



# CONNECTICUT STATE ELECTIONS ENFORCEMENT COMMISSION

## INSTRUCTIONS FOR **SEEC FORM 26—LONG FORM** INDEPENDENT EXPENDITURE STATEMENT FOR PERSONS (Other than Connecticut Political Committees)

Revised January 2021

### For use by **PERSONS\***

making, or obligating to make, an independent expenditure or expenditures in excess of \$1,000 that:

- promotes the success or defeat of any candidate's campaign for election or nomination at a primary or
- promotes the success or defeat of a referendum question

*\* Person includes an individual, non-Connecticut committee, firm, partnership, organization, association, syndicate, company trust, corporation, limited liability company, or any other legal entity of any kind, but does not mean the state or any political or administrative subdivision of the state.*

#### **SEEC MAILING ADDRESS:**

STATE ELECTIONS ENFORCEMENT COMMISSION  
CAMPAIGN FINANCE DISCLOSURE UNIT  
55 FARMINGTON AVE  
HARTFORD, CONNECTICUT 06105

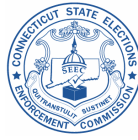
#### **SEEC TELEPHONE NUMBER:**

MAIN NUMBER: 860-256-2940  
TOLL FREE WITHIN CT: 866-SEEC-INFO  
SEEC WEBSITE ADDRESS: [www.ct.gov/seec](http://www.ct.gov/seec)

# SEEC FORM 26– LONG FORM INSTRUCTIONS

Independent Expenditure Statement for Persons

Revised January 2021



## GENERAL INSTRUCTIONS

- Type or print clearly all information in black or blue pen. **Please do not use pencil.**
- SEEC staff is available to answer legal compliance questions and advise on how to complete this form (860-256-2940).
- If additional pages are needed to complete all information required in each section of the form, please reproduce the “Additional Page” for the appropriate section (found in back of the SEEC Form 26—LONG Form), and attach the page(s) to the section.
- This form is only for use by persons making or obligated to make independent expenditures concerning candidates, political parties and referenda. Note that a person making or obligating to make independent expenditures in excess of the \$1,000 threshold initially files the SEEC Form 26 – LONG. Each subsequent filing shall be made on the SEEC Form 26 – SHORT and an additional SEEC Form 26 – LONG is not required. A Connecticut committee that has done the same should file **SEEC Form 20** (or the **SEEC Form 40** if formed to make independent expenditures only).

## WHO MUST FILE THIS FORM

A SEEC Form 26 is to be filed by any person (which includes, for the purposes of this form, individuals, non-Connecticut committees, firms, partnerships, organizations, associations, syndicates, company trusts, corporations, limited liability companies, or any other legal entities of any kind, but does not mean the state or any political or administrative subdivision of the state) that makes or obligates to make an independent expenditure or expenditures in excess of \$1,000 in the aggregate from its own funds for: (1) a candidate during a primary campaign or general election campaign; (2) a political party or (3) a referendum question. An independent expenditure is one which is made without the consent, coordination, or consultation of a candidate or agent of the candidate, candidate committee, political committee or party committee.

A person makes or obligates to make an expenditure that triggers the filing of this form when that person makes or obligates to make a purchase, payment, distribution, loan, advance, deposit or gift from their own funds, that exceeds \$1,000 for any candidate during a primary campaign or general election campaign, a political party, or for a referendum question.

**Please Note:** A person may make or obligate to make an unlimited amount of independent expenditures but they **MUST** be reported when a single expenditure exceeds \$1,000 or expenditures in the aggregate exceed \$1,000.

For more information on whether to file the SEEC Form 26 – LONG or the SEEC Form 26 – SHORT, please see SCHEDULE FOR FILING THIS FORM section.

## WHERE TO FILE THIS FORM

### File with the State Elections Enforcement Commission ONLY:

Statements filed by persons making or obligating to make independent expenditures concerning candidates for Governor, Lieutenant Governor, Secretary of the State, State Treasurer, Comptroller, Attorney General, Judge of Probate, State Senator and State Representative or referenda questions proposing a constitutional question, a constitutional amendment or revision to the constitution shall be filed with the State Elections Enforcement Commission’s Campaign Finance Disclosure Unit.

### File with the Town Clerk ONLY:

Statements filed by persons making or obligating to make independent expenditures concerning candidates in a municipal election or primary, or candidates for the position of town committee member, and referenda questions to be voted upon by the electors of a single municipality shall be filed **ONLY** with the town clerk of the municipality in which the election, primary, or referendum is to be held. In the case of a referendum question appearing on the ballot of two or more municipalities but not the entire state, such as a regional school district referendum, the proper filing repository is the town clerk of each of the municipalities involved.

**SCHEDULE FOR FILING THIS FORM****Independent Expenditures for Candidates for General Assembly or Statewide Office:***Prior to the Nominating Convention*

Prior to the nominating convention, any person that makes or obligates to make independent expenditures in excess of \$1,000 in the aggregate for candidate(s) for the office of Governor, Lieutenant Governor, State Treasurer, Secretary of State, State Comptroller, Attorney General, State Senator or State Representative must file a SEEC Form 26 on the next regular filing date for candidate committees. For example, if a person makes or obligates to make an independent expenditure exceeding \$1,000 to promote a statewide candidate on March 20th, and they have not previously filed a SEEC Form 26 – LONG, they should file a SEEC Form 26 – LONG filed according to the statutory deadline for the April 10th quarterly statement due for candidate committees. Once a person has filed the initial SEEC Form 26 – LONG each subsequent report must be made using the SEEC Form 26 – SHORT.

*After the Nominating Convention – 24 Hour Reporting Period*

After the nominating convention, during the primary campaign or general election campaign, any person that makes or obligates to make independent expenditures in excess of \$1,000 in the aggregate for candidate(s) for the office of Governor, Lieutenant Governor, State Treasurer, Secretary of State, State Comptroller, Attorney General, State Senator or State Representative must file either the SEEC Form 26 – LONG (if they have not already filed a SEEC Form 26 – LONG) or the SEEC Form 26 – SHORT (if they have already filed a previous SEEC Form 26 – LONG) no later than 24 hours after making or obligating to make the independent expenditures. For example, if a person makes or obligates to make an independent expenditure exceeding \$1,000 for a statewide candidate on July 13th, and they have not previously filed a SEEC Form 26 – LONG, they should file the SEEC Form 26 – LONG electronically with the Commission no later than 11:59 p.m. on July 14th.

This statement must be transmitted prior to 11:59 p.m. on the required filing date via email to [SEEC.eCris.Info@ct.gov](mailto:SEEC.eCris.Info@ct.gov) or via fax to SEEC's dedicated filing fax number, **860-622-4926**. Even if the required filing day falls on a Saturday, Sunday or legal holiday, the 24 hour deadline must be followed. The person must verify that the fax or email was received by SEEC by checking their filing status on eCRIS and it is strongly recommended that an original signed Independent Expenditure Report be mailed to the SEEC on the first business day that the post office is open immediately following the fax or email or delivered in person to the SEEC.

Note that the \$1,000 aggregate amount resets at the outset of each campaign period. Specifically, the \$1,000 threshold will begin running from the start of the election cycle through the convention, reset at the date of the convention through the primary campaign period (if applicable), and then reset again at the start of the general election campaign period. For example, if a person makes an independent expenditure in the amount of \$900 for a candidate in a primary and the primary is held August 10, the limit resets at that time. Thus, if the person then makes another \$900 independent expenditure for the same candidate on August 15, it still has not reached the threshold required to file. If a person makes or obligates to make an independent expenditure for a candidate who is not in a primary, the \$1,000 threshold will only reset at the date of the convention.

Note also that during the 24 Hour Reporting Period the \$1,000 reporting threshold resets after each SEEC Form 26 – LONG or SEEC Form 26 – SHORT that is filed. This means that once a person files a SEEC Form 26 of either type during the 24 Hour Reporting Period, they do not have to file a subsequent SEEC Form 26 – SHORT until they have made additional independent expenditures exceeding \$1,000 in the aggregate on their own. For example, if a person files a SEEC Form 26 – LONG on July 14th and then makes or obligates to make independent expenditures totaling \$500 on July 15th, no additional obligation to file is triggered. If, on July 16th, they exceed \$1,000 in independent expenditures made or obligated to be made since the SEEC Form 26 – LONG was filed, they must electronically file a SEEC Form 26 – SHORT with the Commission no later than 11:59 p.m. on July 17th.

If a person does not make or obligate to make any further independent expenditures, then it has no further filing requirements.

**SCHEDULE FOR FILING THIS FORM****Independent Expenditures for Municipal and Judge of Probate Candidates:**

A person that makes or obligates to make independent expenditures in excess of \$1,000 in the aggregate to promote the success or defeat of a municipal or Judge of Probate candidate must file either the SEEC Form 26 – LONG (if they have not already filed a SEEC Form 26 – LONG or the SEEC Form 26 – SHORT (if they have already filed a previous SEEC Form 26 – LONG) on the next regular filing date for candidate committees. For example, if a person makes independent expenditure in excess of \$1,000 that is made to promote the success of a municipal candidate on April 2nd, and they have not previously filed a SEEC Form 26 – LONG, they would file a SEEC Form 26 – LONG according to the statutory deadline for the July 10th quarterly statement due for candidate committees. Once a person has filed the initial SEEC Form 26 – LONG, each subsequent report must be made using the SEEC Form 26 – SHORT.

Note that the \$1,000 reporting threshold resets after each SEEC Form 26 – LONG or SEEC Form 26 – SHORT that is filed. This means that once a person files a SEEC Form 26 of either type, they do not have to file a subsequent SEEC Form 26 – SHORT until they have made additional independent expenditures exceeding \$1,000 in the aggregate on their own. For example, if a person files a SEEC Form 26 – LONG on April 10th and then makes or obligates to make independent expenditures totaling \$500 on June 1st, no additional obligation to file is triggered. If, on June 15th, they exceed \$1,000 in independent expenditures made or obligated to be made since the SEEC Form 26 – LONG was filed, they must file a SEEC Form 26 – SHORT when the July 10th quarterly statement is due for candidate committees.

Filings using the SEEC Form 26 – SHORT should continue according to the schedule until all expenditures, actual or incurred, are disclosed which may mean that the person must complete a filing after the election. Filing calendars for municipal and Judge of Probate candidates may be found on the Commission's website, [www.ct.gov/seec](http://www.ct.gov/seec). If a person does not make or obligate to make any further independent expenditures, then it has no further filing requirements.

If the independent expenditure is for a municipal candidate, then statements are considered timely filed if they are either postmarked by the United States Postal Service before midnight on or before the required filing deadline date or delivered by hand to the town clerk by 4:30 p.m. on or before the required filing deadline date. If the independent expenditure is for a Judge of Probate candidate, then statements are considered timely filed if they are received by the Commission's offices by 5:00 p.m. on or before the filing deadline date if delivered by the United States Postal Service, courier service, parcel service or hand delivery. If the filing deadline falls on a Saturday, Sunday or legal holiday, the filing is due on the next business day. **Please Note:** The SEEC's dedicated email address and fax number are NOT available for reporting independent expenditures for municipal or Judge of Probate candidates. Such reports may not be electronically filed.

**Independent Expenditures for Referenda:**

A person that makes or obligates to make independent expenditures in excess of \$1,000 in the aggregate to promote the success or defeat of a referendum question must file either the SEEC Form 26 – LONG (if they have not already filed a SEEC Form 26 – LONG or the SEEC Form 26 – SHORT (if they have already filed a previous SEEC Form 26 – LONG) on the next regular filing date for candidate committees. For example, if a person makes independent expenditure in excess of \$1,000 that is made to promote the success of a referendum question on April 2nd, and they have not previously filed a SEEC Form 26 – LONG, they would file a SEEC Form 26 – LONG according to the statutory deadline for the July 10th quarterly statement due for candidate committees. Once a person has filed the initial SEEC Form 26 – LONG, each subsequent report must be made using the SEEC Form 26 – SHORT.

Note that the \$1,000 reporting threshold resets after each SEEC Form 26 – LONG or SEEC Form 26 – SHORT that is filed. This means that once a person files a SEEC Form 26 of either type, they do not have to file a subsequent SEEC Form 26 – SHORT until they have made additional independent expenditures exceeding \$1,000 in the aggregate on their own. For example, if a person files a SEEC Form 26 – LONG on April 10th and then makes or obligates to make independent expenditures totaling \$500 on June 1st, no additional obligation to file is triggered. If, on June 15th, they exceed \$1,000 in independent expenditures made or obligated to be made since the SEEC Form 26 – LONG was filed, they must file a SEEC Form 26 – SHORT when the July 10th quarterly statement is due for candidate committees.

**SCHEDULE FOR FILING THIS FORM****Independent Expenditures for Referenda *continued*:**

Filings using the SEEC Form 26 – SHORT should continue according to the schedule until all expenditures, actual or incurred, are disclosed which may mean that the person must complete a filing after the election. Filing calendars for municipal and Judge of Probate candidates may be found on the Commission's website, [www.ct.gov/seec](http://www.ct.gov/seec). If a person does not make or obligate to make any further independent expenditures, then it has no further filing requirements.

If the independent expenditure is for a local referendum, then statements are considered timely filed if they are either postmarked by the United States Postal Service before midnight on or before the required filing deadline date or delivered by hand to the town clerk by 4:30 p.m. on or before the required filing deadline date. If the independent expenditure is for a statewide referendum (such as a constitutional amendment), then statements are considered timely filed if they are received by the Commission's offices by 5:00 p.m. on or before the filing deadline date if delivered by the United States Postal Service, courier service, parcel service or hand delivery. If the filing deadline falls on a Saturday, Sunday or legal holiday, the filing is due on the next business day. **Please Note:** The SEEC's dedicated email address and fax number are NOT available for reporting independent expenditures for referenda. Such reports may not be electronically filed.

**LATE FILING PENALTY****Independent Expenditures for Candidates for General Assembly or Statewide Office:**

If the person fails to report an independent expenditure which promotes a candidate for General Assembly or statewide office that was made or obligated to be made more than 90 days before the day of a primary or election, such person shall be subject to a civil penalty, imposed by the State Elections Enforcement Commission, of up to \$10,000. *See* General Statutes § 9-601d (i). If the person fails to report an independent expenditure that was made or obligated to be made 90 days or less before the day of a primary or election, such person shall be subject to a civil penalty, imposed by the State Elections Enforcement Commission, of up to \$20,000. *See* General Statutes § 9-601d (i). Furthermore, if any such failure is knowing and willful, the person(s) responsible for the failure shall also be fined up to \$50,000 and may be referred to the Chief State's Attorney. *See* General Statutes § 9-601d (i).

**Independent Expenditures for Municipal Candidates, Judge of Probate Candidates or Referenda:**

If the person fails to report an independent expenditure which promotes a municipal candidate, Judge of Probate candidate or position in a referenda, such person shall be subject to a civil penalty, imposed by the State Elections Enforcement Commission, of up to \$2,000. *See* General Statutes § 9-7b. Furthermore, if any such failure is knowing and willful, the person responsible for the failure shall also be fined up to \$5,000 or imprisoned for not more than five years, or both. *See* General Statutes § 9-623 (a).

## INSTRUCTIONS

1. **Name of Person Making Independent Expenditure:** Provide the full name of the person making the independent expenditure. “Person” includes and individual, non-Connecticut committee, firm, partnership, organization, association, syndicate, company trust, corporation, limited liability company, or any other legal entity of any kind, but does not mean the state or any political or administrative subdivision of the state.
  - 1a. Provide the person’s **acronym**, if any.
2. **Tax Exempt Status:** If person making the independent expenditure is classified under §§ 501 (c) or 527 of the Internal Revenue Code, check the appropriate box. If other, please indicate tax status in the space provided.
3. **Mailing Address of Person:** Provide the complete mailing address of the person making the independent expenditure. P.O. Boxes may not be used. If the person is an individual, the individual’s residential or business address is acceptable.
4. **Principal Business Address of Person** (*if applicable*): Provide the principal business address of the person, if different from the mailing address.
5. **Name of CEO or Functional Equivalent of Person** (*referenda independent expenditures only*): Provide the full name of the Chief Executive Officer (CEO), or the individual serving in the functionally equivalent capacity of the CEO, of the entity making the independent expenditure: first name, middle initial, last name, suffix and title (President, CEO, etc.).
6. **Telephone & Email Address of CEO or Functional Equivalent of Person** (*referenda independent expenditures only*): Provide the phone number and email address of the CEO or functional equivalent.
7. **Name of Individual Authorized to File Independent Expenditure Statements** (*for persons other than individuals*): Provide the full name of the individual authorized to file the independent expenditure statements on behalf of the person – first name, middle initial, last name, suffix and title (*Treasurer, CFO, etc.*).
8. **Telephone & Email Address of Individual Authorized to File** (*for persons other than individuals*): Provide the telephone number and email address of the individual authorized to file Independent Expenditure Statements.
9. **Name of Agent for Service of Process in Connecticut:** Provide the name of the person or entity who has agreed to accept service of process in Connecticut on behalf of the person making the independent expenditure.
10. **Address of Agent for Service of Process in Connecticut:** Provide the agent’s service address (*cannot be a P. O. Box*).
11. **Telephone & Email Address of Agent for Service of Process in Connecticut:** Provide the telephone number and email address of agent.
12. **Brief Description of Referendum Question** (*referenda independent expenditures only*): Provide a brief description of the referendum question if the expenditure is to promote the success or defeat of a referendum question.
13. **Position** (*referenda independent expenditures only*): Indicate whether the expenditure **supports** or **opposes** the question by checking the appropriate box.
14. **State or Political Subdivision** (*referenda independent expenditures only*): Check the appropriate box to indicate if the independent expenditure made or obligated to be made is for a referendum question to be voted upon statewide or within a political subdivision (i.e., a town). If a local referendum, report the town or towns in which the question is to be voted on.

## INSTRUCTIONS

**Name of Person Making the Independent Expenditure:** Provide the full name of the person.

15. **Date:** Provide the date of the primary, election or referendum for which the person is making independent expenditure(s).

16. **Type of Report:** Check the appropriate box to indicate what type of report is being filed. If filing an amendment to a previously filed report, check the Amendment box and indicate on the line below the Type of Report being amended.

17. **Period Covered:** The Beginning Date must be the first day the person made or obligated to make independent expenditures. The Ending Date should include all transactions up to 11:59 p.m. of that particular day. For an Amendment—these dates should be the same as the dates specified in the original filed report being amended.

18. **Certification of Individual Filing Independent Expenditure Statement:** This form must be signed by the individual filing the Independent Expenditure Statement. This certification statement must be complete and accurate. Penalties can be imposed for missing or inaccurate information.

## SUMMARY

**Column A, Summary Totals this Period** is the total for each section for the period covered as designated on Line 17.

**Column B, Summary Totals Aggregate** refers to the **total** amount expended.

**Lines 19 — 21:** Enter the total of each section as per the directions on the bottom of each corresponding page of the statement.

**Please Note:** At the top of every page that follows, report the **Name of Person** and the **Type of Report** in the appropriate boxes.

**Name of Person Making the Independent Expenditure:** Provide the full name of the person.

**Type of Report:** Enter what type of report is being filed as indicated on Page 2, Line 16, such as “July 10.”

**SECTION A. INDEPENDENT EXPENDITURES MADE BY PERSON**

**Name of Payee, Street Address, City, State, and Zip Code:** Enter the name and address of the vendor or individual that the person paid directly OR the person's name if its prior asset was used.

**\*Please Note:** An expenditure is made by a person when it uses *anything of value* for the purpose of influencing the nomination for election, or election, of any person or for the purpose of aiding or promoting the success or defeat of any referendum question or promoting a political party. General Statutes § 9-601b (a)(1). This includes the person's use of its own monetary *and non-monetary* assets. If this is a non-monetary asset (i.e. a brochure designed and printed in-house), report the person as the payee.

**Date of Expenditure:** Record the date that the expenditure was made by the person.

**Independent Expenditure on behalf of more than one candidate?:** Indicate if the independent expenditure is being made on behalf of more than one candidate by checking **Yes** or **No**. If you check **Yes**, you **must** also complete the **Section A. Addendum**:

**Expenditure Number; Total Amount of the Expenditure; Purpose of Expenditure:** Record the total amount of the expenditure as reported in Section A. Record the Expenditure Code as reported in Section A. Provide a brief description of the expenditure.

**Name of Candidate; Office Sought; Amount Allocated to Candidate:** Report each candidate's name and office sought. Check the appropriate box, **Supported** or **Opposed**, to indicate whether the candidate was supported or opposed by the expenditure. Record the amount of the total expenditure allocated to each candidate. You must record this information for each candidate.

**Description:** Provide a brief description of the expenditure. **\*Please Note:** *Descriptions are now required for each expenditure.* If you have used more than one expenditure code, you do not have to record a description here but must instead provide a description for each code used in the **Section A. Addendum**, as more fully explained above.

**Name of Candidate, Office Sought, Supported or Opposed:** If this is an independent expenditure benefiting ONE candidate, enter the candidate's name and office sought for whom the independent expenditure was made. Check the appropriate box, **Supported** or **Opposed**, to indicate whether the candidate was supported or opposed by the expenditure. If benefiting more than one candidate, leave this field blank and complete the **Section A. Addendum** (see instructions above).

**Purpose of Expenditure:** Record the purpose of the expenditure using the Expenditure Code Addendum attached to this form. If you are reimbursing an agent for expenditures they made to a vendor, use the code RMB and itemize the reimbursement in **Section C. Itemization of Reimbursements to Agents**.

If more than one expenditure code applies, enter **all** codes that apply. For example, if you are reporting a payment to an employee or consultant to design both a newspaper advertisement and a television advertisement you would use both the A-NEWS and the A-TV codes. **If you have used more than one code** you **must** also complete a **Section A. Addendum** for each code used even if they only benefit one candidate:

In the Section A. Addendum, record the Expenditure # assigned in Section A. to that particular payment. Record a single **expenditure code** from Section A. and provide a brief description of the expenditure. Record the **total amount** of the expenditure for this code. For each expenditure code associated with that expenditure number, complete a separate Section A. Addendum with this information.

**Expenditure Number:** Assign a unique Expenditure #, beginning with the number 0001 and continue sequentially.



**SECTION A. INDEPENDENT EXPENDITURES MADE BY PERSON** *continued*

**Associated with Referendum?:** Indicate if the independent expenditure is being made in association with a referendum by checking **Yes** or **No**. *If yes, be sure you have completed Lines 5 — 6 and 12 — 13 on Page 1.*

**Amount:** Record the amount of the expenditure. If this is a nonmonetary asset, report the fair market value of services and goods produced in-house.

**SUBTOTAL Section A. — This Page:** Add together each expenditure made by the person reported on page 3 in Section A. and record the total.

**TOTAL of additional Section A. Pages:** Total and record the amount of all additional Section A. pages (*if applicable*).

**TOTAL OF ALL INDEPENDENT EXPENDITURES MADE BY PERSON THIS PERIOD:** Add together all of the amounts reported in all Section A. pages of this filing. Record the amount on this line and on **Column A, Line 19** of Page 2.

**SECTION B. INDEPENDENT EXPENDITURES OBLIGATED BY PERSON THIS PERIOD BUT NOT PAID**

In Section B., separately report each expense **obligated but not paid** as of the close of the reporting period covered by this statement. When uncertain of the exact amount of the expense, the individual authorized to file independent expenditure statements should make a good faith estimate of the amount obligated. An individual to whom the person owes a reimbursement or payment for services rendered should also be reported in this section.

**Name of Creditor, Street Address, City, State, and Zip Code:** Enter the creditor's name and address.

**Date Obligated:** Record the date that the expense was obligated by the person.

**Independent Expenditure on behalf of more than one candidate?:** Indicate if the independent expenditure is being made on behalf of more than one candidate by checking **Yes** or **No**. If you check **Yes**, you **must** also complete the **Section B. Addendum**:

**Expenditure Number; Total Amount of the Expenditure; Purpose of Expenditure:** Record the total amount of the expenditure as reported in Section B. Record the Expenditure Code as reported in Section B. Provide a brief description of the expenditure.

**Name of Candidate; Office Sought; Amount Allocated to Candidate:** Report each candidate's name and office sought. Check the appropriate box, **Supported** or **Opposed**, to indicate whether the candidate was supported or opposed by the expenditure. Record the amount of the total expenditure allocated to each candidate. You must record this information for each candidate.

**Description:** Provide a brief description of the expenditure. *\*Please Note: descriptions are now required for each expenditure.* If you have used more than one expenditure code you do not have to record a description here but must instead provide a description for each code used in the Section B. Addendum, as more fully explained above.

**Name of Candidate, Office Sought, Supported or Opposed:** If this is an independent expenditure benefiting ONE candidate, enter the candidate's name and office sought for whom the independent expenditure was made. Check the appropriate box, **Supported** or **Opposed**, to indicate whether the candidate was supported or opposed by the expenditure. If benefiting more than one candidate, leave this field blank and complete the **Section B. Addendum** (see instructions above).

**SECTION B. INDEPENDENT EXPENDITURES OBLIGATED BY PERSON THIS PERIOD BUT NOT PAID** *continued*

**Purpose of Expenditure:** Record the purpose of the expenditure using the Expenditure Code Addendum attached to this form. If you are reimbursing an agent for expenditures they made to a vendor, use the code RMB and itemize the reimbursement in **Section C. Itemization of Reimbursements to Agents.**

If more than one expenditure code applies, enter **all** codes that apply. For example, if you are reporting a payment to an employee or consultant to design both a newspaper advertisement and a television advertisement you would use both the A-NEWS and the A-TV codes. **If you have used more than one code you must also complete a Section B. Addendum** for each code used even if they only benefit one candidate:

In the Section B. Addendum, record the Expenditure # assigned in Section B. to that particular payment. Record a single **expenditure code** from Section B. and provide a brief description of the expenditure. Record the **total amount** of the expenditure for this code. For each expenditure code associated with that expenditure number, complete a separate Section B. Addendum with this information.

**Expenditure Number:** Assign a unique Expenditure #, beginning with the number 0001 and continue sequentially.

**Associated with Referendum?:** Indicate if the independent expenditure is being made in association with a Referendum by checking **Yes** or **No**. *If yes, be sure you have completed Lines 5 — 6 and 12 — 13 on Page 1.*

**Amount Obligated:** Record the amount of the expense obligated.

**SUBTOTAL Section B. — This Page:** Add together each expense obligated but not paid by the person reported on page 4 in Section B. and record the total.

**TOTAL of additional Section B. Pages:** Total and record the amount of all additional Section B. pages (*if applicable*).

**TOTAL OF ALL INDEPENDENT EXPENDITURES OBLIGATED BY PERSON DURING THIS PERIOD BUT NOT PAID:** Add together all of the amounts reported in all Section B. pages of this filing. Record the amount on this line and on **Line 20** of Page 2.

**Previously Reported Independent Expenditures Unpaid and Still Outstanding:** Record the amount of previously reported unpaid independent expenditures that remain unpaid at the close of this reporting period.

**TOTAL OF ALL INDEPENDENT EXPENDITURES OBLIGATED BY PERSON BUT NOT PAID:** Add the total of independent expenditures obligated by the person but not paid during this period (Section B. of current filing) to the previously reported unpaid independent expenditures that remain unpaid. Record the total on this line and on **Line 21** of Page 2.

## SECTION C. ITEMIZATION OF REIMBURSEMENTS

In Section C., report each instance in which an individual makes an expenditure to a vendor, person or entity on behalf of the person related to the independent expenditure. Whether the person writes a single check to reimburse an individual for combined expenses, or multiple checks to reimburse the individual for each expense, the person must report **each vendor, person or entity** paid by the individual in this section.

*Report the reimbursement to the individual in Section A. "Independent Expenditures Made by Person."*

**Name of Individual Reimbursed:** Enter the name of the individual being reimbursed.

**Name of Vendor, Person or Entity Paid by Individual, Street Address , City, State, and Zip Code:** Enter the name and address of the vendor, person or entity that was paid by the individual.

**Date of Payment to the Vendor, Person or Entity:** Report the date that the individual paid the vendor, person or entity.

**Purpose of Expenditure:** Record the purpose of the expenditure using the Expenditure Code Addendum attached to this form.

If more than one expenditure code applies, enter **all** codes that apply. For example, if you are reporting a payment to an employee or consultant to design both a newspaper advertisement and a television advertisement you would use both the A-NEWS and the A-TV codes. **If you have used more than one code** you **must** also complete a **Section C.**

**Addendum** for each code used even if they only benefit one candidate:

In the Section C. Addendum, record the Expenditure # assigned in Section C. to that particular payment. Record a single **expenditure code** from Section C. and provide a brief description of the expenditure. Record the **total amount** of the expenditure for this code. For each expenditure code associated with that expenditure number, complete a separate Section C. Addendum with this information.

**Expenditure Number:** Assign a unique Expenditure #, beginning with the number 0001 and continue sequentially.

**Description:** Provide a brief description of the expenditure. ***Please Note:** descriptions are now **required** for each expenditure.* If you have used more than one expenditure code you do not have to record a description here but must instead provide a description for each code used in the Section C. Addendum, as more fully explained above.

**Amount:** Record the amount of the expenditure that the individual paid to the vendor, person or entity.

**SUBTOTAL Section C. – This Page:** Add together each reimbursement paid by the person reported on page 5 in Section C. and record the total.

**TOTAL of additional Section C. Pages:** Total and record the amount of all additional Section C. pages (*if applicable*).

**TOTAL OF ALL REIMBURSEMENTS THIS PERIOD:** Add together all of the amounts reported in all Section C. pages of this filing. Record the amount on this line.

**DEFINITIONS APPLICABLE TO SECTIONS D, E AND F**

“Covered transfer” means any donation, transfer or payment of funds by a person to another person if the person receiving the donation, transfer or payment makes independent expenditures or transfers funds to another person who makes independent expenditures.

The term “covered transfer” does not include:

- (i) A donation, transfer or payment made by a person in the ordinary course of any trade or business;
- (ii) A donation, transfer or payment made by a person, if the person making the donation, transfer or payment prohibited the use of such donation, transfer or payment for an independent expenditure or a covered transfer and the recipient of the donation, transfer or payment agreed to follow the prohibition and deposited the donation, transfer or payment in an account which is segregated from any account used to make independent expenditures or covered transfers;
- (iii) Dues, fees or assessments that are transferred between affiliated entities and paid by individuals on a regular, periodic basis in accordance with a per-individual calculation that is made on a regular basis;

The term “affiliated” means (I) the governing instrument of the entity requires it to be bound by decisions of the other entity; (II) the governing board of the entity includes persons who are specifically designated representatives of the other entity or who are members of the governing board, officers, or paid executive staff members of the other entity, or whose service on the governing board is contingent upon the approval of the other entity; or (III) the entity is chartered by the other entity. “Affiliated” includes entities that are an affiliate of the other entity or where both of the entities are an affiliate of the same entity.

**SECTION D. COVERED TRANSFERS IN EXCESS OF \$5,000**

If the independent expenditures reported in this form were made or obligated to be made on or after the date that is 180 days prior to the applicable primary or election, you must report any “covered transfers” received during the twelve month period prior to the applicable primary or election that are \$5,000 or more in the aggregate.

**Please Note:** If you have already reported the source and amount of such covered transfers as part of a report to the Federal Election Commission (FEC) or the Internal Revenue Service (IRS), you may submit a copy of this report to the appropriate filing repository as part of your filing in lieu of reporting such covered transfers in Section D. If you are submitting an FEC or IRS filing, check the box and list the applicable FEC Filer Identification Number or IRS Employer Identification Number in the space provided.

**Source of Covered Transfer—Name of Person Making Covered Transfer:** Identify the name of the person that made a covered transfer or transfers equaling \$5,000 or more in the aggregate in the twelve month period prior to the applicable primary or election. For individuals, enter the first name, middle initial and last name. For businesses, organizations, or other entities, enter the name of the entity that provided the covered transfer.

**Address of Person Making Covered Transfer (City, State, Zip Code):** Provide the address (City, State, Zip Code) of the source of the covered transfer. P.O. Boxes may not be used. If the person is an individual, the individual’s residential or business address is acceptable. For entities, the address would be the principal place of business of the entity.

**Source of Covered Transfer—Name of Individual who Signed Check or Authorized Covered Transfer:** For businesses, organizations, or other entities, please provide the name of the individual who authorized the covered transfer. This will be the individual who signed the check, or, if there is no check, the Chief Executive Officer (CEO), or the individual serving in the functionally equivalent capacity of the CEO, of the entity making the covered transfer — first name, middle initial, last name, suffix and title (President, CEO, etc.).

**Amount:** Record the amount of the covered transfer(s) made in the twelve month period prior to the applicable primary or election.

**SECTION E. FIVE LARGEST COVERED TRANSFERS DISCLOSED IN COMMUNICATIONS**

If an independent expenditure reported in this form was for a communication made or obligated to be made on or after the date that is 90 days immediately prior to the applicable primary or election, you must report the five largest aggregate “covered transfers” received in excess of \$5,000 in the aggregate during the twelve month period prior to the applicable primary or election.

In Section E., report the five largest aggregate covered transfers in excess of \$5,000 received during the twelve month period prior to the applicable primary or election.

**Source of Covered Transfer—Name of Person Making Covered Transfer:** Identify the name of the person that made one of the five largest covered transfers in the twelve month period prior to the applicable primary or election. For individuals, enter the first name, middle initial and last name. For businesses, organizations, or other entities, enter the name of the entity that provided the covered transfer.

**Expenditure Number:** Provide the expenditure number of the communication made or obligated to be made on or after the date that is ninety days immediately prior to the applicable primary or election as reported in the applicable expenditure section of this report.

**Address of Person Making Covered Transfer (City, State, Zip Code):** Provide the address (City, State, Zip Code) of the source of the covered transfer. P.O. Boxes may not be used. If the person is an individual, the individual’s residential or business address is acceptable. For entities, the address would be the principal place of business of the entity.

**SECTION E. FIVE LARGEST COVERED TRANSFERS DISCLOSED IN COMMUNICATION** *continued*

**Source of Covered Transfer—Name of Individual who Signed Check or Authorized Covered Transfer:** For businesses, organizations, or other entities, please provide the name of the individual who authorized the covered transfer. This will be the individual who signed the check, or, if there is no check, the Chief Executive Officer (CEO), or the individual serving in the functionally equivalent capacity of the CEO, of the entity making the covered transfer — first name, middle initial, last name, suffix and title (*President, CEO, etc.*).

**Amount:** Record the amount of the covered transfer(s) made in the twelve month period prior to the applicable primary or election.

*Attach additional sheets if necessary.*

**SECTION F. NESTING DOLLS PROVISION FOR TOP 5 COVERED TRANSFERS DISCLOSED IN COMMUNICATION**

If any of the persons required to be disclosed in the attribution on the relevant communication and in Section E. as a person who made one of the five largest covered transfers in a twelve month period itself received a covered transfer you must report the five largest covered transfers received by that person during the twelve month period prior to the applicable primary or election.

**Please Note:** The name of any person who made a covered transfer to a tax-exempt organization organized under Section 501 (c) (4) of the Internal Revenue Code of 1986 that has not had its tax exempt status revoked is exempt from this reporting requirement.

**Please Note:** The name of any person that has received covered transfers from at least one hundred different sources is exempt from this reporting requirement, provided no such source accounts for ten percent or more of the total covered transfers received by the recipient during the applicable twelve month period.

**Name of Person Making Covered Transfer to Person Reported in Section E.:** Identify the name of the person that *made* one of the five largest covered transfers in the aggregate in the twelve month period prior to the applicable primary or election to one of the persons making covered transfers required to be disclosed in the attribution on the relevant communication and in Section E. For individuals, enter the first name, middle initial and last name. For businesses, organizations, or other entities, enter the name of the entity that provided the covered transfer.

**Address of Person Making Covered Transfer (City, State, Zip Code) (if known):** Provide the address (City, State, Zip Code) of the source of the covered transfer. P.O. Boxes may not be used. If the person is an individual, the individual's residential or business address is acceptable. For entities, the address would be the principal place of business of the entity.

**Name of Person Receiving Covered Transfer as Reported in Section E:** Identify the name of the person required to be disclosed in the attribution on the relevant communication and in Section E. that *received* this covered transfer. For individuals, enter the first name, middle initial and last name. For businesses, organizations, or other entities, enter the name of the entity that provided the covered transfer.

**Expenditure Number:** Provide the expenditure number of the communication as reported in Section E.

*Attach additional sheets if necessary.*

**CODED PURPOSES FOR EXPENDITURES**  
**(For use with SEEC Form 26—LONG)**

(Note: Asterisk \* adjacent to the left of an Expenditure Code indicates that **Description Field** is **Mandatory**)

**Advertising:** Each expenditure code beginning with "A-" is to be used to identify the delivery method for paid advertising, which includes advertising to solicit funds. Include the costs for *both* the **development** *and* the **delivery** of the message. A payment to a professional consultant to develop a message should be coded to the main advertising delivery method below. If a single advertising message is developed for several of the delivery mechanisms listed below, report all applicable codes for the cost of developing the message and then use the applicable code for the payments associated with the several delivery methods used.

**A-DM:** expenditure to **advertise** through **direct mail**.

**A-MAG:** expenditure to **advertise** through a **magazine**.

**A-NEWS:** expenditure to **advertise** through a **newspaper**.

**A-ATM:** expenditure to advertise using an **automated telephone/fax message**, or an **automated telemarketing message**.

**A-PH-BNK:** expenditure for the use of **phone banks**, where people are speaking as distinguished from pre-recorded messages (above) and polls and surveys (below).

**A-RAD:** expenditure to **advertise** on **radio**.

**A-SIGN:** expenditure for the cost of preparing, printing, producing or distributing lawn or billboard **signs** visible from any street or highway.

**A-TV:** expenditure to **advertise** on **television**.

**A-WEB:** expenditure to advertise on the **World Wide Web**. This includes webcasting (sending audio and/or video live over the Internet), or any other form of advertising on the web. *See WEB for other web related expenditures.*

**A-OTH:** any expenditure for any **other advertising**, not listed above, like the cost of (a) posters, stickers, streamers, banners, *etc.* for distribution on or in buildings or vehicles (i.e. cars, buses, boats, aircraft, *etc.*); (b) campaign paraphernalia, such as pins, hats, potholders, tee shirts and other campaign giveaway items; (c) audio messages and the cost of transmitting them by speakers from vehicles or buildings; (d) ad placed in ad books, in schools or civic organizations' pamphlets or bulletins, or (e) ad books for fundraising events held by other committees.

**OFFICE:** expenditures for **office supplies** such as paper, pens, printer cartridges, *etc.*

**POLLS:** expenditures associated with **conducting polls and surveys**. This category is to be distinguished from **A-PH-BNK** (phone banks) because the information isn't just delivered to the public but opinion is carefully being sought and collected from the public in some manner to produce a poll or survey result or report.

**POST:** expenditures for **postage**, such as stamps, bulk mail permits, post office boxes and envelopes, United Parcel Service, Federal Express, *etc.*

**PRNT:** expenditures associated with the costs of **printing**, photocopying or reproducing literature, stationery, invitations and the like.

**RMB:** expenditures to **Reimburse Individuals**. This is when the cost of payment for something needed by the person is advanced by the individual and reimbursement is sought and obtained from the person who authorized the payment. After making payment to the individual in Section A, report the **name of each Vendor** paid by the individual in Section C, "Itemization of Reimbursements."

**WEB:** Expenditures for accessing and having a presence on the **WEB**. This includes payments to develop or maintain: (a) a website and homepage; (b) an internet provider; (c) a domain name on the internet; and (d) similar costs relating to use of the internet. This is not to be used for any costs related to advertising on the web. *See A-WEB above.*

**\*MISC:** expenditures of **Miscellaneous** items that are not listed above. The text box of the **Description Field**, which is mandatory, must explain in narrative form, with sufficient clarity, the purpose of this expenditure. *If more than one of the above codes applies to an expenditure, do not use MISC and instead report all applicable codes.*