729

Forms submitted by fax or by an electronic file attached to an email will be rejected.

Note: NYSBOE's receipt of the CF-18 form initiates the termination review process. Submitting the final financial disclosure report alone is not sufficient.

TIME PERIOD OF TERMINATION REPORT

The termination report must include all transactions from the cut-off date of the last report filed, up to the date of termination request.

Any regularly scheduled filing, including election reports or periodic reports, can be designated as a termination report. At other times, a filer can submit an off-cycle campaign financial disclosure report for termination purposes. This, however, is subject to the mid-cycle termination restrictions described in

this section. An off-cycle campaign financial disclosure report is defined as a report which does not correspond to any specific filing period.

A termination will not be processed unless all requirements for termination are met, including filing of all delinquent reports. A termination is not complete until NYSBOE provides approval.

TERMINATION RESTRICTIONS ON CONSTITUTED COMMITTEES

Constituted Committees do not generally cease to exist except in extreme circumstances. As such any Constituted Committee that desires a termination should consult with NYSBOE for further details.

B. ADDITIONAL CRITERIA FOR TERMINATION

In addition to documentation required for termination as previously indicated, in order to terminate, filers must also have:

- Submitted all previously required campaign financial disclosure reports; and -
- An ending cash balance of \$0 in the bank account, which also must be reflected in the filer's final campaign financial disclosure termination report; and -
- All outstanding loans or liabilities repaid or forgiven, including submission of letters of forgiveness. Any forgiven loans or liabilities are subject to applicable contribution limits; and -
- In order to qualify for termination, there can be no negative cash balance on any report.

Please note: If a candidate wishes to participate in the NYS Public Campaign Finance Program and has a previously authorized committee registered with NYSBOE, they must terminate their existing committee and register a newly authorized Type 1P committee with the PCFB. PCFB candidates are only permitted one authorized committee per elective office sought. All previously authorized committees for the same elected office must be terminated with NYSBOE. Please refer to PCFB's website at <http://pcfb.ny.gov> for more information.

WHEN FUNDS REMAIN

Before termination can occur when there is money remaining in the filer's account, the funds must be legally dispersed. To do so, funds can be:

- Contributed to a charity recognized by the Internal Revenue Service, but not where the filer or a member of the filer's family controls the charity or has decision making powers therein; or-
- Contributed to a candidate or a political committee, subject to the recipient candidate's or committee's receipt limit; or-
- Transferred between two authorized committees solely supporting the same candidate; or to a Party or Constituted Committee where the filer making the transfer is a candidate or candidate's authorized committee. Transfers are not subject to a limit; or-
- Refunded on a pro-rated basis to all contributors; or-
- Turned over to the NYS General Fund.

Judicial candidates/committees have significant restrictions on the disbursement of remaining funds. As such, they should consult the Judicial Campaign Ethics Center, 888-600-5232 or www.nycourts.gov/ip/jcec.

FORGIVEN LOANS OR LIABILITIES

Loans or liabilities that are forgiven are considered contributions for limit purposes and are subject to contribution limits for the applicable election or calendar year cycle.

Forgiveness can result in the receipt of an over-contribution, if the amount forgiven:

- Is, in and of itself, greater than the applicable contribution limit, **or** -
- When added to the previous contribution(s) of the contributor who is forgiving the loan or liability, results in an aggregate amount that is greater than the applicable contribution limit.

Filers are strongly cautioned to consider the applicable contribution limit as applied to the amount to be forgiven, as well as cautioned to review the contribution history of the particular contributor who will be forgiving a loan or liability.

Required letters of forgiveness: Additionally, letters of forgiveness/indebtedness, if not previously submitted, must also be provided.

MID-CYCLE TERMINATION RESTRICTIONS

Candidates or committees that are obligated to submit reports for a particular election cycle (e.g., primary, general and/or special) cannot terminate mid-cycle.

They must submit all required reports for that election, and can only terminate, if qualified to do so, when submitting the applicable post-election campaign financial disclosure report at its scheduled filing date (i.e., July Periodic for primary election, or 27-day post-general/special).

C. OBLIGATION TO FILE UNTIL TERMINATION PROCESS COMPLETE

Filers are required to continue to file all applicable campaign financial disclosure election reports, as well as all periodic reports, with NYSBOE until the termination requirements have been met and NYSBOE has approved the request. (EL 14-108(1); NYCRR 6200.2(b))

Terminations are subject to review and approval by NYSBOE for compliance with the applicable statutes and rules and regulations of NYSBOE and are not deemed final until appropriate processing has taken place. If all requirements are not met, filers will receive a letter outlining remaining issues to be resolved to qualify for termination.

Additionally, simply closing a filer's bank account does not terminate that filer's obligation to continue to file campaign financial disclosure reports with NYSBOE until they successfully terminate. Filers will receive a letter outlining any remaining issues to be resolved to qualify for termination, if applicable.

LIABILITIES REMAINING

If the post-election report or the last report filed shows assets or liabilities remaining, the candidates must continue to file periodic reports until there are no assets or liabilities, at which point termination may be requested.

D. RECORDS RETENTION

Treasurers: Every political committee shall have a treasurer and a depository (bank), and shall cause the treasurer (active and/or resigned) to keep detailed, bound accounts of all receipts, transfers, loans,

liabilities, contributions and expenditures, made by the committee, or any of its officers, members or agents, acting under its authority or on its behalf, for a period of five years from the date of the filing of the final report with respect to the election or convention to which they pertain.

Candidates: These requirements regarding records retention also apply to candidates filing campaign financial disclosure reports, as well.

As such, records must be maintained upon approved termination for the required period of time outlined herein. (EL 14-118)

E. DECEASED CANDIDATE

Upon the death of a candidate, former candidate or holder of elective office, where such candidate or candidate's authorized committee received campaign contributions, all such funds shall be disposed of within two years of the death of the person. (EL 14-132)

See "When Funds Remain". In addition to those, deceased candidate's funds may also be contributed to the State's General Fund, State University of New York, or the City University of New York.

If remaining funds are not disposed of within the two-year time period, they may be recoverable by the Chief Enforcement Counsel.

PART TWO: ELECTRONIC FILING WITH NYSBOE

I. INTRODUCTION TO ELECTRONIC FILING

Inside Part Two, Section I:

- Highlights of Electronic Filing System (EFS) Web Application

A. EFS HIGHLIGHTS

Candidates/treasurers must submit campaign financial disclosure reports electronically using NYSBOE's Electronic Filing System (EFS) Web Application.

Electronic Filing System Web Application User Guide and training materials are available under the Campaign Finance/CFAboutWebBasedEFS tab at NYSBOE's website: www.elections.ny.gov.

Overview of Electronic Filing

On January 25, 2021, NYSBOE transitioned all filers from its Electronic Filing System (EFS) desktop application software to a new web-based system.

While the previous EFS desktop applications were only accessible on the device on which they were originally installed, the EFS Web Application is accessible from any desktop, laptop, tablet, or mobile device connected to the internet. It features a user-friendly dashboard interface where filers create, submit, amend, view, and confirm the submission of disclosure reports.

A valid email address is required to use the EFS Web Application. A filer will log-in using an email address and a password. The email address acts as the filer's username. All filers, upon registration, receive an email from NYSBOE with a link to activate their account. The filer will click on "Login Now" to create, confirm, and save the account's password.

The EFS Web Application uses what is called "two-step verification" for account sign-in from a new device. Using a service called Idaptive, the filer is emailed or sent via text a numeric code to confirm the user's identity. This is called multi-factor authentication and is an added layer of security.

Once the account is activated, a filer may access the EFS Web Application at <http://efs.elections.ny.gov>.

SUBMISSION OF DISCLOSURE REPORTS

All filings must be submitted to NYSBOE via the EFS Web Application.

The EFS Web Application is used for ALL candidate and committee campaign finance disclosure. This includes:

- Itemized Reports
- Non-Itemized Reports
 - o No Activity Reports
 - o In-Lieu-Of Statements
- Notifications
 - o 24-Hour Notices
 - o Notices of Non-Participation (CF-20)
- Independent Expenditure Reporting
 - o Weekly Reports and 24-Hour Notices for Contributions and Loans
 - o Weekly Reports and 24-Hour Notices for Expenditures
 - o Weekly Reports of Liabilities Incurred
 - o Paid Internet & Digital Ads (PIDA) Disclosure
- Campaign Material
- Loan Documentation

TECHNICAL ASSISTANCE

For technical questions, contact NYSBOE Information Technology Help Desk at (518)474-8200 or 1-800-458-3453 or by email at: support@elections.ny.gov.

FILER ID# AND USERNAME

Before NYSBOE can accept a campaign financial disclosure report, a candidate or treasurer must first register by submitting the appropriate registration forms. See “Who Must File & What Must Be Filed?” section in this Handbook for more details. The filer will then be assigned a Filer Identification Number (Filer ID#).

A valid email address is required from the filer in order to access the EFS Web Application and fulfill the disclosure requirements. The email address acts as the filer’s username within the EFS Web Application and is a primary way NYSBOE communicates with filers. The email address should be one the filer accesses regularly and must be updated with NYSBOE immediately if a change is made.

REQUIREMENTS FOR FILERS RESIGNING/TERMINATING

Filers with NYSBOE must submit a fully completed paper Termination or Resignation Request Form (CF-18) when submitting a final campaign financial disclosure resignation report. The final disclosure report is to be submitted via the EFS Web Application.

A No-Activity Report can also be submitted on a paper CF-18 form. The CF-18 form must be completed in its entirety with the appropriate “Filing Period” and “Treasurer Resignation Report” boxes checked.

The fully completed CF-18 form must contain an original signature and be submitted by mail or in person to:

New York State Board of Elections
Compliance Unit
40 North Pearl Street, Suite 5
Albany, NY 12207-2729

A resignation or termination can only be granted by NYSBOE and is not effective until so granted. See “Resigning as Treasurer” or “Terminating Filing Obligations” section in this Handbook for more details.

ONGOING FILING OBLIGATION

Filers are required to continue to file all applicable campaign financial disclosure election reports, as well as all campaign financial disclosure periodic reports, with NYSBOE until resignation/termination has been approved. Additionally, simply closing a filer’s bank account does not terminate that filer’s obligation to continue to file campaign financial disclosure reports with NYSBOE. See “Resigning as Treasurer” or “Terminating Filing Obligations” section in this Handbook for more details.

REQUESTING AN ELECTRONIC FILING EXEMPTION FORM (CF-19)

To request an exemption from filing electronically with NYSBOE, a filer must complete and submit an Application for Electronic Filing Exemption (CF-19) form to NYSBOE. The CF-19 must be submitted by mail, on paper with an original signature. Forms submitted by fax or by an electronic file attached to an email will be rejected. An exemption can only be granted in writing by NYSBOE and is not effective until so granted.

This is an extraordinarily rare exemption, as the filer needs to demonstrate a complete lack of access to the technology (internet access) and substantial hardship in fulfilling filer obligations.

HOW TO SUBMIT CAMPAIGN MATERIALS ELECTRONICALLY

Effective January 25, 2021, filers may upload their campaign materials directly into the EFS Web Application. For guidance on submitting, please see NYSBOE website at <https://www.elections.ny.gov/CampaignFinance.html>.

To file campaign materials electronically, the following requirements on the document size and type must be met:

- The file must be in pdf, jpeg, or png format;
- The following documents are not acceptable and will be rejected: all video and audio files and any compressed, encrypted or executable files;
- PDFs should contain text or low-resolution images only;
- Each individual attachment must be 5 MB or less.

NYSBOE does not need a copy of an actual commercial, video or audio clip. A copy of the script is all that is required.

All filers continue to have the option to mail campaign materials/political communications to:

New York State Board of Elections
Compliance Unit
40 N. Pearl Street, Suite 5
Albany, NY 12207-2729

PART THREE: TRANSACTION TYPES AND FORMS

Important Note About Forms

The instructions appearing on each form, as well as the instructions pertaining to completing campaign financial disclosure reports, are intended to assist with the completion and filing of that particular form or disclosure report.

The instructions do not contain, nor are they intended to contain, all relevant provisions of NYS Election Law, related Rules and Regulations, and the Opinions of NYSBOE relative to both the subject matter of the particular form or campaign financial disclosure report, or to the obligations and related liabilities of the filer of the form or disclosure report, or any candidate, committee, or agent thereof.

For a full understanding of your legal obligations and responsibilities, in addition to referring to the instructions in this Handbook, also refer to NYS Election Law, related Rules and Regulations, and the Opinions of NYSBOE.

I. TRANSACTION TYPES AND FORMS

Inside Part Three, Section I;

- Campaign Financial Disclosure Transaction Types and Instructions
- Forms

Current versions of all forms are available at www.elections.ny.gov under Campaign Finance.

A. DISCLOSURE TRANSACTION TYPES

This section includes transaction types for campaign financial disclosure report.

Types of transaction types include:

- Contributions
- Expenditures
- Transfers
- Loans, Liabilities, Refunds
- Record-Keeping
- Housekeeping
- Allocations

Itemized vs. Unitemized Reporting

B. FORMS

This section includes sample forms and instructions for:

- Registration
- Authorization
- Claim of Exemption from Filing
- Authorized User Designation/Removal
- Resignation/Termination/No Activity
- Electronic Filing Exemption
- Notice of Non-Participation

For More Information About Forms and Transaction Types

Concepts related to the instructions found throughout this part of the Handbook are set forth in greater detail in Part One of this Handbook.

TRANSACTION TYPES FOR CAMPAIGN FINANCIAL DISCLOSURE REPORTS

CONTRIBUTIONS / RECEIPTS

Monetary Contributions Received from Individuals & Partnerships *(old Schedule A)*

Monetary contributions received from:

- Individuals
- Candidate
- Candidate's Spouse
- Family Members of Candidate
- Sole Proprietorships
- Partnerships (including LLPs) – *attribution required for aggregate contributions greater than \$2,500*

Monetary Contributions Received from Corporations *(old Schedule B)*

Monetary contributions received from corporations. These are subject to an aggregate calendar year giving limit of \$5,000, as well as the candidate/committee receipt limit.

Monetary Contributions Received from All Other Entities *(old Schedule C)*

Monetary contributions received from all other contributors:

- Associations
- Political Committees
- Political Action Committees (PACs)
- Limited Liability Companies (LLCs) / Professional Limited Liability Companies (PLLCs)
 - *Subject to an aggregate calendar year giving limit of \$5,000, as well as the candidate/committee receipt limit*
 - *Attribution to member owners required for all contributions*
- Unions
- Other

In-Kind (Non-Monetary) Contributions Received *(old Schedule D)*

In-kind contributions (non-monetary) – must provide description:

- Services/facilities provided
- Property given
- Expenses paid by someone else

Other Receipts Received *(old Schedule E)*

Other receipts that are not contributions:

- Interest/dividends
- Proceeds of a sale/lease
- Other (must provide description)

EXPENDITURES

Expenditures/Payments *(old Schedule F)*

Expenditures and payments made:

- For all candidate/committee expenses, including partial payments and subcontracted expenditures
- Reimbursements to individuals/entities and the required itemization
- Credit card expenses and the required itemization

TRANSFERS

Transfers In *(old Schedule G)*

Transfers In, as defined by NYS Election Law

Transfers Out *(old Schedule H)*

Transfers Out, as defined by NYS Election Law

There are only two types of transfers:

- **Type 1** -Transfer of money between a party or constituted committee and a candidate or candidate's authorized committee
- **Type 2** - Transfer of money between two authorized committees solely supporting the same candidate

LOANS, LIABILITIES & REFUNDS

Loans Received *(old Schedule I)*

Loans received by candidate/committee – *Evidence of indebtedness (loan letter/promissory note) required to be filed*

Loan Repayments *(old Schedule J)*

Loan repayments made by the candidate/committee

Liabilities/Loans Forgiven *(old Schedule K)*

Liabilities and/or loans forgiven – *Evidence of forgiveness (letter of forgiveness from lender) required to be filed*

Expenditure Refunds *(old Schedule L)*

Expenditure refunds (increases cash balance):

- Overpayments
- Return of deposits

Contributions Refunded *(old Schedule M)*

Contributions received by the committee that are refunded (decreases cash balance)

RECORD-KEEPING

Outstanding Liabilities/Loans *(old Schedule N)*

Outstanding liabilities and/or loans

A record of an outstanding liability is created automatically when a loan is reported received or a partial payment is made, but one needs to be created by the filer if a liability is incurred originally.

Liabilities/Loans Forgiven *(old Schedule K)*

Liabilities and/or loans forgiven – *Evidence of forgiveness (letter of forgiveness from lender) required to be filed*

HOUSEKEEPING

*These transaction types can only be used by Party and Constituted Committees.
Housekeeping funds must be kept in a separate, segregated account.*

Non-Campaign Housekeeping Receipts *(old Schedule P)*

Non campaign receipts – *funds received must be designated for housekeeping*

Non-Campaign Housekeeping Expenditures *(old Schedule Q)*

Non campaign expenses – *cannot be campaign or election related*

ALLOCATIONS

Expense Allocation Among Candidates *(old Schedule R)*

This transaction type is for Party, Constituted, Independent Expenditure, and Authorized Multi-Candidate Committees only.

Expense allocation among candidates supported or opposed – *aggregated throughout election cycle.*

ITEMIZED VS. UNITEMIZED REPORTING

Contribution/Expenditure Type	Itemized Reporting Required	Itemized Details Required
Aggregate contributions greater than \$99.00	Yes	<ul style="list-style-type: none"> • Contributor's name and address • Date contribution was received • Method of payment and check number (if applicable) • Amount of the contribution
Aggregate contributions less than \$99.00	No	No details required on report*
Single expenditure greater than \$49.99	Yes	<ul style="list-style-type: none"> • Entity's name and address • Date expenditure was made • Method of payment and check number (if applicable) • Amount of the expenditure
Single expenditure \$49.99 or less	No	No details required on report*

This chart is intended to provide an easy-to-understand overview of a part of the campaign finance disclosure reporting requirements. For complete details, consult this Handbook.

*Committees are required to keep itemized records of **all** receipts, transfers, loans, liabilities, contributions, and expenditures for 5 years.

INSTRUCTIONS FOR TRANSACTION TYPES

MONETARY CONTRIBUTIONS RECEIVED FROM INDIVIDUALS & PARTNERSHIPS (OLD SCHEDULE A)

This transaction type is used to report all monetary contributions from individuals and partnerships. Funds received from candidate(s) and their spouses, as well as contributions from relatives (family members) of the candidate, and sole proprietorships are also reported on this transaction type.

Itemized Contributions – whenever any contributor makes a contribution to a candidate or political committee that exceeds \$99 by itself, or the contributor makes a contribution that causes the aggregate of his/her contributions to exceed \$99 for the campaign/election cycle for candidates and their committees, or for the calendar year for Party and Constituted Committees and PACs and Independent Expenditure Committees, then the candidate or political committee that is disclosing the contributions must itemize those contributions.

Unitemized Contributions - whenever any contributor makes a contribution to a candidate or political committee, and the contribution or the aggregate contributions of the contributor to the recipient do not exceed \$99 for the calendar year or election cycle, then the contribution does not have to be itemized on the campaign financial disclosure report covering the date in which the contribution was made. The contribution can instead be reported as an “Unitemized” contribution. The filer, however, may choose to itemize contributions that qualify to be reported as “Unitemized” contributions.

See “Frequently Used Terms” in this Handbook for additional details on itemized/unitemized contributions.

- Is Transaction Itemized? – select “Yes” or “No”.
 - If “Yes”, provide complete itemization details.
 - If “No”, filer must only provide date and amount.
- Provide the date the monetary contribution was received by the filer or any agent thereof.
- Select one of the following Contributor Types from the drop-down menu:
 - Candidate Family Member
 - Candidate/Candidate Spouse
 - Individual
 - Partnership (includes LLPs)
 - Sole Proprietorship
- Provide the complete name and address of the contributor.
- Provide the amount, select the method of payment and provide a check# if applicable.
- If Contributor Type is Partnership (LLP) and contributed amount is over \$2,500 – select “Partnership” hyperlink in the Action column of the All Transactions grid to enter the partners’ name(s), address(es), and attributed amount for each.

When a partnership’s total aggregate contributions exceed \$2,500 (calendar year for Party/Constituted Committees, PACs, Independent Expenditure Committees; election cycle for candidates/candidate’s committees) partnership attribution must also be provided.

Contributions from joint accounts are assumed given by the signatory (the person who signed the check). However, if the multiple owners of the account want credit for the contribution, all names and applicable split amounts need to be reported separately, using the same check number.

Filers have the option to import contributions from individuals and partnerships using the Import button under this Transaction Type in the EFS Web Application. Once the Import button is selected, the filer will be given instructions on how the CSV file must be formatted for importing.

If the CSV file is not properly formatted, the filer will receive an error message stating what needs to be corrected.

If the CSV file is properly formatted, the data will import into the EFS Web Application, and the transactions will populate in the table.

Please note:

- *Data imports are additive. If importing contributions multiple times for a single filing period, be sure that no transactions are duplicated to ensure accurate reporting.*
- *Partnership attributions must be added separately after importing the partnership contribution transaction, if applicable.*

MONETARY CONTRIBUTIONS RECEIVED FROM CORPORATIONS (OLD SCHEDULE B)

This transaction type is used to report all monetary contributions from corporations (e.g., Corp./Inc./PC). See this Handbook for important information on corporate contributions.

Itemized Contributions – whenever any contributor makes a contribution to a candidate or political committee that exceeds \$99 by itself, or the contributor makes a contribution that causes the aggregate of his/her contributions to exceed \$99 for the campaign/election cycle for candidates and their committees, or for the calendar year for Party and Constituted Committees, PACs and Independent Expenditure Committees, then the candidate or political committee that is disclosing the contributions must itemize those contributions.

Unitemized Contributions - whenever any contributor makes a contribution to a candidate or political committee, and the contribution or the aggregate contributions of the contributor to the recipient do not exceed \$99 for the calendar year or election cycle, then the contribution does not have to be itemized on the campaign financial disclosure report covering the date in which the contribution was made. The contribution can instead be reported as an “Unitemized” contribution. The filer, however, may choose to itemize contributions that qualify to be reported as “Unitemized” contributions.

See “Frequently Used Terms” in this Handbook for additional details on itemized/unitemized contributions.

- Is Transaction Itemized? – select “Yes” or “No”.
 - If “Yes”, provide complete itemization details.
 - If “No”, filer must only provide date and amount.
- Provide the date the monetary contribution was received.
- Provide the complete name and address of contributor.
- Provide the amount, select the method of payment and provide a check# if applicable.

A corporation may contribute a total of \$5,000 in the aggregate in a calendar year. For instance, if a corporation makes five separate \$1,000 contributions in a particular year, the aggregate limit has been reached. Corporate contributions are also subject to a candidate’s contribution receipt limit, which may be less than \$5,000.

If you receive a corporate contribution over your receipt limit, any or all of the contribution can be returned and reported using the Contributions Refunded transaction type.

MONETARY CONTRIBUTIONS RECEIVED FROM ALL OTHER ENTITIES (OLD SCHEDULE C)

This transaction type is used to report all monetary contributions from other entities not captured on the previous transaction types, including political committees, Political Action Committees, unincorporated unions and unincorporated associations. Limited Liability Companies (LLCs) and Professional Limited Liability Companies (PLLCs) are also reported on this transaction type. See this Handbook for important information on LLC/PLLC contributions.

(Funds provided by Party/Constituted Committees to candidates are transfers, not contributions, and should be reported using the Transfers In transaction type.)

Please note: effective January 31, 2019, LLCs/PLLCs may contribute up to a total of \$5,000, in the aggregate, in a calendar year. (EL 14-120(3)) to most committees. An LLC/PLLC may give an unlimited amount to Ballot Proposition Committees, Housekeeping Committees and Independent Expenditure Committees. All contributions made to a campaign or political committee by an LLC/PLLC shall be attributed to each member of the LLC/PLLC in proportion to the member's ownership interest in the limited liability company.

Additionally, by December 31st of each year, each LLC/PLLC that makes an expenditure or contribution shall file with NYSBOE, a statement of the identity of all direct and indirect owners of the membership interests in the LLC/PLLC and the proportion of each direct or indirect member's ownership interest in the LLC/PLLC. A copy of this Statement of Identity for Limited Liability Companies (LLCs), including Professional Limited Liability Companies (PLLCs), is included in Part Three of this Handbook.

Itemized Contributions – whenever any contributor makes a contribution to a candidate or political committee that exceeds \$99 by itself, or the contributor makes a contribution that causes the aggregate of his/her contributions to exceed \$99 for the campaign/election cycle for candidates and their committees, or for the calendar year for Party and Constituted Committees, PACs and Independent Expenditure Committees, then the candidate or political committee that is disclosing the contributions must itemize those contributions.

Unitemized Contributions - whenever any contributor makes a contribution to a candidate or political committee, and the contribution or the aggregate contributions of the contributor to the recipient do not exceed \$99 for the calendar year or election cycle, then the contribution does not have to be itemized on the campaign financial disclosure report covering the date in which the contribution was made. The contribution can instead be reported as an “Unitemized” contribution. The filer, however, may choose to itemize contributions that qualify to be reported as “Unitemized” contributions.

See “Frequently Used Terms” in this Handbook for additional details on itemized/unitemized contributions.

- Is Transaction Itemized? – select “Yes” or “No”.
 - If “Yes”, provide complete itemization details.
 - If “No”, filer must only provide date and amount.
- Provide the date the monetary contribution was received.
- Select one of the following Contributor Types from the drop-down menu:
 - Association
 - Other

- Political Action Committee (PAC)
- Political Committee
- Professional/Limited Liability Company (PLLC/LLC)
- Union
- Provide the complete name and address of contributor.
- Provide the amount, select the method of payment and provide a check# if applicable.
- If Contributor Type is Professional/Limited Liability Company (PLLC/LLC) – select “Attribution” hyperlink in the Action column of the All Transactions grid to enter the member owner name(s), address(es), and attributed amount for each.

IN-KIND (NON-MONETARY) CONTRIBUTIONS RECEIVED (OLD SCHEDULE D)

This transaction type is used to report in-kind (non-monetary) contributions and must be reported at fair market retail value. This transaction type is for in-kind contributions **received**, not for in-kind contributions given. In-kind contributions received are subject to limits. Expenditures made by Party/Constituted Committees on behalf of their candidates **are not** in-kind contributions and do not have to be reported by the candidates or their committee. In-kind contributions do not affect the balance.

- Is Transaction Itemized? – select “Yes” or “No”.
 - If “Yes”, provide complete itemization details.
 - If “No”, filer must only provide date and amount.
- Provide the date the non-monetary contribution was received.
- Select one of the following Contributor Types from the drop-down menu:
 - Association
 - Candidate Family Member
 - Candidate/Candidate Spouse
 - Corporation
 - Individual
 - Other
 - Partnership, including LLPs
 - Political Action Committee (PAC)
 - Political Committee
 - Professional/Limited Liability Company (PLLC/LLC)
 - Sole Proprietorship
 - Union
- Provide complete name and address of contributor.
- Provide the Contribution Type:
 - Services/facilities provided;
 - Goods, property and equipment given;
 - Campaign expenses incurred that were paid by someone else.
- Provide the amount of the in-kind contribution.
- Provide a brief description of the in-kind contribution at fair market retail value.
- If Contributor Type is Partnership (LLP) and contributed amount is over \$2,500 – select “Partnership” hyperlink in the Action column of the All Transactions grid to enter the partner name(s), address(es), and attributed amount for each.
- If Contributor Type is Professional/Limited Liability Company (PLLC/LLC) – select “Attribution” hyperlink in the Action column of the All Transactions grid to enter the member owner name(s), address(es), and attributed amount for each.

See “Frequently Used Terms” in this Handbook for additional details on itemized/unitemized contributions.

OTHER RECEIPTS RECEIVED (OLD SCHEDULE E)

This transaction type is used to report miscellaneous receipts such as interest received on a bank account or loan, dividends from investments*, proceeds from the sale or lease of campaign property or equipment or any other receipts not captured in the monetary contribution transaction types.

- Is Transaction Itemized? – select “Yes” or “No”.
 - If “Yes”, provide complete itemization details.
 - If “No”, filer must only provide date and amount.
- Provide the date received.
- Provide the name and complete address of the receipt source.
- Select Receipt Type:
 - Interest/Dividends
 - Proceeds Sale/Lease
 - Other (Explanation is required when “Other” is selected)
- Provide the amount received, select the method of payment, and provide a check# if applicable.

***Investments** – an investment occurs when funds are taken from a candidate or committee’s checking account (depository) and are placed in a potential income-producing instrument. The investment is not shown as a disbursement of funds, nor is the return of principal shown as income. Interest or income earned is reported as “Other Receipts Received”. Losses on investments will be shown as an “Expenditure/Payment” citing the check number of the original investment. When making the investment, details of the investment must be submitted in conjunction with the campaign financial disclosure report covering the period in which the investment was made. Filers must provide the details in hard copy in person or by fax or by mail under separate cover.

EXPENDITURES / PAYMENTS (OLD SCHEDULE F)

This transaction type is used to report all disbursements made in connection with a campaign, other than loan repayments, refunds of contributions, and transfers out. The law requires, in addition to other information, that a clearly stated purpose be provided. This Purpose Code explains the expense. Sometimes a particular expense may fit into more than one code. You should use the code most representative of the expense. An item should be listed only under one code.

Note: See EL 14-130 for certain restrictions on expenditures. For example, interest or any other finance charges may not be paid upon monies loaned to a campaign by the candidate or the spouse of such candidate. (EL 14-130(2))

Itemized Expenditures - whenever any single expenditure exceeds \$49.99, the filer must provide the following information: Date, Method of Payment, Check Number (if applicable), Name and Address of the Payee, the Amount, and the Purpose Code of the Expenditure.

Unitemized Expenditures- whenever any single expenditure is less than \$50, the filer can simply include the amount as an "Unitemized" expenditure. However, the filer may choose to itemize expenditures which otherwise qualify to be reported as unitemized expenditures. For credit card payments, or for reimbursements to individuals/entities for campaign-related expenses, the filer must disclose the details for each expenditure over \$49.99 that is part of the reimbursement or credit card payment.

- Is Transaction Itemized? – select "Yes" or "No".
 - If "Yes", provide complete itemization details.
 - If "No", filer must only provide date and amount.
- Is Expenditure Subcontracted? – select "Yes" or "No".
Subcontractor information is required when the subcontracted amount is greater than \$10,000 for statewide candidates and greater than \$5,000 for all other offices.
- Is this a Partial Payment or Payment on an Outstanding Liability? – select "Yes" or "No".
The committee must disclose the total amount owed, the amount of the current payment, and the balance remaining. The unpaid balance remains disclosed as an outstanding liability of the committee until paid (or forgiven) in full. The EFS Web Application creates this Outstanding Liabilities/Loans transaction automatically.
- Has This Liability Been Previously Reported? – select "Yes" or "No".
If "yes", the committee will then select which outstanding liability this expenditure is paying down from a list. This question is grayed out if the committee has no current outstanding liabilities.
- Provide the date the expenditure was paid.
- Provide the name and complete address of the payee.
- Select a Purpose Code from the drop-down menu. See below for a complete list.
- Provide the amount, select the method of payment, and provide a check# if applicable.
- A description is required in the explanation field if purpose code Other is used.

The following are the codes authorized for use on the Expenditures/Payments transaction type:

Purpose Codes

Bank Fees

Billboards

Bookkeeping

Campaign Consultant

Campaign Literature

Campaign Mailings

Campaign Workers' Salaries

Car Rental, Payment, Etc.

Cell Phone

Constituent Services *(can only be used by a political office holder to better serve constituents or better serve the office)*

Credit Card Payment*

E-Mail

Fundraising

Gas

Interest Expenses

Lawn Signs

Lodging

Meals

Meeting

Mileage

Non-Political Donations

Office

Office Rent

Online Ads

Other: Must Provide Explanation

Parking

Petition Expenses

PIDA (Paid Internet & Digital Ads)

Political Contributions

Polling Costs

Postage

Print Ads

Professional Services

Radio Ads

Reimbursement**

Taxi, Uber, Etc.

Television Ads

Tolls Transportation

Utilities

Voter Reg. Materials or Services

Wages

***CREDIT CARD PAYMENTS**

Use Purpose Code **Credit Card Payment** when entering the initial transaction to the credit card company.

In the subsequent “Add/Edit Credit Card Itemization” dialogue box(es), enter in all of the specific purchases which were contained within the credit card bill the filer is paying. The total amount of these detail transactions must equal the total amount paid to the credit card company.

****REIMBURSEMENTS TO INDIVIDUALS/ENTITIES**

Use Purpose Code **Reimbursement** when entering the initial transaction to the individual/entity being reimbursed for purchase(s) made on behalf of the candidate/committee.

In the subsequent “Add/Edit Reimbursement Details” dialogue box(es), enter in all of the specific purchases for which the individual/entity is being reimbursed. The total amount of these detail transactions must equal the total amount reimbursed to the individual/entity.

*Note: A Party or Constituted Committee that **does not** have a separately registered Housekeeping Committee should use the Non-Campaign Housekeeping Receipts and Non-Campaign Housekeeping Expenditures transaction types to report their Housekeeping receipts and expenditures. If a Party or Constituted Committee **does** have a separately registered Housekeeping Committee, it may still use all applicable reporting transaction types on its Periodic disclosure reports.*

TRANSFERS IN (OLD SCHEDULE G)

This transaction type is used to report Transfers In relating to:

Type 1: The exchange of funds between a Party or Constituted Committee and a candidate or any of his/her authorized committees or vice versa;

OR

Type 2: The exchange of funds or anything of value between two committees authorized by, and solely supporting the same candidate in his/her campaign.

Reporting transfers in increases your balance.

- Provide the date received for the Transfer In.
- Provide the complete name and address of the transferor.
- Choose the transfer type from the drop-down menu. Definitions of the two types are provided.
- Provide the amount, select the method of payment and provide a check# if applicable.

Note: Any funds or anything of value which are received from a committee other than as described above, are not transfers, and should be reported as contributions using the applicable transaction type. (e.g. "Friends of John Doe" to "Citizens for Smith").

TRANSFERS OUT (OLD SCHEDULE H)

This transaction type is used to report Transfers Out relating to:

Type 1: The exchange of funds between a Party or Constituted Committee and a candidate or any of his/her authorized committees or vice versa;

OR

Type 2: The exchange of funds or anything of value between two committees authorized by, and solely supporting the same candidate in his/her campaign.

Reporting transfers out decreases your balance.

- Provide the date received for the Transfer Out.
- Provide the complete name and address of the transferee.
- Choose the transfer type from the drop-down menu. Definitions of the two types are provided.
- Provide the amount, select the method of payment and provide a check# if applicable.

Note: Any funds or anything of value paid or given to a committee other than as described above, are not transfers, and should be reported as expenditures using the applicable transaction type (e.g. "Friends of John Doe" to "Citizens for Smith").

LOANS RECEIVED (OLD SCHEDULE I)

This transaction type is used to report loans received during the reporting period.

Evidence of indebtedness (a signed copy of a promissory note or a letter outlining loan details) for each loan, including loans from a candidate or candidate's spouse, must be submitted in conjunction with the applicable report to NYSBOE. Such evidence must include the name and address of the lender, the amount of loan, any interest to be charged and the repayment schedule. If the loan was received from a lending institution (or any other loan where applicable), the evidence of indebtedness must include the name and address of any co-signer, obligor or any other person providing security for or otherwise guaranteeing the loan.

- Provide the date of the loan.
- Choose the Lender Code from the drop-down menu.
 - Candidate
 - Candidate Spouse
 - Family Member of Candidate – Parent
 - Family Member of Candidate – Grandparent
 - Family Member of Candidate – Child
 - Family Member of Candidate – Siblings
 - Family Member of Candidate – Spouse of Any of These
 - Individual
 - Partnership, including LLPs
 - Bank
 - Corporation
 - Other Entities (must provide explanation)
- Provide the complete name and address of the lender, guarantor or co-signer.
- Provide the loan amount, select the method of payment and provide a check# if applicable.

As a result of saving the Loan Received transaction, the EFS Web Application will automatically generate an Outstanding Liabilities/Loans transaction for this report. This process “maps” the loan within the application. An outstanding entry will carry forward automatically to all future reports until the filer reports the loan repaid and/or forgiven in full. *Please note that reporting any partial repayments or forgiveness will result in additional Outstanding Liabilities/Loans entries with an updated outstanding balance. Outstanding liability/loans require the filing of itemized reports until satisfied (a No-Activity report cannot be filed during such time).*

The evidence of indebtedness is to be uploaded as a Supporting Document by the filer into the EFS Web Application after submitting the disclosure report that contains the loan receipt.

Note: A loan made to a candidate or political committee, other than a Constituted Committee, by any person, firm, association or corporation other than in the regular course of the lender's business (i.e., banks) shall be deemed, to the extent not repaid by the date of the primary, general or special election, as the case may be, a contribution by such person, firm, association or corporation.

A loan made to a candidate or political committee, other than a Constituted Committee, by any person, firm, association or corporation in the regular course of the lender's business (i.e., banks) shall be

deemed, to the extent not repaid by the date of the primary, general or special election, as the case may be, a contribution by the obligor on the loan and by any other person endorsing, cosigning, guaranteeing, collateralizing or otherwise providing security for the loan.

Loans can result in the receipt of an over-contribution for limit purposes, if the amount of the loan outstanding as of the date of the primary, general or special election, as the case may be: 1) is, in and of itself, greater than the applicable contribution limit; or 2) when added to the previous contribution(s) of the contributor in that election cycle results in an aggregate amount for the applicable cycle which is greater than the contribution limit for that cycle.

Regardless of the above, the obligation to repay the outstanding loan remains and continues to be reported as outstanding until it is repaid or forgiven.

Filers are strongly cautioned to consider the applicable contribution limit as applied to the amount of the loan outstanding, as well as cautioned to review the contribution history of the particular contributor who will be making the loan in order to avoid over-contributions for limit purposes.

Note: No contribution shall be used to pay interest or any other finance charges upon monies loaned to the campaign by such candidate or the spouse of such candidate. (EL 14-130(2))

Beginning April 12, 2019, the following persons or entities are prohibited from making loans to candidates or political committees:

- 1) Lobbyists, as defined in Chapter 55 of Laws of 2019 (except when the lobbyist is the candidate)
- 2) Political Action Committees (PACs)
- 3) Labor Unions
- 4) Independent Expenditure (IE) Committees

(Chapter 55 of the Laws of 2019, part AAA)

LOAN REPAYMENTS (OLD SCHEDULE J)

This transaction type is used to record the repayment of loans received. Only repayments of principal are reported here. Interest payments are reported using the Expenditures/Payments transaction type.

Under this transaction type, the filer will first select from drop-down menus the Original Lender Name, Original Loan Amount, and Original Loan Date.

- Provide the date of the loan repayment.
- The lender code field is grayed out.
- The name and address of the lender are prepopulated.
- Provide the method of payment and check number if applicable.
- The original loan date and amount are grayed out.
- Provide the amount repaid. The outstanding balance updates accordingly.

As a result of saving the Loan Repayment transaction, the EFS Web Application will automatically generate a new Outstanding Liabilities/Loans transaction for this report. An outstanding entry will carry forward automatically to all future reports until the filer reports the loan repaid and/or forgiven in full. *Please note that reporting any partial repayments or forgiveness will result in additional Outstanding Liabilities/Loans entries with an updated outstanding balance.*

Note: No contribution shall be used to pay interest or any other finance charges upon monies loaned to the campaign by such candidate or the spouse of such candidate. (EL 14-130(2))

LIABILITIES/LOANS FORGIVEN (OLD SCHEDULE K)

This transaction type is used to report that a creditor or a lender has forgiven an outstanding debt. This includes any outstanding amounts owed to the candidate/committee which are forgiven by the candidate/lender.

The filer is required to provide a signed letter of forgiveness from the lender/creditor to NYSBOE.

Under this transaction type, the filer will first select from drop-down menu whether it is a loan or a liability being forgiven. Then, the filer will filter by Original Name, Original Amount, and Original Date.

- Provide the date forgiven.
- The lender/creditor code field is grayed out.
- The name and address of the lender/creditor are prepopulated.
- The original loan/liability date and amount are grayed out.
- Provide the amount of the liability/loan forgiven. The outstanding balance updates accordingly.

As a result of saving the Liabilities/Loans Forgiven transaction, the EFS Web Application will automatically generate a new Outstanding Liabilities/Loans transaction for this report. An outstanding entry will carry forward automatically to all future reports until the filer reports the loan repaid and/or forgiven in full. *Please note that reporting any partial repayments or forgiveness will result in additional Outstanding Liabilities/Loans entries with an updated outstanding balance.*

The evidence of forgiveness is to be uploaded as a Supporting Document by the filer into the EFS Web Application after submitting the disclosure report that contains the loan/liability forgiveness.

Note: Loans or liabilities that are forgiven are considered contributions for limit purposes and are subject to contribution limits for the applicable election or calendar year cycle. Forgiveness can result in the receipt of an over-contribution, if the amount forgiven: 1) is, in and of itself, greater than the applicable contribution limit; or 2) when added to the previous contribution(s) of the contributor who is forgiving the loan or liability, results in an aggregate amount for the applicable cycle which is greater than the applicable contribution limit for that cycle.

Filers are strongly cautioned to consider the applicable contribution limit as applied to the amount to be forgiven, as well as cautioned to review the contribution history of the particular contributor who will be forgiving a loan or liability.

EXPENDITURE REFUNDS (OLD SCHEDULE L)

This transaction type is used to report expenditure refunds of previously reported campaign expenses (errors, overpayments, adjustments, return of deposits, uncashed checks, etc.) back to the candidate/committee. The refund cannot be greater than the original expenditure amount. Entries increase the balance.

Under this transaction type, the filer will first select from drop-down menus the Original Name, Original Amount, and Original Date of the expenditure that is being refunded. Filers can only select from expenditures that have been previously entered into their disclosure reports.

- Provide the date of the refund.
- Provide the complete name and address of the payor.
- Provide the method of payment and a check# if applicable.
- Provide the amount refunded. Any outstanding amount will update accordingly.

CONTRIBUTIONS REFUNDED (OLD SCHEDULE M)

This transaction type is used to report the return or refund back to the contributor of previously deposited/reported contributions to the candidate/committee. You may not refund more than the amount contributed. Entries decrease the balance.

Under this transaction type, the filer will first select from drop-down menus the Original Name, Original Amount, and Original Date of the contribution that is being refunded. Filers can only select from contributions that have been previously entered into their disclosure reports.

- Provide the date of the contribution refund.
- Provide the complete name and address of the contributor.
- Provide the method of payment and the check#, if applicable.
- Provide the amount refunded. Any outstanding amount will update accordingly.

OUTSTANDING LIABILITIES/LOANS (OLD SCHEDULE N)

This transaction type discloses all outstanding loans and liabilities of the committee as of the close of a particular reporting period.

Many entries disclosed under this transaction type are automatically generated by the EFS Web Application. This would include when a filer reports a loan received, a loan repayment, a liability/loan forgiven, or a partial payment of a liability owed.

However, if not automatically generated by one of the above-mentioned transaction types, a filer must enter transactions using this type to report newly incurred liabilities that are outstanding as of the close of a particular reporting period.

- Provide the date the liability/loan was incurred.
- Provide the complete name and address of the creditor.
- Select a Purpose Code from the drop-down menu. See below for a complete list.
- Provide the original amount of the liability incurred. The Outstanding Amount field will update accordingly.
- A description is required in the explanation field if purpose code Other is used.

Note: A filer cannot terminate while having any outstanding liabilities or loans, or portions thereof.

Indicate by using the appropriate Purpose Code.

Bank Fees

Billboard

Bookkeeping

Campaign Consultant

Campaign Literature

Campaign Mailings

Campaign Workers' Salaries

Car Rental, Payment, Etc.

Cell Phone

Constituent Services

E-Mail

Fundraising

Gas

Interest Expenses
Lawn Signs
Lodging
Meals
Meeting
Mileage
Non-Political Donations
Office
Office Rent
Online Ads
Other: Must Provide Explanation
Parking
Petition Expenses
PIDA (Paid Internet & Digital Ads)
Political Contributions
Polling Costs
Postage
Print Ads
Professional Services
Radio Ads
Reimbursement
Taxi, Uber, Etc.
Television Ads
Tolls
Transportation
Utilities
Voter Reg. Materials or Services
Wages

NON-CAMPAIGN HOUSEKEEPING RECEIPTS (OLD SCHEDULE P)

This transaction type is used only by a Party or Constituted Committee to report receipts for maintaining a permanent Party Headquarters and staff and carrying on ordinary activities which are not for the express purpose of promoting the candidacy of specific candidates.

- Is Transaction Itemized? – select “Yes” or “No”.
 - If “Yes”, provide complete itemization details.
 - If “No”, filer must only provide date and amount.
- Provide the date received.
- Select the Receipt Code of contributor from the drop-down menu:
 - Individual
 - Partnership (including LLPs)
 - Corporation
 - Political Committee
 - Political Action Committee
 - Limited Liability Company
 - Unions
 - Other (must provide explanation)
- Provide complete name and address of the contributor.
- Indicate the amount, method of payment, and the check#, if applicable.
- If Contributor Type is Partnership (LLP) and contributed amount is over \$2,500 – select “Partnership” hyperlink in the Action column of the All Transactions grid to enter the partner name(s), address(es), and attributed amount for each.
- If Contributor Type is Professional/ Limited Liability Company (PLLC/LLC) – select “Attribution” hyperlink in the Action column of the All Transactions grid to enter the member owner name(s), address(es), and attributed amount for each.

The threshold for itemizing housekeeping receipts is an aggregate over \$99.00 for the calendar year.

Housekeeping monies must be deposited in a segregated account.

NON-CAMPAIGN HOUSEKEEPING EXPENDITURES (OLD SCHEDULE Q)

This transaction type is used only by a Party or Constituted Committee to report expenses for maintaining a permanent Party Headquarters and staff and carrying on ordinary activities which are not for the express purpose of promoting the candidacy of specific candidates.

- Is Transaction Itemized? – select “Yes” or “No”.
 - If “Yes”, provide complete itemization details.
 - If “No”, filer must only provide date and amount.
- Provide the date paid.
- Provide complete name and address of the payee.
- Select the appropriate Purpose Code from the drop-down menu. See below for a complete list.
- Indicate the amount, method of payment, and the check#, if applicable.

Purpose Codes

Bank Fees

Billboard

Bookkeeping

Campaign Consultant

Campaign Literature

Campaign Mailings

Campaign Workers’ Salaries

Car Rental, Payment, Etc.

Cell Phone

Constituent Services

Credit Card Payment

E-Mail

Fundraising

Gas

Interest Expenses

Lawn Signs

Lodging

Meals

Meeting

Mileage
Non-Political Donations
Office
Office Rent
Online Ads
Other: Must Provide Explanation
Parking
Petition Expenses
PIDA (Paid Internet & Digital Ads)
Political Contributions
Polling Costs
Postage
Print Ads
Professional Services
Radio Ads
Reimbursement
Taxi, Uber, Etc.
Television Ads
Tolls
Transportation
Utilities
Voter Reg Materials or Services
Wages

The threshold for itemizing housekeeping expenses is where a single expenditure is more than \$49.99.

Itemized Expenditures - whenever any single expenditure exceeds \$49.99, the filer must provide the following information: Date, Method of Payment, Check Number (if applicable), Name and Address of the Payee, the Amount, and the Purpose Code of the expenditure.

Unitemized Expenditures- whenever any single expenditure is less than \$49.99 or less, the filer can simply include the amount as an "Unitemized" expenditure. However, the filer may choose to itemize

expenditures which otherwise qualify to be reported as unitemized expenditures. For credit card payments, or for reimbursements to individuals for campaign-related expenses, the filer must disclose the details for each expenditure over \$49.99 that is part of the reimbursement or credit card payment.

Housekeeping monies must be deposited in a segregated account.

EXPENSE ALLOCATION AMONG CANDIDATES (OLD SCHEDULE R)

This transaction type is used by Party Committees, Constituted Committees, Independent Expenditure Committees and Authorized Multi-Candidate Committees to allocate campaign expenses among the candidates supported (and also, in the case of Independent Expenditure Committees, those candidates specifically opposed) according to the relative benefit each candidate receives from such committee's expenditures.

When a committee spends its first dollar on a candidate for a particular election campaign, the committee uses this transaction type to report the candidate's name, the office, the district/municipality, and the allocated amount spent for the candidate for his/her election cycle. Candidates generally have either a two- or four-year election cycle.

On each subsequent report during the election cycle, allocation information must be carried forward. As the committee spends more on a candidate, the amount will increase accordingly. The information required to be provided here includes:

- Is Allocation Existing? – select “Yes” or “No”.
 - Select “Yes” if the committee has previously allocated to this candidate in the current election cycle.
 - Select “No” if this is the first allocation to this candidate in the current election cycle.
- Provide the date allocated.
- Provide the complete name of the candidate.
- Provide the office, district and the election year of the candidate.
- Provide the total amount allocated to the candidate in this report. The amount allocated in all reports updates accordingly.

These amounts are cumulative per candidate over the election cycle.

This transaction type is for record-keeping and disclosure and does not impact the account balance.

2023 FORM LIST

Registration Forms

- CF-02, Type 1 - Authorized Single Candidate Committee Campaign Finance Registration Form
- CF-04 - Candidate Registration and/or to Request NYSBOE Filer ID# Campaign Finance Form
- CF-02, Type 2 - Political Action Committee (PAC) Campaign Finance Registration Form
- CF-02, Type 3-7; 3H-7H - Constituted/Party Committees and Housekeeping Campaign Finance Registration Form
- CF-02, Type 8 - Independent Expenditure Committee Campaign Finance Registration Form
- CF-02, Type 9 - Authorized Multi-Candidate Committee Campaign Finance Registration Form
- CF-02, Type 9B - Ballot Issue Committee Campaign Finance Registration Form

Authorization Forms

- CF-03 - Committee Authorization Campaign Finance Form
- CF-16 - Candidate Authorization for a Committee to Make All Campaign Financial Disclosures

Claim of Exemption from Filing

- CF-05 - Candidate or Committee Claim of Exemption from Filing Campaign Financial Disclosure Reports

Authorized User Designation/Removal

- CF-07 - Authorized User Designation/Removal for Electronic Filing System (EFS) Web Application

Resignation/Termination/No-Activity

- CF-18 - Termination or Resignation Request Form/No-Activity Report Form

Electronic Filing Exemption

- CF-19 - Application for Electronic Filing Exemption

Non-Participation Form

- CF-20 - Non-Participation in Election(s) By Registered PACs, Party and Constituted Committees or Independent Expenditure Committees

Miscellaneous

- Statement of Identity for Limited Liability Companies (LLCs), including Professional Limited Liability Companies (PLLCs)

TYPE 1

AUTHORIZED SINGLE CANDIDATE COMMITTEE CAMPAIGN FINANCE REGISTRATION FORM

NEW YORK STATE BOARD OF ELECTIONS

Section 14-118 of NYS Election Law

THIS FORM MUST CONTAIN ORIGINAL SIGNATURES IN INK AND BE COMPLETED IN FULL

New Registration Amended Registration (Provide Filer ID#): _____
 State Campaign Local Campaign (Provide County): _____

A. COMMITTEE NAME: _____

For Acronyms (See instructions): _____

B. CANDIDATE TO BE SUPPORTED:

ELECTION YEAR	OFFICE/DISTRICT	CANDIDATE FULL NAME
_____	_____	_____

C. TREASURER:

Full Name: _____

Residential Address (No P.O. Box): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Mailing Address (P.O. Box allowed): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Email Address: _____

Telephone: Home: _____ Business: _____ Cell: _____

D. DEPOSITORY/BANK:

Name: _____

Address: _____

City or Town: _____ State: _____ Zip: _____

E. PERSON(S) OTHER THAN TREASURER AUTHORIZED TO SIGN CHECKS (Attach additional sheets if necessary):

Full Name: _____

Residential Address (No P.O. Box): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Telephone: _____ Email: _____

Signature: _____

The above information is true to the best of my knowledge and belief:

Signature of Treasurer

Date

AUTHORIZED SINGLE CANDIDATE COMMITTEE REGISTRATION INSTRUCTIONS

AN AUTHORIZED SINGLE CANDIDATE COMMITTEE MUST:

- File this form within five days of choosing a treasurer and depository **and** prior to receiving or expending any funds.
- Complete this form and provide original signature(s) in ink. Copies of signatures, including those on faxes, PDFs or other electronic files, are not acceptable.
- File this form at the New York State Board of Elections (NYSBOE).

New Registration: If registering a new committee, check this box. A Filer ID# will be assigned to the committee by the NYSBOE and should be used on all future documents and correspondence.

Amended Registration: For an existing committee if any information previously filed has changed, other than the election year, check this box. A fully completed amended registration must be filed within two days of any change. Provide Filer ID# that was assigned by the NYSBOE.

For State Campaign: For committees supporting or opposing candidates for New York State Governor, Lt. Governor, State Comptroller, State Attorney General, State Senate, State Assembly, State Supreme Court and certain party offices, check this box. These committees must file this form and the required financial disclosure reports with the NYSBOE.

For Local Campaign: For all other offices, check this box and list the county name where the local office is being sought. Committees supporting or opposing such candidates must file this form and the required financial disclosure reports with the NYSBOE (*or Village Clerk only in the situation where the Village Clerk runs the election*).

Candidates should not file this form unless they are the treasurer of the committee in question. Candidates filing their own campaign financial disclosure reports should contact the NYSBOE to obtain Filer ID#s, where applicable.

Item A: Enter the name of the committee. If an acronym is used in the name of the committee (e.g. "NYSBOE" = "New York State Board of Elections"), please also spell out the acronym in the space provided.

Item B: Enter the election year, office, and name of the candidate to be supported/opposed.

Item C: Enter the full name of the treasurer. Residential address is mandatory; include building and apartment number, city or town, state and zip code. Email address is also mandatory. Please note: the email address will be used as a log-in for the filing system and by the NYSBOE to communicate with its filers. The email address should be one that the treasurer accesses regularly and must be updated with the NYSBOE immediately if a change is made. Multi-factor authentication will be used.

Item D: Your account must be opened at a banking organization authorized to do business in New York State. The branch where the account is opened and held must be physically located in New York State.

Item E: If there are persons other than the treasurer who will be authorized to sign checks, enter their name(s) and other required information here.

Once completed, this form - with original signature(s) in ink - must be mailed to:

**NYS Board of Elections
Attn: Compliance Unit
40 North Pearl Street, Suite 5
Albany, NY 12207**

CANDIDATE REGISTRATION INSTRUCTIONS

This form must contain original signatures in ink and be completed in full.
Copies of signatures, including those on faxes, PDFs, or other electronic files, are not acceptable.

FILE THIS FORM IF:

1. You are a candidate **without a registered authorized committee**. Candidates without a registered authorized committee must themselves disclose all financial activity of the campaign, including any use of their own money by filing disclosure reports on the required filing dates, or
2. You are a candidate **with a registered authorized committee AND you have additional financial activity that will not be reported by your committee**. Candidates with a registered authorized committee who have, or plan on having, any financial activity, including the financial activity of the candidate, that will not be disclosed by the committee, are required to disclose this other financial activity by filing financial disclosure reports on the required filing dates. These reports would be in addition to the committee's reports.

WHERE TO FILE THIS FORM:

Both state-level and local-level candidates, whose elections are run by boards of elections, must submit this form to the New York State Board of Elections (NYSBOE) to receive a Filer ID# to file electronically.

DO NOT FILE THIS FORM IF:

You are a candidate **with a registered authorized committee** that will make all of the candidate's required campaign financial disclosure filings. These committee filings would include all the financial activity of the campaign, including the financial activity of the candidate. In this instance, candidates are required to submit a *Candidate Authorization for a Committee to Make All Campaign Financial Disclosures form*.

New Registration: Check this box if filing this form for the first time to obtain a Filer ID# in order to make campaign financial disclosures. The Filer ID# should be used on all future documents and correspondence to NYSBOE.

Amended Registration: For an existing candidate, if any information previously filed has changed, other than the election year, check this box. A fully completed amended registration must be filed within two days of any change. Provide the Filer ID# that was assigned by NYSBOE when this form was originally filed.

For State Campaign: For candidates running for New York State Governor, Lt. Governor, State Comptroller, State Attorney General, State Senate, State Assembly, State Supreme Court and certain party offices, check this box.

For Local Campaign: For all other offices/party positions, check this box and list the county name where the local office is being sought.

Item A: Candidates for statewide office must provide the office sought, district# and election year. Local candidates provide the office sought including the name and type of municipality (e.g., city of, town of or village of.) The district and election year must also be provided.

Item B: Enter the name of the candidate. A residential address is mandatory; include building and apartment number, city or town, state and zip code. Email address is also mandatory. Please note: the email address will be used as a log-in for the filing system and by the NYSBOE to communicate with its filers. The email address should be one that the candidate accesses regularly and must be updated with the NYSBOE immediately if a change is made. Multi-factor authentication will be used.

Item C: Your account must be opened at a banking organization authorized to do business in New York State. The branch where the account is opened and held must be physically located in New York State.

Once completed, this form - with original signature(s) in ink - must be mailed to:

**NYS Board of Elections
Attn: Compliance Unit
40 North Pearl Street, Suite 5
Albany, NY 12207**

TYPE 2

POLITICAL ACTION COMMITTEE (PAC)
CAMPAIGN FINANCE REGISTRATION FORM

NEW YORK STATE BOARD OF ELECTIONS

Section 14-100(16) and 14-118 of NYS Election Law

THIS FORM MUST CONTAIN ORIGINAL SIGNATURES IN INK AND BE COMPLETED IN FULL

Check the box that applies:

New Registration Amended Registration (Provide Filer ID#): _____

A. COMMITTEE NAME: _____

For Acronyms (See instructions): _____

B. TREASURER:

Full Name: _____

Residential Address (No P.O. Box): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Mailing Address (P.O. Box allowed): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Email Address : _____

Telephone: Home: _____ Business: _____ Cell: _____

C. DEPOSITORY/BANK:

Name: _____

Address: _____

City or Town: _____ State: _____ Zip: _____

D. PERSON(S) OTHER THAN TREASURER AUTHORIZED TO SIGN CHECKS (Attach additional sheets if necessary):

Full Name: _____

Residential Address (No P.O. Box): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Telephone: _____ Email: _____

Signature: _____

E. NAME OF ANY INDIVIDUAL(S) WHO EXERT OPERATIONAL CONTROL OVER THE PAC (Attach additional sheets if appropriate):

Full Name: _____

Residential Address (No P.O. Box): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Employer: _____

Employer Address: _____

Full Name: _____
Residential Address (No P.O. Box): _____ Apartment #: _____
City or Town: _____ State: _____ Zip: _____
Employer: _____
Employer Address: _____

Full Name: _____
Residential Address (No P.O. Box): _____ Apartment #: _____
City or Town: _____ State: _____ Zip: _____
Employer: _____
Employer Address: _____

Full Name: _____
Residential Address (No P.O. Box): _____ Apartment #: _____
City or Town: _____ State: _____ Zip: _____
Employer: _____
Employer Address: _____

F. NAME OF ANY SALARIED EMPLOYEE(S) OF THE PAC (Attach additional sheets if appropriate):

Full Name: _____
Residential Address (No P.O. Box): _____ Apartment #: _____
City or Town: _____ State: _____ Zip: _____

Full Name: _____
Residential Address (No P.O. Box): _____ Apartment #: _____
City or Town: _____ State: _____ Zip: _____

Full Name: _____
Residential Address (No P.O. Box): _____ Apartment #: _____
City or Town: _____ State: _____ Zip: _____

Full Name: _____
Residential Address (No P.O. Box): _____ Apartment #: _____
City or Town: _____ State: _____ Zip: _____

The above information is true to the best of my knowledge and belief:

Signature of Treasurer

Date

PAC REGISTRATION INSTRUCTIONS

Political Action Committee (PAC) (EL 14-100(16)) means a political committee which makes no expenditures to aid or take part in the election or defeat of a candidate or to promote the success or defeat of a ballot proposal, other than in the form of contributions, including in-kind contributions, to candidates, candidate's authorized committees, party committees, constituted committees, or independent expenditure committees provided there is no common operational control between the political action committee and the independent expenditure committee; or in the form of communications that are not distributed to a general public audience. Common operational control means that the same individual or individuals exercise actual and strategic control over the day to day affairs of both the political action and the independent expenditure committees or the employees of the political action and the independent expenditure committees engage in communications related to the strategic operations of either committee.

A POLITICAL ACTION COMMITTEE MUST:

- File this form within five days of choosing a treasurer and depository **and** prior to receiving or expending any funds.
- Complete this form and provide original signature(s) in ink. Copies of signatures, including those on faxes, PDFs or other electronic files are not acceptable.
- File this form at the New York State Board of Elections (NYSBOE).

New Registration: If registering a new committee, check this box. A Filer ID# will be assigned to the committee by the NYSBOE, and should be used on all future documents and correspondence.

Amended Registration: For an existing committee if any information previously filed has changed, check this box. A fully completed amended registration must be filed within two days of any change. Provide Filer ID# that was assigned by the NYSBOE.

Item A: Enter the name of the committee. If an acronym is used in the name of the committee (e.g. "NYSBOE" = "New York State Board of Elections"), please also spell out the acronym in the space provided.

Item B: Enter the full name of the treasurer of record for the committee. Residential address is mandatory; include building and apartment number, city or town, state and zip code. Email address is also mandatory. Please note: the email address will be used as a log-in for the filing system and by the NYSBOE to communicate with its filers. The email address should be one that the treasurer accesses regularly and must be updated with the NYSBOE immediately if a change is made. Multi-factor authentication will be used.

Item C: Your account must be opened at a banking organization authorized to do business in New York State. The branch where the account is opened and held must be physically located in New York State.

Item D: If there are persons other than the treasurer who will be authorized to sign checks, enter their name(s) and other required information here.

Item E: Disclose the full name, residential address, city or town, state and zip code for any individual who exerts operational control over the political action committee (PAC) including the individual's employer and the employer's address.

Item F: Disclose the full name, residential address, city or town, state and zip code of any salaried employee(s) of the political action committee (PAC).

Once completed, this form - with original signature(s) in ink - must be mailed to:

**NYS Board of Elections
Attn: Compliance Unit
40 North Pearl Street, Suite 5
Albany, NY 12207**

**TYPE 3-7;
3H-7H**

**CONSTITUTED/PARTY COMMITTEES
AND HOUSEKEEPING
CAMPAIGN FINANCE REGISTRATION FORM**

NEW YORK STATE BOARD OF ELECTIONS
Section 14-118 and 14-124(3) of NYS Election Law

THIS FORM MUST CONTAIN ORIGINAL SIGNATURES IN INK AND BE COMPLETED IN FULL

New Registration Amended Registration (Provide Filer ID#): _____

Check all boxes that apply. See instructions for details about the Party designation.

A. PARTY (Choose one):

Democratic Republican Conservative Working Families

B. COMMITTEE TYPES (Choose one):

State Level Committee:

Constituted Constituted Housekeeping Party Party Housekeeping

County Level Committee

Provide name of County: _____

Constituted County Housekeeping Party Party Housekeeping

Duly Constituted Sub-Committee of a County Committee

Provide name of Municipality; if NYC, Assembly District #: _____

City Town Village Housekeeping

C. COMMITTEE NAME: _____

For Acronyms (See instructions): _____

D. TREASURER:

Full Name: _____

Residential Address (No P.O. Box): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Mailing Address (P.O. Box allowed): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Email Address : _____

Telephone: Home: _____ Business: _____ Cell: _____

E. DEPOSITORY/BANK:

Name: _____

Address: _____

City or Town: _____ State: _____ Zip: _____

F. PERSON(S) OTHER THAN TREASURER AUTHORIZED TO SIGN CHECKS (Attach additional sheets if necessary):

Full Name: _____

Residential Address (No P.O. Box): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Telephone: _____ Email: _____

Signature: _____

The above information is true to the best of my knowledge and belief:

Signature of Treasurer _____
Date

CONSTITUTED/PARTY COMMITTEES AND HOUSEKEEPING REGISTRATION INSTRUCTIONS

A CONSTITUTED/PARTY COMMITTEE AND HOUSEKEEPING COMMITTEE MUST:

- File this form within five days of choosing a treasurer and depository **and** prior to receiving or expending any funds.
- Complete this form and provide original signature(s) in ink. Copies of signatures, including those on faxes, PDFs or other electronic files are not acceptable.
- File this form at the New York State Board of Elections (NYSBOE).

New Registration: If registering a new committee, check this box. A Filer ID# will be assigned to the committee by the NYSBOE and should be used on all future documents and correspondence.

Amended Registration: For an existing committee if any information previously filed has changed, check this box. A fully completed amended registration must be filed within two days of any change. Provide Filer ID# that was assigned by the NYSBOE.

- **Constituted Committee** (EL 14-100 (3)): A state committee or a county committee, or a duly constituted subcommittee of a county committee of a party as defined by NYS Election Law.
- **Party Committee** (EL 14-100 (2)): Any committee provided for (defined) in the rules of a Constituted Committee (state or county). Examples are Democratic Assembly Campaign Committee (DACC) and Senate Republican Campaign Committee (SRCC).
- **Housekeeping Committee** (EL 14-124 (3)): An optional committee that is only allowed to be registered by a Party or Constituted Committee for the sole purpose of reporting "Housekeeping Receipts and Expenditures" made and received pursuant to NYS Election Law, to maintain a permanent party headquarters and staff and carry on ordinary activities that are not for the express purpose of promoting the candidacy of specific candidates. Note: Housekeeping must be maintained in a separate, segregated account. However, it does not have to be a separately registered committee. If you choose to have a separate Housekeeping committee, you must submit a separate registration form for that committee.!
- **Duly Constituted Subcommittee of a County Committee** (EL 14-100 (4)): Outside the City of New York: a city, town or village committee, which consists of all county committee members from that city, town or village, as the case may be, and only such members. Within the City of New York: an assembly district committee, which consists of all county committee members from that assembly district, and only such members.
- **Multi-Candidate Committee:** An authorized committee supporting more than one candidate that is not a Constituted Committee or Party Committee should **not** use this form but should file the Authorized Multi-Candidate Campaign Finance Registration Form (Type 9).

Item A: Select your party.

Item B: Under appropriate committee level, select committee type. Provide the name of the county or municipality, if applicable.

Item C: Enter the name of the committee. If an acronym is used in the name of the committee (e.g. "NYSBOE" = "New York State Board of Elections"), please also spell out the acronym in the space provided.

Item D: Enter the full name of the treasurer of record for the committee. Residential address is mandatory; include building and apartment number, city or town, state and zip code. Email address is also mandatory. Please note: the email address will be used as a log-in for the filing system and by the NYSBOE to communicate with its filers. The email address should be one that the treasurer accesses regularly and must be updated with the NYSBOE immediately if a change is made.

Item E: Your account must be opened at a banking organization authorized to do business in New York State. The branch where the account is opened and held must be physically located in New York State.

Item F: If there are persons other than the treasurer who will be authorized to sign checks, enter their name(s) and other required information here.

Once completed, the form - with original signature(s) in ink - must be mailed to:

**NYS Board of Elections
Attn: Compliance Unit
40 North Pearl Street, Suite 5
Albany, NY 12207**

TYPE 8

**INDEPENDENT EXPENDITURE COMMITTEE
CAMPAIGN FINANCE REGISTRATION FORM**

NEW YORK STATE BOARD OF ELECTIONS

Section 14-100(15), 14-107, 14-112 and 14-118 of NYS Election Law

THIS FORM MUST CONTAIN ORIGINAL SIGNATURES IN INK AND BE COMPLETED IN FULL

Check the box that applies:

New Registration Amended Registration (Provide Filer ID#): _____

A. COMMITTEE NAME: _____

For Acronyms (See instructions): _____

B. TREASURER:

Full Name: _____

Residential Address (No P.O. Box): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Mailing Address (P.O. Box allowed): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Email Address: _____

Telephone: Home: _____ Business: _____ Cell: _____

Occupation: _____

Name of Employer: _____

C. DEPOSITORY/BANK:

Name: _____

Address: _____

City or Town: _____ State: _____ Zip: _____

D. CANDIDATE(S) TO BE SUPPORTED OR OPPOSED (Attach additional sheets if necessary):

	ELECTION YEAR	OFFICE/DISTRICT	CANDIDATE FULL NAME	SUPPORT/OPPOSE
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____

E. BALLOT ISSUE(S) (Attach additional sheets if necessary):

SUPPORT/OPPOSE

1. _____
2. _____

F. PERSON(S) OTHER THAN TREASURER AUTHORIZED TO SIGN CHECKS (Attach additional sheets if necessary):

Full Name: _____

Residential Address (No P.O. Box): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Telephone: _____ Email: _____

Signature: _____

G. LIST REQUIRED INDIVIDUAL(S) / ENTITY / ENTITIES AND INDICATE THE CATEGORY OR CATEGORIES FOR EACH:

(Attach additional sheets if necessary):

CATEGORIES:

1. Check box 1 if this committee is an individual. Provide the required information as listed.
2. Check box 2 if the committee is an entity. Provide the full name, residential address, employer, employer address, and occupation of any individual who exerts operational or managerial influence or control over the entity.
3. Check box 3 if the committee is an entity. Provide the full name, residential address, employer, employer address, and occupation of any salaried employee of the committee.
4. Check box 4 for those individuals who have been identified in categories 1, 2 or 3 who have, during the two year period before filing, been employed or retained as a political, media or fundraising advisor or consultant for a candidate, any entity directly controlled by a candidate, or any party or constituted committee or have held a formal position in the office of a candidate's elected office, or any party or constituted committee, and provide the name and address of the relevant employer or retaining entity. If more than one relevant employer or retaining entity, attach additional sheets with names and addresses. For each such employer or retaining entity listed for the two year period, provide the basis for listing them on the "Reason" line provided.
5. Check box 5 for those individuals who have been identified in categories 1, 2 or 3 who are members of a candidate's immediate family (spouse, child, grandparent, brother, half-brother, sister, half-sister of the candidate and spouses of these individuals).

Full Name: _____ Occupation: _____

Res. Address: _____

Current Employer: _____

Current Employer Address: _____

Check appropriate category: 1 2 3 4* 5

*If you checked box 4, provide relevant employer or retaining entity name and address:

Name: _____ Name: _____

Address: _____ Address: _____

Reason: _____ Reason: _____

Full Name: _____ Occupation: _____

Res. Address: _____

Current Employer: _____

Current Employer Address: _____

Check appropriate category: 1 2 3 4* 5

*If you checked box 4, provide relevant employer or retaining entity name and address:

Name: _____ Name: _____

Address: _____ Address: _____

Reason: _____ Reason: _____

Full Name: _____ Occupation: _____

Res. Address: _____

Current Employer: _____

Current Employer Address: _____

Check appropriate category: 1 2 3 4* 5

*If you checked box 4, provide relevant employer or retaining entity name and address:

Name: _____ Name: _____

Address: _____ Address: _____

Reason: _____ Reason: _____

Full Name: _____ Occupation: _____

Res. Address: _____

Current Employer: _____

Current Employer Address: _____

Check appropriate category: 1 2 3 4* 5

*If you checked box 4, provide relevant employer or retaining entity name and address:

Name: _____ Name: _____

Address: _____ Address: _____

Reason: _____ Reason: _____

The committee is hereby notifying the New York State Board of Elections that it intends to make independent expenditures, pursuant to Election Law 14-107, and will make all required disclosures.

Pursuant to Election Law 14-112, no candidate listed in Section D of this form has authorized the activities of this committee.

VERIFICATION STATEMENT BY TREASURER

I swear or affirm that the information contained herein is in all respects true and complete to the best of my knowledge, information and belief.

Sworn to before me this _____ day

of _____, 20 ____

(Notary Public or Commissioner of Deeds)

Signature of Committee Treasurer

Residential Address

Contact Phone Number

INDEPENDENT EXPENDITURE REGISTRATION INSTRUCTIONS

Independent Expenditure Committee (EL 14-100 (15)) means a political committee that only makes independent expenditures and does not coordinate with a candidate, candidate's authorized committees or an agent of the candidate as defined in paragraph (g) of subdivision one of section 14-107 of the Election Law. For a definition of coordination, see EL 14-107 (1)(d).

An independent expenditure committee may be created by a person, group of persons, corporation, unincorporated business entity, labor organization or business, trade or professional association, or organization, or political committee.

AN INDEPENDENT EXPENDITURE COMMITTEE MUST:

- File this form within five days of choosing a treasurer and depository **and** prior to receiving or expending any funds.
- Complete this form and provide original signature(s) in ink. Copies of signatures, including those on faxes, PDFs or other electronic files are **not** acceptable.
- File this form at the New York State Board of Elections (NYSBOE).

New Registration: If registering a new committee, check this box. A Filer ID# will be assigned to the committee by the NYSBOE and should be used on all future documents and correspondence.

Amended Registration: For an existing committee if any information previously filed has changed, check this box. A fully completed amended registration must be filed within two days of any change, *except any change in Item G related to ownership or control of the entity registered as an independent expenditure committee must be filed within 24 hours*. Provide Filer ID# that was assigned by the NYSBOE.

Item A: Enter the name of the committee. If an acronym is used in the name of the committee (e.g. "NYSBOE" = "New York State Board of Elections"), please also spell out the acronym in the space provided.

Item B: Enter the full name and other contact details of the treasurer of record for the committee. Residential address is mandatory; include building and apartment number, city or town, state and zip code. Email address is also mandatory. Please note: the email address will be used as a log-in for the filing system and by the NYSBOE to communicate with its filers. The email address should be one that the treasurer accesses regularly and must be updated with the NYSBOE immediately if a change is made. Multi-factor authentication will be used.

Item C: Your account must be opened at a banking organization authorized to do business in New York State. The branch where the account is opened and held must be physically located in New York State.

Item D: Provide the election year, office/district, and full name of the candidate(s) the committee supports or opposes.

Item E: Provide the name of any ballot issue(s) the committee supports or opposes.

Item F: If there are persons other than the treasurer who will be authorized to sign checks, enter their name(s) and other required information here.

Item G: Provide the names(s), occupation(s), address(es), current employer name(s) and address(es) of any individual(s) and/ or retaining entity and indicate the category or categories for each as follows (if you checked box 4, also provide the name of the relevant employer or retaining entity name and address):

1. Check box 1 if this committee is an individual. Provide the required information as listed.
2. Check box 2 if the committee is an entity. Provide the full name, residential address, employer, employer address, and occupation of any individual who exerts operational or managerial influence or control over the entity.
3. Check box 3 if the committee is an entity. Provide the full name, residential address, employer, employer address, and occupation of any salaried employee of the committee.
4. Check box 4 for those individuals who have been identified in categories 1, 2 or 3 who have, during the two year period before filing, been employed or retained as a political, media or fundraising advisor or consultant for a candidate, any entity directly controlled by a candidate, or any party or constituted committee or have held a formal position in the office of a candidate's elected office, or any party or constituted committee, and provide the name and address of the relevant employer or retaining entity. If more than one relevant employer or retaining entity, attach additional sheets with names and addresses. For each such employer or retaining entity listed for the two year period, provide the basis for listing them on the "Reason" line provided.
5. Check box 5 for those individuals who have been identified in categories 1, 2 or 3 who are members of a candidate's immediate family (spouse, child, grandparent, brother, half-brother, sister, half-sister of the candidate and spouses of these individuals).

Once completed, the form - with original signature(s) in ink - must be mailed to:

**NYS Board of Elections
Attn: Compliance Unit
40 North Pearl Street, Suite 5
Albany, NY 12207**

AUTHORIZED MULTI-CANDIDATE COMMITTEE REGISTRATION INSTRUCTIONS

A Multi-Candidate Committee is a committee authorized by multiple candidates pursuant to NYS Election Law. Constituted Committees and Party Committees should **not** use this form. Instead, they should use the Constituted/Party Committees Campaign Finance Registration form.

A MULTI-CANDIDATE COMMITTEE MUST:

- File this form within five days of choosing a treasurer and depository **and** prior to receiving or expending any funds.
- Complete this form and provide original signature(s) in ink. Copies of signatures, including those on faxes, PDFs or other electronic files are not acceptable.
- File this form at the New York State Board of Elections (NYSBOE).

New Registration: If registering a new committee, check this box. A Filer ID# will be assigned to the committee by the NYSBOE and should be used on all future documents and correspondence.

Amended Registration: For an existing committee if any information previously filed has changed, other than the election year, check this box. A fully completed amended registration must be filed within two days of any change. Provide Filer ID# that was assigned by the NYSBOE.

For State Campaign: For committees supporting or opposing candidates for New York State Governor, Lt. Governor, State Comptroller, State Attorney General, State Senate, State Assembly, State Supreme Court, and certain party offices, check this box. These committees must file this form and the required financial disclosure reports with the NYSBOE.

For Local Campaign: For all other offices, check this box and list the county name where the local office is being sought. Committees supporting or opposing such candidates must file this form and the required financial disclosure reports with the NYSBOE (*or Village Clerk only in the situation where the Village Clerk runs the election*).

Item A: Enter the name of the committee. If an acronym is used in the name of the committee (e.g. "NYSBOE" = "New York State Board of Elections"), please also spell out the acronym in the space provided.

Item B: Enter the full name of the treasurer. Residential address is mandatory; include building and apartment number, city or town, state and zip code. Email address is also mandatory. Please note: the email address will be used as a log-in for the filing system and by the NYSBOE to communicate with its filers. The email address should be one that the treasurer accesses regularly and must be updated with the NYSBOE immediately if a change is made. Multi-factor authentication will be used.

Item C: Your account must be opened at a banking organization authorized to do business in New York State. The branch where the account is opened and held must be physically located in New York State.

Item D: Provide the election year, office/district, and full names of candidates to be supported.

Item E: If there are persons other than the treasurer who will be authorized to sign checks, enter their name(s) and other required information here.

Once completed, this form - with original signature(s) in ink - must be mailed to:

**NYS Board of Elections
Attn: Compliance Unit
40 North Pearl Street, Suite
5 Albany, NY 12207**

TYPE 9B

BALLOT ISSUE COMMITTEE
CAMPAIGN FINANCE REGISTRATION FORM
NEW YORK STATE BOARD OF ELECTIONS
Section 14-118 of NYS Election Law
THIS FORM MUST CONTAIN ORIGINAL SIGNATURES IN INK AND BE COMPLETED IN FULL

[] New Registration [] Amended Registration (Provide Filer ID#): _____
[] State Campaign [] Local Campaign (Provide County): _____

A. COMMITTEE NAME: _____
For Acronyms (See instructions): _____

B. TREASURER:
Full Name: _____
Residential Address (No P.O. Box): _____ Apartment #: _____
City or Town: _____ State: _____ Zip: _____
Mailing Address (P.O. Box allowed): _____ Apartment #: _____
City or Town: _____ State: _____ Zip: _____
Email Address : _____
Telephone: Home: _____ Business: _____ Cell: _____

C. DEPOSITORY/BANK:
Name: _____
Address: _____
City or Town: _____ State: _____ Zip: _____

D. BALLOT ISSUE(S) (Attach additional sheets if necessary): SUPPORT/OPPOSE
1. _____
2. _____

E. PERSON(S) OTHER THAN TREASURER AUTHORIZED TO SIGN CHECKS:
Full Name: _____
Residential Address (No P.O. Box): _____ Apartment #: _____
City or Town: _____ State: _____ Zip: _____
Telephone: _____ Email: _____
Signature: _____

The above information is true to the best of my knowledge and belief:

Signature of Treasurer Date

BALLOT ISSUE COMMITTEE REGISTRATION INSTRUCTIONS

A BALLOT ISSUE COMMITTEE MUST:

- File this form within five days of choosing a treasurer and depository **and** prior to receiving or expending any funds.
- Complete this form and provide original signature(s) in ink. Copies of signatures, including those on faxes, PDFs or other electronic files are not acceptable.
- File this form at the New York State Board of Elections (NYSBOE).

New Registration: If registering a new committee, check this box. A Filer ID# will be assigned to the committee by the NYSBOE and should be used on all future documents and correspondence.

Amended Registration: For an existing committee if any information previously filed has changed, other than the election year, check this box. A fully completed amended registration must be filed within two days of any change. Provide Filer ID# that was assigned by the NYSBOE.

For State Campaign: For committees supporting or opposing statewide ballot propositions, check this box. These committees must file this form and the required financial disclosure reports with the NYSBOE.

For Local Campaign: For all local ballot propositions, check this box and list the county name where the local ballot proposition is appearing. Committees supporting or opposing such ballot propositions must file this form and the required financial disclosure reports with the NYSBOE (*or Village Clerk only in the situation where the Village Clerk runs the election*).

Item A: Enter the name of the committee. If an acronym is used in the name of the committee (e.g. "NYSBOE" = "New York State Board of Elections"), please also spell out the acronym in the space provided.

Item B: Enter the full name of the treasurer. Residential address is mandatory; include building and apartment number, city or town, state and zip code. Email address is also mandatory. Please note: the email address will be used as a log-in for the filing system and by the NYSBOE to communicate with its filers. The email address should be one that the treasurer accesses regularly and must be updated with the NYSBOE immediately if a change is made. Multi-factor authentication will be used.

Item C: Your account must be opened at a banking organization authorized to do business in New York State. The branch where the account is opened and held must be physically located in New York State.

Item D: Enter the ballot issues to be supported/opposed.

Item E: If there are persons other than the treasurer who will be authorized to sign checks, enter their name(s) and other required information here.

Once completed, this form - with original signature(s) in ink - must be mailed to:

**NYS Board of Elections
Attn: Compliance Unit
40 North Pearl Street, Suite 5
Albany, NY 12207**

CF-03

COMMITTEE AUTHORIZATION

CAMPAIGN FINANCE FORM

NEW YORK STATE BOARD OF ELECTIONS

Section 14-112 of NYS Election Law

THIS FORM MUST CONTAIN ORIGINAL SIGNATURES IN INK AND BE COMPLETED IN FULL

[] New Form [] Amended Form (Provide Filer ID#): _____

COMMITTEE NAME: _____

For Acronyms (See instructions): _____

List in this section those candidates who **have authorized** your committee to aid or take part in their election or nomination (other than by making contributions). Provide name, office and district. (Attach additional sheets if necessary.)

1. Date of Election: _____ Office/District: _____

Candidate's Full Name: _____

Candidate's Residential Address: _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

2. Date of Election: _____ Office/District: _____

Candidate's Full Name: _____

Candidate's Residential Address: _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

3. Date of Election: _____ Office/District: _____

Candidate's Full Name: _____

Candidate's Residential Address: _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

4. Date of Election: _____ Office/District: _____

Candidate's Full Name: _____

Candidate's Residential Address: _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

I SWEAR OR AFFIRM THAT:

1. I am the treasurer of record, and
2. The information provided on this form is complete, true and correct.

Treasurer's Full Name: _____

Treasurer's Residential Address: _____

City or Town: _____ State: _____ Zip: _____

Telephone: Home: _____ Business: _____ Cell: _____

Sworn to before me, this _____ day

Of _____, 20_____

Notary Public or Commissioner of Deeds

Signature of Treasurer

COMMITTEE AUTHORIZATION INSTRUCTIONS

This form must contain original signature(s) in ink and be notarized or subscribed to.
Copies of signatures, including those on faxes, PDFs, or other electronic files, are not acceptable.

All authorized committees that are taking part in the campaign of any candidate by making direct expenditures in support of candidate(s) must complete this form.

It should be filed together with the Authorized Single Candidate Committee Campaign Finance Registration Form (Type 1) or Authorized Multi-Candidate Committee Campaign Finance Registration Form (Type 9).

Enter the name of the committee. If an acronym is used in the name of the committee (e.g. "NYSBOE" = "New York State Board of Elections"), please also spell out the acronym in the space provided.

List candidate(s) who have authorized you to be a committee for their campaign. This means the candidate(s) have affirmatively acknowledged to you that your committee is authorized to aid or take part in their campaign, which includes raising and spending money on their behalf.

- Provide date of election and office/district for each candidate listed.
- Enter the full name of the candidate(s). Residential address is mandatory for each, including building and apartment number, city or town, state and zip code.

The **authorization is determined by the candidate(s), not the committee**. The mere fact that the candidate(s) know that your committee is conducting activity relative to their campaign does not constitute authorization.

Note: Candidates with an authorized, single or multi-candidate committee, where the committee will be disclosing all of the financial activity of the campaign, including the financial activity of the candidate (candidate's own funds), must also file the Candidate Authorization for a Committee to Make All Campaign Financial Disclosures (CF-16).

This form is required to be filed prior to the first election to which it relates and will remain in effect for each subsequent election. However, if any information provided on this form changes, other than the year of election, then you must file an amended form.

Once completed, this form - with original signature(s) in ink - must be mailed to:

**NYS Board of Elections
Attn: Compliance Unit
40 North Pearl Street, Suite 5
Albany, NY 12207**

**CANDIDATE AUTHORIZATION
FOR A COMMITTEE
TO MAKE ALL CAMPAIGN FINANCIAL DISCLOSURES**

NEW YORK STATE BOARD OF ELECTIONS
Section 14-104 (1) of NYS Election Law

THIS FORM MUST CONTAIN ORIGINAL SIGNATURES IN INK AND BE COMPLETED IN FULL

[] New Form [] Amended Form (Provide Filer ID#): _____

OFFICE: _____ DISTRICT: _____

CANDIDATE'S FULL NAME: _____

CANDIDATE'S ADDRESS:

Residential (No P.O. Box) _____ Apartment # _____

City or Town: _____ State: _____ Zip: _____

Mailing (P.O. Box allowed) _____ Apartment # _____

City or Town: _____ State: _____ Zip: _____

Candidate's County: _____

Email Address: _____

Telephone: Home: _____ Business: _____ Cell: _____

I SWEAR OR AFFIRM THAT:

1. I am a candidate for the office as stated above, and
2. All financial activity related to my campaign, including my own, will be disclosed by the following authorized committee, which will file on my behalf:

Name of Authorized Committee: _____

Treasurer's Full Name: _____

Treasurer's Residential Address: _____

City or Town: _____ State: _____ Zip: _____

Sworn to before me, this _____ day

Of _____, 20_____

(Notary Public or Commissioner of Deeds)

Signature of Candidate

CANDIDATE AUTHORIZATION INSTRUCTIONS

This form must contain original signatures in ink and be notarized or subscribed to.

Copies of signatures, including those on faxes, PDFs, or other electronic files, are not acceptable.

CANDIDATES FOR PUBLIC OFFICE OR PARTY POSITION MAY BE REQUIRED TO FILE THIS FORM.

FILE THIS FORM IF:

- You are a candidate **with an authorized committee** that will make **all** of the candidate's required campaign financial disclosure filings. These committee filings would include all the financial activity of the campaign, including the financial activity of the candidate (candidate's own funds).

DO NOT FILE THIS FORM IF:

- You are a candidate **without an authorized committee**: Candidates that do not have an authorized committee are required to disclose all the financial activity of the campaign, including the financial activity of the candidate, by filing disclosure reports on the required filing dates.
- You are a candidate **with an authorized committee** and you have additional financial activity that will not be reported by your committee: Candidates with an authorized committee that have, or plan on having, any financial activity that will not be disclosed by the committee, including the financial activity of the candidate, are required to disclose this other financial activity by filing financial disclosure reports on the required filing dates. These candidate reports would be in addition to the committee's reports.

WHEN COMPLETING THIS FORM, THE CANDIDATE MUST:

- Provide the office sought, district # (if applicable), candidate's full name, complete residential address (no P.O. Boxes), county, and telephone number(s). A residential address is mandatory; include building and apartment number. The optional mailing address may include a P.O. Box.
- Email address is also mandatory. Please note: the email address will be used by the NYSBOE to communicate with its filers. The email address should be one that the candidate accesses regularly and must be updated with the NYSBOE immediately if a change is made. Multi-factor authentication will be used.
- Provide an original signature (copies of signatures, including those on faxes, PDFs, or other electronic files, are not acceptable).
- Have this form notarized, or subscribed to by a commissioner of deeds.
- File this form at least 32 days prior to the first election to which it relates.
- Provide additional sheets if this form does not provide enough spaces for the candidate information.
- File an amended *Candidate Authorization for a Committee to Make All Campaign Financial Disclosures* any time information on the original form changes, other than an election year.

WHERE TO FILE THIS FORM:

- Candidates for statewide office (Governor, Lt. Governor, State Attorney General, State Comptroller, NYS Senate/Assembly, Supreme Court Justice, and certain party offices): File this form with the New York State Board of Elections (NYSBOE).
- Candidate for local office (all other offices/party positions): File this form with the New York State Board of Elections (NYSBOE), *unless you are a candidate for a village office **only in the situation** where the Village Clerk runs the elections*. In that case, the form shall be filed with the Village Clerk.

ADDITIONAL INFORMATION:

- If the committee named by the candidate on this form does not register, thereby indicating that the treasurer has accepted the responsibility for filing the campaign financial disclosure reports on behalf of the candidate, then the responsibility to submit disclosure reports remains with the candidate.
- The committee identified on this form must file the *Committee Authorization Campaign Finance Form* in order to complete the authorization process.
- Candidates required to file with NYSBOE who are not required to file this form (see above) must submit the *Candidate Registration and/or to Request NYSBOE Filer ID# and PIN Campaign Finance Form*.

Once completed, this form - with original signature(s) in ink - must be mailed to:

**NYS Board of Elections
Attn: Compliance Unit
40 North Pearl Street, Suite 5
Albany, NY 12207**

EXEMPTION

CANDIDATE OR COMMITTEE CLAIM OF EXEMPTION From Filing Campaign Financial Disclosure Reports

NEW YORK STATE BOARD OF ELECTIONS

Section 14-124 of NYS Election Law & 9 NYCRR Parts 6200.3(a) & 6200.5

THIS FORM MUST CONTAIN ORIGINAL SIGNATURES IN INK AND BE COMPLETED IN FULL

Please check the applicable boxes below and complete this form in full:

- For State Campaign -or- For Local Campaign (provide County): _____
 Candidate -or- Committee

A. OFFICE: _____
(For a local campaign also include name and type of municipality e.g., city of..., town of..., or village of...)

District: _____ Election Year: _____

B. CANDIDATE OR COMMITTEE NAME: _____

Committee Treasurer Name (If applicable): _____

Residential Address (No P.O. Box): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Mailing Address (P.O. Box allowed): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Email Address: _____

Telephone: Home: _____ Business: _____ Cell: _____

Please check the applicable box that relates to your claim of exemption:

- C.** I am a candidate and I have not/will not receive or spend more than \$50 for my campaign, including my own personal funds.
- D.** I am the treasurer of a committee formed solely to support or oppose a ballot proposition and the committee has not/will not raise or spend over \$100 relative to the ballot proposition.
- E.** For those in a town, city or village having a population under 10,000: 1) I am a candidate for public office, or treasurer of an authorized committee solely supporting one candidate for public office, or treasurer of a committee solely supporting or opposing a ballot proposition; and 2) the receipts or expenditures of the candidate or committee will not exceed \$1,000 in the aggregate for the campaign.

If after submission of this form the basis for a claim of exemption becomes invalid due to a change in circumstances (e.g., exceeding monetary threshold or scope of candidate/committee activity), the candidate/committee must then file all applicable election reports. See instructions.

Knowingly including false information in this form constitutes a Class A Misdemeanor, punishable by a fine and/or imprisonment. See Penal Law §210.45.

I swear or affirm that the information contained herein is in all respects true and complete to the best of my knowledge, information and belief.

Sworn to before me this _____ day

Signature of Candidate/ Committee Treasurer

of _____, 20 ____

Residential Address

(Notary Public or Commissioner of Deeds)

Contact Phone Number

EXEMPTION INSTRUCTIONS

This form must contain original signature(s) in ink and be notarized or subscribed to.
Copies of signatures, including those on faxes, PDFs, or other electronic files, are not acceptable.

A candidate or committee must file this form with the New York State Board of Elections (NYSBOE) at the address at the bottom of this page, unless in a village where the village clerk runs the election.

For State Campaign: Check this box for candidates or committees supporting or opposing candidates for New York State Governor, Lt. Governor, State Comptroller, State Attorney General, State Senate, State Assembly, State Supreme Court and certain party offices, as well as those solely supporting or opposing statewide ballot propositions. These committees must file this form and the required financial disclosure reports with the NYSBOE.

For Local Campaign: Check this box for all other offices and local ballot propositions, and list the county name where the local office is being sought or the ballot proposition is appearing. Candidates or committees supporting or opposing such candidates or ballot propositions must file this form and the required financial disclosure reports with the NYSBOE (*or Village Clerk only in the situation where the Village Clerk runs the election*).

Candidate or Committee: Check the appropriate box to indicate whether this is a candidate or a committee seeking a claim of exemption.

Item A: Candidates for statewide office must provide the office sought, district number (if applicable) and election year. Local candidates must provide the office sought, including the name and type of municipality (e.g., City of Newburgh; Town of Colonie; Village of Scotia). The district and election year must also be provided.

Item B: Enter the name of the candidate or committee. Enter the treasurer's full name, if applicable. Residential address is mandatory, include building and apartment number (if applicable). P.O. Box is not allowed for residential address. A mailing address must be included if different than the residential address. Email address is also mandatory. Please note: the email address will be used as a log-in for the filing system (if exemption status changes) and by the NYSBOE to communicate with its filers. The email address should be one that the candidate/treasurer accesses regularly and must be updated with the NYSBOE immediately if a change is made.

Item C: Candidates who do not receive or spend more than \$50 (this threshold includes a candidate's own personal funds) must inform the NYSBOE in writing of this fact.

Item D: A committee formed solely to support or oppose a ballot issue, that does not raise or spend over \$100, is not required to file campaign financial disclosure reports.

Item E: Candidates and authorized committees solely supporting one candidate for public office, or solely supporting or opposing a ballot proposition, in towns, cities or villages having a population under 10,000, where the candidate and/or committee does not raise or spend in excess of \$1,000 in the aggregate for the campaign, are not required to file campaign financial disclosure reports. This threshold includes the personal funds of the candidate.

Note: This exemption may become invalid, requiring registration and filing of campaign financial disclosure reports with the NYSBOE, if the candidate or committee supports or opposes candidates or ballot propositions outside of the applicable jurisdiction.

Note: For a town or village, ballot propositions not submitted to the voters of that municipality at the time of a general election fall outside the scope of NYS Election Law. Therefore, committees solely supporting ballot propositions in a town or village taking place other than in November do not have to make campaign financial disclosures relative to their ballot proposition activity. In this instance, this form does not have to be filed.

Once completed, this form - with original signature(s) in ink - must be mailed to:

**NYS Board of Elections
Attn: Compliance Unit
40 North Pearl Street, Suite 5
Albany, NY 12207**

AUTHORIZED USER DESIGNATION / REMOVAL FOR ELECTRONIC FILING SYSTEM (EFS) WEB APPLICATION

NEW YORK STATE BOARD OF ELECTIONS

THIS FORM MUST CONTAIN AN ORIGINAL SIGNATURE IN INK AND BE COMPLETED IN FULL.

A. COMMITTEE NAME:

FILER ID:

B. COMMITTEE TREASURER NAME:

C. PERSON(S) OTHER THAN TREASURER AUTHORIZED TO ACCESS COMMITTEE'S EFS WEB APPLICATION ACCOUNT (Attach additional sheets if necessary):

These individuals will be sent an activation email to the email address provided below to access the committee's EFS Web Application account. These individuals will create a unique password for the email address, be able to log into the account, create report drafts, and add/edit/delete transactions. They will not be able to submit reports.

ADD REMOVE

Full Name: _____

Residential Address (No P.O. Box): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Primary Phone (Cell): _____ Secondary Phone (Home/Work): _____

Email: _____

ADD REMOVE

Full Name: _____

Residential Address (No P.O. Box): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Primary Phone (Cell): _____ Secondary Phone (Home/Work): _____

Email: _____

ADD REMOVE

Full Name: _____

Residential Address (No P.O. Box): _____ Apartment #: _____

City or Town: _____ State: _____ Zip: _____

Primary Phone (Cell): _____ Secondary Phone (Home/Work): _____

Email: _____

The above information is true to the best of my knowledge and belief:

Signature of Treasurer

Date

AUTHORIZED USER DESIGNATION / REMOVAL FOR ELECTRONIC FILING SYSTEM (EFS) WEB APPLICATION

INSTRUCTIONS

The New York State Board of Elections (NYSBOE) transitioned all filers to a web-based application for financial disclosure reporting on January 25, 2021. The new application utilizes an email address and user-created password for filer login and requires multi-factor authentication when using a new device to access the account.

NYSBOE permits a treasurer to designate additional authorized users who can access the filer's EFS Web Application account. Each authorized user will have a different email address and password login than the treasurer has.

The authorized user will be able to log into the committee's account, create report drafts, and add/edit/delete transactions.

The authorized user will **not** be able to submit any reports. This remains the sole responsibility of the treasurer of the committee. The treasurer alone remains the legal representative of the committee in its responsibility to the New York State Board of Elections under Election Law.

If the treasurer wishes to remove someone previously designated as an authorized user, the treasurer must submit a new version of this form to the NYSBOE.

If the treasurer on this form successfully resigns from the committee, all authorized users designated by that treasurer will automatically lose access to the committee's EFS Web Application account.

This form must be completed in full and submitted to:

**NYS Board of Elections
Attn: Compliance Unit
40 North Pearl Street, Suite 5
Albany, NY 12207**

Forms received via email or fax are not acceptable and will not be processed.

Section A: Enter the full name and filer ID of the committee wishing to add or remove an authorized user to its EFS Web Application account.

Section B: Enter the full name of the committee treasurer wishing to add or remove an authorized user to its EFS Web Application account.

Section C: Select ADD or REMOVE to designate whether the individual is being added as an authorized user or being removed as an authorized user.

Enter the full name, complete address, phone number(s), and email address of any authorized user for the committee's EFS Web Application account.

- Residential address is mandatory, including building and apartment number, city or town, state, & zip code.
- At least one phone number for the authorized user must be provided. Providing a cell phone number is strongly recommended, as multi-factor authentication for account login from a new device can only be done via text to a cell phone or via email.
- Email address is also mandatory (this is where the activation email for the authorized user will be sent). The email address should be one that the individual accesses regularly and must be updated with the NYSBOE immediately if a change is made.

Attestation: The treasurer on record for the committee must sign and date the form.

CF-18 TERMINATION OR RESIGNATION REQUEST FORM NO-ACTIVITY REPORT FORM

NEW YORK STATE BOARD OF ELECTIONS
THIS FORM MUST CONTAIN ORIGINAL SIGNATURES IN INK AND BE COMPLETED IN FULL

Treasurer/Candidate Name: _____ Filer ID#: _____

Committee Name: _____

Please check the applicable box(es) in Sections A, B and C:

A. I am the committee treasurer [] -or- I am the candidate []

B. I am submitting this form for the following purpose(s):

1. Requesting termination of the candidate's filing obligation as of the report indicated below.
2. Requesting termination of the committee as of the report indicated below.
3. Requesting resignation as treasurer of the committee as of the report indicated below.
4. Filing a No-Activity Report for the period indicated below.

In order to qualify to file a No-Activity Report, there cannot have been any activity (i.e., receipts and/or expenditures, including interest, dividends and bank charges or outstanding loans or liabilities) during the reporting period and, therefore, there are no transactions to report. Filing a No-Activity Report may be done via the EFS Web Application, or by checking this box and the applicable reporting period indicated below.

C. For the purpose(s) indicated in section B above, the following report is to be used as a final financial disclosure report accompanying this resignation or termination request; AND/OR is to be filed as a No-Activity report:

- | | |
|--|---|
| 1. <input type="checkbox"/> 32 Day Pre-Primary | 7. <input type="checkbox"/> 32 Day Pre-Special |
| 2. <input type="checkbox"/> 11 Day Pre-Primary | 8. <input type="checkbox"/> 11 Day Pre-Special |
| 3. <input type="checkbox"/> 10 Day Post-Primary* | 9. <input type="checkbox"/> 27 Day Post-Special* |
| 4. <input type="checkbox"/> 32 Day Pre-General | 10. <input type="checkbox"/> January Periodic, 20____ |
| 5. <input type="checkbox"/> 11 Day Pre-General | 11. <input type="checkbox"/> July Periodic, 20____ |
| 6. <input type="checkbox"/> 27 Day Post-General* | 12. <input type="checkbox"/> Off-Cycle Report (A report which does not correspond to any specific filing period.) |

*Campaign material or a disclaimer must be submitted with post election reports.

I state that the information contained in the electronically filed disclosure report referenced above is in all respects true and complete to the best of my knowledge, information and belief, or I have no transactions to report for this period.

Name- print or type

Candidate/Committee Treasurer Signature**

Title

Date Signed

Contact Phone Number

**Copies of signatures, including those on faxes, PDFs, or other electronic files, are not acceptable.

Knowingly including false information in the disclosure report identified above or on this form constitutes a Class A Misdemeanor, punishable by a fine and/or imprisonment. See Penal Law §210.45.

FORM CF-18 INSTRUCTIONS

This form must contain original signature(s) in ink .
Copies of signatures, including those on faxes, PDFs, or other electronic files, are not acceptable.

A candidate or committee treasurer must file this form at the New York State Board of Elections (NYSBOE). Please provide name(s) and Filer ID# and check all applicable box(es) in Sections A, B, and C. Incomplete forms will be rejected.

To request termination of the committee or candidate's filing obligation:

- Electronic filers with NYSBOE must submit this fully completed paper request form (CF-18) when submitting a final campaign financial disclosure termination report.
- A final itemized campaign financial disclosure report must be filed using the Electronic Filing System (EFS) Web Application, **or** a non-itemized campaign financial disclosure report (i.e., No-Activity Report) may be filed using the EFS Web Application or by paper using this CF-18 form, if applicable.
- All previously required campaign financial disclosure reports must have been filed to date.
- The committee bank account must have an ending cash balance of \$0, which also must be reflected in the filer's final financial disclosure report.
- All outstanding loans or liabilities must have been repaid or forgiven, and required letters of forgiveness/ indebtedness must have been submitted to the NYSBOE.

Notes about termination: *Termination can be requested with Periodic, Post-Primary, Post-General, and Post-Special Election report filings. Termination can also be requested with an Off-Cycle report, which is defined as a report which does not correspond to any specific filing period. All applicable reports must continue to be filed until termination is approved by NYSBOE.*

To request resignation as treasurer of the committee:

- Electronic filers with NYSBOE must submit this fully completed paper request form (CF-18) when submitting a final campaign financial disclosure treasurer resignation report.
- A treasurer's final itemized campaign financial disclosure report must be filed using the Electronic Filing System (EFS) Web Application, **or** a non-itemized campaign financial disclosure report (i.e., No-Activity Report) may be filed using the EFS Web Application or by paper using this CF-18 form, if applicable.
- A campaign financial disclosure report submitted electronically that is intended to be a resignation report cannot be processed as a resignation report unless a completed CF-18 form is submitted as well.
- Attach the treasurer's letter of resignation to the CF-18 form. Treasurers should also submit their letter to the candidate of an authorized committee.
- All previously required campaign financial disclosure reports must have been filed to date.

Notes about resignation: *A treasurer can request resignation with Periodic, Primary, General, or Special Election report filings. A treasurer can also request resignation with an Off-Cycle report, which is defined as a report which does not correspond to any specific filing period. The new treasurer must submit amended CF-02, CF-03, and CF-16 forms, as applicable.*

To file a No-Activity Report (non-itemized campaign financial disclosure report):

Filers with NYSBOE can submit a No-Activity Report via the EFS Web Application -OR- by submitting this fully completed paper request form (CF-18).

Once completed, this form - with original signature(s) in ink - must be mailed to:

**NYS Board of Elections
Attn: Compliance Unit
40 North Pearl Street, Suite 5
Albany, NY 12207**

CF-19 APPLICATION FOR ELECTRONIC FILING EXEMPTION

NEW YORK STATE BOARD OF ELECTIONS

THIS FORM MUST CONTAIN ORIGINAL SIGNATURES IN INK AND BE COMPLETED IN FULL

Applications should be received by NYSBOE at least **30 days** prior to the filing due date.

Candidate/Committee Treasurer: _____ Filer ID# : _____
Please Print Name

Committee Name: _____

Address: _____

Telephone: Home _____ Business _____ Cell _____

The following terms apply to your application for an exemption from the electronic campaign financial disclosure reporting requirements of Article 14 of the NYS Election Law:

- **“Access to the technology”** is defined as the ownership and/or the ability to access a computer with an operating system capable of complying with the electronic filing requirements.
- **“Substantial hardship”** is defined as the financial inability of the candidate/committee to purchase and/or acquire access to the technology necessary to comply with the electronic filing requirements.

Please explain the basis for an exemption. (Additional pages may be attached if necessary.)

I _____, swear or affirm that the candidate/committee does not have access to the technology necessary to comply with the electronic filing requirements of Article 14 of the NYS Election Law, and that filing by such means would constitute a substantial hardship for such candidate/committee, and that the information contained in this application is in all respects true and complete to the best of my knowledge, information and belief.

I understand that the exemption, if granted, is valid until the date indicated by NYSBOE on the reverse side of this form. I am obligated to inform NYSBOE of any change in circumstances which would disqualify the candidate/committee from the exemption for electronic filing. NYSBOE may revoke the exemption at any time. I understand that if my application for electronic filing exemption is approved, I am still obligated to file using the paper form (CF-01).

Knowingly including false information in this application constitutes a Class A Misdemeanor, punishable by a fine and/or imprisonment. See Penal Law §210.45.

Candidate/Committee Treasurer Signature

Print Name

Date

CF-19

This side to be completed by NYSBOE only

Filer ID#: _____ **Date:** _____

Your application for an electronic filing exemption has been reviewed by NYSBOE:

Your application has been approved. The exemption is valid through _____, 20_____
If an electronic filing exemption is approved, you are still obligated to file using the paper form (CF-01).

Your application has been denied as the candidate/committee does not meet the “substantial hardship” requirement as defined in your application. The candidate/committee will have to file electronically.

Your application has been denied as the candidate/committee does not meet the “substantial hardship” requirement as defined in your application. However, for the administrative convenience of NYSBOE, you have been approved for an electronic filing exemption for the following report(s) or time period(s):

The candidate/committee has not yet registered with NYSBOE. Please complete the enclosed registration forms and return them to NYSBOE as soon as possible. If applicable, you may resubmit this application for an electronic filing exemption.

Other:

Form should be submitted to:
New York State Board of Elections
Campaign Finance Unit
40 Steuben Street
Albany, NY 12207-2108
1-800-458-3453 or 518-474-8200

NON-PARTICIPATION IN ELECTION(S)

By Registered PACs, Party and Constituted Committees or Independent Expenditure Committees

NEW YORK STATE BOARD OF ELECTIONS

THIS FORM MUST CONTAIN ORIGINAL SIGNATURES IN INK AND BE COMPLETED IN FULL

TREASURER: _____

COMMITTEE NAME: _____ Filer ID#: _____

CONTACT INFORMATION:

Telephone: Home: _____ Business: _____ Cell: _____

E-mail Address: _____

The above-named committee, which is registered with the New York State Board of Elections (NYSBOE), will not support or has not supported, in any way, any candidate or political committee which is a participant in the current year's:

Primary Election [] and/or General Election []

Please check appropriate box(es)

I swear or affirm that the information contained herein is in all respects true and complete to the best of my knowledge, information and belief.

Knowingly including false information in this Notice constitutes a Class A Misdemeanor, punishable by a fine and/or imprisonment. See Penal Law § 210.45.

Signature

Print Name

Date

Instructions

- A committee must be registered with NYSBOE before filing this Notice.
- This Notice may **not** be used to satisfy filing requirements from a previous election, and must be filed no later than 32 days prior to the primary and/or general election to which it applies.
- NYSBOE presumes that PACs, Party Committees, Constituted Committees and Independent Expenditure Committees will support or oppose candidate(s) for election by making contributions and/or direct expenditures, and therefore expects to receive the three election reports for a particular election (primary and/or general). However, if one of this limited group of committees will not be actively supporting or opposing candidate(s) in a particular election, it may submit a Notice of Non-Participation in Election(s), which informs NYSBOE of this status and that NYSBOE should not expect to receive campaign financial disclosure election reports for that particular election.
- The filing of this Notice does not preclude these committees from having other financial activity (raising and/or spending funds) during the applicable elections. However, the activity must not be to support or oppose candidate(s) in an election covered by this Notice. In the event such a committee, after submission of this Notice, supports or opposes candidate(s) in an election covered by this Notice, the committee must then file all applicable election reports.
- Independent Expenditure Committees that will not be actively supporting or opposing candidate(s)/ballot proposals in a particular election and submit this Notice are still required to submit weekly disclosures on Mondays and 24-hour disclosures, as applicable, for any contribution received of \$1,000 or more. Expenditures over \$5,000 must be submitted weekly.
- Committees are required to continue to file all Periodic campaign financial disclosure reports as set forth in the annual Campaign Financial Disclosure Filing Calendar available on line at www.elections.ny.gov. This Notice is only applicable to the above indicated election cycle(s) in the current year.



STATEMENT OF IDENTITY FOR LIMITED LIABILITY COMPANIES (LLCs)

INCLUDING PROFESSIONAL LIMITED LIABILITY COMPANIES (PLLCs)

NEW YORK STATE BOARD OF ELECTIONS

(Chapter 4 of the Laws of 2019)

A. LEGAL NAME OF LIMITED LIABILITY COMPANY:

For Acronyms (See instructions): _____

B. NAMES OF ALL DIRECT OWNERS OF LLC/PLLC (Attach additional sheets if necessary):

The sum of all the ownership interests must be 100%. If any direct owners are other LLCs/PLLCs, further disclosure is required in Section C to provide ownership information down to an individual (or non-LLC/PLLC) level.

Full Name: _____ Ownership Interest (%): _____

Address: _____

Full Name: _____ Ownership Interest (%): _____

Address: _____

Full Name: _____ Ownership Interest (%): _____

Address: _____

C. NAMES OF ALL INDIRECT OWNERS OF LLC/PLLC (Attach additional sheets if necessary):

Disclosed here are all individuals/entities with ownership interests in the above-named LLC/PLLC direct owners. This section is not required of LLCs/PLLCs whose direct owners are all individuals or other business entities.

LLC/PLLC in Section B: _____

Owner's Name: _____ Ownership Interest (%): _____

Address: _____

Owner's Name: _____ Ownership Interest (%): _____

Address: _____

LLC/PLLC in Section B: _____

Owner's Name: _____ Ownership Interest (%): _____

Address: _____

Owner's Name: _____ Ownership Interest (%): _____

Address: _____

D. YEAR OF CONTRIBUTION(S) GIVEN OR EXPENDITURE(S) MADE: _____

The above information is true to the best of my knowledge and belief:

Signature of Authorized Representative

Date Signed

Printed Name of Authorized Representative

**STATEMENT OF IDENTITY FOR
LIMITED LIABILITY COMPANIES (LLCs)
INCLUDING PROFESSIONAL LIMITED LIABILITY COMPANIES (PLLCs)**

INSTRUCTIONS

As a result of new legislation in 2019 (A.776/S.1101, signed into law January 24, 2019) amending Election Law §§14-116 & 14-120, Limited Liability Companies (LLCs) and Professional Limited Liability Companies (PLLCs) that make contributions to or expenditures for candidates or political committees now have a disclosure requirement with the New York State Board of Elections.

This new requirement applies to contributions and expenditures made on or after **January 31, 2019**.

By December 31st of each year, each Limited Liability Company (LLC), including a Professional Limited Liability Company (PLLC), which makes an expenditure or contribution shall file with the New York State Board of Elections, a **Statement of Identity** of all direct and indirect owners of the membership interests in the LLC/PLLC and the proportion of each direct or indirect member's ownership interest in the LLC/PLLC.

If an owner of the LLC/PLLC is another LLC/PLLC, the ownership must be further attributed down to an individual (or non-LLC/PLLC) level.

This form shall be completed in full and submitted to:

NYS Board of Elections
Attn: Compliance Unit
40 North Pearl Street, Suite 5
Albany, NY 12207

The form may also be accepted electronically:

- Email as an attachment to CFINFO@elections.ny.gov –OR–
- Fax to (518) 486-6627

Section A: Enter the legal name of the Limited Liability Company/Professional Limited Liability Company. If an acronym is used in the name of the committee (e.g. "NYSBOE" = "New York State Board of Elections"), please also spell out the acronym in the space provided.

Section B: Enter the full name and address of all members with direct ownership interest in the Limited Liability Company/Professional Limited Liability Company. Enter the percent (%) ownership interest each member has. The sum of all the ownership interests must be 100%. ***If any direct owners are other LLCs/PLLCs, further disclosure is required in Section C to provide ownership information down to an individual (or non-LLC/PLLC) level.*** Attach additional sheets of paper if required for complete disclosure.

Section C: Complete this section only if any owners disclosed in Section B are LLCs/PLLCs.

If any LLCs/PLLCs are disclosed in Section B as direct owners of the LLC/PLLC for which this form is prepared, the individual owners of this direct owner entity must be disclosed in Section C, as these individuals are indirect owners of the LLC/PLLC disclosed in Section A of this Statement of Identity. Provide the full name and address of each owner. Attach additional sheets of paper if required for complete disclosure.

Section D: Provide the year in which the LLC/PLLC made a contribution to, or an expenditure on behalf of, any candidate or committee in New York State to which this Statement of Identity applies.

PART FOUR: FREQUENTLY USED TERMS

I. FREQUENTLY USED TERMS

Inside Part Four, Section I:

This section contains terms used throughout the Handbook, as well as concepts which may be helpful in preparing campaign financial disclosure reports. Examples are only intended to be illustrative. They are not intended to be inclusive of all scenarios or factual situations.

24-Hour Notice - a required disclosure of any contribution or loan **over \$1,000**, received the day after the cut-off date of the 11-day pre-election report up to election day.

- These notices apply to all primary, general and special elections and must be filed by any filer for a specific election in which they are required to file campaign financial disclosure reports.
- These notices must be received by NYSBOE within 24 hours of receipt of the contribution or loan in question.
- These notices are required because without them, there would be no public disclosure of large loans or contributions received during the period leading up to election day, which would otherwise only be first disclosed on the post-election campaign financial disclosure report.
- These notices can be filed electronically via the EFS Web Application.

Independent Expenditure Committees are required to make additional electronic disclosures as follows: After the Independent Expenditure Committee has registered with NYSBOE, it must file the campaign financial disclosure reports required of political committees. In addition, Independent Expenditure Committees must make additional disclosures electronically on a weekly and 24-hour basis, as applicable:

Weekly IE Disclosure

Year-round, submit Weekly disclosures on Mondays after:

- receipt of a contribution of \$1,000 or more
- any expenditure made over \$5,000
- any liability incurred over \$5,000
- a paid internet or digital advertisement (PIDA) expenditure over \$500

24-Hour IE Disclosure

Within 30 days of the applicable primary, general or special election, submit a notice within 24 hours of:

- receipt of any contribution of \$1,000 or more (received within 30 days before an election)
- any expenditure (including PIDA expenditures) made over \$5,000

Note: All contributions or expenditures disclosed on a Weekly or 24-Hour IE Disclosure must also be disclosed on the next applicable campaign financial disclosure report.

A receipt of a contribution of \$1,000 or more or the disclosure of an expenditure over \$5,000 that has been disclosed as a 24-Hour IE Disclosure does not need to be disclosed on the subsequent Weekly IE Disclosure, but must be disclosed on the next applicable campaign financial disclosure report.

Advocating For or Against— means, in the absence of explicit words of advocacy for or against a candidate or ballot proposal, that the Independent Expenditure—through the use of images, photos, or language—promotes, supports, attacks, or opposes the clearly identified candidate or ballot proposal. (EL 14-107 (1)(A); NYCRR 6200.10(b)(1)(i)(c) (3)(i)). See the section on “Independent Expenditures” in this Handbook.

Aggregate – multiple figures combined into one total amount.

Example 1: If a contributor gives a candidate for Assembly a \$3,000 contribution in the first year of the two-year election cycle and another contribution of \$1,400 in the second year of the election cycle, the aggregate contribution of that contributor is \$4,400.

Example 2: For a particular election, if a contributor first gives a candidate a contribution of \$50, and additional contributions of \$50, \$100 and \$25, the aggregate contribution is \$225.

Allocating Expenses - Party Committees, Constituted Committees, Independent Expenditure Committees and Authorized Multi-Candidate Committees are required to allocate campaign expenses among the candidates they support/oppose.

These amounts must be aggregated for the campaign/election cycle and reported using the Expense Allocated Among Candidates transaction type.

Amended Report – a campaign financial disclosure report that replaces a previously submitted campaign financial disclosure report for the purpose of making corrections or changes. For filers with NYSBOE, a complete report must be submitted when making an amendment. All iterations (originals and amendments) are available on NYSBOE’s Public Reporting webpage.

Anonymous Contributions – may not be accepted and must be turned over to the NYS Comptroller’s Office.

Attribution of Campaign Advertisements – Effective January 1, 2020, all political communication must identify the political committee paying for the advertisement or communication in a clear and prominent manner to read or be spoken as follows: “Paid for by [the name or the political committee making the expenditure].” (EL 14-106(2))

- The disclosure shall be required on all modes of political communications including, but not limited to, brochures, flyers, posters, mailings, or internet advertisements, radio, television, and automated telephone calls.
- Promotional items which support a particular candidate, election, or ballot measure or issue and limit the content to the name, office and brief message of support are exempt from this requirement. Promotional items are items of nominal value that are distributed to the general public including, but not limited to, pens, bumper stickers, yard signs, buttons, shirts, bags or balloons. (EL 14-106(3))
- Digital media which limits the contents of communication to name, office, and brief message and which is unable to contain the “Paid for by” statement due to its small size may comply with this requirement by containing a link to another webpage where the “Paid for by” statement is prominently displayed. (EL 14-106(4))

Independent Expenditure Committees also must clearly state that the communication was not expressly authorized or requested by any candidate or by any candidate's political committee or any of its agents. (e.g., "Paid for by XYZ Committee. This communication was not expressly authorized or requested by any candidate or by any candidate's political committee or any of its agents.") (EL 14-107(2))

Attribution of Contributions by Certain Entities –

- **LLC/PLLC** - All contributions made to a campaign or political committee by an LLC/PLLC shall be attributed to each member of the LLC/PLLC in proportion to the member's ownership interest in the limited liability company. In addition to disclosing the contribution by the LLC/PLLC, the filer should calculate and disclose the amount contributed by each member. *Example: XYZ LLC has three member owners with equal share of ownership and contributes \$3,000 to a committee. \$1,000 each must be attributed to Owner X, Owner Y, and Owner Z.*
- **Partnership** - All contributions made to a campaign or political committee by a Partnership over \$2,500 in the aggregate shall be attributed to each partner whose share of the contribution exceeds \$99. *Example: ABC LLP has three equal partners and contributes \$3,000 to a committee. Partner C agrees to the contribution from the company but is not participating individually. \$1,500 is attributed each to Partner A and Partner B.*

Auctions – items received for an auction must be reported as an "In-Kind Contribution" from the donor at fair market retail value. The entire amount received from the highest bidder for an item is then reported as a contribution from the bidder on the appropriate contribution transaction type.

Authorized User – An individual designated by a treasurer to access a candidate/committee's EFS Web Application account to create report drafts and add/edit/delete transactions. Authorized Users cannot submit any reports. A treasurer may add or remove Authorized Users by submitting a CF-07 form to NYSBOE.

Campaign Cycle – generally speaking, the period after an election for a particular office, up to the next election for that office.

Example: The gubernatorial election is held every four years. Therefore, the campaign cycle for the Office of Governor is four years and begins the day after the last election for that office, up to the next election day for that office.

Campaign Materials (Political Communication)– Any filer required to file primary, general and/or special election reports must, at the same time the applicable post-election campaign financial disclosure report is due, submit/mail copies of all of the filer's campaign materials, purchased or produced by or under the authority of the person filing the post-election report, or the committee or the person on whose behalf it is filed. (EL 14-106)

The statements required to be filed under the provisions of this article next succeeding a primary, general or special election shall be accompanied by a copy of all broadcast, cable or satellite schedules and scripts, internet, print and other types of advertisements, pamphlets, circulars, flyers, brochures, letterheads and other printed matter purchased or produced, and reproductions of statements or information published to 500 or more members of a general public audience by computer or other electronic device including but not limited to electronic mail or text message, purchased in connection with such election by or under the authority of the person filing the statement or the committee or the person on whose behalf it is filed, as the case may be.

For practical purposes, large, unwieldy items (e.g., billboards, sandwich boards, etc.), which cannot be readily reproduced in a paper copy, may be photographed.

Effective January 25, 2021, filers may upload their campaign materials directly into the EFS Web Application. For guidance on submitting, please see NYSBOE website at <https://www.elections.ny.gov/CampaignFinance.html>.

If no campaign material was produced, a disclaimer so stating must be filed in conjunction with the applicable post-election report. This disclaimer is also filed via the EFS Web application.

Note: Independent Expenditure Committees have additional disclosure requirements for political communications. (EL 14-107 (5)). See the section on “Independent Expenditures” in this Handbook for more information.

Candidate – generally speaking, any individual who seeks to be nominated or elected to public office or party position, whether they ultimately appear on the ballot or not. An individual shall be deemed to be a candidate if:

- He or she has taken action to qualify for nomination or election; **or** -
- Monies were raised or expended by the individual or any person to whom that individual has given consent to do so, in order to bring about such nomination or election to such office or position. The candidacy occurs when the contributions or expenditures in question are made, whether in the year in which the nomination or election is sought or in any future year.

Clearly Identified Candidate—means

- The name of the candidate involved appears;
- A photograph or drawing (caricature) of the candidate appears; or
- The identity of the candidate is apparent by unambiguous reference.

COMMITTEES

Political Committee - Any corporation aiding or promoting, and any committee, political club or combination of one or more persons operating or cooperating to:

- Aid or promote the success or defeat of a political party or principle or of any ballot proposal; **or**
- Aid or take part in the election or defeat of a candidate for public office; **or**
- Aid or take part in the election or defeat of a candidate for nomination at a primary election or convention, including all proceedings prior to such primary election; **or**
- Aid or take part in the election or defeat of a candidate for any party position voted for at a primary election; **or**
- Aid or defeat the nomination by petition of an independent candidate for public office, ...

...But nothing in this article shall apply to any committee or organization for the discussion or advancement of political questions or principles without connection with any vote or to a national committee organized for the election of Presidential or Vice Presidential candidates; provided, however, that a person or corporation making a contribution or contributions to a candidate or a political

committee, which has filed pursuant to NYS Election Law Section 14-118, shall not, by that fact alone, be deemed to be a political committee as herein defined.

Political Committees Related to Political Parties:

Constituted Committee – a State Committee or a County Committee, or a Duly Constituted Subcommittee of a County Committee of a party as defined by NYS Election Law. Beginning with the 2020 Presidential Election, in order to qualify to be an official party in New York State, a political organization must have had a candidate on the ballot in the last presidential election who garnered at least 130,000 votes or 2% of the total votes cast (whichever is greater) AND it must have had a candidate on the ballot in the last gubernatorial election who garnered at least 130,000 votes or 2% of the total votes cast (whichever is greater). These two thresholds run independently of each other. There are presently four parties in New York State as so defined:

- Democratic
- Republican
- Conservative
- Working Families

Note: While there are other political organizations that refer to themselves as “Parties” (e.g., Independence Party and Women’s Equality Party), under NYS Election Law they are not official parties as defined above. They are defined as “independent bodies” under NYS Election Law and are deemed Multi-Candidate Committees under the provisions of Article 14 of NYS Election Law for campaign finance purposes.

Duly Constituted Subcommittee of a County Committee—outside the City of New York: a city, town or village committee, which consists of all county committee members from that city, town or village, as the case may be, and only such members. Within the City of New York: An Assembly district committee, which consists of all county committee members from that Assembly district, and only such members.

Party Committee—any committee provided for (defined) in the rules of a Constituted Committee (state or county). Examples are:

- Democratic Assembly Campaign Committee (DACC)
- Senate Republican Campaign Committee (SRCC)

Housekeeping Committee (EL 14-124 (3)) is an optional committee that is only allowed to be registered by a Party or Constituted Committee for the sole purpose of reporting "Housekeeping Receipts and Expenditures" made and received pursuant to NYS Election Law, to maintain a permanent party headquarters and staff and carry-on ordinary activities that are not for the express purpose of promoting the candidacy of specific candidates.

Other Types of Political Committees:

- **Single Candidate Authorized Committee**
- **Political Action Committee (PAC)** – (EL 14-100(16)).
- **Independent Expenditure Committee**— (EL 14-100(15)). See the section on Independent Expenditures in this Handbook.
- **Multi-Candidate Committee** – a committee that supports or opposes more than one candidate. See the section on “Who Must File” in this Handbook.

- **Ballot Proposition Committee**

Coordination—See EL 14-107 (1)(d), NYCRR 6200.10 and the section on “Independent Expenditures’ in this Handbook.

Contribution (EL 14-100(9)) -

1) Any gift, subscription, outstanding loan (to the extent provided for in NYS Election Law Section 14-114), advance, or deposit of money or anything of value, made in connection with the nomination for election (e.g., primary), or election (e.g., general), of any candidate, or made to promote the success or defeat of a political party or principle, or of any ballot proposal,

2) Any funds received by a political committee from another political committee to the extent such funds do not constitute a Transfer, (EL 14-100(10)) (See “Frequently Used Terms” section of this Handbook for details)

3) Any payment, by any person other than a candidate or a political committee authorized by the candidate, made in connection with the nomination for election (e.g., primary), or election (e.g., general), of any candidate, including any payment or expenditure where coordination has occurred as defined in NYS Election Law Section 14-107, or any payment made to promote the success or defeat of a political party or principle, or of any ballot proposal including but not limited to compensation for the personal services of any individual which are rendered in connection with a candidate’s election or nomination without charge; provided however, that none of the foregoing shall be deemed a contribution if it is made, taken or performed by a candidate or his spouse or by a person or a political committee independent of the candidate or his/her agents or authorized political committees.

For purposes of this article, the term “independent of the candidate or his agents or authorized political committees” shall mean that the candidate or his agents or authorized political committees did not authorize, request, suggest, foster or cooperate in any such activity; and provided further, that the term contribution shall not include:

(A) “Volunteer services”) the value of services provided without compensation by individuals who volunteer a portion or all of their time on behalf of a candidate or political committee,

(B) “House parties/personal property”) the use of real or personal property and the cost of invitations, food and beverages voluntarily provided by an individual to a candidate or political committee on the individual’s residential premises for candidate-related activities, to the extent such services do not exceed \$500 in value, and

(C) “Volunteer travel expenses”) the travel expenses of any individual who on his/her own behalf volunteers his/her personal services to any candidate or political committee to the extent such expenses are unreimbursed and do not exceed \$500 in value.

Note: “Transfers” are not contributions. (EL 14-100(9)(2); 14-100(10))

Contributor – an individual, corporation, political committee, unincorporated union or trade organization, PAC, or any other entity such as a league, association or club who makes a contribution (see definition).

Depository – financial institution (e.g., bank), physically located in New York State, where a campaign account is established and maintained.

Direct Expenditures – generally speaking, the expenditures made in support or opposition of a candidate, political committee or ballot proposition.

Disclosure Statement/Report– a report of the financial transactions relating to a candidate or committee covering a specific period of time. (Consult the applicable “Campaign Finance Filing Calendar” for dates.)

Note: Once registered, a campaign financial disclosure report must be filed on a due date, even when there are no financial transactions to report. See “Who Must File & What Must Be Filed?” section of this Handbook for more details.

EFS Web Application – Electronic Filing System web-based software launched by NYSBOE on January 25, 2021. Application used by filers to submit all required disclosures.

Election Cycle – see “Campaign Cycle”.

Evidence of Forgiveness - A signed letter of forgiveness from the lender/creditor.

Evidence of Indebtedness - A signed copy of a promissory note or a letter outlining loan details.

Fair Market Value—generally, the retail price of goods or services provided. (EL 14-114(2); NYCRR 6200.6; Formal Opinion 2015 #2)

Filer – candidate or committee submitting campaign financial disclosure reports.

Filer ID# - an identification number assigned by NYSBOE, upon a filer’s registration, to be used in conjunction with each subsequent filing made.

Filing Calendar – an annual schedule issued by NYSBOE reflecting dates of required reports.

Foreign National: means a term defined by subsection b of section 30121 of Title 52 of the United States code (52 U.S.C. §30121(b)):

- A foreign principal, as such term is defined, by section 611(b) of Title 22, except that the term “foreign national” shall not include any individual who is a citizen of the United States; **or**
- An individual who is not a citizen of the United States or a national of the United States (as defined in section 1101(a)(22) of Title 8) and who is not lawfully admitted for permanent residence, as defined by section 1101(a)(20) of Title 8.
- Under federal law, it is unlawful for a foreign national to directly or indirectly make a contribution/expenditure/independent expenditure in connection with any federal, state, or local election, and/or to solicit any such contribution/expenditure/independent expenditure in connection with any federal, state, or local election.

Fundraisers – an event or a solicitation to raise funds for a candidate or political committee.

General Public Audience—means an audience composed of members of the public, including a targeted subgroup of members of the public; provided, however, it does **not** mean:

- An audience solely comprised of members, retirees, and staff of a labor organization or members of their households; or
- An audience solely comprised of employees of a corporation, an unincorporated business entity, or member of a business, trade or professional association or organization.

Housekeeping Expenditure – see “Committee – Housekeeping Committee”.

Inactive Status/Non-Participation in Election(s) – for a limited group of committees (PACs, Party and Constituted Committees or Independent Expenditure Committees), which would otherwise be obligated to file campaign financial disclosure election reports, a CF-20 form serves to notify NYSBOE that the committee will not be supporting or opposing, in any way, any candidates in a particular primary and/or general election, and that NYSBOE should not expect to receive reports it would otherwise receive. If the CF-20 form is not filed, election reports for the primary election and/or the general election must be submitted. Campaign financial disclosure periodic reports must always be filed regardless of whether or not a CF-20 form has been filed.

Note: Candidates who are obligated to file campaign financial disclosure election reports and who also submit their own filings, and/or their authorized committees, are not qualified to file a Notice of Non-Participation in Election(s) by Registered PACs, Party and Constituted Committees or Independent Expenditure Committees form (CF-20) to substitute for election reports. Campaign financial disclosure election reports for the primary election and/or the general election must be submitted.

Note: If, after filing a CF-20 form, the eligible committee opts to become active for the particular election, through contributions or expenditures, it must begin filing campaign financial disclosure reports with the next election report which covers the date when the activity begins. (See Part 3, “Transaction Types and Forms” section of Handbook for more details.)

Investments – an investment occurs when funds are taken from a candidate or committee’s checking account (depository) and is placed in a potential income-producing instrument. The investment is not shown as a disbursement of funds, nor is the return of principal shown as income. Interest or income earned is reported on the Other Receipts Received transaction type. Losses on investments will be shown on the Expenditure/Payments transaction type, citing the check number of the original investment. When making the investment, details of the investment must be disclosed as an attachment filed in conjunction with the campaign financial disclosure report covering the period in which the investment was made. Filers must provide the details in hard copy in person or by fax or by mail under separate cover.

ITEMIZED/UNITEMIZED

Itemized Contributions – whenever any contributor makes a contribution to a candidate or political committee that exceeds \$99 by itself, or the contributor makes a contribution that causes the aggregate of his/her contributions to exceed \$99 for the campaign/election cycle for candidates and their committees, or for the calendar year for Party and Constituted Committees, PACs and Independent Expenditure Committees, then the candidate or political committee that is disclosing the contributions must itemize those contributions by reporting the following:

- Complete name and address;
- Date;
- Method of payment;
- Check number (if applicable) and
- Amount of the contribution.

The itemized contribution must be detailed on one of the contribution transaction types of the campaign financial disclosure report which discloses the contribution. See the applicable transaction types in this Handbook for more details.

Unitemized Contributions – A single contribution that does not exceed \$99; and a single contribution which, when added to the contributor’s previous contributions to the recipient candidate or committee for the election cycle or calendar year (as is applicable to that recipient type), does not raise the aggregate amount of contributions of the contributor to the recipient to more than \$99.

Whenever any contributor makes a contribution to a candidate or political committee, and the contribution or the aggregate contributions of the contributor to the recipient does not yet exceed \$99 for the calendar year or election cycle, as the case may be, then the contribution does not have to be itemized on the campaign financial disclosure report covering the date in which the contribution was made. The contribution can instead be reported as an “Unitemized” contribution. The filer, however, may choose to itemize contributions that qualify to be reported as “Unitemized” contributions.

Itemized Expenditures – single expenditures that are more than \$49.99. Whenever any single expenditure exceeds \$49.99, the filer must provide the following information:

- Complete name and address;
- Date;
- Method of payment;
- Check number (if applicable);
- Amount of the expenditure;
- Purpose Code

Unitemized Expenditures – single expenditures that are less than \$50. For single expenditures that are less than \$50, the filer can simply include the amount as “Unitemized” expenditures. However, the filer may choose to itemize expenditures which otherwise qualify to be reported as unitemized expenditures. For credit card payments, or for reimbursements to individuals for campaign-related expenses, the filer must disclose the detail for each expenditure over \$49.99 that is part of the reimbursement or credit card payment. See the applicable transaction types in this Handbook for more details.

Independent of the Candidate or his Agents or Authorized Political Committees – shall mean the candidate, or his/her agent or authorized political committee, did not authorize, request, suggest, foster the activity or participate in cooperation in such communication.

In-Lieu-Of Statement – a type of report that can only be filed by candidates filing their own campaign financial disclosure reports, or by authorized committees only supporting one candidate, or by committees solely supporting or opposing ballot propositions, where at the close of the reporting period in question, neither the total receipts nor the total expenditures of the entire campaign have exceeded \$1,000.

Labor Organization - any organization representing employees employed in NYS, with the following characteristics:

- Deals with employers or employer organizations or with a state government, or any political or civil subdivision or other agency thereof, concerning terms and conditions of employment, grievances, labor disputes, or other matters incidental to the employment relationship.
- Each local, parent, national or parent international organization of a statewide labor organization and each statewide federation receiving dues from a subsidiary labor organization shall be considered a separate labor organization.

Limits – there are limits on contributions that can be made and limits on contributions that can be received. See “Contribution and Receipt Limitations” section in this Handbook for more details.

Loans Made – as with an investment, campaign funds loaned to another entity are still an asset of the filer. The initial disbursement, or return, of the principal amount is not shown. Interest income is reported under the Other Receipts Received transaction type.

If the lender defaults on all or any part of the loan, or if any part of the loan is forgiven, that amount will be shown on the Expenditure/Payment transaction type as a political contribution or other expense, as the case may be. The details of the loan made must be provided in an attachment, filed in conjunction with the campaign financial disclosure report covering the report period in which the loan was made. Filers with NYSBOE must provide details under separate cover by email, fax, mail or in person.

Loans Received – see the Loans Received transaction type in Campaign Financial Disclosure Report for more information.

No-Activity Statement/Report - a report where there has not been any activity (i.e., receipts and/or expenditures, including interest, dividends and bank charges) during the reporting period and therefore there are no transactions to report. Candidates/Committees with outstanding loans/liabilities are ineligible to file No-Activity reports.

Non-Participation in Elections - see “Inactive Status/Non-Participation in Election(s)” in the “Frequently Used Terms” section of this Handbook.

Off-Cycle - a report that does not correspond to any specific filing period. It should be used when filing a resignation or termination campaign financial disclosure report outside of a regularly scheduled reporting period.

Official Party – Beginning with the 2020 Presidential Election, in order to qualify to be an official party in New York State, a political organization must have had a candidate on the ballot in the last presidential election who garnered at least 130,000 votes or 2% of the total votes cast (whichever is greater) AND it must have had a candidate on the ballot in the last gubernatorial election who garnered at least 130,000 votes or 2% of the total votes cast (whichever is greater). These two thresholds run independently of each other.

Outstanding Liabilities – goods or services that have been received, but which have not yet been paid for. Goods and services received along with an invoice, to the extent to which they are not paid in that reporting period, are reported on the Outstanding Liabilities/Loans transaction type. The outstanding amounts, full or partial, continue to be reported on the Outstanding Liabilities/Loans transaction type until either paid or forgiven.

Party Funds – NYS Election Law Section 2-126, which prohibits the use of party funds in support of a candidate in a primary election, was found unconstitutional by state and federal courts. It is therefore invalid. As such, party funds may be used in a primary election.

PCFB – Public Campaign Finance Board

PIDA – Paid Internet and Digital Ads. See the “Independent Expenditures” section in this Handbook for more information.

Periodic Reports – campaign financial disclosure reports filed on specific dates each year.

Political Club – depending on the nature of its activities, a political club may or may not be a political committee. See the section on “Who Must File and What Must Be Filed?” in this Handbook.

Political Communication - See Campaign Materials.

Public Campaign Finance Program – Launched on November 9, 2022, by the Public Campaign Finance Board, the Program provides eligible statewide and state legislative candidates the ability to qualify for public matching funds based on individual contributions from eligible New York State or in-district residents. For more information, please see <http://pcfb.ny.gov>.

Public Opinion Polls—No candidate, political party or committee shall attempt to promote the success or defeat of a candidate by, directly or indirectly, disclosing or causing to be disclosed, the results of a poll relating to a candidate for such office or position, unless within 48 hours after such disclosure, they provide the required information concerning the poll as outlined in NYCRR 6201.2 to NYSBOE.

Raffles – funds are not allowed to be raised by raffles, 50/50s, or any other type of gambling under NYS Racing, Pari-Mutuel Wagering and Breeding Law. For further information, contact the NYS Gaming Commission (518-388-3300) or the Attorney General (518-776-2000).

Registration – see “Who Must File and What Must Be Filed?” section in this Handbook.

Report – a campaign financial disclosure report of all monies raised and spent during a specific period of time (reporting period).

Solicitations – Section 6113 of the Internal Revenue Code requires certain solicitations for political purposes to contain an express statement that political contributions are not tax deductible as charitable contributions. Consult the IRS.

Statement of Identity - By December 31st of each year, each LLC/PLLC that makes an expenditure or contribution shall file with NYSBOE, a Statement of Identity of all direct and indirect owners of the membership interests in the LLC and the proportion of each direct or indirect member’s ownership interest in the LLC/PLLC. It is the obligation of the contributing LLC/PLLC to provide this to NYSBOE. A copy of this Statement of Identity for Limited Liability Companies (LLCs), including Professional Limited Liability Companies (PLLCs), is included in Part Three of this Handbook.

Status Report – see “Transaction Types and Forms” in this Handbook.

Transaction Type – Each transaction type has a specific reporting purpose and is used to categorize the type of financial activity being reported on a filer’s disclosure reports.

Transfer – there are two types of transfers:

Type 1: The exchange of funds between a party or constituted committee and a candidate or any of his/her authorized committees or vice versa; **or**

Type 2: the exchange of funds or anything of value between two committees authorized by, and **solely** supporting the same candidate in his/her campaign.

Termination – ends the filer’s obligation to submit campaign financial disclosure reports. See “Terminating Filing Obligations” section in this Handbook for more details.

Treasurer Resignation – process by which a treasurer ends his/her obligation to submit campaign financial disclosure reports. See “Duties of Treasurers/Candidates” and “Resigning as Treasurer” sections of this Handbook for more details.

Username – A valid email address is required from the filer in order to access the EFS Web Application and fulfill the disclosure requirements. The email address acts as the filer’s username within the EFS Web Application and is a primary way NYSBOE communicates with filers. The email address should be one the filer accesses regularly and must be updated with NYSBOE immediately if a change is made.