CONNECTICUT STATE ELECTIONS ENFORCEMENT COMMISSION

INSTRUCTIONS FOR SEEC FORM 20
ITEMIZED CAMPAIGN FINANCE DISCLOSURE STATEMENT

(For Use by Treasurers of Candidate and Exploratory Committees for Probate Judge and Municipal Offices, Political Committees and Party Committees)

Rev. 3/08

SEEC MAILING ADDRESS:

CONNECTICUT ELECTIONS ENFORCEMENT COMMISSION
CAMPAIGN FINANCE DISCLOSURE UNIT—3RD FLOOR
20 TRINITY STREET
HARTFORD, CONNECTICUT 06106-1628

SEEC TELEPHONE NUMBER:

MAIN NUMBER: 860-256-2940
TOLL FREE WITHIN CT: 1-866-SEEC-INFO
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GENERAL INSTRUCTIONS

- Type or print clearly all information in black or blue pen. **Please do not use pencil.**
- All treasurers are urged to use the instructions provided on this form in conjunction with Connecticut's Campaign Finance Laws (Chapter 155 of the Connecticut General Statutes). Treasurers should not rely solely on information provided in the instructions of this form in attempting to interpret any provisions of the Campaign Finance Laws. All such questions should be directed to the State Elections Enforcement Commission at (860) 256-2940 or (866)-SEEC-INFO (Toll Free in Connecticut). Instructions provided here are only to give guidance and assistance.
- If you have previously completed only the SEEC Form 21 (Short Form) you must show all activity since the last filed SEEC Form 20 (Itemized Campaign Finance Disclosure Statement) through the end of this period (or from inception of campaign, in the case of candidate or exploratory committee).
- 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 (which can be found in back of SEEC Form 20), and attach the page(s) to the section.

WHERE TO FILE THIS FORM

With the State Elections Enforcement Commission ONLY (State Elections Enforcement Commission, Campaign Finance Disclosure Unit-3rd Floor, 20 Trinity St., Hartford, CT 06106**):**

- Candidate Committees for Probate Judge
- Political Committees which support or oppose candidates for Governor, Lieutenant Governor, Secretary of the State, State Treasurer, Comptroller, Attorney General, Judge of Probate, State Senator, and State Representative, or support or oppose a state constitutional amendment, or for any combination of these purposes
- State Central Committees
- **Please Note:** Exploratory Committees and Candidate Committees formed for the offices of Governor, Lieutenant Governor, Secretary of the State, State Treasurer, Comptroller, Attorney General, State Senator, and State Representative, should *NOT* file this form. A separate itemized disclosure statement is required for those committees.

With the State Elections Enforcement Commission AND a Town Clerk:

- Political Committee of a slate of candidates competing in a primary for the office of Justice of the Peace
- Town Committees (Original filed with State Elections Enforcement Commission. Copy of the statement with Town Clerk)

With a Town Clerk ONLY:

- Candidate Committees for election to a municipal office (Mayor, Councilman, Registrar of Voters, etc.) or for nomination in a primary for the position of a Town Committee member
- Exploratory Committees established by a candidate solely considering municipal offices
- Political Committees formed for a single election or primary to support a slate of municipal candidates or a slate of candidates for a town committee in a primary
- Political Committees formed solely to support or oppose a referendum question to be voted upon only by the electors of a single municipality. If the referendum question is to be voted on in two or more municipalities, this form must be filed with the Town Clerk in each of the municipalities involved. (e.g. regional school district)
- Political Committees organized for ongoing political activities independent of any single election or referendum, which make contributions, expenditures, or intend to make contributions or expenditures solely for municipal candidates or referenda

WHEN TO FILE

Statements must be filed with proper filing authority (State Elections Enforcement Commission or Town Clerk) by 4:30 p.m. or postmarked before midnight of the required filing day. If the due date falls on a Saturday, Sunday, or legal holiday, it is due on the next business day. Treasurers must read the guidebook published by the SEEC for the treasurer's committee in order to determine filing deadline dates and the period covered by the statement. See also instructions in Section 8 below.

LATE FILING PENALTY

A late filing penalty of $100 is charged for statements filed late **for any reason**. The fee is the personal liability of the treasurer and cannot be paid from committee funds. In addition, if a late statement is not filed within 21 days after notification of a missed filing date, the treasurer is liable for a minimum penalty of $200, and may be liable for a fine of not more than $2,000 or imprisonment for not more than one year or both.

(see Section 9-623(b)(4), General Statutes)

RECORD KEEPING

The Treasurer ***must*** keep internal records to substantiate each entry on the statement. Records must be maintained for four years from the date of the statement. See Section 9-607(f), General Statutes, for record keeping requirements. The Treasurer should also maintain copies of all statements filed and must provide a copy of each to the chairperson or candidate, as applicable.

COMPLETING THE SUMMARY PAGE

1. Name of Committee: Provide full name of committee.

2. Treasurer Name: Provide the full name of the treasurer; title, first name, middle initial, last name and suffix, if any. This should be the same person who is the appointed Treasurer and properly registered with the appropriate filing repository.

3. Treasurer Street Address: Provide the full and complete residential address of the treasurer.

4. Election/Referendum Date: Candidate Committees, Exploratory Committees, and Political Committees organized for a single primary, election, or referendum must provide the date of the primary, election or referendum for which they were organized.

5. Office Sought: This section is to be completed by Candidate Committees ONLY. List the name of the public office or position being sought by the candidate.

6. District Number: Provide the district number, if applicable, for the public office or position being sought by the candidate (e.g. probate, council/aldermanic, etc.)

7. Candidate Name: This section is to be completed by Candidate and Exploratory Committees ONLY. Provide the full name of the candidate.

8. Type of Report: Check the appropriate box to indicate what type of report is being filed.

- Any committee which makes or incurs and independent expenditure in excess of $1,000 intended to promote the success or defeat of a candidate for the office of Governor, Lt. Governor, Secretary of the State, State Comptroller, Attorney General, State Senator or State Representative must file the ***Independent Expenditure*** statement and have it **received by** the Commission as follows: (1) an independent expenditure made or incurred more than twenty days before a primary or election must be reported to the Commission within 48 hours of making the independent expenditure; (2) an independent expenditure made or incurred twenty days or less before a primary or election must be reported to the Commission with 24 hours of making the independent expenditure; and the period covered must include the financial activity of the committee beginning the first day not included on the committee's last filed itemized financial disclosure statement and be complete as of the date the independent expenditure was made. Check the box for ***Independent Expenditure*** as well as the box indicating if the expenditure is made in association with a primary or election. Because time is of the essence in this type of filing, the Commission will accept facsimile transmissions for this type of report ***only*** at fax number: (860) 256-2984, or by email at the following email address: SEEC.eCris.Info@ct.gov . An original signed Independent Expenditure Statement must also be mailed to the Commission immediately following the fax or email transmission on the first business day that the Post office is open, or it may be filed with the Commission in person.

COMPLETING THE SUMMARY PAGE *continued*

- If the committee filing this statement makes or incurs an independent expenditure in excess of $1,000 intended to promote the success or defeat of a candidate for any other type of office, other than Statewide Office or General Assembly, such treasurers shall only be required to file statements according to the regular schedule of statements.

- If the type of report being filed is an ***amendment***, enter the initial type of report being amended (i.e. January 10 filing, Termination, etc.).

- If the type of report being filed is a ***45 days following an election not held in November***, this report is only applicable to candidate committees and political committees formed for a May municipal election and any municipal special election; in the case of candidate committees and political committees formed for a regular November election, the January 10 filing shall serve as the 45 days following the election report.

- If the type of report being filed is a ***termination*** report, the distribution of surplus may be made after the date of the primary, election or referendum, however is **required** to be made no later than 90 days after a primary or 90 days after an election or referendum not held in November, or by January 31 of the year following an election or referendum held in November. The termination report is required to be filed no later than 7 days after the distribution.

- If the type of report being filed is the first ***deficit*** report, the treasurer must file a statement 90 days after an election, primary, or referendum not held in November, or on February 7th of the year following an election or referendum held in November. The treasurer is required to file an additional ***deficit*** report on the 7th day of the month immediately following an increase or decrease in the deficit that is greater than $500 from the last filed itemized disclosure statement. The treasurer is required to report all activity since the last filed itemized disclosure statement and shall cover a period ending with the last day of the month preceding the day of the filing.

- If the type of report being filed is an ***Initial Contribution or Disbursement*** report, this statement must be itemized and complete as to the first day of a political committee's deposits into the committee's single checking account. The reporting period spans a single day and shall be complete as to **all** of the political committee's transactions on that date (i.e. receipts, disbursement, expenditures, etc.).

9. Period Covered: Enter the beginning and ending dates which this statement covers or in the case of an amendment enter the period covered as originally reported in the statement being amended. The period covered must include the financial activity of the committee beginning the first day not included on the last filed financial disclosure statement. If you have previously completed the SEEC Form 21 (Short Form) you must show all activity since the last filed SEEC Form 20 (Itemized Campaign Finance Disclosure Statement), or from the inception of the committee, provided that no SEEC Form 20 has previously been filed other than the SEEC Form 20 which has been filed by a political committee to show its initial contributions or disbursements. For a complete listing of filing dates and the periods covered by each report, please check the website of the State Elections Enforcement Commission (SEEC) at www.ct.gov/seec for the filing calendar specific to the type of committee making this filing.

10. Certification: This form must be signed by the appointed and properly registered treasurer or deputy treasurer. In addition, print the name of the treasurer or deputy treasurer and the date.

Please Note: This statement must be complete and accurate. Penalties can be imposed for missing or inaccurate information.

COMPLETING THE SUMMARY PAGE TOTALS (Page 2)

Name of Committee: Provide the committee's name for reference purposes in order that the filing repository can reconnect these pages with the SEEC Form 20 should the two become separated.

Please Note: In Column B, the term **aggregate** refers to the **total** amount received or expended, as the case may be, for the category of receipt or expenditure:

- From January 1 through the close of the reporting period: if the committee filing this statement is an Ongoing Political Committee or Party Committee. (EXAMPLE: line 13, Column B would reflect the total amount of individual contributions received since January 1 of the current year)

- From the inception of the committee through the close of the reporting period: if the committee filing this statement is an Exploratory Committee, Candidate Committee, or durational Political Committee. ***Please Note:*** A durational political committee is one formed for a single campaign (election, primary, referendum). (EXAMPLE: line 13, Column B would reflect the total amount of individual contributions received since the committee was formed.

Line 11
In Column B, enter the balance on hand on January 1 of the current year for all ongoing political committees and party committees. Candidate, exploratory and durational political committees should enter zero (0) because that was the balance at the time of the committee's inception.

Line 12
In Column A, enter the cash balance on hand at the beginning of the reporting period. The beginning balance of this statement should correspond with the **ending** balance of the last **previously** filed SEEC Form 20. If this is the committee's first statement, then the balance entered will be zero.

Line 13
In Column A, enter the total sum of Sections A and B of this statement. In Column B, enter the total for the calendar year, if ongoing or a party committee, (add all amounts entered in line 13, Column A from prior statements for the year) or the total since the committee's establishment for candidate, exploratory committees, and durational political committees (add all amounts entered in line 13, Column A from prior statements since the committee's inception).

Line 14
In Column A, enter the total sum of Sections C1 and C2 of this statement. In Column B, enter the total for the calendar year, if ongoing or a party committee, (add all amounts entered in line 14, Column A from prior statements for the year) or the total since the committee's establishment for candidate, exploratory committees, and durational political committees (add all amounts entered in line 14, Column A from prior statements since the committee's inception).

Line 15
In Column A, enter the total of monetary receipts in sections D thru K of this statement; bring the total forward from the Summary of Other Monetary Receipts on bottom of page 6. In Column B, enter the total for the calendar year, if ongoing or a party committee, (add all amounts entered in line 15, Column A from prior statements for the year) or the total since the committee's establishment for candidate, exploratory committees, and durational political committees (add all amounts entered in line 15, Column A from prior statements since the committee's inception).

Line 16a (Town Committees Only)
In Column A, enter the total of Section L1 (subpart 3) reported on bottom of page 7. In Column B, enter the total for the calendar year. Add all amounts entered in line 16a, Column A from prior statements for the year.

COMPLETING THE SUMMARY PAGE TOTALS (Page 2) *continued*

Line 16b
In Column A, enter the total of Section L2 reported on bottom of page 8. In Column B, enter the total for the calendar year, if a town committee, (add all amounts entered in line 16b, Column A from prior statements for the year) or the total since the committee's establishment for candidate, exploratory committees and durational political committees (add all amounts entered in line 16b, Column A from prior statements since the committee's inception).

Line 16c (Municipal Candidate Committees and Town Committees Only)
In Column A, enter the total of Section L3 reported on bottom of page 9. In Column B, enter the total for the calendar year, if a town committee, (add all amounts entered in line 16c, Column A from prior statements for the year) or the total since the committee's establishment for municipal candidate committees (add all amounts entered in line 16c, Column A from prior statements since the committee's inception).

Line 17
In both Columns A and B, add the amounts for lines 13-16c and enter total on line 17.

Line 18
For Column A, add the amount reported in line 17 to the amount entered in line 12, and enter total.
For Column B, add the amount reported in line 17 to the amount entered in line 11, and enter total.

Line 19
In Column A, enter the total paid committee expenditures for the period in Section P on bottom of page 13. In Column B, enter the total for the calendar year, if ongoing or a party committee, (add all amounts entered in line 19, Column A from prior statements for the year) or the total since the committee's establishment for candidate, exploratory committees and durational political committees (add all amounts entered in line 19, Column A from prior statements since the committee's inception).

Line 20
In both Columns A and B, subtract amount in line 19 from the amount in line 18 and enter the total.

Line 21
In Column A, enter the total of Section L4 reported on bottom of page 10. In Column B, enter the total for the calendar year, if ongoing or a party committee, (add all amounts entered in line 21, Column A from prior statements for the year) or the total since the committee's establishment for candidate, exploratory committees and durational political committees (add all amounts entered in line 21, Column A from prior statements since the committee's inception). In Kind donations that are not considered contributions do not affect the committee's cash balance.

Line 22
In Column A, enter the total of Section M reported on bottom of page 11. In Column B, enter the total for the calendar year, if ongoing or a party committee, (add all amounts entered in line 22, Column A from prior statements for the year) or the total since the committee's establishment for candidate, exploratory committees and durational political committees (add all amounts entered in line 22, Column A from prior statements since the committee's inception).

Line 23
In Column A, enter the total of Section N reported on bottom of page 11. In Column B, enter the total for the calendar year, if ongoing or a party committee, (add all amounts entered in line 23, Column A from prior statements for the year) or the total since the committee's establishment for candidate, exploratory committees and durational political committees (add all amounts entered in line 23, Column A from prior statements since the committee's inception).

COMPLETING THE SUMMARY PAGE TOTALS (Page 2) *continued*

Line 24
In Column A, enter the total of Section O reported on bottom of page 12. In Column B, enter the total since the committee's establishment (add all amounts entered in line 24, Column A from prior statements since the committee's inception).

Line 25
In Column A, enter the total unpaid beginning loan balance which is currently outstanding.

Line 25a
In Column A, enter the total of Section D reported on page 5. In Column B, enter the total for the calendar year, if ongoing or a party committee, (add all amounts entered in line 25a, Column A from prior statements for the year) or the total since the committee's establishment for candidate, exploratory committees and durational political committees (add all amounts entered in line 25a, Column A from prior statements since the committee's inception).

Line 25b
In Column A, enter any interest charges or penalties assessed on the loan, which increases the total amount owed to the lender, since the last statement. In Column B, enter the total for the calendar year, if ongoing or a party committee, (add all amounts entered in line 25b, Column A from prior statements for the year) or the total since the committee's establishment for candidate, exploratory committees and durational political committees (add all amounts entered in line 25b, Column A from prior statements since the committee's inception).

Line 25c
In Column A, enter any payments made this period on the outstanding committee loan balance (which will be reported in Section P, "Expenses Paid by Committee," with the code LOAN). In Column B, enter the total for the calendar year, if ongoing or a party committee, (add all amounts entered in line 25c, Column A from prior statements for the year) or the total since the committee's establishment for candidate, exploratory committees and durational political committees (add all amounts entered in line 25c, Column A from prior statements since the committee's inception).

Line 25d
For both Columns A and B, add lines 25, 25a and 25b, and then subtract line 25c from that amount.

Line 26
In Column A, enter the total of Section Q reported on bottom of page 14. In Column B, enter total since the committee's establishment (add all amounts entered in line 26, Column A from prior statements since the committee's inception for a candidate committee, slate committee, exploratory committee or from the time that the party committee became the authorized funding vehicle for two or more candidates).

Line 27
In Column A, enter the total of Section R reported on bottom of page 15. In Column B, enter the total for the calendar year, if ongoing or a party committee, (add all amounts entered in line 27, Column A from prior statements for the year) or the total since the committee's establishment for candidate, exploratory committees and durational political committees (add all amounts entered in line 27, Column A from prior statements since the committee's inception).

Line 28
In Column A, enter the total of Section S reported on page 16 for this period.

Line 28a
In Column A, enter the total of all outstanding expenses incurred from prior reporting periods which are still unpaid as of this reporting period plus any amounts reported this period. This amount is also reported on the last line in Section S on page 16.

Part I. Monetary Receipts

This Part requires the treasurer to disclose all contributions and other funds received by the committee in Sections A through K, dependent upon the source, amount and nature of the monetary receipt. The Connecticut Campaign Finance Laws, Chapter 155 of the Connecticut General Statutes, require full disclosure of a committee's receipts and expenditures. For a complete text of the law, please check the website of the State Elections Enforcement Commission (SEEC) at www.ct.gov/seec.

The committee treasurer is expected to become familiar with these requirements. Penalties for non compliance can be substantial. The law defines certain receipts as contributions, and exempts others. If a payment or gift is considered a contribution (Section 9-601a, General Statutes), then it is subject to limitations or restrictions, including outright prohibitions. For a complete chart of such limitations and restrictions, please see the SEEC website at the above address, or contact the SEEC at the number listed on the **General Instructions**.

Treasurers must deposit contributions and other funds within 14 days of receipt. See Sections 9-606 through 9-623, General Statutes, for treasurer's duties, limitations on contributions and expenditures, and penalties associated with violations.

The SEEC wants every treasurer to comply. Staff is available to answer your compliance questions, and advise on how to complete this statement.

Section A. Total Contributions from Small Contributors

Enter in this section the total amount received from small contributors for the period covered by this statement. A small contributor is an **individual** who has contributed **$50** or less this period and whose aggregate contributions over all periods does not exceed $50. Contributors who meet this definition do not need to be individually identified and their contributions may be added together, and reported as a single amount in this section, which represents the total for the period covered. Internal documentation of each contributor however, must be kept in order to determine when an individual has exceeded the $50 threshold, which then requires full itemization of that contributor in the following section (Section B). A treasurer is **permitted** to itemize each contributor, irrespective of amount, and list all of the individual contributors in Section B, "Itemized Contributions from Individuals." Many committee treasurers choose to itemize every contributor for ease of recordkeeping and calculations of aggregate amounts. There is no penalty for over disclosure.

> EXAMPLE: John Doe contributed $20 in a previous period and that amount was included in the total reported in the previous period's Section A. In the current reporting period, John Doe has contributed an additional $40; therefore his total contributions in the aggregate are $60. John Doe is no longer considered a small contributor and must be reported in Section B, "Itemized Contributions from Individuals," along with all of the other required information for that section. His contribution for the period would be reported as $40 and his aggregate contributions listed as $60.

The total amount reported in Section A, "Total Contributions from Small Contributors" will be added to the total amount itemized in Section B, "Itemized Contributions from Individuals," and listed on the bottom of the page as the TOTAL OF ALL INDIVIDUAL CONTRIBUTIONS for the period, and that sum also entered on line 13 on the Summary Page.

Section B. Itemized Contributions from Individuals

Monetary contributions from individuals that are in excess of $50 in the aggregate are listed in this section. Contributions from small contributors of $50 or less may be itemized in this section at the discretion of the treasurer. Only contributors that have made a contribution to the committee during the period listed on the "Summary Page" are to be entered in this section. Each contribution is to be listed separately with the amount of the contribution, the contributor's full name and residential street address (business or Post Office Box are not acceptable) city, state and zip code. In addition, whether or not the contributor is a lobbyist, spouse, or dependent child of a lobbyist must be indicated by checking off the appropriate box. A lobbyist, his/her spouse, and dependent children is prohibited from soliciting or making contributions to any party committee or political committee established or controlled by any candidate for Statewide office or the General Assembly; (See Section 9-610, General Statutes). Also enter the date that the contribution was received by the Treasurer.

Section B. Itemized Contributions from Individuals (continued)

For Candidate Committees of Certain Municipal Candidates *only*: If the committee filing this statement is a candidate committee for the Chief Executive Officer of a municipality, (i.e. Mayor, First Selectman) and the aggregate contributions from an individual are in excess of $400, the Treasurer must indicate if the individual or "business with which he/she is associated" has a contract with that municipality **and** the contract is valued at more than $5,000, by checking off the appropriate box in Section B. "Business with which he is associated" means the contributor is a director, officer, owner, partner, or stockholder of 5% or more of business.

For All Committees: If the contribution is associated with a fundraising event entered in Section L1, "Fundraising Event Activity," check the "yes" box and enter a reference, by number, to the specific event listed in that section.

For All Party Committees and those Political Committees authorized to make contribution to Statewide Executive Branch Candidates or General Assembly Candidates: Whether or not the contributor is a principal of a state contractor or prospective state contractor that has, or is seeking, a state contract must be indicated by checking off the appropriate box. The branch or branches of government the contract is with must also be checked off. If the contributor's firm or entity holds a valid prequalification certificate from the Department of Administrative Services, then ***both*** the "Executive," and "Legislative" boxes must be checked. A principal of a state contractor or prospective state contractor is prohibited from soliciting or making contributions to any party committee. Additionally, a principal of a state contractor or prospective state contractor is prohibited from soliciting or making contributions to a political committee which is authorized to make contributions to the branch of state government which the state contract is with or sought (See Section 9-612(g)(2), General Statutes.

EXAMPLE: A principal of a state contractor who has a contract with the Executive branch **CANNOT** solicit or contribute to a political committee which is authorized to contribute to Executive branch candidates. However, that same principal **CAN** solicit or contribute to a political committee that is authorized to contribute to Legislative branch candidates.

However a principal of a prospective state contractor which holds a valid prequalification certificate is prohibited from soliciting or making contributions to a political committee authorized to give to ***either*** branch of state government and to any party committee.

For All Committees: The method of contribution box must be checked, indicating if the contribution was by cash, personal check, credit/debit, through authorized payroll deduction or by money order. Contributions received in the form of a money order are to be recorded as "cash."

> ****Please Note:*** Cash contributions or money order contributions from individuals are permissible up to an aggregate total of **$100**. All contributions in excess of $100 must be made by a personal check, credit/debit card of that individual or by authorized payroll deduction.

If the contributor has given in excess of $100 in the **aggregate** the treasurer should also list the individual's principal occupation **and** name of employer in Section B.

> ****Please Note:*** When determining the aggregate contribution amount from an individual the amount of "In-Kind Contributions" entered in Section M must also be included in the total.

Add the amount of each contribution and report total for the page at the bottom. Add totals for each additional Section B pages (if any) and enter amount on the next line; then total the amounts for Section A and B and list the sum at the bottom of page 3 and on line 13 of the Summary Page.

Section C1. Contributions from Other Committees

Enter all monetary **contributions** received from other committees this period in this section. Enter each contribution amount separately, and list the full committee name (acronym included if known), and address, and the name of its Treasurer. If the contribution is associated with a fundraising event entered in Section L1, "Fundraising Event Activity," then check the appropriate box and reference by number the specific event listed in that section. Enter the date the contribution was received by the Treasurer, and the aggregate contributions received from the donor committee listed.

Section C2. Reimbursements, Payments, or Surplus Distributions from other Committees

This section is used to report monetary receipts from other committees that are **NOT** contributions during this period. These are generally reimbursements or surplus distributions received upon termination of a candidate, exploratory or durational political committee. Examples include: a candidate committee reimbursement of another candidate committee for its pro rata expense associated with operating a joint headquarters, a candidate payment for the use of a party committee's bulk mail permit, or a candidate committee distribution of surplus funds to a party committee upon termination.

Enter the amount of the receipt, the full name and address of the committee (acronym included if known), and the name of its Treasurer. Enter the date of receipt by the recipient committee, and check off the appropriate box indicating the purpose for which the funds were received.

> ***Please Note:*** There are specific rules relating to reimbursements and surplus distributions.

Add the amount of each receipt in Sections C1 and C2 and report subtotal on bottom of page 4. Add each additional Section C pages (if any) and enter sum of all pages on the next line and enter the total of all Sections C1 and C2 on line 14 of the Summary Page as "Receipts from Other Committees."

Section D. Loans Received this Period

In this section, list separately each loan received during the period covered by this statement. Enter the amount, and the date received, the name and complete address of the lender, and check off the box indicating the source of the loan. Also, check the box indicating whether or not there is a cosigner or guarantor for the loan and if so, and enter the name of the cosigner/ guarantor and his/her address.

> ***Please Note:*** A loan from an individual or another committee is considered a contribution until the loan is repaid and the amount of the loan must be within the permissible limits for the contributor. Additionally, a cosigner/guarantor for a loan would be deemed a contributor to the committee only if the committee was in default of the loan and the cosigner/guarantor personally assumed the committee's debt. A loan from a bank is **NOT** a contribution, provided it is made in the ordinary course of business. A candidate's loan to his/her ***candidate committee*** is also **NOT** a contribution and may be unlimited in amount; however, a candidate's loan to his/her ***exploratory committee*** however **IS** subject to the same contribution limits as any other individual who loans money to the committee.

Proper documentation and recordkeeping is critical when receiving loans from any source. All loans should be documented, whether formally or informally, in a manner that expresses the terms of the loan (i.e. loan term, interest, payment amounts, etc).

Additionally, if a candidate forgives a loan which was made to his/her own candidate committee, proper reconciliation must be made as follows:

1. On line 25c of the Summary Page, reflect the amount of outstanding loans once the candidate has forgiven their portion; if the candidate is the only lender to the committee, this balance would be zero.
2. In Section Q, "Campaign Expenses Paid by Candidate" list the candidate's name as payee and the amount which is going to be forgiven and the date the loan was forgiven as the date of payment. Also enter in the description field "loan forgiven" and the date the original loan was made.

Add the amounts of all loans received in this period and enter the total amount on page 5 in the space provided, as well as on page 6 in the "Summary of Other Monetary Receipts" section on the appropriate line.

Section E. Receipts from Entities other than Individuals or Other Committees

This section is applicable to Referendum Committees ***ONLY***. Contributions may be accepted from business entities, labor unions and other organizations and associations, within certain limits prescribed in Section 9-620 of the Connecticut General Statutes. Enter the name and address of the entity making the contribution, the amount, and date received during this period. Enter the aggregate contributions received from the entity from all prior periods.

> ***Please Note:*** Contributions to a referendum committee received from **individuals** or other registered **committees** in the State of Connecticut are to be reported in either Section B or C, as appropriate.

Add the amount of contributions received this period and enter the total amount on page 5, as well as on page 6 in the "Summary of Other Monetary Receipts" section on the appropriate line.

Section F. Amount Transferred from Affiliated Business Treasury

This section is applicable to political committees established by a business entity ***ONLY***. In general, a business entity is prohibited from making contributions to any committee, (see Section 9-613(a), General Statutes) but it may transfer funds to its affiliated committee to defray the administrative costs of operating the committee or the costs for soliciting contributions to the committee. Enter the date of the receipt and the amount transferred in this section. If the transfer made is associated with the administration or solicitation costs for holding a committee fundraising event entered in Section L1, "Fundraising Event Activity," then enter the reference, by number, of the specific event in this box.

Add the amount of transfers received this period and enter the total amount on page 5 as well as on page 6 in the "Summary of Other Monetary Receipts" section on the appropriate line.

Section G. Amount Transferred from Affiliated Labor Union or Other Organization Treasury

This section is applicable ***ONLY*** to political committees established by a labor union or a trade or professional association that receives membership dues from individuals **only**. If at the time of registration, a political committee established by a labor union or other organization indicates that the committee will be funded exclusively by the labor union/organization's treasury, such transfers may be made directly to the committee. Enter the date of the receipt and the amount of the transfer that occurred on that date.

Add the total amount of transfers received this period and enter amount on page 5 as well as on page 6 in the "Summary of Other Monetary Receipts" section on the appropriate line.

Section H. Personal Funds of the Candidate Received this Period

This section is applicable to candidate committees ***ONLY***. This section is used to report a candidate's donation of his/her personal funds into the committee's account **without** the expectation of repayment. Enter the date of the receipt and the amount as well as the method by which the candidate donated the funds to the committee.

A candidate may donate an unlimited amount of funds to his/her ***candidate committee*** and it is **NOT** a contribution; however, funds given to a candidate's exploratory committee **ARE** a contribution and are subject to the same contribution limits as any other individual who contributes to the committee. The same is true for funds of a candidate given to a slate committee or party committee designated as the authorized funding vehicle of two or more candidates to which contribution limits apply.

> ***Please Note:*** The donation of funds with the expectation of repayment, is a loan from the candidate, and must be reported in Section D, "Loans Received this Period." At the time that the candidate provides his/her committee with funds, he/she must also elect whether or not to treat it as a loan. The character of the payment may not be changed later.

Add the total amounts of personal funds of the candidate received this period and enter amount on page 5 as well as on page 6 in the "Summary of Other Monetary Receipts" section on the appropriate line.

Section I. Anonymous Contributions

In this section list all anonymous contributions of $15 or less. Enter the date(s) the anonymous contribution(s) were received and the total amount. In addition, list the number of bills received by bill denomination.

EXAMPLE: If the committee received $10 in cash in the mail and the breakdown was one $5 bill and five $1 bills, the committee would enter the following:

$1 bills ___5___ $5 bills ___1___

An anonymous contribution is given without the contributor present and with no information about the contributor that is known or provided. (i.e. cash in the mail) A contributor cannot request anonymity. In addition, a committee cannot accept a contribution in excess of $15 from a single anonymous source. If an excessive anonymous contribution is received, it should be remitted immediately to the State Treasurer (55 Elm St. Hartford, CT) in the form in which it was received. Do **NOT** deposit the funds into the committee's account or disclose anonymous contributions remitted to the State Treasurer, on this form.

Add the total amounts of permissible anonymous contributions received this period and enter amount on page 6 and also in the "Summary of Other Monetary Receipts" section on the appropriate line at the bottom of the page.

Section J. Interest from Deposits in Authorized Accounts

Enter the total amount of interest received for the period covered by this statement from any committee accounts. Enter the date of the receipt and the amount of interest credited to the committee's account. List the name of the financial institution issuing the interest together with its address. While a committee may maintain a single checking account, it may also maintain one or more savings accounts.

Add the total amounts of interest received this period and enter amount on page 6 and also in the "Summary of Other Monetary Receipts" section on the appropriate line at the bottom of the page.

Section K. Miscellaneous Monetary Receipts not Considered Contributions

Enter the total of all miscellaneous receipts which are NOT contributions received by the committee for the period covered by this statement. Examples of these receipts are rebates, credits, or refunds. List the name of the person or entity issuing the receipt to the committee as well as the date of the receipt. It is also required that a brief description be included in this section to indicate the reason for this miscellaneous receipt.

Add the total amounts of miscellaneous receipts received this period and enter amount on page 6 and also in the "Summary of Other Monetary Receipts" section on the appropriate line at the bottom of the page.

Summary of Other Monetary Receipts

Add the subtotals of each section for Sections D through K and enter total on bottom of page 6 and on line 15 of the "Summary Page."

Part II. Fundraising Event Activity

This Part requires the treasurer to disclose information concerning the types of events conducted by the committee to raise funds as well as the nature of various proceeds or other receipts from these events. The law provides certain exemptions from the definition of contribution for certain receipts incident to a fundraising event. See Section 9-601a(b), General Statutes. This Part is used to report such receipts that are not considered contributions, and therefore not subject to contribution limitations provided the value given does not exceed the amount permitted by the exception.

L1. Fundraiser Event Information

A "fundraising event" is a political gathering sponsored by a committee for which it charges an attendance fee, and includes a tag sale or auction.

Assign a unique event number in the box marked "Fundraising Event #" for each fundraising event by entering the date of the fundraiser (mmddyy) together with a letter, in alphabetical order, (a-z) at the end of the number listed, to identify the order in which the fundraisers were held.

> EXAMPLE: If two fundraisers were held on the same day, March 8, 2007 the following would be listed on the form: 1st fundraiser Event # 030807a and the 2nd fundraiser Event #030807b.

The purpose of assigning this unique number is to link the committee's receipts and expenditures associated with this particular event.

For each fundraising event, enter the date the fundraiser was held, or is to be held, as well as the description of the fundraiser. (i.e. cocktail party, tag sale, etc.) In addition, list the actual location of the event including the street address, city and state.

Subpart 1: This section is applicable to **ALL** committee types. Check the appropriate "yes" or "no" box. If the fundraiser was held at an individual's personal residence, check off the "yes" box, and proceed to Section L4 to complete the itemization required for "In-kind Donations not Considered Contributions." If the fundraiser includes items donated by a business entity with a value of up to $100 or by an individual with a value of up to $50, check off the "yes" box, and proceed to Section L4 to complete the itemization required for "In-kind Donations not Considered Contributions." (see Section L4 for detailed instructions) If the fundraiser was a tag sale, auction, or sale of donated items, check off the "yes" box, and proceed to Section L2 to complete the itemization of receipts from "Proceeds from Tag Sale, Auction, or Other Sale of Donated Items." (see Section L2 for detailed instructions)

Subpart 2: This section is applicable to Town Committees and Municipal Candidate Committees ***ONLY***. If at the fundraiser listed, there were purchases of advertising space in a program book, check off the "yes" box, and proceed to Section L3 to complete the itemization required for "Purchases of Advertising Space in a Program Book." (see Section L3 for detailed instructions)

Subpart 3: This section is applicable to Town Committees ***ONLY***. Enter the total receipts from the sales of food or beverage at a fair or similar mass gathering (i.e. county fair, strawberry festival, etc.) held within the state, that are not considered contributions to the committee. The sale of food and beverage at these venues to one individual which is $50 or less is ***NOT*** a contribution to the committee, and may be added together with all such proceeds from the event and reported as "Total Receipts from Small Purchases" in this section. If the sale to one individual, however, is in excess of $50, then the entire purchase is deemed a contribution and is reportable in Section B, "Itemized Contributions from Individuals."

Add the "Total Receipts from Small Purchases" listed in Section L1, Subpart 3, from each of these events reported, and enter the subtotal amount at the bottom of page 7. Add totals for each additional page, (if any) and enter total of all pages on the next line. Enter the grand total of Section L1 at the bottom of the page, and transfer total to line 16a of the "Summary Page."

L2. Proceeds from Tag Sale, Auction, or Other Sale of Donated Items

This section is used to report the small individual purchases from a committee tag sale, auction, or a sale of other donated items such as a bake sale. The amounts reported in this section are NOT contributions ***provided*** the total purchases of all items by any one individual does not exceed $50. If however, an individual purchases an aggregate amount at that event in excess of $50, the aggregate amount is a contribution and is reportable in Section B, "Itemized Contributions from Individuals."

> EXAMPLE: John Doe purchases a CD player at the tag sale for $40. This transaction is listed in Section L2. If however, John Doe also purchases a chair for $20 at the same tag sale, his aggregate purchases are now $60 and the entire amount ($60) is listed in Section B as an itemized contribution along with a reference to the event number assigned in Section L1.

To complete Section L2, list the individual purchaser's name and residential address and provide a description of all of the items purchased. Check off the appropriate box indicating the method of payment used by the individual and the date of the purchases. Enter the Event number referenced in Section L1 and the total amount of purchases by that individual for that event.

Add amounts entered on page 8 and report subtotal on bottom of page. Add each additional page (if any) and enter total of all pages on the appropriate line. Total all the amounts for Section L2 and enter the sum on bottom of page 8 and on line 16b of the Summary Page.

L3. Purchases of Advertising in a Program Book

This section is applicable to Town Committees and Municipal Candidate Committees ***ONLY***. The amounts reported in this section are NOT contributions provided the total purchase price of advertising space does not exceed $250 for a business entity, or $50 if the purchaser is any other individual or entity (i.e. other committees, labor unions, etc.). The committee must hold a ***bona fide*** fundraiser as well as produce and distribute a program book at the event for this exemption to apply.

Enter the purchaser's name and complete address. Check off the box marked **yes** if the purchaser is a business entity, or check off **no** if the purchaser is not a business entity. List the date received, the purchase amount, together with the Event number, referenced in Section L1. In addition, enter the aggregate amount paid by the same purchaser in advertising in connection with all events held by the committee.

> ****Please Note:*** The $250/$50 exemption applies to aggregate purchases from the same town committee in a calendar year, and from the same municipal candidate committee since the inception of the committee.

Add amounts entered on page 9 and report subtotal on bottom of page. Add each additional page (if any) and enter total of all pages on the appropriate line. Total the amounts for Section L3 and enter the sum on bottom of page 9 and on line 16c of the Summary Page.

L4. In-Kind Donations Not Considered Contributions

This section is used to report the donation of items to a committee in connection with a fundraising affair that are NOT contributions. These items include: Personal property with a value up to $50 donated by an individual; goods or services donated by a business entity with a value up to $100 for a fundraiser (the business must be in the business of selling those items, i.e. a package store can donate bottle of wine); the cost of invitations, food or beverages voluntarily provided by an individual hosting a fundraising event at the individual's residence, provided the value is not in excess of $200 for a candidate committee or $400 for a town committee.

Enter the name and complete address of the donor. Check off the box indicating if the donor is an individual or a business entity, together with the Event number referenced in Section L1. List the date received and a brief description of all of the donations received from that donor. Enter the fair market value of all donations made for this event by this donor.

Add amounts entered on page 10 and report subtotal on bottom of page. Add each additional page (if any) and enter total of all pages on the appropriate line. Total all the amounts for Section L4 and enter the sum on bottom of page 10 and on line 21 of the Summary Page.

Part III. Non Monetary Receipts

The treasurer is required to disclose each in-kind contribution in this part. In-kind contributions include the provision of goods, services, or other items at no charge, or less than fair market value, to the committee. Volunteer services by individuals are not considered contributions. This part also requires the treasurer to report any advances of a refundable deposit made by an individual to a telephone company on behalf of the committee. This part of the form is also used to report the receipt of organization expenditures by candidate committees for municipal office.

Section M. In-Kind Contributions

In this section list separately each non-monetary contribution received by the committee during the period covered by this statement. Anything of value donated to a committee is considered a contribution unless it is specifically exempt by the statutes (see Sections 9-601a(a) and (b), Connecticut General Statutes). Each in-kind contribution is to be listed separately with the contributor's full name and complete street address (business or Post Office Box are not acceptable for individuals). In addition, if the in-kind contributor is an individual, an indication must be made whether or not the contributor is a lobbyist, spouse, or dependent child of a lobbyist by checking off the appropriate box. See instructions in Section B regarding prohibitions on lobbyist contributions. Enter the date the contribution was received. If the in-kind contribution is associated with a fundraising event entered in Section L1, "Fundraising Event Activity," then reference the unique event number listed in that section. Additionally, if the committee filing this statement is a candidate committee for the Chief Executive Officer of a municipality, (i.e. Mayor, First Selectman) and the aggregate contributions from an individual are in excess of $400, the Treasurer must indicate, by checking off the appropriate box, whether or not the individual or business which he/she is associated with has a contract with that municipality valued at more than $5,000. See instructions to Section B for additional information. Check the box indicating the type of contributor (individual, committee, or other) donating the in-kind contribution and provide a brief description of the item or service given. Enter the fair market value of the specific in-kind contribution and the aggregate value of all in-kind contributions made to the committee from that same contributor.

> ***Please Note:*** The same limits and restrictions which apply to monetary contributions apply to in-kind contributions made by the same contributor and must be aggregated together to determine if the contribution limit has been exceeded. The contribution limit which applies to a particular contributor is applied to the combination of monetary and non-monetary contributions.
>
> EXAMPLE: John Doe's contribution limit to an exploratory committee is $375. If John Doe contributes $200 worth of stationery to the committee (an in-kind contribution), he may only make an additional $175 contribution, whether it is a monetary contribution or contribution in-kind, or any combination thereof.

Add amounts entered on page 11 and report subtotal on bottom of page. Add each additional page (if any) and enter total of all pages on the appropriate line. Total the amounts for Section M and enter the sum on bottom of page 11 and on line 22 of the Summary Page.

Section N. Refundable Deposit to Telephone Company

In this section report the name and address, and all other required information of any ***individual*** who has advanced a ***refundable*** security deposit to a telephone company for the committee. A refundable deposit by an individual to a telephone company is not a contribution and must be reported in this section. If the deposit is non-refundable to the individual, it is an in-kind contribution and must be reported in Section M.

List the name and address of the telephone company together with the amount of the actual deposit made. Enter total on bottom of page 11 and on line 23 of the Summary Page.

Section O. Non-Monetary Receipts of Organization Expenditures Made by Legislative Leadership, Legislative Caucus, and Party Committee

Legislative Leadership, Legislative Caucus, and Party Committees are permitted to make organization expenditures on behalf or their candidate committee, provided the expenditure falls within the definition of "organization expenditure" as prescribed by Section 9-601(25) of the Connecticut General Statutes.

> ***Please Note:*** Legislative Leadership, Legislative Caucus, and Party Committees may **NOT** make organization expenditures to benefit slate committees or party committees that are the authorized funding vehicle of two or more candidates for municipal office.

Enter each organization expenditure received, the full name of the committee making the expenditures (acronym included if known), its address, the name of its Treasurer, and the date that the organization expenditure was made for the benefiting candidate committee by the donating committee. Enter the fair market value of the organization expenditure together with the aggregate value of all organization expenditures received from the same Legislative Leadership, Legislative Caucus, and Party Committee. Provide a brief description of the organization expenditure received. Check off the appropriate box (A-E) indicating the purpose of the organization expenditure. These letters (A-E) correspond to CGS Section 9-601(25)(A) through (E), which list the purposes of organization expenditures as follows:

A: Preparation, display or mailing or other distribution of a party candidate listing. A party candidate listing may include the name or names of candidate(s), photographs, the office(s) sought, the office(s) currently held by the candidate(s) as well as the party enrollment of the candidate(s). It may also contain a brief statement concerning the position and philosophies of the candidate(s) as well as a biography and encouragement to vote for such candidate(s).

B: A document in printed or electronic form created and maintained by a party committee, legislative caucus committee, or legislative leadership committee of the same party as the candidate consisting of the following: a party platform; a copy of an issue paper; a list of registered voters and voter identification information; and information relating to the requirements of campaign financing.

C: A campaign event at which a candidate or candidates are present.

D: Payment for the services of an advisor to provide assistance relating to campaign organization, financing, accounting, strategy, law, or media.

E: The use of headquarters, facilities and equipment by the candidate provided there is no additional cost to the legislative leadership, legislative caucus, or party committee.

Enter total on bottom of page 12 and on line 24 of the Summary Page.

Part IV. Expenditures

The treasurer is required to itemize each expenditure, whether it has been paid during the period, or incurred but not yet paid. This part also provides for the disclosure of expenses paid directly by a candidate on behalf of his/her committee, and of expenses directly paid by committee workers seeking reimbursement.

Section P. Expenses Paid by Committee

In this section, separately list each expenditure made from the committee's single checking account during the period covered in this statement. Enter the full amount of the expenditure paid, the name and address of the payee (sometimes referred to as the principal payee) and the payee's complete address. Enter the date the payment was made and check off the appropriate box indicating the method of the payment: check, including the check number, or debit card. If the payment was made by electronic funds transfer, enter "EFT" in the space used for check number. Complete the specific purpose of the expenditure with the appropriate expenditure code listed on the last page of this form. A further narrative description of the expenditure may be required dependent upon the code entered (see "Coded Purposes for Expenditures" for complete instructions). If the expenditure relates to a fundraising event by the committee, enter the unique event number listed in Section L1 "Fundraising Event Information," in the field provided.

When a committee makes an expenditure that benefits a different candidate or committee (any type) other than the one filing the statement, an indication must be made to identify the expenditure as either "coordinated," "independent," or as an "organization" expenditure.

> ***Please Note:*** If a candidate committee or exploratory committee is making expenditures solely to support its candidate, then the **Type of Expenditure** box need not be completed. Also, if the payment is to reimburse a committee worker or consultant then the **Type of Expenditure** box should not be completed here, but will be completed in Section T.

If the expenditure is made in cooperation or consultation with a candidate, candidate committee, political committee or party committee directly, or through an agent of that committee, the expenditure is considered "coordinated." An unreimbursed "**coordinated expenditure"** is an in-kind contribution to the recipient committee, must be reported as such, and all applicable limits and prohibitions shall apply. If the committee making the coordinated expenditure is seeking reimbursement for that expense, then check that particular box; if the committee is not seeking reimbursement then check the box indicating that the expenditure is "coordinated without reimbursement sought." Reimbursement from the benefiting committee must be received **within 45 days** in order to avoid making a prohibited in-kind contribution. An expenditure made to promote the success or defeat of a candidate that is made without the consent, knowing participation, or consultation of a candidate, committee, or agent thereof, is an "**independent expenditure"** and the box marked "independent" must be checked off. An **"organization expenditure"** is one made **ONLY** by a party committee, legislative caucus or leadership committee for the benefit of a candidate or candidate committee. If the expenditure is an organization expenditure, check off the box marked "organization." Check off the appropriate box (A-E) indicating the purpose of the organization expenditure. These letters (A-E) correspond to CGS Section 9-601(25)(A) through (E). See Section O for further instructions regarding these types of expenditures.

A committee that completes the **Type of Expenditure** box must enter the candidate(s) name, the office sought, and if that candidate(s) was supported or opposed by the expenditure.

Add amounts entered on page 13 and report subtotal on bottom of page. Add each additional page (if any) and enter total of all pages on the appropriate line. Total the amounts for Section P and enter the sum on bottom of page, and on line 19 of the Summary Page.

Section Q. Campaign Expenses Paid by Candidate

Each candidate must submit to the campaign treasurer an accounting of any campaign expense paid directly from personal funds, by the close of the reporting period during which these payments were made. Any expense, irrespective of the amount, for which the candidate seeks reimbursement must be reported. In addition, any candidate expense of more than $50 must also be reported, even if the candidate does not wish to be reimbursed. Exceptions are limited to unreimbursed telephone calls, travel and meals.

> ***Please Note:*** A candidate who is making expenditures on behalf of an ***exploratory*** committee, a ***slate*** committee, or a ***town*** committee which has been designated as the candidate's sole funding source for the campaign, is required to be reimbursed by that committee or these expenses are considered contributions and must be within the applicable aggregate limits for an individual contributing to that type of committee.

The treasurer must report the full name and complete address of each vendor paid directly by the candidate and the amount paid. List the date the candidate made the payment and indicate whether the candidate is seeking reimbursement for his/her expense by checking the appropriate box. Enter the specific purpose of the expenditure with the appropriate expenditure code listed on the final page of this form. A further narrative description of the expenditure may be required dependent upon the code entered (see "Coded Purposes for Expenditures" for complete instructions). If the expenditure relates to a fundraising event by the committee, enter the unique event number listed in Section L1 "Fundraising Event Information," in the field provided.

Add amounts entered on page 14 and report subtotal on bottom of page. Add each additional page (if any) and enter total of all pages on the appropriate line. Total the amounts for Section Q and enter the sum on bottom of page 14 and on line 26 of the Summary Page.

> ***Please Note:*** If a candidate is seeking reimbursement and is not paid in the same period in which the expense is reported, the debt to the **candidate** is an outstanding expense to the committee, and should also be listed in Section S, "Expenses Incurred by Committee but Not Paid During this Period." In addition, a candidate who did not originally seek reimbursement for expenses, cannot change this indication by later seeking reimbursement for those expenses, if the election has already been held. If however, a candidate who is seeking reimbursement is not paid in full by the committee, the amount can be forgiven, by the candidate at any time, without any outstanding obligation owed to the candidate by the committee.

Section R. Expenses Incurred on Committee Credit Card

This section is used to report actual expenses incurred on a committee issued credit card by an authorized cardholder; i.e. Treasurer or Deputy Treasurer. (Payments made with a committee debit card must be recorded in Section P, "Expenses Paid by Committee.") These credit card charges are to be disclosed at the time they are incurred, regardless if payment has been made within the reporting period. If there is an outstanding balance on the credit card, the outstanding amount is to be listed in Section S, "Expenses Incurred by Committee but Not Paid During this Period," and the issuing institution listed as the creditor. (See detailed instructions in Section S)

Enter the name of the issuing financial institution and the type of credit card on the first line. Complete the name and address of the vendor paid with the committee credit card, the date of the transaction, and the amount paid. Complete the specific purpose of the expenditure with the appropriate expenditure code listed on the final page of this form. A further narrative description of the expenditure may be required dependent upon the code entered (see "Coded Purposes for Expenditures" for complete instructions). If the expenditure relates to a fundraising event by the committee, enter the unique event number listed in Section L1 "Fundraising Event Information," in the field provided.

Add amounts entered on page 15 and report subtotal on bottom of page. Add each additional page (if any) and enter total of all pages on the appropriate line. Total the amounts for Section R and enter the sum on bottom of page and on line 27 of the Summary Page.

Section S. Expenses Incurred by Committee but Not Paid During this Period

In this section separately list each expense incurred but not paid by the committee during the period covered by this statement. If the treasurer is uncertain as to the specific amount, a good faith estimate of the amount incurred is to be listed. A candidate, committee worker, or credit card company that has not been paid in full must be included in this section as a creditor. If interest and/or penalties have not been paid in full on an outstanding credit card statement, the unpaid amount should also be included in this section.

For each outstanding expense, list the name and address of the creditor, full amount of the expense incurred (actual or estimate) and the date the expense was incurred. Complete the specific purpose of the expenditure with the appropriate expenditure code listed on the final page of this form. A further narrative description of the expenditure may be required dependent upon the code entered (see "Coded Purposes for Expenditures" for complete instructions). If the expenditure relates to a fundraising event by the committee, enter the unique event number listed in Section L1 "Fundraising Event Information," in the field provided.

When a committee incurs an expense that benefits a different candidate or committee, (any type) other than the one filing the statement, an indication must be made to identify the expense incurred as either "coordinated," "independent," or as an "organization" expenditure. Check off the appropriate box (A-E) indicating the purpose of the organization expenditure. These letters (A-E) correspond to CGS Section 9-601(25)(A) through (E). See Section O for further instructions regarding these types of expenditures.

Additionally, if a candidate forgives an outstanding expense which was made to his/her own candidate committee, proper reconciliation must be made as follows:

1. On line 28a of the Summary Page, reflect the total amount of outstanding expenses once the candidate has forgiven his/her portion; if the candidate is the only outstanding expense to the committee, this balance would be zero.
2. In Section Q, "Campaign Expenses Paid by Candidate," list the candidate's name as payee, the amount which is forgiven and the date the expense(s) were forgiven as the date of payment.

Add amounts entered on page 16 and report subtotal on bottom of page. Add each additional page (if any) and enter total of all pages on the appropriate line. Total the amounts for Section S and enter the sum on bottom of page 16 and on line 28 of the Summary Page. Provide the subtotal of previously reported expenses incurred but still not paid in the next box provided. Add the current amount outstanding with previous amounts outstanding, and enter the grand total on line 28a of the Summary Page.

Section T. Itemization of Reimbursements to Committee Workers and Consultants

This section is to be used for each occasion a committee reimburses a worker for committee related expenses; regardless of amount. This section should also be used if the committee pays for a political consultant and that consultant pays other vendors (secondary payees) for committee related expenses. Whether a committee writes a single check to reimburse an individual for combined expenses paid directly, or multiple checks to reimburse the individual for each expense, this section is used to itemize each payment made by the worker or consultant.

Enter the full name of the worker or consultant, as listed in Section P, "Expenses Paid by Committee." Next, enter the name and address of the entity (secondary payee) that the worker or consultant paid directly from their personal funds. Complete the specific purpose of the expenditure with the appropriate expenditure code listed on the final page of this form. A further description of the expenditure may be required dependent upon the expenditure code entered (see "Coded Purposes for Expenditures" for complete instructions). Enter the date the payment was made by the worker or consultant to the secondary payee. When completing the "Method of Payment" box, reference the committee check number used to pay the individual. If the treasurer wrote a single check to reimburse an individual for combined expenses paid, list the same check number for each secondary payee amount that was paid by that check.

Section T. Itemization of Reimbursements to Committee Workers and Consultants (continued)

EXAMPLE: John Doe purchased $100 of lumber at Home Depot to make lawn signs, and $50 in stamps from the U.S.P.S. The committee reimbursed him for those expenses using check number 102.

1. The payment to John Doe is recorded in Section P, “Expenses Paid by Committee” with John Doe as the payee, together with the purpose of the expenditure coded as “RCW,” the amount of $150, and the check number 102 listed.

2. To complete Section T, “Itemization of Reimbursements to Committee Workers and Consultants” the Treasurer would enter the following: John Doe, as the name of the worker; Home Depot as the secondary payee along with Home Depot’s address, the purpose of the expenditure coded as “A-SIGN,” the date of payment from John Doe to the secondary payee (Home Depot), the committee check number 102 for method of payment, and the amount of $100 as paid to Home Depot by John Doe.

3. On the next entry of this section, (Section T), John Doe’s name would again be listed as the name of worker, U.S.P.S is entered as secondary payee along with the U.S.P.S address, the purpose of the expenditure coded as “POST,” the date of payment from John Doe to the secondary payee (U.S.P.S.), the committee check number 102 listed again here as the method of payment, and the amount of $50 as paid to U.S.P.S by John Doe.

When a committee worker or consultant pays an expense that benefits a different candidate or committee, (any type) other than the committee for which the worker or consultant is associated with, an indication must be made to identify the expense as made by that individual/entity as either “coordinated,” “independent,” or as an “organization” expenditure. Check off the appropriate box (A-E) indicating the purpose of the organization expenditure. These letters (A-E) correspond to CGS Section 9-601(25)(A) through (E). See Section O for further instructions regarding these types of expenditures.

Add amounts on page 17 and report subtotal on bottom of page. Add each additional page (if any) and enter total of all pages on the appropriate line. Total these amounts and enter grand total for Section T at bottom of page 17.