



## State Elections Enforcement Commission

### Examples of Completing the “Type of Expenditure” Field in the SEEC Form 20

In early 2015, the Commission issued a revised SEEC Form 20 (Itemized Campaign Finance Disclosure Statement). These revisions included changes to the “Type of Expenditure” field that appears in Sections P, R, S, and T. Specifically, treasurers must now select one of the following boxes for *every* expenditure they report in any of these sections: “None of the below,” “Coordinated with reimbursement sought (*joint expenditure*),” “Coordinated without reimbursement sought (*in-kind contribution*),” “Independent,” or “Organization” (along with a corresponding subtype).

In order to assist treasurers in completing the “Type of Expenditure” field, below are example situations and explanations. We have also included which “Purpose of Expenditure” codes would be used in order to provide you with a more comprehensive understanding. All of the examples in this fact sheet are expenditures reported in Section P; however, the explanations would apply equally to the other sections that have the “Type of Expenditure” field. If you have any questions, please contact Commission staff at 860-256-2940.

- 1. My mayoral candidate committee is reporting a payment we made to our landlord for headquarter space used by my candidate committee alone. Which “Type of Expenditure” code should we select when we report this expense?**

You would check “None of the below.” In the “Purpose of Expenditure” field, you would report “OVHD,” denoting overhead.

- 2. Our political committee had a joint fundraising event with a town committee and had a prior written agreement to share the costs associated with the event. Our political committee paid directly for all of the food but expects to be reimbursed by the town committee for its pro rata share of the costs. Which “Type of Expenditure” box do we check when reporting?**

You would check “Coordinated with reimbursement sought” and indicate “FNDR” in the “Purpose of Expenditure” field. You will then complete a Section P addendum and report the town committee and corresponding allocation.

Note that when the town committee pays you back and reports that payment on its own disclosure statement, it would check “None of the below” for the entry on its statement because it is a payment directly to your committee. It would indicate “POC” in the “Purpose of Expenditure” field, which is for payments to another committee for reimbursements and indicate in the description field what the payment was for (i.e., “reimbursement for food at joint fundraising event”).

Your committee will ultimately report receipt of that reimbursement in Section C2, “Reimbursements or Surplus Distributions from other Committees,” checking “Reimbursement for share expense” as the payment type.

- 3. Our political committee had another joint fundraising event with a town committee and we again paid for all of the food, but this time we decided to not seek reimbursement and just have it count as an in-kind contribution to the town committee. Which box do we check?**

In this instance, you would check “Coordinated without reimbursement sought” and again use “FNDR” as the Purpose of Expenditure code. You will then complete a Section P addendum and list the town committee and the proper allocation. The town committee will report this contribution on its own statement in Section M as an in-kind contribution. Please note that such in-kind contributions are subject to the aggregate contribution limit from your political committee to the town committee.

- 4. What box do we check if we both pay the vendor directly for our joint fundraising event and we are not reimbursing each other?**

You would check the “None of the below” box. In the description field, you should explain that it was an event you held with another committee (providing the name of the committee) so that there is adequate public disclosure.

- 5. My political committee paid for a direct mailer supporting the elections of four candidates, but was done completely independent of them. Do I check “Independent” as the “Type of Expenditure”?**

If you made the expenditure totally and wholly independent of the candidates -- without any consent, knowing participation, or consultation of the candidates or their agents -- then yes, you would check “Independent” and use “A-DM” as your “Purpose of Expenditure” code. You would then complete a Section P addendum and report the four candidates and how you allocated the cost among them.

- 6. Our town committee has paid for a newspaper advertisement listing three candidates and needs to report this as a party candidate listing. Which box do we select?**

A party candidate listing is a type of organization expenditure. Therefore, you would check “Organization Expenditure” and then subtype “A” which is for party candidate listings. Be sure to complete a Section P addendum and report the three candidates and the corresponding allocation. The candidates do not have any reporting requirements in this case.

- 7. My political committee made a contribution to a mayoral candidate committee. Which box do I check under “Type of Expenditure”?**

Check “None of the below.” Any time the committee makes a payment directly to another committee or candidate, this box will be checked. In the “Purpose of Expenditure” field, you would indicate “CNTRB” for contribution.

- 8. My candidate committee distributed its surplus to our local town committee. What is the appropriate “Type of Expenditure” box we use when reporting this in Section P?**

“None of the below.” You would then indicate “SRPLS” in the “Purpose of Expenditure” field, which denotes that it was for surplus.