

# New Jersey Election Law Enforcement Commission



## Compliance Manual for Candidates

Including a Summary of Requirements and Instructions

General 2023



## How to Use This Manual

### Please Read This First

The “Compliance Manual for Candidates” is applicable to candidates participating in an election. A person who is a “write-in” is considered to be a candidate and, under certain circumstances, must file reports. Persons engaging in “pre-candidacy” activity should also use this Manual. For information concerning recall elections, contact the Commission to obtain informational materials and relevant forms.

This manual is **not** applicable to continuing political committees, legislative leadership committees, or political party committees; see the “Compliance Manual for Continuing Political Committees, Legislative Leadership Committees, and Political Party Committees.”

Persons or groups who wish to form a political committee (to support or oppose a ballot question or to engage in other activity) or who make independent expenditures should contact the Commission to obtain informational materials and relevant forms. Throughout this Manual, the following abbreviations apply:

“ <b>Commission</b> ”	The New Jersey Election Law Enforcement Commission
<b>The “Act”</b>	“The New Jersey Campaign Contributions and Expenditures Reporting Act” (Citation: N.J.S.A. 19:44A-1 et seq.)
“ <b>Regulations</b> ”	The regulations promulgated under the “Act” (Citation: N.J.A.C 19:25-21.1 et seq.)

### Help Using This Manual

Any person who wishes to receive clarification concerning any item in this Manual should contact the Commission at (609) 292-8700. The Commission’s mailing address is: NJ Election Law Enforcement Commission, P.O. Box 185, Trenton, NJ 08625-0185.

This Manual is not intended to supersede the Act and Regulations, and in the event of any inconsistency, the Act and Regulations prevail. Accordingly, it is recommended that you obtain a copy of the Regulations by contacting the Commission or by accessing them on the Commission’s website [www.elec.nj.gov](http://www.elec.nj.gov).

## Table of Contents

<b>How to Use This Manual</b> .....	<b>1</b>
<b>Please Read This First</b> .....	<b>1</b>
Help Using This Manual.....	1
<b>Table of Contents</b> .....	<b>2</b>
<b>Frequently Asked Questions</b> .....	<b>5</b>
Who Must File? .....	5
Who is a Candidate? .....	5
Are There Limits to The Amount of Contributions That Can Be Accepted or Made? .....	5
How Do I Know Which Reports to File? .....	5
Who Should Use This Manual?.....	5
What Are the Prohibited Positions for Members of a Committee? .....	5
Are There Any Solicitation Prohibitions?.....	6
Does the Commission Offer Training for Candidates and/or Treasurers?.....	6
<b>Appointing a Campaign Treasurer</b> .....	<b>6</b>
A. Qualifications of a Campaign Treasurer .....	6
B. Resignation, Removal, or Death of a Treasurer .....	7
<b>Establishing a Campaign Depository</b> .....	<b>7</b>
A. Establishing a Campaign Depository.....	7
B. Maintaining More Than One Campaign Depository.....	7
C. Naming the Campaign Depository .....	8
D. Tax Implications of Campaign Depositories .....	8
<b>Establishment of a Reporting Committee</b> .....	<b>8</b>
A. Naming a Committee.....	8
B. The Number of Committees in an Election.....	9
C. Candidates for Two Different Offices.....	9
D. How to Establish a Single Candidate Committee .....	9
E. How to Establish a Joint Candidates Committee .....	9
<b>Reporting</b> .....	<b>10</b>
A. What Period of Time Does an “Election” Cover? .....	10
B. When Do I Begin to Report?.....	10
C. Termination of Election Fund Reporting .....	12
D. Retirement of Debt or Net Liabilities .....	13
<b>Contributions</b> .....	<b>14</b>
A. What Is a Contribution?.....	14
B. Types of Contributions - Monetary or In-Kind .....	15
C. Contributions Must Be Deposited Into the Campaign Depository Within 10 Days.....	17
D. Use of Personal Funds .....	17

E. Contributing Personal Funds by a Candidate to Another Candidate or Committee .....	18
F. Contributing Campaign Funds by a Candidate Committee to Another Candidate or Committee .....	18
G. Use of Campaign Funds for a Recount or for an Election Contest .....	18
H. Contributions from an Estate .....	19
I. Contributions from a Minor .....	19
J. Contributions from a Partnership, a Limited Liability Partnership, or a Limited Liability Company .....	19
K. Contributions from an Affiliated Corporation, Association, or Labor Organization .....	20
L. Political Communications .....	20
M. Anonymous Contributions or Contributions in the Name of Another .....	20
N. Prohibited Contributions .....	21
O. Inaugural or Other Election-Related Event.....	21
P. Restrictions on Contributions by Certain Businesses .....	21
Q. Loans .....	22
R. Reporting of a Contribution that is more than \$200 in the Aggregate from One Source.....	22
S. Reporting of Contributions of \$200 or Less .....	23
T. Reporting of a Contribution of more than \$200 from One Source Received Just Before the Election or on Election Day .....	24
U. Contribution Limits .....	24
V. What if a Contribution Exceeded the Limit? .....	24
W. Contribution Limits for Candidates Maintaining only a Joint Candidates Committee (The Equal Attribution Rule) .....	25
X. Contribution Limits for Candidates Maintaining Both a Candidate and a Joint Candidates Committee (The Equal Attribution Rule).....	25
<b>Contribution Limits Chart for Candidates and Committees .....</b>	<b>27</b>
<b>Expenditures.....</b>	<b>28</b>
A. Definition of an Expenditure .....	28
B. Expenditures for the Purpose of Determining Whether or Not to Become a Candidate .....	28
C. Limitations on Expenditures .....	28
D. All Expenditures Required to be Made Through the Treasurer and Campaign Depository .....	28
E. Disclosure of Expenditures .....	28
F. Making an Expenditure of More Than \$200 Just Before the Election or on Election Day .....	29
G. Petty Cash Fund .....	29
H. Expenditures Made by Debit Card.....	30
I. Expenditures Made by Credit Card .....	30
J. Street Money .....	30

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K. Use or Disposition of Campaign Funds by Candidates and Committees.....	31
L. Expenditures for an Inaugural or Swearing-In Event.....	34
M. Expenditures for a Recount or an Election Contest.....	34
N. Use of Funds for Legal Fees.....	34
O. Impermissible Uses of Campaign Funds.....	34
P. Coordinated Expenditures.....	35
Q. Labeling of Political Communications (“Paid For By”).....	35
<b>Record Keeping.....</b>	<b>36</b>
A. Record Keeping of Contributions.....	36
B. Record Keeping of Expenditures.....	37
C. Record Keeping for Credit Card Transactions.....	37
<b>Filing and Other Information.....</b>	<b>37</b>
A. How to File a Report.....	37
B. Treasurer Training Program.....	38
C. Questions About the Requirements.....	38
D. Public Inspection of Documents.....	38
E. Enforcement.....	39
<b>Filing Campaign Reports.....</b>	<b>40</b>
<b>Determining the Forms to File.....</b>	<b>40</b>
<b>Reporting as a Single Candidate.....</b>	<b>41</b>
Reporting by a Candidate Who Spends Nothing in an Election (File Form A-1).....	41
Reporting by a Candidate Who Spends \$5,800 or Less (File Forms D-1 and A-1; may need to file Forms C-1, E-1, DX).....	42
Reporting by a Candidate Who Spends More Than \$5,800 in an Election (File Forms D-1 and R-1; may need to file Forms 72/24-HR and DX).....	43
<b>Reporting as a Joint Candidates Committee.....</b>	<b>44</b>
Reporting by Two or More Candidates Forming a Joint Candidates Committee Who Spend No Money (File Form A-2).....	44
Reporting by Two Candidates Who Spend \$11,000 or Less or by Three or More Candidates Who Spend \$15,800 or Less in an Election (File Forms D-2 and A-2; may need to file Forms C-1, E-1, DX).....	45
Reporting by Two Candidates Who Spend More than \$11,000, or by Three or More Candidates Who Spend More Than \$15,800 in an Election (File Forms D-2 and R-1; may need to file Forms 72/24-HR and DX).....	46
Guide to Forms.....	47

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## **Frequently Asked Questions**

### ***Who Must File?***

Candidates for all elected public offices in the State of New Jersey must file reports of their campaign financial activity. Individuals who engage in “pre-candidacy” activity, commonly known as “testing the waters,” are defined by law as candidates. Candidates for federal office are **not** required to file reports with the Commission and should contact the Federal Election Commission. Persons running for political party positions (county committee member, state committee member, or delegates to national party conventions) are also **not** required to file reports with the Commission.

### ***Who is a Candidate?***

A candidate is an individual seeking election to a public office of this State or of a county, municipality, or school or fire district at any election. Included in this definition is an individual who runs unopposed, loses an election, withdraws from an election, or raises and/or spends money to run for elected office but never appears on the ballot. If elected to office, the officeholder remains a candidate throughout the period of time the office is held.

### ***How are Reports Filed?***

All reports, notices, or other forms required for filing with the Commission must be filed electronically. Visit the Commission’s website or contact the Compliance Division for assistance.

### ***Are There Limits to The Amount of Contributions That Can Be Accepted or Made?***

Yes. See the “Contribution Limit Chart for Candidates and Committees.”

### ***How Do I Know Which Reports to File?***

The forms required depend upon the amount spent and the number of candidates in a committee. This Manual provides the information needed to determine the required forms, or call the Compliance Division of the Commission for assistance.

### ***Who Should Use This Manual?***

This Manual addresses reporting by all candidates, including “write-in” and withdrawn candidates participating in the following elections: primary, general, municipal, runoff, school board, fire commission, and special. Contact the Commission if you need information concerning recall elections.

### ***What Are the Prohibited Positions for Members of a Committee?***

- No candidate or office holder can establish, authorize the establishment of, maintain, or participate directly or indirectly in the management or control of a political committee or a continuing political committee.
- No person serving as a chairperson of a political party committee or a legislative leadership committee shall be eligible to be appointed to or serve as:

- Chairperson, campaign treasurer, or deputy campaign treasurer of a candidate committee or joint candidates committee, other than a candidate or joint candidates committee established to further the election of that person as a candidate;
- Chairperson, campaign treasurer, or deputy campaign treasurer of a political committee; or,
- Chairperson, organizational treasurer, or deputy organizational treasurer of a continuing political committee.

### ***Are There Any Solicitation Prohibitions?***

Yes, no candidate or office holder, or agent or representative thereof, may solicit campaign contributions, directly or indirectly, on property owned or leased by the State, or by any county, municipality, board of education of a school district, fire district, authority, or any other instrumentality of the State or local entity.

This solicitation prohibition **does not** apply when the public property is made available, through rent, reservation or otherwise, for the exclusive use of any group for a non-governmental purpose as a meeting location.

### ***Does the Commission Offer Training for Candidates and/or Treasurers?***

The Commission conducts informational seminars for candidates, treasurers, and other interested persons prior to the filing deadlines for certain elections. At these seminars, the Commission staff provides an overview of filing requirements and technical assistance when requested. The Commission publicly announces the dates of the sessions. Also, treasurers for gubernatorial and legislative candidates are required to receive formal training. Treasurers for gubernatorial and legislative candidates should contact the Commission for further information regarding the mandatory training program.

## **Appointing a Campaign Treasurer**

### ***A. Qualifications of a Campaign Treasurer***

Any competent person 18 years of age or older may serve as a campaign treasurer or deputy treasurer. To serve as a treasurer, the person should maintain a resident address within the State of New Jersey. For information concerning the appointment of a treasurer who lives outside of New Jersey, contact the Compliance staff. **Appointment of a campaign treasurer does not constitute a delegation of a candidate's legal responsibility to comply with the Act and Regulations.**

A candidate may serve as his or her own campaign treasurer, deputy treasurer, or committee chairperson. A campaign treasurer may appoint a deputy campaign treasurer. If a deputy treasurer is appointed, the treasurer is required to file, no later than five days after the appointment, a "Designation of Deputy Treasurer and/or Additional Depository" (Form DX) with the Commission.

A person serving as a chairperson of a political party committee or a legislative leadership committee **can not** serve as a campaign treasurer or a deputy campaign

treasurer of a candidate committee or joint candidates committee, unless that person is furthering the election of their own candidacy.

Training for candidates and treasurers is available through seminars and webinars. Treasurers for gubernatorial and legislative candidates are required to receive formal training and should contact the Commission for further information regarding the mandatory training program.

### ***B. Resignation, Removal, or Death of a Treasurer***

The candidate or committee shall notify the Commission in writing in the case of the resignation, removal, or death of a campaign treasurer or deputy campaign treasurer within ten days of its occurrence. The candidate shall appoint a successor as soon as practicable, but in no case more than 20 days after the occurrence. Within three days of the appointment of the successor, the successor's name and address must be filed on the appropriate form (Form D-1, D-2, or DX) with the Commission.

## **Establishing a Campaign Depository**

### ***A. Establishing a Campaign Depository***

A campaign depository is a bank account (checking, savings, or other) established by a candidate or joint candidates committee to receive contributions and make expenditures to aid or promote the nomination, election, or defeat of a candidate(s). Any bank authorized by law to transact business in New Jersey and maintaining a branch or office in New Jersey may be designated for the purpose of establishing a campaign depository. A single campaign depository may serve as the depository for more than one candidate **only** if the candidates have formed a joint candidates committee. For information concerning a campaign depository located outside of New Jersey, contact the Compliance Division of the Commission.

### ***B. Maintaining More Than One Campaign Depository***

A campaign treasurer may designate additional depositories. If an additional depository is established, the treasurer is required to file a "Designation of Deputy Treasurer and/or Additional Depository" (Form DX) no later than five days after the designation. The treasurer is required to file an amended Form DX within 10 days of the occurrence of any change in the information concerning the additional depository. **A candidate committee or joint candidates committee that establishes multiple campaign depositories must file a Form DX for every additional depository and must report financial activity relevant to all campaign depositories on a single Form R-1, through the Commission's electronic filing program, ELEC eFile.**

If an additional depository is established for the limited purpose of investing campaign funds, a recognized investment institution authorized by law to transact business in New Jersey may be designated as a separate depository. Further, the invested funds are not to be used to benefit any person or enterprise in which the candidate, campaign official, or committee official has an economic interest. If a candidate or committee establishes this type of depository for the investment of its funds, this investment account must be separate from, and in addition to, the campaign depository.



### ***C. Naming the Campaign Depository***

The name of the campaign depository should be the same as the committee name. The name of the candidate committee or joint candidates committee must be the sole name under which the committee receives contributions, makes expenditures, provides political identification, and otherwise does business.

### ***D. Tax Implications of Campaign Depositories***

Candidates and committees are required to comply with federal and state laws concerning the payment of taxes. For information concerning federal tax laws, contact the Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224. Also, you may review the information found at the website of the Internal Revenue Service, which has been linked, for your convenience, from the Commission's website.

For information concerning the payment of taxes in New Jersey, contact the New Jersey Department of the Treasury, Division of Taxation, 50 Barrack Street, P.O. Box 240, Trenton, NJ 08625-0240.

## **Establishment of a Reporting Committee**

### ***A. Naming a Committee***

#### ***Single Candidate Committee***

The name of a single candidate committee must contain the surname of the candidate and the office sought. For example, a candidate committee may be called "Smith for Assembly."

#### ***Joint Candidates Committee***

When naming a joint candidates committee, there are several options. The first option is to name the committee with only the surnames of the candidates, for example, "Smith, Jones, and Doe." The second option is to name the committee with the legislative district, county, or town, plus the name of the political party if the candidates are running as members of a political party, for example, "Anytown Republicans" or "Anydistrict Democrats." The third option is to name the joint candidates committee with the election district, county, or town when the candidates are not running as members of a political party. **This third option can only be used for committees participating in non-partisan elections** or for committees consisting of candidates running as independents. An example of this option is the "Anytown Committee."

The name of the joint candidates committee may not be the same as that of another political party committee or joint candidates committee. If you are unsure as to whether or not the name you selected is already being used, contact the Compliance Division of the Commission.

### ***B. The Number of Committees in an Election***

A candidate can establish a single candidate committee and/or be part of a joint candidates committee, for a maximum total of two committees per office sought in an election. While maintaining a candidate committee, or a joint candidates committee, or both, for a particular office in an election, no other candidate or joint candidates committee can be established or maintained for that office. When a candidate is running in a primary election, the candidate cannot set up a general election account until reporting for the primary election is finalized. There are two exceptions to this rule: first, if the candidate has debt or net liabilities remaining from an election; and, second, if the candidate is subject to a recount or an election contest.

A candidate cannot, during the existence of his or her candidate committee or joint candidates committee, or while that candidate is holding office, establish, authorize the establishment of, maintain, or participate directly or indirectly in the management or control of any political committee or continuing political committee.

Please note that the President of the Senate, the Speaker of the General Assembly, the Minority Leader of the Senate, and the Minority Leader of the General Assembly may each maintain a Legislative Leadership Committee in addition to the candidate and/or joint candidates committee he or she maintains.

### ***C. Candidates for Two Different Offices***

An individual who is a candidate for two or more offices in an election **is required** to establish separate candidate committees, or separate joint candidates committees, or both, for each office sought, and establish separate campaign depositories.

### ***D. How to Establish a Single Candidate Committee***

A candidate committee is a committee designated by a single candidate. A candidate committee shall be established by appointing a treasurer and opening a campaign depository for the purpose of receiving contributions and making expenditures. This depository must be established no later than the date on which that candidate first receives any contribution or makes or incurs any expenditure in connection with an election. When a candidate contributes personal funds to the campaign, those funds are contributions to the campaign and a campaign depository must be established.

No later than ten days after establishing a candidate committee, the candidate shall file the “Single Candidate Committee Certificate of Organization and Designation of Campaign Treasurer and Depository” (Form D-1). If any of the information contained on Form D-1 changes, the candidate must file an amended Form D-1 no later than three days after the change. If the candidate appoints a deputy treasurer or designates an additional depository, the “Designation of Deputy Treasurer and/or Additional Depository” (Form DX) must be filed with the Commission within five days of the designation or appointment. If any information contained on Form DX changes, an amendment to Form DX must be filed within ten days of the occurrence of the change.

### ***E. How to Establish a Joint Candidates Committee***

A joint candidates committee is a committee made up of two or more candidates in the same election running for the same office. The “same office”, for purposes of establishing a joint candidates committee, includes the following: the offices of Senate

and General Assembly in the same legislative district; the offices of county executive and county commissioner in the same county; and, the offices of mayor and member of the municipal governing body in the same municipality. Candidates forming a joint candidates committee shall establish a committee no later than the day on which any of the candidates receive joint contributions or make or incur joint expenditures in connection with an election.

No later than ten days after establishing a joint candidates committee, the committee shall file a “Joint Candidates Committee Certificate of Organization and Designation of Campaign Treasurer and Depository” (Form D-2). When any of the candidates participating in the joint candidates committee contributes personal funds to the campaign, it is a contribution, and a campaign depository must be established. If any of the information contained on Form D-2 changes, the committee shall file an amended Form D-2 no later than three days after the change. If the joint candidates committee appoints a deputy treasurer or designates an additional depository the “Designation of Deputy Treasurer and/or Additional Depository” (Form DX) must be filed with the Commission within five days of the designation or appointment. If any information contained on Form DX changes, an amendment to Form DX must be filed within ten days of the occurrence of the change.

*Note: Due to financial regulations, banks may require a Tax ID Number, Employer Identification Number or EIN. This is not an ELEC requirement. An EIN is obtained by contacting the IRS. Some banks also require you to show proof of political purpose. For this, if a copy of the certified nominating petition is unavailable or insufficient, the bank may accept a filed copy of the Form D-1 or D-2. You may need to file the Form D-1 or D-2 without the bank account information and amend once the account is opened.*

## Reporting

### **A. What Period of Time Does an “Election” Cover?**

For reporting purposes and for the purpose of computing contribution limits, an “election” begins with the receipt of the first contribution or the making of the first expenditure and concludes on the 17<sup>th</sup> day following the election. The primary and general elections are two separate elections. Accordingly, reports must be filed for each election, even if you raise or spend nothing or if you run unopposed.

### **B. When Do I Begin to Report?**

#### *Initial Election Fund Report*

The timing for filing reports with the Commission depends upon the committee’s commencement of financial activity. If the committee is established **within five months or less of the due date of the 29-day pre-election report** for the election in which the candidates or joint candidates are running, the committee will file a 29-day pre-election report as the initial election fund report. However, if the committee is established **more than five months prior to the due date of the 29-day pre-election report** for the election in which the candidate or joint candidates are running, the committee must file a quarterly report as its initial election fund report. Quarterly reports are due for filing on April 15 for activity from January 1 through March 31, on July 15 for activity from April 1 to June 30, on October 15 for activity from July 1 through September 30, and on January 15 for activity from October 1 through December 31. The initial election fund

report will always begin with the reporting of the first contribution received or expenditure made in an election, including contributions received or expenditures made to determine whether or not an individual should become a candidate. Filing dates may vary depending upon holidays and executive orders. The Commission will post filing dates annually and will provide updates to filing dates as needed.

There is no quarterly report due in April for candidates running in the Primary election. Therefore, the 29-day pre-election report should reflect activity from the closing date of the January 15 quarterly report to the closing date of the 29-day pre-election report or from inception if the committee was established within five months of the 29-day due date.

### ***Election Cycle Reports***

Election cycle reports are reports filed according to the following time frame: 29 days before an election, 11 days before an election, and 20 days after the election.

***Form R-1 Quarterly Reports – only required to be filed by candidates that meet the required threshold in spending.***

#### **Quarterly Reports Filed Prior to an Election**

Candidates establishing committees more than five months prior to the due date of the 29-day pre-election report, must file quarterly reports.

#### **Quarterly Reports Filed After an Election for Those Candidates Who Plan to Participate in a Future Election**

Candidates who do not have debt or net liabilities from the election, or who do not have a recount or election contest, should terminate election fund reporting at the 20-day post-election report, or at the first post-election quarterly report, and designate the next election in which the candidate(s) will be participating by filing Form D-1 or Form D-2.

For example, assume an Assembly candidate ran successfully in the 2015 general election and retains campaign funds from that election. Suppose further that the candidate expects to run again for the same office when the two-year term expires. The candidate would file Form D-1 designating the 2017 primary election, and would begin to file quarterly reports on April 15, 2016, designating the 2017 primary on the reports. Quarterly reports would continue to be filed until the year in which the next election is held (in this example, 2017). During the year of the election, the last quarterly report would be due in January of 2017, and the pre- and post-election reports for the 2017 primary election would thereafter be filed.

If, at the conclusion of an election, a candidate or committee plans to participate in a future election, but has debt or net liabilities, the committee has two options: transfer the debt or net liabilities to the next election or retire the debt or net liabilities. If the debt or net liabilities are transferred to the next election, the committee must file quarterly reports on the appropriate quarterly reporting dates. If the committee plans to retire the debt or net liabilities, see “Retirement of Debt or Net Liabilities” in this Manual.

Also, if the candidate’s election results are subject to a recount or election contest,

the candidate may continue to file quarterly reports for the election that is the subject of the recount or contest. **Note: If you continue to file quarterly reports for a past election because you are retiring debt or net liabilities, or because of an election recount or contest, you must continue to observe the contribution limits for that past election.**

### **Quarterly Reports Filed After an Election for Those Candidates Who Do Not Plan to Participate in a Future Election**

If a candidate does not plan to participate in a future election, the candidate should certify his or her 20-day post-election report or his or her first quarterly post-election report as the final election fund report and terminate reporting for that office in that election. See “Termination of Election Fund Reporting” for certain exceptions and additional information.

### ***Quarterly Reports Filed After an Election - Due Dates***

After an election, the due date of the first quarterly report will depend upon the type of election. For the general election, April 15 is the due date for the first quarterly report. For April School Board, May Municipal, and June Runoff elections, the first quarterly report is due on October 15. For special and fire commission elections, contact the Commission for due dates.

Successful primary election candidates must file Form D-1 or D-2 and begin to file for the general election (29- and 11-day pre-election and 20-day post-election). **There is no quarterly report due between the primary and general elections on July 15 or October 15.** Rather, the 20-day post-election report for the primary election shall be designated as the final report for the primary election. If, however, a candidate loses the primary election and plans to participate in a future election, that candidate may designate some future election by filing Form D-1, or, for joint candidates, Form D-2, and begin to file quarterly reports on October 15 following the primary. A candidate who loses the primary election with no plans to participate in a future election should terminate reporting (See “Termination of Election Fund Reporting”).

### ***C. Termination of Election Fund Reporting***

A candidate or joint candidates committee should certify its 20-day post-election report or first quarterly post-election report as its final report for an election. Exceptions to this rule follow:

The committee has debt or net liabilities and will continue to raise money to pay the debt or net liabilities; or,

The candidate is maintaining the committee as a result of an election contest or recount; or,

The candidate is or will become an elected officeholder, has no intention of seeking reelection to elected public office subject to the Act, and is maintaining the committee for the purpose of paying the ordinary and necessary expenses of holding public office. Such a candidate shall **not** receive contributions on or after the date when the candidate ceases to be an officeholder but can spend any remaining funds according to the six permissible uses. (see “Use or Disposition of Campaign Funds by Candidates and Committees”).

Before a committee can be terminated, a final "Report of Contributions and Expenditures" (Form R-1) must be certified and filed with the "Declaration of Final Report" completed. In order to terminate further reporting for an election:

There should be no remaining balance in any depository opened or maintained by the committee; or, if there is a remaining balance or assets, they must be transferred (i.e., rolled over) to a depository established for a future election, and Form D-1 or D-2 (whichever is applicable) must be filed designating the future election. If transferring remaining funds to a future election, the transferred amount will be entered as an expenditure on the final report.

There should be no outstanding obligations; or, the remaining outstanding obligations must not exceed \$1,000 or 10 percent of the total expenditures of the committee, whichever is less. Outstanding obligations can be transferred to the committee's future election and reported on Schedule 12. The outstanding obligation must be reported on every report for the future election until it is satisfied.

#### ***D. Retirement of Debt or Net Liabilities***

A candidate or committee that has debt or net liabilities remaining at the 20-day post-election report has two options. Outstanding "debt or net liabilities" means that the committee's outstanding liabilities are in excess of its assets. The cash balances in all the depositories of the committee and all its assets must be considered when making this determination.

The first option is to transfer the debt or net liabilities to the next election in which the candidate or committee is participating. To transfer debt or net liabilities, the treasurer must list the outstanding obligations on Schedule 12 of the first quarterly report filed for the next election.

For example, assume Candidate Jones ended his primary election with \$5,000 in debt or net liabilities. Candidate Jones terminates reporting for the primary election by certifying the 20-day post-election report as his final report with a \$0 balance. Candidate Jones begins filing reports for the general election and reports \$5,000 in debt or net liabilities for the primary election on Schedule 12 of the 29-day report for the general election. The debt must continue to be reported on Schedule 12 until it is satisfied. Under this option, contribution limits pertinent to the general election are applicable to all contributions received, even those applied to meet debt or net liabilities carried over from the primary election.

The second option is to maintain the depository for the election in which there is debt (and raise the amount of money necessary to satisfy the debt or net liabilities) and open a new depository for the next election. Accordingly, the committee keeps the depository for the past election open and opens a new depository (and files either Form D-1 or Form D-2) for the next election. The committee must begin to file quarterly reports for the past election as well as reports for the next election. Any contributions raised to satisfy the debt or net liabilities must adhere to the contribution limits of the past election and must comply with other requirements discussed below.

For example, assume that Candidate Jones ends his primary election campaign with \$5,000 in debt or net liabilities. Candidate Jones files an October 15 quarterly report for the primary election reporting that he raised an additional

\$5,000 to satisfy the debt or net liabilities. Candidate Jones must also file all relevant reports for the general election in which he is participating.

When Candidate Jones raises the \$5,000 to satisfy the debt or net liabilities, he must observe the following requirements:

The total amount of money raised by Candidate Jones to satisfy the debt or net liabilities cannot exceed the amount of the debt or net liabilities (\$5,000), plus the reasonable and necessary expenses of fundraising for this purpose;

The contribution limits for the past election must be observed. In other words, if a person contributed \$1,000 to Candidate Jones in the past election, Candidate Jones can accept no more than an additional \$1,600 from that same contributor to satisfy the debt or net liabilities (\$2,600 is the maximum contribution limit);

Each contributor must designate in writing that the contribution is being given for the past office and past election campaign; and,

Each contribution raised for the purpose of satisfying the debt or net liabilities must be deposited in the depository that was established for the past election.

## **Contributions**

### ***A. What Is a Contribution?***

A contribution is a transfer of money or other thing of value, made to, or on behalf of, a candidate or committee. Included in the definition of a contribution are loans, gifts, subscriptions, real property, and personal property. A contribution may be in the form of currency, check, or other negotiable instrument. A contribution may also be a non-monetary or an “in-kind” contribution. Funds or other benefits received to determine whether or not an individual should become a candidate (“testing the waters”) are contributions. Contributions are subject to limits. See the “Contribution Limit Chart for Candidates and Committees.”

**A written record of all contributions (monetary, in-kind, and loans) must be made and maintained, regardless of amount. See the “Record Keeping” section of this Manual for guidance.**

## **B. Types of Contributions - Monetary or In-Kind**

### Monetary Contributions

#### Contributions by Currency:

A candidate or joint candidates committee may accept currency contributions from a contributor of up to \$200 per election. When contributing currency, the contributor must simultaneously submit a written record to the treasurer containing the date and amount of the contribution, the name, mailing address and signature of the contributor, and, if the contributor is an individual, the name and mailing address of the contributor's employer, along with the contributor's occupation. **All currency contributions must be reported in detail, regardless of the amount.** Currency contributions must be reported either on Form R-1, or Form C-1, whichever is appropriate for your campaign.

#### Contributions by Check or Other Negotiable Instrument:

Contributions of greater than \$200 during an election must be made by check or other negotiable instrument (hereafter, collectively referred to as "check"). When a contribution is received by check, the contributor must be identified as follows:

The individual signing the check is the contributor when a check is drawn on a **single or joint account** which that individual owns. If, on a joint account, both owners of the account sign the check, and no other written instructions accompany the check, the amount of the check is attributed half to each person signing the check. If written instructions signed by each of the joint account owners specify a different allocation of the funds, the specified allocation applies.

For example, assume a candidate receives a check drawn on the account of "John and Mary Smith" in the amount of \$1,200, and John Smith signs the check. The candidate must report that he or she received a \$1,200 contribution from John Smith. If, in the same example, both John and Mary Smith sign the check, the candidate must report receiving a \$600 contribution from John Smith and a \$600 contribution from Mary Smith. Again, in the same example, if both John and Mary Smith sign the check, and accompany the check with written instructions, signed by both, indicating that \$500 should be allocated to John Smith and \$700 to Mary Smith, the candidate must report a \$500 contribution from John Smith and a \$700 contribution from Mary Smith. Occupation and employer information is required for both John and Mary Smith in this case.

If the check is signed by an authorized representative of a **corporation, labor organization, group, or association**, the contributor is the corporation, labor organization, group, or association. The person signing the check (i.e., the bookkeeper, or the accountant) is not the contributor. Similarly, if a check is received from a candidate committee, joint candidates committee, political party committee, continuing political committee, legislative leadership committee, or political committee, the contributor is the respective committee and not the treasurer who signed the check.

If the check is drawn on an account of an individual, but signed by the individual's **trustee or guardian**, the contributor is the individual, not the trustee or guardian.

If the check is drawn on an account of a sole proprietor that is an **unincorporated business**, the contributor is the individual who is the sole proprietor and the sole proprietor's signature must appear on the check, or on some other supporting written document. A sole proprietorship can not be a contributor.



A partnership, a limited liability partnership (LLP), or a limited liability company (LLC) may not make contributions as an entity. Therefore, if a check is drawn on an account of a **partnership** or of a limited liability company, certain additional requirements must be satisfied. See “Contributing from a Partnership, a Limited Liability Partnership, or a Limited Liability Company.”

**Contributions by Electronic Transfer of Funds:**

A committee may receive a contribution made by means of an electronic transfer of funds, including a credit card, provided that:

The date of receipt of the contribution is the date on which the account owner or credit card owner gives authorization that the contribution may be charged to the owner’s account or credit card;

The amount of the contribution is the total amount that the account owner or credit card owner authorizes to be charged to the account;

The account used to make the contribution must be owned by the individual contributor or other entity making the contribution; and,

The campaign treasurer must make and maintain all required records (see the section of this Manual on “Record Keeping”).

Any fees imposed on the candidate arising out of contributions by electronic transfer of funds or credit card must be reported as expenditures to the financial institution assessing the fees. Contributions received by an electronic transfer of funds or credit card must be deposited within ten days of receipt directly into a campaign depository.

**Internet Contributions:**

A candidate committee may accept Internet contributions. However, the committee must follow the detailed instructions set forth in Advisory Opinions 04-2001, 02-2006 and 01-2020. Committees receiving contributions via the Internet should be mindful that certain conditions must be met in order to comply with existing contribution and reporting requirements.

**The contribution amount received and reported must be the full amount authorized by the contributor.** Any fees assessed by an Internet vendor or a financial institution must be itemized and reported as an expenditure to the vendor or institution. Treasurers shall be required to maintain a record of the name of the account from which a contribution is received as well as standard record-keeping requirements. The contributor’s occupation and employer information are required to be reported for any contribution in excess of \$200 in the aggregate.

**In-Kind Contributions**

An “in-kind” contribution is a contribution of goods or services contributed to a candidate or committee. A contribution received in the form of goods is reported in an amount equal to the fair market value of the goods.

For example, assume that a printer donates bumper stickers with a fair market value of \$700 to Candidate Jones. Candidate Jones must report the receipt of an in-kind contribution from the printer in the amount of \$700.

A contribution in the form of “paid personal services” is required to be reported in an amount equal to the amount of salary, compensation, or consideration for the services paid by the contributor to the individual performing the services. Paid personal services are personal, clerical, administrative, or professional services that are not paid for by the candidate or committee benefiting from the services. Upon receipt of a contribution in the form of paid personal services, the treasurer shall obtain a written statement, from the person contributing the paid personal services, setting forth the amount of compensation paid by the contributor to the individual performing the services.

Personal services provided on an unpaid, voluntary basis do not constitute a reportable contribution.

For example, a “CPA” is a certified public accountant. A CPA voluntarily sets up the books and records for the election of candidate Smith. The CPA employs several accountants, bookkeepers, and clerical personnel who perform some of the work required to maintain the financial records for Smith’s election campaign. The services of the CPA do not constitute a contribution to Smith since they are voluntary and uncompensated personal services. The value of the services of the accountants and other employees of the CPA must be reported as a contribution, subject to the contribution limits, to Smith.

### ***C. Contributions Must Be Deposited Into the Campaign Depository Within 10 Days***

All funds received by a candidate or committee must be deposited by the treasurer in the campaign depository within 10 days of the date of receipt. The date of receipt is the date on which a campaign treasurer, or any other authorized person, receives funds on behalf of the candidate or committee. Accordingly, the date of deposit should not be substituted for the date of receipt, unless the funds are received and deposited on the same day. If a candidate contributes or loans his or her own personal funds to their campaign, the funds must be deposited by the treasurer into the campaign depository.

### ***D. Use of Personal Funds***

Use of a candidate’s personal funds on behalf of his or her campaign must be deposited into the campaign depository and must be reported as either contributions or loans to the campaign in the same manner as all other contributions or loans. If the candidate intends to be reimbursed fully or partially for personal funds used on behalf of his or her campaign, then the funds must be reported both as a loan and as an outstanding obligation to the campaign.

There is no limit to the amount of personal funds a candidate may contribute or lend to his or her **own** campaign (except for publicly funded gubernatorial candidates). See Gubernatorial Public Financing Program Manual for more information. Also, a corporation, of which one hundred percent of the stock is owned by the candidate, or by the candidate’s spouse, child, parent, or sibling residing in the candidate’s household, may make contributions without limit to a candidate committee established by that candidate, or to a joint candidates committee established by that candidate.

***E. Contributing Personal Funds by a Candidate to Another Candidate or Committee***

A candidate may make a contribution to another candidate or committee as an individual, provided that the contribution is derived from the candidate's personal assets and not derived from funds of the candidate's committee(s). See the "Contribution Limit Chart for Candidates and Committees."

If a candidate for elected federal office, or for elected office in another state, makes a contribution from his or her personal funds to a New Jersey candidate or committee, the contribution limit is the same as the limit for an individual.

***F. Contributing Campaign Funds by a Candidate Committee to Another Candidate or Committee***

A candidate committee may contribute to another candidate committee, political committee, continuing political committee, legislative leadership committee, or the State, county, or municipal political party committee, provided the amount of the contribution does not exceed the limit.

A candidate committee or joint candidates committee may make contributions in the same election without limit to another candidate or joint candidates committee if both the contributing and recipient committees are established by candidates who are seeking nomination or election to legislative offices within the same legislative district, or to the same offices within the same political subdivision of this State (the offices of mayor and member of the municipal governing body, or the offices of county executive in a county and members of the County Commission in the same county).

If a contribution is received from an organization or entity that is filing campaign finance reports with the Federal Election Commission or filing campaign finance reports in another state (and not filing reports with the Commission), the contribution limit is the same as the limit for a group or association. Similarly, if a contribution is received from a candidate committee of a candidate for federal elected office, or for elected office in another state, the contribution limit is the same as the limit for a group or association. See the "Contribution Limit Chart for Candidates and Committees."

***G. Use of Campaign Funds for a Recount or for an Election Contest***

When there is a recount of votes or an election contest, a new election for the purpose of computing contribution limits does not begin.

For example, Candidate Smith calls for a recount of the votes cast for his general election and wishes to fundraise to cover some of the expenses of the recount. Contributor Jones already gave the maximum amount to Candidate Smith for the general election, but Contributor Doe only gave \$1,000. Contributor Jones would not be able to contribute any additional money to the Smith campaign, but Contributor Doe would be able to contribute up to \$4,200 ( $\$1,000 + \$4,200 = \$5,200$ ).

### ***H. Contributions from an Estate***

A contribution drawn on an account of an estate is attributable to the decedent, and the contribution limit applicable to an individual must be used. In order for the contribution to be accepted, the contribution check must be drawn on an account of an estate that has been admitted to probate, and the will of the decedent must provide a specific bequest authorizing the contribution to the recipient candidate or committee.

### ***I. Contributions from a Minor***

A minor is any person under the age of 18 years. A contribution by a minor is attributed to the legal guardian(s) of the minor unless:

The minor is 14 years of age or older;

The contribution is made from funds comprised of the minor's earned income; and,

A sworn statements made by the minor and by the minor's legal guardian(s) are submitted with the contribution which state that the decision to contribute was solely that of the minor and that the funds used to make the contribution were comprised solely of the minor's earned income.

### ***J. Contributions from a Partnership, a Limited Liability Partnership, or a Limited Liability Company***

**A partnership, a limited liability partnership (LLP), or a limited liability company (LLC) may not make contributions as an entity.** A contribution drawn on the account of a partnership, limited liability partnership, or limited liability company must be signed by a partner(s) or member(s) and is a contribution from the partner or member who has signed the check or written instrument. In the case of a currency contribution, the partner or member who makes the contribution will be considered to be the contributor.

If it is the intent of the contributor that any portion of the contribution drawn on the account of a partnership, limited liability partnership, or a limited liability company is to be attributed to a partner or individual who did not sign the check or written instrument, the following written information must be received and maintained by the treasurer:

Written instructions concerning the allocation of the contribution amount to a contributing partner, or among contributing partners; and

A signed acknowledgment of the contribution from each contributing partner who has not signed the contribution check or written instrument; and

Contributor information for each contributing partner (see the "Record Keeping" section in this Manual).

**K. Contributions from an Affiliated Corporation, Association, or Labor Organization**

If a candidate or committee receives a contribution from a corporation, association, or labor organization, the candidate or committee must aggregate the amount of that contribution with any other contribution(s) received from the subsidiary, affiliate, branch, division, department, or local unit of that corporation, association, or labor organization. For more information on contributions received from affiliated corporations, associations, or labor organizations, review the Regulations at N.J.A.C. 19:25-11.9 or contact the Compliance Division of the Commission.

**L. Political Communications**

A political communication is any written statement, pamphlet, advertisement, or other printed or broadcast matter meeting certain conditions. Costs of communications to voters containing an explicit appeal for votes to elect or to defeat a candidate are generally reportable as political communication expenditures.

For example, an explicit appeal for votes is “Vote for Candidate Smith” or “Defeat Candidate Jones.”

Under certain circumstances, communications made or circulated within 90 days of an election may be subject to reporting as political communications even in the absence of an explicit appeal for votes to elect or defeat a candidate. To determine whether or not a political communication is reportable, consult the Regulations at N.J.A.C. 19:25-10.10 and 10.11 or contact the Compliance Division of the Commission.

*Note: Governmental newsletters circulated prior to an election in which an incumbent officeholder is a candidate may contain political communications or political information that is required to be reportable.*

The cost incurred by others to make a political communication coordinated with a candidate is a reportable in-kind contribution to that candidate, and the person incurring the cost of the in-kind contribution must give written notice to the candidate.

**M. Anonymous Contributions or Contributions in the Name of Another**

Anonymous contributions are not permitted to be made by a contributor or accepted by the candidate(s) or treasurer. Any anonymous contribution received by a candidate or committee cannot be used or expended but is required to be returned to the donor if his, her, or its identity is known. If no donor is found, the contribution shall escheat to the State. This procedure may be accomplished by depositing the funds in the campaign account, drawing a check made payable to “Treasurer, State of New Jersey,” and forwarding the check to the Commission.

Similarly, contributions made in the name of another, or in a fictitious name, are not permitted to be made or accepted. A person is not permitted to contribute funds or property that does not actually belong to him or her, or to contribute funds that were furnished to him or her by any other person or group for the purpose of making a contribution.

A contribution is not anonymous if the identity of the contributor was known to the candidate or treasurer at the time the contribution was received, but unknown at a later time due to the loss or destruction of records. Failure to keep proper records is a violation of the Act for which penalties may be imposed.

A group contribution (a contribution made collectively by persons who are members of a contributing group) is not considered to be an anonymous contribution by any individual member of the group.

### ***N. Prohibited Contributions***

Banks, insurance corporations, public utilities, cable television corporations, as well as certain casino interests are prohibited contributors under provisions of the law outside the Commission's jurisdiction. For additional information concerning whether or not an industry or entity is a prohibited contributor, please contact the Compliance staff of the Commission.

Federal law prohibits foreign nationals from making contributions to any candidate and prohibits candidates from accepting such contributions; see 2 U.S.C., Sec. 441e. Questions concerning this prohibition should be addressed to the Federal Election Commission, 999 E Street, N.W., Washington, DC 20463, (800) 424-9530.

### ***O. Inaugural or Other Election-Related Event***

Funds given to, or received by, a candidate or committee for the costs of an inaugural or swearing-in celebratory event, or other election-related event, must be reported as contributions and are subject to the contribution limits and other reporting requirements of the Act.

### ***P. Restrictions on Contributions by Certain Businesses***

Contributions by certain business entities that have or are seeking New Jersey government contracts, a practice known as “Pay-to-Play,” are subject to restrictions. A contribution made prior to the award of a contract may disqualify a business entity from receiving a contract and making certain reportable contributions during the term of a contract is prohibited. These restrictions apply to contracts at the State, Legislative, county, and municipal levels of government. In general, regulation of these contributions is a matter of government procurement law; for additional information, visit the Department of the Treasury’s website at [www.nj.gov/treasury/](http://www.nj.gov/treasury/) or the pertinent Legislative, county or municipal government entity for contract information. Contact the Commission at (609) 292-8700 for information concerning the reporting of a contribution.

Also, certain business entities must comply with a “Pay-to-Play” disclosure law. This law requires pre-contract disclosure of political contributions to the contracting entity. Further, business entities that have received \$50,000 or more in a calendar year through government contracts must file with the Commission an annual disclosure (Form BE, Business Entity Disclosure) on March 30<sup>th</sup> to report information for the previous year. The Form BE is required to be filed electronically. For additional information, visit the Commission’s website to view the form and instructions or contact the Compliance Division of the Commission.

### **Q. Loans**

A loan received by a candidate or committee is a contribution, until repaid, and must be reported as a contribution from the person or entity making the loan and as an outstanding obligation. **A loan is reported as a contribution at the time it is received and must be reported as an outstanding obligation for as long as it remains unpaid.** Since a loan is a contribution, it is subject to contribution limits.

When the lender is a bank or lending institution, and the loan has been guaranteed by the candidate (using personal assets), or a third-party person or entity, in the ordinary course of business, the banking or lending institution is not the contributor. Rather, the co-signer of the loan, or the person who otherwise guarantees repayment, becomes the contributor. If a loan is made by a banking or lending institution and is not guaranteed, the loan is a contribution by the bank or lending institution. Review the "Prohibited Contributions" section for additional relevant information.

When a loan exceeds \$200 in the aggregate from one source during an election, or if the loan is made in currency in any amount, the loan must be disclosed on the "Report of Contributions and Expenditures" (Form R-1) for committees filing Form R-1, or on the "Supplemental Contributor Information" (Form C-1), for committees filing either the "Candidate Sworn Statement" (Form A-1), or the "Joint Candidates Committee Sworn Statement" (Form A-2). A candidate cannot accept more than \$200 in currency.

An obligation by a contributor to pay for goods or services, which obligation is expected to be reimbursed by the committee, is reported as a contribution (subject to contribution limits) and as an outstanding obligation of the committee.

### **R. Reporting of a Contribution that is more than \$200 in the Aggregate from One Source**

A contribution which is more than \$200 in the aggregate from one source in an election must be reported on either the "Report of Contributions and Expenditures" (Form R-1), or the "Supplemental Contributor Information" (Form C-1). The contribution will be reported on Form R-1 if the campaign is filing Form R-1, or on Form C-1 if the campaign is filing the "Candidate Sworn Statement" (Form A-1), or the "Joint Candidates Committee Sworn Statement" (Form A-2). This procedure applies to a contribution, which, on its face is more than \$200, or when combined with another contribution from that same source, during an election, is more than \$200.

For example, a contributor may give \$175 to a campaign during an election and a few days later, during that same election, give another \$100. The contributor has given, in the aggregate, more than \$200. When a contributor gives more than \$200 in an election, the following information must be reported:

The date the contribution was received;

The amount of the contribution;

The total amount of all contributions received from that contributor in the election (aggregate), to date;

The name and mailing address of the contributor; and,

The occupation of the contributor, along with the name and address of the contributor's employer, if the contributor is an individual.

When reporting occupation information, a description of the contributor's source of income must be provided, such as "florist," "attorney," "doctor," "custodian," or "electrician." **Descriptions such as "self-employed," "owner," or "sole proprietor" do not identify occupation and are insufficient.** If the contributor does not have a source of livelihood, a description such as "retired," "student," or "none" shall be reported, but in all cases, some written description shall be provided and the information **shall not be left blank.** When reporting the employer information, report the legal or trade name under which the employer does business. In the case in which a contributor's source of income is his or her own business or corporation, the employer must be reported as the legal or trade name under which the contributor does business.

For example, if Joe Smith owns his own plumbing business called "Smith's Plumbing," the name of the employer is "Smith's Plumbing." The employer's mailing address is always the address from which the business is operated. For a contributor who does not earn a source of livelihood and for which a description such as "retired," "student," or "none" was entered for the occupation, no employer address is required.

The disclosure of contributions of more than \$200 in the aggregate from one source during an election applies to all candidates, including candidates permitted to file the "Candidate Sworn Statement."

Once a contributor gives more than \$200 in the aggregate during an election, all subsequent contributions by that contributor are required to be disclosed in detail as described above. A contribution may not be "netted out" to cover the costs of a fundraising event.

For example, if a dinner ticket costs \$350 and the caterer will receive \$75 of that amount for the cost of the dinner, the contribution is still \$350.

### ***S. Reporting of Contributions of \$200 or Less***

A contribution that is \$200 or less in the aggregate from one source in an election, **except for a currency contribution**, does not have to be reported by disclosing the contributor's name, address, etc. However, records must be made and maintained for every contribution (See section on "Record Keeping").

If a candidate or committee accepts a currency contribution in **any** amount, detailed contributor information must be reported. A candidate cannot accept more than \$200 in currency in an election from a contributor. For candidates filing Form A-1 or Form A-2, currency contributions are reportable on Form C-1.



***T. Reporting of a Contribution of more than \$200 from One Source Received Just Before the Election or on Election Day***

If a contribution in excess of \$200 in the aggregate from one source is received the 13<sup>th</sup> day before the election, up to and including the 8<sup>th</sup> day prior to the election, the contributor's name and address, the date of receipt, and amount of the contribution, must be reported electronically within 72 hours of its receipt on the Form 72/24-HR through the ELEC eFile system. If the contributor is an individual, the contributor's occupation and the name and address of his or her employer must be reported. Candidates filing the "Candidate Sworn Statement" (Form A-1/A-2) may utilize the Form C-1 to report a 72 hour reportable contribution. The candidate or treasurer must sign the report.

If a contribution in excess of \$200 in the aggregate from one source is received the 7<sup>th</sup> day before the election, up to and including the date of the election, the contributor's name and address, the date of receipt, and amount of the contribution, must be reported electronically within 24 hours of its receipt on the Form 72/24-HR through ELEC eFile system. If the contributor is an individual, the contributor's occupation and the name and address of his or her employer must be reported. Candidates filing the "Candidate Sworn Statement" (Form A-1/A-2) may utilize the Form C-1 to report a 24 hour reportable contribution. The candidate or treasurer must sign the report.

The above referenced contributions must also be reported as contributions again on the 20-day post-election report (when filing Form R-1).

***U. Contribution Limits***

All candidates and committees are subject to contribution limits. See the "Contribution Limit Chart for Candidates and Committees."

***V. What if a Contribution Exceeded the Limit?***

All candidates and committees must observe the contribution limits and must not knowingly accept a contribution in excess of the stated amounts.

A candidate or committee who receives a contribution in an amount exceeding the contribution limit must return that portion of the contribution that exceeds the limit within 48 hours of receipt. A written record must be made, and maintained, which includes the following:

The date the contribution was received;

The name and mailing address of the contributor;

If the contributor is an individual, the occupation of the individual and the name and mailing address of the individual's employer;

The amount of the contribution;

The amount of the contribution that exceeds the applicable contribution limit;

A photocopy of the check or written instrument received as a contribution; and,

A photocopy of the refund check issued by the committee.

A candidate or committee who refunds a contribution in whole or in part shall report the refund transaction on the required report for the reporting period in which the refund was made. If a candidate or committee does not return an excessive contribution, it may result in the finding of a knowing violation of the contribution limits.

### ***W. Contribution Limits for Candidates Maintaining only a Joint Candidates Committee (The Equal Attribution Rule)***

A candidate may have a candidate committee and/or a joint candidates committee for each office sought in an election. In no case may a candidate have more than a total of two committees per office sought in an election.

If a candidate has only a joint candidates committee, a contribution may be accepted by the joint candidates committee from a contributor in an amount equal to the total number of candidates participating in the joint candidates committee, multiplied by the applicable contribution limit. The Equal Attribution Rule requires that for contribution limit purposes the amount of the contribution to the joint candidates committee must be divided equally among those joint candidates.

- **Example:** The ABC joint candidates committee consists of three candidates (candidates A, B, and C). The ABC joint candidates committee may accept \$15,600 from an individual contributor (3 candidates times \$5,200 contribution limit from an individual).

Similarly, if the ABC joint candidates committee is making a contribution to another candidate committee, joint candidates committee, political committee, continuing political committee, legislative leadership committee, or to the State, county or municipal political party committee, the ABC joint candidates committee may contribute an amount equal to the number of candidates in the committee multiplied by the applicable contribution limit.

### ***X. Contribution Limits for Candidates Maintaining Both a Candidate and a Joint Candidates Committee (The Equal Attribution Rule)***

If a candidate has both a candidate committee and a joint candidates committee for an office sought in an election, the contribution amounts received by the two committees from a contributor must be aggregated so that the applicable contribution limits are not exceeded. The Equal Attribution Rule provides that each contribution received in an election by the joint candidates committee of a candidate who has two committees must be equally attributed to each of the candidates participating in the joint candidates committee. Furthermore, the contribution amounts must be aggregated and applied to both the candidate committee and the joint candidates committee. The following examples illustrate how to apply the Equal Attribution Rule.

- **Example:** Candidates A, B, C, and D each maintain a single candidate committee. Candidates A, B, C, and D have also joined together to form the ABCD joint candidates committee. Joint candidates committee ABCD receives a contribution from an individual in the amount of \$20,800 in an election. Since there are four candidates, divide the \$20,800 by four to arrive at \$5,200 per candidate (the maximum an individual can give to a candidate per election). Therefore, no additional contributions by that individual contributor during that election

(currency, monetary, in-kind, or loans) may be accepted by the ABCD committee or by any of the single candidate committees maintained by A, B, C, or D.

- **Example:** Candidates A, B, C, and D have joined together to form the ABCD joint candidates committee. Candidate A has also formed a single candidate committee. An individual contributor has made a contribution to candidate A's candidate committee in the amount of \$5,100. If the same individual contributor makes a contribution to the ABCD joint candidates committee, the maximum contribution amount that he or she would be eligible to give to the joint candidates committee is \$400. This amount of \$400, when divided by four (the number of candidates in the joint candidates committee) would result in the contribution amount of \$100 per candidate under the Equal Attribution Rule. This \$100 to candidate A of the ABCD joint candidates committee plus the \$5,100 to candidate A's single candidate committee equals a total contribution of \$5,200, the maximum contribution allowed to candidate A by the individual contributor in that election.

<b>Contribution Limits Chart for Candidates and Committees</b>							
<b>Entities Receiving Contributions</b>							
<b>Entities Making Contributions</b>	<b>Candidate Committee*</b>	<b>Political Committee**</b>	<b>Continuing Political Committee</b>	<b>Legislative Leadership Committee</b>	<b>State Political Party Committee</b>	<b>County Political Party Committee</b>	<b>Municipal Political Party Committee</b>
<b>Individual to:</b>	\$5,200 per election	\$14,400 per election	\$14,400 per year	\$75,000 per year	\$75,000 per year	\$75,000 per year	\$14,400 per year
<b>Corporation or Union to:</b>	\$5,200 per election	\$14,400 per election	\$14,400 per year	\$75,000 per year	\$75,000 per year	\$75,000 per year	\$14,400 per year
<b>Association or Group to:</b>	\$5,200 per election	\$14,400 per election	\$14,400 per year	\$75,000 per year	\$75,000 per year	\$75,000 per year	\$14,400 per year
<b>Candidate Committee to:</b>	\$16,400 per election	\$14,400 per election	\$14,400 per year	\$75,000 per year	\$75,000 per year	\$75,000 per year	\$14,400 per year
<b>Political Committee to:</b>	\$16,400 per election	\$14,400 per election	\$14,400 per year	\$75,000 per year	\$75,000 per year	\$75,000 per year	\$14,400 per year
<b>Continuing Political Committee to:</b>	\$16,400 per election	\$14,400 per election	\$14,400 per year	\$75,000 per year	\$75,000 per year	\$75,000 per year	\$14,400 per year
<b>Legislative Leadership Committee to:</b>	-	-	-	No Limits	-	-	-
<b>State Political Party Committee to:</b>	-	-	-	No Limits	-	-	-
<b>County Political Party Committee to:</b>	No limits, but from January 1 <sup>st</sup> through June 30 <sup>th</sup> of each year, a county political party committee is prohibited from making a contribution to another county political party committee and a county political party committee is prohibited from accepting a contribution from another county political party committee. A county political party committee is subject to other restrictions; see <u>N.J.A.C. 19:25-11.7</u> .						
<b>Municipal Political Party Committee to:</b>	-	-	-	No Limits	-	-	-
<b>National Political Party Committee to:</b>	\$16,400 per election	\$14,400 per election	\$14,400 per year	\$75,000 per year	\$144,000 per year	\$75,000 per year	\$14,400 per year
<b>Political Party Housekeeping Accounts:</b>	N/A	N/A	N/A	N/A	\$37,500 per year	\$37,500 per year	N/A
<p><i>A National Political Party Committee is the principal organization supporting election activities of a State political party committee, which activities include making contributions to that State political party committee pursuant to <u>N.J.S.A. 19:44A-11.4a(2)</u>. There shall be no more than a single national political party committee of a political party for each State political party committee.</i></p> <p><b>*Note: The contribution limit to a gubernatorial candidate is \$4,900 per election.</b></p> <p><b>**Public Question Political Committee and Independent Expenditure Only Committees may receive unlimited contributions.</b></p>							

## **Expenditures**

### ***A. Definition of an Expenditure***

An expenditure includes actual disbursements made and outstanding obligations incurred, but not yet paid, by the candidate or committee. The term “expenditure” includes every transfer of money or other thing of value, any pledge, commitment, or the assumption of liability to transfer money or other thing of value. For reporting purposes, the date of the expenditure is the date when the commitment is made or when the liability is assumed, which is not necessarily the date of the disbursement.

The cost incurred in covering or carrying a news story, commentary, or editorial by any broadcasting station, newspaper, magazine, or other periodical publication is not an expenditure in most instances.

### ***B. Expenditures for the Purpose of Determining Whether or Not to Become a Candidate***

Payments or commitments made solely for the purpose of determining whether or not an individual should become a candidate are expenditures. The term “candidate” includes an individual who has received funds or other benefits or has made payments (including his or her own funds) solely for the purpose of determining whether or not he or she should become a candidate.

### ***C. Limitations on Expenditures***

There are no limits on the amount of expenditures which a candidate or committee can make in an election unless the candidate is participating in the gubernatorial public financing program. See the Gubernatorial Public Financing Program Manual or contact the Compliance Division of the Commission for more information.

### ***D. All Expenditures Required to be Made Through the Treasurer and Campaign Depository***

All expenditures are required to be made through the campaign treasurer or deputy campaign treasurer of the committee. Furthermore, all expenditures are required to be made through the campaign depository. Payment of expenditures by currency is permissible if the payment is made from the proceeds of a petty cash fund, as discussed later in this Manual.

### ***E. Disclosure of Expenditures***

Committees filing the “Report of Contributions and Expenditures” (Form R-1) must disclose all expenditures, regardless of amount. Candidates or committees filing the “Single Candidate Sworn Statement” (Form A-1) or the “Joint Candidates Committee Sworn Statement” (Form A-2) are not required to disclose expenditures, except those expenditures subject to “72/24-hour expenditure notice” reporting. However, records of all expenditures are required to be maintained by all candidates and committees.

An expenditure shall be reported by providing the following information:

The date the expenditure was made;

The date the expenditure was disbursed;

The full name and address of the payee;

The purpose of the expenditure (describe the specific election-related reason for the expenditure, such as “newspaper advertising,” “postage,” “printing of campaign fliers,” “headquarter rental,” “telephone expense,” etc.; generic, non-informative descriptions such as “operations,” “petty cash,” “expenses,” or “reimbursement” are not permitted);

The amount of the expenditure; and,

The check number, if applicable.

### ***F. Making an Expenditure of More Than \$200 Just Before the Election or on Election Day***

If a candidate or committee makes, incurs, or authorizes an expenditure to support or defeat another candidate or public question, in excess of \$200, starting with the 13<sup>th</sup> day before the election up to and including the 8<sup>th</sup> day prior to the election, a “72/24-hour expenditure notice” must be filed within 72 hours of being expended. If a candidate or committee makes, incurs, or authorizes an expenditure to support or defeat another candidate or public question, in excess of \$200, starting with the 7<sup>th</sup> day before the election up to and including the date of the election, a “72/24-hour expenditure notice” must be filed within 24 hours of being expended.

A candidate is **not** required to report a 72/24-hour expenditure notice if the expenditure is made to support his or her own candidacy, or to support or defeat a candidate for the same office within the same legislative district in an election, or to the same offices within the same political subdivision of this State in an election (the offices of mayor and member of the municipal governing body, or the offices of county executive in a county and members of the County Commission in the same county).

A 72/24-hour expenditure notice must be reported on Form 72/24-HR for ELEC eFilers or Form E-1, “Supplemental Expenditure Notice” may be utilized by candidates filing the “Candidate Sworn Statement” (Form A-1/A-2). The candidate or treasurer must sign the report.

### ***G. Petty Cash Fund***

A candidate or committee may expend \$100 in an election to establish a petty cash fund. The petty cash fund may be used for occasional and incidental expenses of the campaign. Also, an expenditure of \$100 or less may be made in an election to reimburse a candidate or a campaign worker who has personally incurred an occasional and incidental expense on behalf of the committee. A written record of all petty cash funds must be made and maintained. See “Record Keeping” in this Manual.

### ***H. Expenditures Made by Debit Card***

A debit card that is owned by and issued in the name of a candidate committee or joint candidates committee may be used to make an expenditure provided that the debit card draws against funds in a campaign depository. A debit card expenditure transaction is reported by providing the following information:

The name and address of the vendor from whom the purchase was made;

The date of the purchase;

A description of the purpose of the purchase, including a specific itemization of the goods or services acquired;

The amount of the purchase; and,

The use of the term “debit card” on reports filed with the Commission in place of a check number for the transaction.

### ***I. Expenditures Made by Credit Card***

If a credit card is established in the name of the reporting committee, the committee shall report the following information for **each charge**:

The name of the lending institution that issued the credit card account;

The check number, payment date, and the amount of the check issued to the credit card company;

For each purchase itemized on the credit card statement, report the following:

The name and address of the vendor from whom the purchase was made;

The date and amount of the purchase; and,

A description of the purpose of the purchase, including a description of the specific election-related information (i.e., “newspaper advertising,” “handbills,” “postage,” etc.), along with an itemization of the goods or services acquired.

### ***J. Street Money***

Expenditures made to individuals to aid or promote a candidate or committee in an election or to promote or encourage the participation of voters in an election is commonly referred to as “street money.”

All street money expenditures must be paid by **check** drawn on the designated depository of the committee making the payment, regardless of the amount paid, and the check must be made payable to the recipient. **Payment of street money cannot be made in currency.**

Street money must be paid by check to the individual who actually performs the services. In the event that a campaign makes payment to a vendor, group, or association for the purpose of making street money disbursements, the candidate committee, or joint candidates committee retains responsibility for reporting the identity of each individual

who receives any street money payment from the vendor, group, or association. The payment to the vendor, group, or association must be made by check.

Every street money expenditure must be reported as follows:

The date the expenditure was made;

The check number;

The name and address of the recipient individual (payee) who is performing the services (**do not report the social security number of the recipient**); and, the name and address of the vendor, group, association or other entity which distributes street money to other individuals. If a vendor, group, association, or other entity distributes street money to other individuals, the vendor, group, or association must make all payments by check and the name and address of every individual receiving street money, the date street money was received, and the amount of street money is required to be reported by the reporting entity that provided the street money funds;

The purpose of the expenditure, including an itemization of the specific services provided by the recipient individual (payee); and,

The amount of the expenditure.

### ***K. Use or Disposition of Campaign Funds by Candidates and Committees***

Campaign funds received by candidate and joint candidates committees may be used six permissible ways: the payment of campaign expenses, the making of donations to certain charitable organizations, transmittal to another candidate or committee, the payment of overhead and administrative expenses, the pro rata repayment of contributors, and the payment of ordinary and necessary expenses of holding public office. Each of the six categories is discussed below.

- 1.) The Payment of Campaign Expenses** - The payment of campaign expenses includes paying for or leasing items or services used in connection with an election campaign. Campaign expenses do not include those items or services which may be reasonably considered to be for the personal use of the candidate, or any person that is associated with the candidate. For a discussion of what expenses are considered to be "personal use," review the section on "Impermissible Uses of Campaign Funds" in this Manual.

**The Payment of a Salary or Fee** - The payment of a salary or fee for services used in connection with an election campaign is a permissible use of campaign funds. A candidate or joint candidates committee may pay a salary or fee to a family member of a candidate who has established or who controls the committee, provided that the salary or fee paid for bona fide services received by the committee does not exceed the fair market value. A candidate cannot receive a salary from his or her candidate or joint candidates committee.



**Expenses for the Use of a Vehicle** - Expenses for the purchase or lease of a vehicle for campaign or officeholding travel may be paid out of campaign funds, provided that the vehicle remains an asset of the committee and the candidate or officeholder reimburses the committee at fair market value for any travel with that vehicle which was not necessitated by campaign or officeholding duties.

A candidate may receive reimbursement for the use of his or her own vehicle. The candidate must provide the committee with accurate and complete written records of the date the vehicle was used, the departure and arrival location of the travel, the mileage, and the purpose (either travel for campaign or travel for officeholding duties). Furthermore, the rate of reimbursement to the candidate or officeholder may not exceed the rate permitted by the New Jersey Department of Treasury for compensating Executive Branch employees for use of personal vehicles or the rate provided by the Internal Revenue Service for deduction of business travel mileage.

**Expenses for the Use of Property Owned/Leased by a Candidate** - A candidate or joint candidates committee may pay for the use of an office or other property owned by or leased from a candidate who has established or who controls the committee, provided that the office or property is used by the committee and the payment does not exceed the fair market value for the bona fide use by the committee.

**Expenses for the Purchase of Goods/Services from Candidate's Business** - Goods or services may be purchased from a business or other enterprise in which a candidate has a financial interest provided that the goods or services are sold at the fair market value. If goods or services are sold at less than the fair market value, the difference in value shall be reported as an in-kind contribution.

- 2.) **Donations to Charity** - A candidate or joint candidates committee may make donations to any charitable organization described in section 170(c) of the Internal Revenue Code of 1954, as amended or modified, or a non-profit organization which is exempt from taxation under section 501(c) of the Internal Revenue Code of 1954, except any charitable organization of which the candidate or a member of the candidate's family is a paid officer, director, or employee or receives compensation for goods or services provided to the organization. A member of the candidate's immediate family means the candidate's spouse, child, parent, or sibling, and the child, parent, or sibling of the candidate's spouse.
- 3.) **Contributions to Others** - A candidate or joint candidates committee may make contributions to other New Jersey candidate committees, political committees, continuing political committees, legislative leadership committees, or political party committees. Under New Jersey law, there is no restriction on a candidate committee or joint candidates committee making contributions to federal and out-of-state candidates, as well as federal and out-of-state political action committees. Consult the law of the recipient entity for the applicable requirements of that jurisdiction.

- 4.) **Payment of Overhead Expenses** - A candidate or joint candidates committee may pay overhead and administrative expenses related to its operation.
- 5.) **Pro Rata Repayment of Contributors** - Especially in the context of "winding down" and closing out a campaign fund, a candidate or joint candidates committee may repay contributors on a pro-rata basis. Contributors of \$300 or less may be excluded from repayment.
- 6.) **Ordinary and Necessary Officeholding Expenses** - Candidate committees and joint candidates committees may make expenditures for the ordinary and necessary expenses of holding public office. "Ordinary and necessary expenses of holding public office" are expenses that reasonably promote or carry out the responsibilities of a person holding elected public office.

No campaign funds may be used for expenses arising from the furnishing, staffing, or operation of an office used in connection with the officeholder's official duties as an elected public official. "Furnishing," as used here, means purchasing or leasing furniture, equipment, or other appointments that are physically situated at an office facility used in connection with the officeholder's official duties as an elected public official. "Staffing," as used here, means paying a salary or fee as compensation to any person for performing duties to assist the officeholder in carrying out the officeholder's duties as an elected public official. "Operation," as used here, means paying rent, utility or maintenance expenses incurred for an office facility used in conjunction with the officeholder's official duties as an elected public official. An officeholder may lease or purchase office furniture or equipment for his or her residence, if the office furniture or equipment are used in conjunction with the officeholder's duties.

Provided that costs are not paid for by the State of New Jersey or any political subdivision of the State, the following are examples of permissible ordinary and necessary expenses of holding public office:

- a.) Costs of communications to constituents, including:
  - i.) The production, circulation, and postage of newsletters, mailings, or other written materials for officeholding duties;
  - ii.) The sponsorship or holding of a seminar or other meeting to be attended by constituents;
  - iii.) The making of donations to charitable or non-profit organizations or activities that promote the welfare of constituents, such as the sponsorship of a neighborhood sports team;
  - iv.) The framing of honorary resolutions for constituents; and,
  - v.) The nominal purchase of memorial or get-well gifts, flowers, party favors, or similar items for constituents or other persons involved in the execution of the officeholder's duties.
- b.) The purchase of items, including:

- i.) A cellular phone, including a telephone in the vehicle used by the officeholder for official travel;
  - ii.) Signs indicating the location of the office used by the officeholder for carrying out official duties whether or not such signs are situated on the premises;
  - iii.) Janitorial supplies and other consumables for the office used in connection with the officeholder's official duties, and funding of a "petty cash" account; and,
  - iv.) Newspapers, magazines, or other periodicals used in connection with carrying out officeholding duties.
- c.) Costs of dues for membership in educational organizations related to officeholding duties and costs of registration and attendance at conferences or seminars attended in connection with officeholding duties. These costs include the reasonable expense of travel, lodging, and other subsistence.
  - d.) Costs of travel when performing officeholding duties, provided that the travel is not undertaken for any purpose resulting in a personal or financial benefit to the candidate or officeholder.

#### ***L. Expenditures for an Inaugural or Swearing-In Event***

Funds expended by a candidate or committee for the purpose of paying for an inaugural or swearing-in celebratory event, or other election-related event, shall be reported by the candidate as expenditures.

#### ***M. Expenditures for a Recount or an Election Contest***

Funds expended by a candidate or committee for a recount of votes or for an election contest are expenditures that must be reported in the election that is the subject of the recount or contest.

#### ***N. Use of Funds for Legal Fees***

Legal fees and expenses incurred in connection with the candidate's or officeholder's personal or business affairs may not be paid from contributions. For additional information, consult the Commission's Regulations at [N.J.A.C. 19:25-6.10](#) or contact the Compliance Division of the Commission.

#### ***O. Impermissible Uses of Campaign Funds***

Campaign funds may be used for the payment of campaign expenses which are not considered to be for the personal use of the candidate or other person associated with the campaign. "Personal use" means any use of contributions to pay or fulfill a commitment, obligation, or expense of any person that would arise or exist irrespective of the candidate's campaign or of the candidate's ordinary and necessary expense of holding public office. The following items are examples of personal use:

- A mortgage payment on property not owned by a candidate committee or joint candidates committee making the payment;

- A purchase, loan, or lease payment on a vehicle not owned or leased by the candidate committee or joint candidates committee making the payment (see "Vehicle Use" in this Manual);
- The purchase of clothing, household food, and personal hygiene or health items or services;
- A tuition payment, unless made for a course of study specifically related to the candidacy or officeholding duties of the candidate or officeholder who established or who controls the candidate or joint candidates committee making the payment;
- A payment for dues, fees, or gratuities paid to a country club, fitness club, or other social or fraternal association, to its employees, or to a person working on its premises, unless the payment is part of the cost of a fundraising event held on the premises; or
- The payment of a salary to a candidate by that candidate's committee or joint candidates committee.

### ***P. Coordinated Expenditures***

Whenever a committee (other than a candidate's own committee or joint candidates committee) makes an expenditure on behalf of a candidate, with the candidate's cooperation, or prior consent, or in consultation with or at the request or suggestion of the candidate, or any person acting on behalf of that candidate, the committee is required to provide immediate written notification to the affected candidate's committee(s). This type of expenditure is a "coordinated expenditure."

"Immediate written notification" means a written notice which is delivered immediately to the candidate or the committee of the making or authorizing of the expenditure. The notice shall contain the following:

1. The date of the making or authorizing of the expenditure;
2. The name and address of the payee;
3. The purpose of the expenditure; and
4. The amount of the expenditure.

### ***Q. Labeling of Political Communications ("Paid For By")***

All candidates and committees subject to the Act are required to label all political communications with a political identification statement ("paid for by" language).

The term "political communication" includes a press release, pamphlet, flyer, form letter, sign, billboard, paid advertisement printed in any newspaper or other publication or broadcast on radio or television, or telephone call featuring a recorded message, or delivered or accessed by electronic means, including, but not limited to, the Internet, or any other form of advertising directed to the electorate.

The following items are exempt from the labeling requirement:

- A bona fide news item or editorial contained in any publication of bona fide general circulation;
- Small, tangible items of de minimis value commonly used in election campaigns to convey a political message, including, but not limited to, buttons, combs, and nail files; and,
- Advertising space costing no more than \$50 in a political program book purchased by a candidate or committee and distributed at a fundraising event, provided that the payment for the advertising space is subject to reporting under the Act.

The “paid for by” language must contain the name and business or residence address of the committee, person, or group, and clearly state that the committee, person or group financed or “paid for” the communication. **Note: The name and address information of a committee must be the same information that appears on the certificate of organization and designation of depository filed by the committee.** The name and address information of a person or group must be the same as that information appears in public records or a current telephone directory.

The requirement to label all communications applies to school board and write-in candidates, regardless of whether or not these candidates are required to file reports with the Commission. It also applies to communications that are in-kind contributions (see section on “In-kind Contributions” in this Manual). The following are examples of political identification statements:

- Example 1: “PAID FOR BY SMITH FOR ASSEMBLY, 1234 MAIN STREET, ANYTOWN, NJ”
- Example 2: “PAID FOR BY THE ANYTOWN REPUBLICANS, 123 MAIN STREET, ANYTOWN, NJ”

## **Record Keeping**

The treasurer or deputy treasurer of a committee is required to make and maintain a written record of all funds and contributions received, and all expenditures made by the committee, including non-monetary contributions. The candidate is required to take all necessary steps to insure that proper records are maintained.

All records, along with an exact copy of each report as that report has been filed with the Commission, must be maintained for a period of **four years** after the date of the election to which they are relevant, or a period of four years after the transaction to which the records relate, whichever is longer.

### **A. Record Keeping of Contributions**

A written record of all funds and contributions, including non-monetary contributions, regardless of the amount, is required to be made and maintained. This requirement includes the name and address of the contributor; the amount of the contribution; the date the contribution was received; the name of the account on which the contribution check is drawn; and, if the contributor is an individual, the occupation of the individual and the name and mailing address of the individual’s employer.

A partnership or limited liability entity is prohibited from making contributions in New Jersey. Therefore, if a contribution check is received from a partnership entity or from a limited liability entity, the following written information must be received and maintained by the campaign treasurer:

1. Written instructions concerning the allocation of the contribution amount to a contributing partner(s) or member(s);
2. A signed acknowledgment of the contribution from each contributing partner or member who has not signed the contribution check or other written instrument; and,
3. Contributor information for each contributing partner or member (see above).

### ***B. Record Keeping of Expenditures***

A written record of all expenditures, regardless of amount, is required to be made and maintained. This requirement includes the name and address of the recipient, the amount and date of the expenditure, and the purpose of the expenditure. The treasurer shall include as part of the record of each expenditure, the original receipt, invoice, bill, or other documentation for each expenditure made from each campaign depository. The treasurer is also required to make a record of which of the six enumerated categories of permissible uses of funds is applicable to the expenditure.

### ***C. Record Keeping for Credit Card Transactions***

A committee purchasing goods or services by use of a credit card is required to make and maintain a record of the following information:

1. The exact name or title of the owner of the card, and the name of the lending institution that issued the card;
2. The date of the purchase;
3. The name and address of the vendor from whom the purchase was made;
4. The purpose of the purchase; and,
5. The cost and description of the goods or services purchased.

## **Filing and Other Information**

### ***A. How to File a Report***

**Electronic Filing** is **mandatory** for all candidates. Short forms filers can file required forms or reports directly on ELEC's website. Form R-1 must be filed electronically using the Commission's web-based filing application.

To file electronically, a registration number and PIN are required. In addition, certain short forms, such as the D-1, D-2, DX, A-1, A-2, C-1, and E-1 can be filed electronically after you obtain your registration number and PIN. Visit the Commission's website for information concerning electronic filing.

- e.) **Filing by Fax** – Effective January 1, 2021, ELEC regulations require all individuals and entities to file reports electronically. Filing reports by facsimile (fax) is not accepted.
  
- f.) **Filing Electronic Reports** - Filing a report means submitting the report on the Commission’s website or through ELEC eFile. To be filed on time, the report must be received by the Commission by 5:00 P.M. on the filing due date.

### ***B. Treasurer Training Program***

Treasurer Training is **mandatory** for treasurers of Gubernatorial, Senate, and Assembly candidates, and for treasurers of legislative leadership committees and the two State political party committees. Training is **optional** for treasurers of local candidates and committees, county and local political party committees, and continuing political committees. Training is available through a website module (training can be completed on-line) or by attending a seminar or webinar. For information concerning the Treasurer Training Program, contact the Compliance staff at (609) 292-8700 or visit ELEC’s website at [www.elec.nj.gov](http://www.elec.nj.gov).

### ***C. Questions About the Requirements***

If you have a question about the requirements of the Act or about anything contained in this Manual, please contact the Compliance Staff of the Commission any business day, from 9:00 A.M. to 5:00 P.M. at (609) 292-8700. You may also visit the Commission’s website to obtain filing dates, compliance manuals, advisory opinions, an unofficial text of the Commission’s Regulations, and other important information, including electronic filing. The website address is: [www.elec.nj.gov](http://www.elec.nj.gov).

### ***D. Public Inspection of Documents***

Beginning in May of 1999, the Commission began to disclose reports on its website. Accordingly, most campaign reports filed from May of 1999 to the present will be available for viewing by visiting the Commission’s website ([www.elec.nj.gov](http://www.elec.nj.gov)). If you do not have access to the Internet, the Commission maintains several Internet-ready stations in its public records room. The public records room is open from 9:15 a.m. to 4:45 p.m., Monday through Friday. There is no charge to use the Internet stations. Up to 50 pages may be printed from the Commission’s website free of charge; thereafter, there is a reasonable fee for each page printed.

The Commission maintains a database of contributors that can be easily searched. Simply key in the name of an individual, business, or political entity, and a list of all contributions made by the donor will appear. This database covers certain time periods and elections. Check the website for further information.

Any person may, upon completion of the “Open Public Records Act” form, request to receive or examine a photocopy of a public document filed with the Commission.

A photocopier is available for use by the public in the Commission's public records room. A reasonable fee for photocopying will be charged for photocopies or computer-generated data and is payable in advance of receipt of the documents.

### ***E. Enforcement***

Each reporting transaction (i.e., receipt of a contribution, making of an expenditure, or the occurrence of any other event which is subject to reporting requirements) that is not reported in the manner, or not filed on the date established for reporting or filing, constitutes an offense pursuant to the Act and may be subject to the penalties provided at N.J.S.A. 19:44A-22. Similarly, each record keeping transaction (i.e., receipt of a contribution, making of an expenditure, or the occurrence of any other event which is subject to record keeping requirements) that is not made or maintained in the manner required for record keeping constitutes an offense pursuant to the Act and may be subject to the penalties provided at N.J.S.A. 19:44A-22. Also, contribution limit, political identification, public financing, and other requirements of the Act must be observed and violations of those requirements may be subject to penalties pursuant to N.J.S.A. 19:44A-22 and other civil penalty provisions in the Act. The Commission is empowered to conduct investigations, subpoena records and testimony of individuals, hold hearings, and impose monetary fines for each offense. Criminal penalties for certain willful violations are also specified in the Act. Each candidate, including a candidate who designates a joint candidates committee to file on his or her behalf, is responsible for any reporting offense by the candidate committee or designated joint candidates committee.



## Filing Campaign Reports

### Determining the Forms to File

In general, the forms that a candidate must file depend upon:

1. Single or Joint: Will you be filing as a single candidate or joining together with others and forming a joint candidates committee (or both)?
2. Amount of Money: How much money (if any) will be spent in the election?\*

Filing as a Single Candidate	
Single Candidate + Spending Nothing	See Page 42
Single Candidate + Spending \$5,800 or Less	See Page 43
Single Candidate + Spending More Than \$5,800	See Page 44

Filing Together With Others As a Joint Candidates Committee	
Two or More Candidates + Spending Nothing	See Page 45
Two Candidates + Spending \$11,000 or Less	See Page 46
Three or More Candidates + Spending \$15,800 or Less	See Page 46
Two Candidates + Spending More Than \$11,000	See Page 47
Three or More Candidates + Spending More Than \$15,800	See Page 47

\*An election begins with the receipt of the first contribution or the making of the first expenditure for an election. The election “ends” on the 17<sup>th</sup> day following the election. **Note: The primary and general elections are separate elections. Accordingly, reports must be filed for each election, even if you raise or spend nothing or if you run unopposed.**

## Reporting as a Single Candidate

### ***Reporting by a Candidate Who Spends Nothing in an Election (File Form A-1)***

**Note: Gubernatorial and Legislative Candidates are required to file personal financial disclosure statements (Form PFD-1).** Contact the staff of the Commission or visit the Commission’s website to obtain further information on the personal financial disclosure statements.

If a candidate receives no contributions, makes no expenditures, and, therefore, does not establish a candidate committee, the candidate must file Form A-1 no later than 29 days before the date of the election. Form A-1 is filed once per election. The primary and general elections are considered separate elections; therefore, a report must be filed for each. **Note: school board and write-in candidates do not have the obligation to file Form A-1.**

Candidate’s personal funds used for campaign purposes are contributions and are subject to reporting. Use of personal funds for campaign purposes without first depositing them in the campaign depository is prohibited. Also, if a candidate receives a non-monetary contribution of goods or services made on behalf of his or her candidacy, this “in-kind” contribution is also subject to reporting. Please review the sections on “Contributions” and “Expenditures” in this Manual.

**Reporting by a Candidate Who Spends \$5,800 or Less  
(File Forms D-1 and A-1; may need to file Forms C-1, E-1, DX)**

**Note: Gubernatorial and Legislative Candidates are required to file personal financial disclosure statements (Form PFD-1).** Contact the staff of the Commission or visit the Commission’s website to obtain further information on the personal financial disclosure statements.

**Form D-1:** If a candidate plans to spend any money, including in-kind contributions, in an election, the candidate must file Form D-1 designating a treasurer and a campaign depository. Note that a candidate’s personal funds used for campaign purposes are contributions and are subject to reporting. Use of personal funds for campaign purposes without first depositing them in the campaign depository is prohibited. Form D-1 is filed within 10 days of receiving the first contribution or making the first expenditure.

**Form A-1:** The candidate must file Form A-1 (Candidate Sworn Statement) no later than 29 days before the election. Please review the sections on “Contributions” and “Expenditures” in this Manual. Form A-1 is filed once per election. The primary and general elections are considered separate elections; therefore, a report must be filed for each. **Note: school board and write-in candidates do not have the obligation to file Form A-1.**

**Form C-1:** Form C-1 is filed when the candidate receives a currency contribution, **regardless of the amount.** Also, Form C-1 is filed for contributions (monetary, in-kind, or loan) in excess of \$200 in the aggregate from one source in an election. This report is filed 29 days and 11 days before the election and 20 days after the election.

Form C-1 is also filed when the candidate receives a contribution in excess of \$200 within the time-frame required by the 72/24 hour notice requirements.

**Form E-1:** Form E-1 is filed when a candidate makes, incurs, or authorizes an expenditure to support or defeat a candidate or public question, in excess of \$200, within the time-frame required by the 72/24 hour notice requirements.

**Form DX:** If the candidate appoints a deputy treasurer, or opens up an additional campaign depository, Form DX must be filed within 5 days.

Candidates and committees who are unsure if they are going to meet the R-1 threshold can follow the guidelines on this page until they go above the reporting threshold. Please note that actions to finalize count toward the expenditure threshold.

**Reporting by a Candidate Who Spends More Than \$5,800 in an Election****(File Forms D-1 and R-1; may need to file Forms 72/24-HR and DX)**

**Note: Gubernatorial and Legislative Candidates are required to file personal financial disclosure statements (Form PFD-1).** Contact the staff of the Commission or visit the Commission's website to obtain further information on the personal financial disclosure statements.

**Form D-1:** If a candidate plans to spend any money, including in-kind contributions, in an election, the candidate must file Form D-1 designating a treasurer and a campaign depository. Note that a candidate's personal funds used for campaign purposes are contributions and are subject to reporting. Use of personal funds for campaign purposes without first depositing them in the campaign depository is prohibited. Form D-1 is filed within 10 days of the first contribution or expenditure.

**Form R-1:** Form R-1 contains schedules to report contributions received and expenditures made during an election. Each contribution in excess of \$200 (monetary, in-kind or loan) in the aggregate from one source must be reported in detail. Also, every currency contribution must be reported in detail regardless of the amount. All expenditures must be reported. **A candidate committee that establishes multiple campaign depositories must file form DX for every additional depository and must report financial activity relevant to all campaign depositories on a single form R-1. The Form R-1 must be filed utilizing the ELEC eFile system.**

**Form 72/24-HR:** Form 72/24-HR is filed when a candidate receives a contribution in excess of \$200 in the aggregate within the time frame required by the 72/24 hour notice requirements. The Form 72/24-HR is also filed when a candidate makes, incurs, or authorizes an expenditure to support or defeat a candidate or public question, in excess of \$200, within the time frame required by the 72/24 hour notice requirements. For more information concerning the **type of expenditure** that is subject to "72/24-hour expenditure notice" reporting, see "Expenditures" in this Manual. **The Form 72/24-HR must be filed utilizing the ELEC eFile system.**

**Form DX:** If the candidate appoints a deputy treasurer, or opens up an additional campaign depository, Form DX must be filed within 5 days.

## Reporting as a Joint Candidates Committee

### ***Reporting by Two or More Candidates Forming a Joint Candidates Committee Who Spend No Money (File Form A-2)***

**Note: Gubernatorial and Legislative Candidates are required to file personal financial disclosure statements (Form PFD-1).** Contact the staff of the Commission or visit the Commission’s website to obtain further information on the personal financial disclosure statements.

If two or more candidates receive no contributions and make no expenditures, the candidates must file Form A-2 no later than 29 days before the date of the election. Form A-2 is filed once per election. The primary and general elections are considered separate elections; therefore, a report must be filed for each. **Note: school board and write-in candidates do not have the obligation to file Form A-2.**

Candidate’s personal funds used for campaign purposes are contributions and are subject to reporting. Use of personal funds for campaign purposes without first depositing them in a campaign depository is prohibited. Also, if the candidates receive a non-monetary contribution of goods or services made on behalf of their candidacies, this “in-kind” contribution is also subject to reporting. Please review the sections on “Contributions” and “Expenditures” in this Manual.

***Reporting by Two Candidates Who Spend \$11,000 or Less or by Three or More Candidates Who Spend \$15,800 or Less in an Election (File Forms D-2 and A-2; may need to file Forms C-1, E-1, DX)***

**Note: Gubernatorial and Legislative Candidates are required to file personal financial disclosure statements (Form PFD-1).** Contact the staff of the Commission or visit the Commission’s website to obtain further information on the personal financial disclosure statements.

**Form D-2:** If a candidate plans to spend any money, including in-kind contributions, in an election, the candidate must file Form D-2 designating a treasurer and a campaign depository. Note that a candidate’s personal funds used for campaign purposes are contributions and are subject to reporting. Use of personal funds for campaign purposes without first depositing them into the campaign depository is prohibited. Form D-2 is filed within 10 days of the first contribution or expenditure.

**Form A-2:** The candidates must file Form A-2 no later than 29 days before the election. Please review the sections on “Contributions” and “Expenditures” in this Manual. Form A-2 is filed once per election. The primary and general elections are considered separate elections; therefore, a report must be filed for each. **Note: school board and write-in candidates do not have the obligation to file Form A-2.**

**Form C-1:** Form C-1 is filed when the candidates receive a currency contribution, **regardless of the amount.** Also, Form C-1 is filed for contributions (monetary, in-kind, or loan) in excess of \$200 in the aggregate from one source in an election. This report is filed 29 days and 11 days before the election and 20 days after the election.

Form C-1 is also filed when the candidate receives a contribution in excess of \$200 within the time-frame required by the 72/24 hour notice requirements.

**Form E-1:** Form E-1 is filed when a candidate makes, incurs, or authorizes an expenditure to support or defeat a candidate or public question, in excess of \$200, within the time-frame required by the 72/24 hour notice requirements.

**Form DX:** If the candidates appoint a deputy treasurer, or open up an additional campaign depository, Form DX must be filed within 5 days.

Candidates and committees who are unsure if they are going to meet the R-1 threshold can follow the guidelines on this page until they go above the reporting threshold. Please note that actions to finalize count toward the expenditure threshold.

***Reporting by Two Candidates Who Spend More than \$11,000, or by Three or More Candidates Who Spend More Than \$15,800 in an Election***

***(File Forms D-2 and R-1; may need to file Forms 72/24-HR and DX)***

**Note: Gubernatorial and Legislative Candidates are required to file personal financial disclosure statements (Form PFD-1).** Contact the staff of the Commission or visit the Commission’s website to obtain further information on the personal financial disclosure statements.

**Form D-2:** If a candidate plans to spend any money, including in-kind contributions, in an election, the candidate must file Form D-2 designating a treasurer and a campaign depository. Note that a candidate’s personal funds used for campaign purposes are contributions and are subject to reporting. Use of personal funds for campaign purposes without first depositing them into the campaign depository is prohibited. Form D-2 is filed within 10 days of the first contribution or expenditure.

**Form R-1:** Form R-1 contains schedules to report contributions received and expenditures made during an election. Each contribution in excess of \$200 (monetary, in-kind or loan) in the aggregate from one source must be reported in detail. Also, every currency contribution must be reported in detail regardless of the amount. All expenditures must be reported. **A candidate committee that establishes multiple campaign depositories must file form DX for every additional depository and must report financial activity relevant to all campaign depositories on a single form R-1. The Form R-1 must be filed utilizing the ELEC eFile system.**

**Form 72/24-HR:** Form 72/24-HR is filed when a candidate receives a contribution in excess of \$200 in the aggregate within the time frame required by the 72/24 hour notice requirements. The Form 72/24-HR is also filed when a candidate makes, incurs, or authorizes an expenditure to support or defeat a candidate or public question, in excess of \$200, within the time frame required by the 72/24 hour notice requirements. For more information concerning the **type of expenditure** that is subject to “72/24-hour expenditure notice” reporting, see “Expenditures” in this Manual. **The Form 72/24-HR must be filed utilizing the ELEC eFile system.**

**Form DX:** If the candidates appoint a deputy treasurer, or open up an additional campaign depository, Form DX must be filed within 5 days.

**Guide to Forms**

<b>Single Candidate</b>			
<b>Type</b>	<b>Spending Nothing</b>	<b>Spending \$5,800 or Less</b>	<b>Spending More Than \$5,800</b>
School Board or Write-In	No Forms Required	D-1; DX, C-1, E-1 may be required	D-1, R-1; 72/24-HR, DX may be required
Recall Committee	A-4	RC-1, RC-2, A-4; C-1, E-1, DX may be required	RC-1, RC-2, R-1; 72/24-HR, DX may be required
Recall Defense Committee	A-1	RC-1, A-1; C-1, E-1, DX may be required	RC-1, R-1; 72/24-HR, DX may be required
All other Candidates	A-1	D-1, A-1; C-1, E-1, DX may be required	D-1, R-1; 72/24-HR, DX may be required

<b>Joint Candidates</b>			
<b>Type</b>	<b>Spending Nothing</b>	<b>Spending \$11,000 or Less (2 Candidates) Spending \$15,800 or Less (3 or more Candidates)</b>	<b>Spending More Than \$11,000 (2 Candidates) Spending More Than \$15,800 (3 or more Candidates)</b>
School Board or Write-In	No Forms Required	D-2; C-1, E-1, DX may be required	D-2, R-1; 72/24-HR, DX may be required
All other Candidates	A-2	D-2, A-2; C-1, E-1, DX may be required	D-2, R-1; 72/24-HR, DX may be required

**Note: Gubernatorial and Legislative Candidates are required to file personal financial disclosure statements (Form PFD-1).**