

Montana Commissioner of Political Practices

CERS 101

(Note – Always SAVE before you EXIT – Your report will be updated. Do not FILE until after the last day of the reporting period, your report is not public until filed)

Contributions Received – TAB Schedule A

All Contributions received by a candidate or committee are to be entered in Schedule A.

Individual Contributors: Contributions received from an individual should be entered into the *Individual tab* and must include the name and mailing address of the contributor, their occupation and employer information, the election type (primary or general), and the cash/check amount received. For In-Kind contributions, a description of the item(s) or service(s) provided is required along with their In-Kind amount in lieu of the cash/check amount. Campaign contribution limits apply.

Political Committees: Contributions received from committees (PAC's, Political Parties, Incidental, and Ballot Issue) should be entered into the *Committee tab* and must include the name and mailing address of the committee, the election type, the date the contribution was received, and the amount received. * Campaign contribution limits apply.

Fundraiser Events: Contributions received from fundraiser events such as a pass the hat or raffle should be entered into the *Fundraisers tab*, and must include the location of the event, a description of the event, the date of the event, the approximate number of attendees, and the election type, as well as the aggregate amount received. Please keep in mind that any contributions of \$35 or more received from a single individual during the course of the election need to be entered separately into the Individual tab, as described above. See *Fundraiser Guidance*

Rebates and Refunds: Funds returned to a candidate or committee via a rebate or refund should be entered into the *Fundraisers tab* and must include the full name and mailing address of the entity the rebate or refund was received from, and the election type, as well as the reason the rebate or refund was given, the date, and the amount.

Personal Contributions: Contributions made by a candidate to his or her own campaign should be entered into the *Candidate tab*, and must include the election type, as well as the amount received.

Loans: All loans should be entered into the *Loans tab* and must include the full name and mailing address of the individual the loan was made from, their occupation and employer information, the date the loan was made, the election type, and the amount received. Campaign contribution limits apply.

*Please Note that candidates cannot accept campaign contributions from corporations, 13-35-227, MCA. While Political Committees can accept such contributions, the act of making

such a donation qualifies the corporation responsible as an Incidental Political Committee, 44.11.202, Administrative Rules of Montana.

Expenditures Paid Out – TAB Schedule B

All expenditures paid out by a committee or a campaign for goods or services provided are to be entered into Schedule B.

General Expenditures: The majority of expenditures made by candidates and committees should be entered into the *Other Expenditures* tab. When reporting expenditures, candidates and committees must provide the name and mailing address of the individual or business the expenditure was made to, the amount of the expenditure, and the date the expenditure was made. Additionally, the purpose information must be detailed enough so as to specifically describe what was entailed by each expenditure and differentiate amongst potentially similar expenditures. Quantity information is also required. Please see 13-37-229(2), MCA for more detail as to specific requirements. *See Expenditure Detail Guidance*

Petty Cash: Statewide candidates may have a Petty Cash fund of up to \$100 on hand; all other candidates may not exceed \$25. Petty Cash expenditures are to be limited to general office supplies, transportation costs, and other small expenses not to exceed \$25. Any expenditure that exceeds \$25 needs to be reported as a regular expenditure (see previous entry).

Independent Expenditures (committees only): Independent Expenditures are any expenditures made by a *committee* "for an election communication to support or oppose a candidate or ballot issue made at any time that is not coordinated with a candidate or ballot issue committee", 13-1-101(25), MCA, and are entered in the *Independent tab*. If an Independent Expenditure is made, the committee making the expenditure must list the candidate, candidates, or ballot issue the expenditure is intended to benefit on the financial report on which the expenditure is reported. In the event an Independent Expenditure is made primarily to oppose a specific candidate, the candidate benefitted needs to be listed as on the financial report as a supported candidate, per 44.11.502(8)(b), ARM, as expenditure activity opposing their opponent inherently benefits them. Independent Expenditures must still list the quantity and description detail required of all other expenditure activities. *See Independent Expenditure Guidance*

Debts and Payments – TABS Schedule C and Payments

Debts: If a candidate or committee has incurred a debt, this activity needs to be included within *Schedule C* on the financial report covering the date where this debt was agreed to or otherwise incurred. The exact amount of the debt needs to be reported; if this amount is not known, a fair estimate must be reported until the actual value has been established. Like with all expenditures, the name of the individual or entity the debt is owed to must be provided, as well as the date and detailed description of the expenditure (quantity, subject matter, enough detail to distinguish from like expenditures). *See Expenditure Detail Guidance*

Payments: Any payments made towards a recorded debt or a loan incurred need to be entered in to the *Payments tab*, along with the date the payment was made, the purpose, and the amount.