



STATE BOARD OF ELECTIONS

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CAMPAIGN FINANCE UNIT
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Phone: 518/474-8200 Fax: 518/486-6627
www.elections.state.ny.us

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Campaign Finance 2011 Filer Update

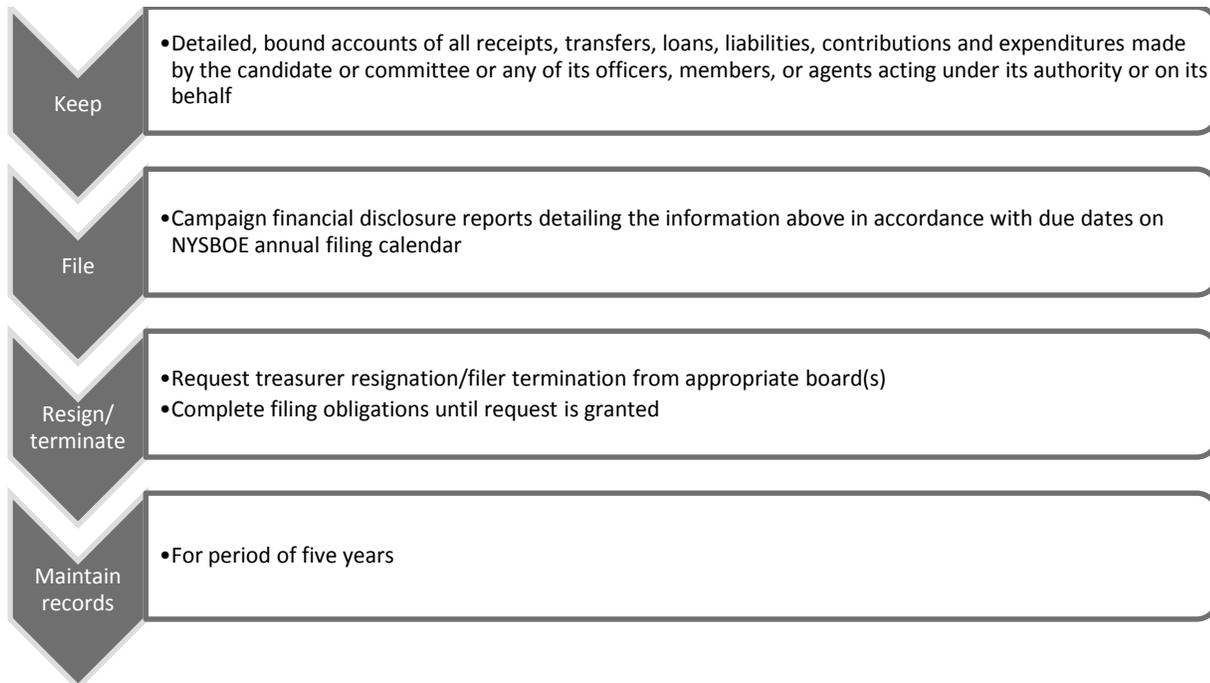
This notice contains important information from the New York State Board of Elections (NYSBOE) concerning Campaign Finance. Please review all information carefully.

Campaign Finance Seminars

NYSBOE will be presenting its 2011 series of campaign finance seminars throughout the state during the period **May 3rd through July 26th**. A schedule of these free seminars is enclosed.

You may register for any seminar online at www.elections.state.ny.us or by calling (518) 474-8200 or 1-800-458-3453.

Reminder for Registered Filers



NOTE: See NYS Election Law, related Rules and Regulations, and current Campaign Finance Handbook for specific details and requirements.

2011 Filing Calendar

Enclosed is the 2011 Filing Calendar. Please note that the next campaign financial disclosure report is due July 15, 2011*. This report must contain all financial activity from January 15, 2011, through July 11, 2011. For committees formed after January 14, 2011, this report must contain all financial activity from the date of formation through July 11, 2011.

** NOTE: Candidates and committees which participate in any 2011 election (including a special election) held prior to the July 15, 2011 filing date, are required to file election reports for those elections. Contact NYSBOE or your local board of elections to obtain the schedule of applicable filing dates. In such a case, the July 15th filing will contain all activity from the cut-off date of the post-election report through July 11, 2011. Candidates who are running for office in the Fall 2011 Primary and/or General Election, and who have not yet made any filings, should consult the Campaign Finance Handbook or contact NYSBOE for specific instruction on when to file their first campaign financial disclosure report.*

Campaign Financial Disclosure Requirements for Local Filers

Local filers who raise or spend, or expect to raise or spend, more than \$1,000 in any calendar year are also required to register and file campaign financial disclosure reports with NYSBOE, in addition to filing with the appropriate county or city board of elections.

Any local filer required to file with NYSBOE, and who actually does so, will not have to make a duplicate filing with their county and/or city board(s) of elections. Their NYSBOE filing will satisfy their local filing obligation. However, registration at local boards is still required.

Electronic Filing with NYSBOE & Electronic Filing Software Reference Guide

Filers required to use the Electronic Filing System (EFS) Software Version 4.0 to prepare their campaign financial disclosure reports can obtain the software, and a helpful *Electronic Filing Software (EFS) Reference Guide*, from the NYSBOE website at www.elections.state.ny.us by linking to the "Campaign Finance" section. Filers without internet access may request a copy of the software, to file via diskette, CD or DVD, or may request a copy of the Guide, by calling NYSBOE at (518) 474-8200 or 1-800-458-3453.

Campaign Finance Handbook and Forms

The Campaign Finance Handbook and the following forms are available on the NYSBOE website at www.elections.state.ny.us and by calling NYSBOE at (518) 474-8200 or 1-800-458-3453.

- Campaign Financial Disclosure Report (CF-01);
- Committee Registration/Treasurer and Bank Information (CF-02);
- Committee Authorization Status (CF-03);
- Candidate Campaign Finance Registration Form to Request NYSBOE Filer ID# and PIN (CF-04);
- Candidate or Committee Claim of Exemption from Filing Campaign Financial Disclosure Reports (CF-05);
- Candidate's Authorization for a Committee to Make Campaign Financial Disclosures (CF-16);
- Termination or Resignation Request Form/No-Activity Report Form (CF-18);
- Application for Electronic Filing Exemption (CF-19);
- Notice of Non-Participation in Election(s) by a Registered PAC, Party or Constituted Committee (CF-20).

2011 Campaign Finance Website

The NYSBOE Campaign Finance website (www.elections.state.ny.us) is being revised and will include a menu bar to make it easier for filers to find information and instructions when registering and filing campaign financial disclosure reports. Added features will be updated to include:

- Calendar of Events
- Campaign Finance News
- Useful Links
- FAQs

NOTE: If you do not have internet access, please visit your local board of elections or public library which may have internet access or copies of these materials available. You may also contact NYSBOE at 1-800-458-3453 or (518) 474-8200 for information.

Personal Identification Numbers (PINs)

NYSBOE's Electronic Filing System (EFS) Software requires the use of a Personal Identification Number (PIN). A PIN was issued to you by NYSBOE. PIN use is mandatory as the PIN serves as your electronic signature. **Disclosure reports submitted with an incorrect/incomplete PIN or no PIN will be rejected.** Forgot your PIN? Contact NYSBOE at (518) 474-8200 or 1-800-458-3453. Please note that only a designated filer (the treasurer of a committee, or a candidate making his or her own filings) can request the PIN.

Filing Options via the Internet

The following items are able to be submitted directly via the NYSBOE website:

- No-Activity Report (CF-18)
- In-Lieu-Of Statement (CF-01)
- Notice of Non-Participation in Election(s) by a Registered PAC, Party or Constituted Committee (CF-20)
- 24-Hour Notice (fax or overnight delivery)

To make any of these specific types of filings, if applicable, via NYSBOE's website, go to www.elections.state.ny.us, link to "Campaign Finance", and follow the step-by-step instructions. For details, consult the *Campaign Finance Handbook*. Please note that while these four reports can be filed via NYSBOE's website, the EFS Software cannot be used to file these reports, as it does not offer that option. As such, if not filing one of these items via the website, use the appropriate paper forms or method indicated in the parentheses above to file.

NOTE: When filing a termination or treasurer resignation report, filers must still send a signed original paper CF-18 form, with the appropriate report period box and termination or resignation box checked. This is required even when reports intended to be used for termination or treasurer resignation purposes are filed via diskette, CD, DVD, email attachment or the NYSBOE website. Refer to the Campaign Finance Handbook for information about termination and treasurer resignation.

Federal Bi-Partisan Campaign Reform Act (BCRA)

There are significant requirements under BCRA that apply to political committees filing with either NYSBOE, a county board of elections, the New York City Board of Elections, or with a village clerk. Under certain circumstances, these committees will need to submit campaign financial disclosure reports with the Federal Election Commission (FEC). For further information, please refer to the enclosed BCRA Memo. You may also contact the FEC at www.fec.gov or call 1-800-424-9530.

Internal Revenue Service (IRS) Filing Requirements

Enclosed is a synopsis concerning IRS filing requirements. Consult the IRS website www.irs.gov for specific details or call the IRS toll free at 1-877-829-5500.

2010 Campaign Materials

For all filers who were involved in any 2010 Primary/General/Special Elections, §14-106 of the New York State Election Law requires that you provide a facsimile or copy of all advertisements, pamphlets, circulars, flyers, brochures, letterheads and other printed matter purchased or produced, and a schedule of all radio or television time, and scripts used therein, with the post-election campaign financial disclosure report made for each election (primary, general and/or special election) in which the filer was involved, to all the applicable board(s) of elections where election reports are required to be submitted. If no campaign material was produced, a disclaimer so stating must be filed in conjunction with the applicable post-election report. If such applicable campaign materials or disclaimer from 2010 have yet to be submitted, please do so immediately with the applicable board(s) of elections. The same rules apply for all future elections.

Common Mistakes/Oversights Made in Filing Campaign Financial Disclosure Reports. **(See NYSBOE Campaign Finance Handbook for more details.)**

- **Filing an amendment:**
It is important to understand that the amended report replaces the original report. As such, simply filing only the corrections/changes will result in an incomplete filing. You must resubmit all unchanged transactions, together with the corrections/changes. Amendments apply to transactions that: 1) were reported and need to be modified; 2) occurred in the reporting period and should have been reported, but were not; or 3) were reported, but were incorrectly included, as they were outside the date range of the particular filing. NOTE: Amendments to one report may require the amendment of additional report(s).
- **Saving a report/filer verification of receipt by NYSBOE:**
Saving the report to the filer's computer does not transmit the report to NYSBOE; you must take appropriate steps to submit it. Filers should verify NYSBOE's receipt of their report at www.elections.state.ny.us. It takes up to 24 business hours for NYSBOE to process a report. If the report is not viewable at that time, contact NYSBOE immediately at 1-800-458-3453.

Non-Compliance and Penalties

There are significant consequences, for both treasurers and candidates, which may include penalties, for failure to comply with the requirements of the NYS Election Law relating to campaign finance. This includes failure to file required campaign financial disclosure reports. Candidates and treasurers should consult NYS Election Law and its related Rules and Regulations for further detail concerning their obligations.



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FEDERAL BI-PARTISAN CAMPAIGN REFORM ACT (BCRA)

There are significant requirements under BCRA that apply to political committees filing with the New York State Board of Elections, a local board of elections or with a village clerk. Under certain circumstances these committees will need to make financial disclosure filings with the Federal Election Commission (FEC).

For example:

- Committees that contribute more than \$1,000 per year, in the aggregate, to federal candidates or committees, or have expenditures of more than \$1,000 per year, in the aggregate, in support of federal candidates or committees, are required to register and file with the FEC.
- Party committees that spend at least \$5000 per year on certain activities conducted in connection with an election in which a candidate for federal office appears on the ballot, including voter registration activity and get out the vote activity, are required to register and file with the FEC. It does not matter if the party committee conducting these activities did not contribute to a federal candidate, support a federal candidate, or even mention a federal candidate.

Additionally:

- Local party committees should consult with their state party committees concerning activities that may be deemed "coordinated party expenditures" under federal law, and which would then be subject to strict limitations.
- There may also be restrictions on the use of money that is received from contributors.

These are only a few examples of activities which may trigger the BCRA filing requirements. If you believe that your committee may fall under BCRA, you are urged to contact the Federal Election Commission at www.fec.gov, "Help with Reporting and Compliance" or call 1 800 424-9530 for further information.

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MEMORANDUM

I.R.S. Filing Requirements - Reduced for Certain State/Local Political Organizations

1. State - local candidate committees, multi-candidate committees and party committees:

Do not have to file anything with the I.R.S., unless they have taxable income (e.g., interest and dividends) over \$100. In that case, they only have to file Form 1120-POL, "U.S. Income Tax Return for Certain Political Organizations". (This form must be filed by the 15th day of the third month following the close of the organization's taxable year; usually March 15th)

2. PAC'S and all others (including caucuses or an association of state or local officials):

A) If they file with the F.E.C., or have gross receipts of less than \$25,000:

Do not have to file anything with the I.R.S., unless they have taxable income (e.g., interest and dividends) over \$100. In that case, they only have to file Form 1120-POL, "U.S. Income Tax Return for Certain Political Organizations".

B) If they do not file with the F.E.C. and have gross receipts of \$25,000 or more:

They may have to file one or more of the following Forms -

Form 8871: ("Political Organization Notice of Section 527 Status") - Must be filed except if tax-exempt under Section 501 (c) of the I.R.S. Code as having taxable income under section 527 (f) (1); or do not seek tax exempt status.

Form 8872: ("Political Organization Report of Contributions/Expenditures") - Must be filed **except** if do not have to file Form 8871; or if subject to tax as did not file/amend, when required, Form 8871; or if a qualified state or local political organization (**QSLPO**) (new). Organizations, other than **QSLPO's**, that file Form 8871 must file Form 8872. The new exception for QSLPO's is significant for state/local PAC's/others with gross receipts of \$25,000 or more that do not file with the F.E.C. - if they meet all requirements of a QSLPO, they do not have to file Form 8872. **QSLPO criteria:** **1)** All political activities relate solely to state or local public office or office in a state or local political organization; **2)** Org. is subject to state law that requires it to report (and it does) to a state agency about contributions/expenditures similar to information it would otherwise be required to report to the I.R.S. (Note: county filing pursuant to state law are deemed filed with the state); **3)** The state agency and the organization make the report publicly available; and **4)** No Federal Candidate or office holder controls it or materially participates in its direction, solicits contributions for it, or directs any of its disbursements.

Form 990/990EZ: (“Return of Organization Exempt From Income Tax”) Unless fall within an exception, must file if have gross receipts of \$25,000/more for the taxable year, or \$100,000 if a **QSLPO**. 990/990EZ used if gross receipts are less than \$100,000 and assets are less than \$250,000 at end of year. **Exceptions:** Do not file if not required to file Form 8871; or are a caucus or association of state or local officials. State/local PACs, or others that are not a caucus or association of state or local officials, that meet the definition of QSLPO and have gross receipts less than \$100,000, do not have to file Form 990. If they do not meet the requirements of a **QSLPO** and have gross receipts of \$25,000/more, then they have to file Form 990.

Form 1120-POL: (“U.S. Income Tax Return for Certain Political Organizations”) Must be filed only if have taxable income over \$100 in a taxable year (e.g. interest, dividends, rents and other types of receipts). (There is a specific deduction of \$100.) Includes tax-exempt political organizations that do not have gross receipts of a least \$25,000.

Filing Requirements:

Form 8871: This Form, which must be filed electronically, is only required to be filed once, within 24 hours after the committee is established, or the next business day following a weekend/legal holiday. After it has been filed, if there is a material change in information, including termination, an amended form must be filed within 30 days of the material change.

Form 8872: This Form must be filed monthly or quarterly in any year in which there is a regularly scheduled federal general election held (even numbered years); Semiannually or monthly in all other years (odd numbered years). The organization can opt for either monthly or quarterly filings or semiannual or monthly filings as the case may be, but it must file on the same basis for the entire calendar year. There are also pre-election and post-election report filing requirements which impact the filing option chosen, and which are explained in greater detail on the I.R.S. Instruction for Form 8872.

Form 990/990EZ: This Form must be filed on the 15th day of the 5th month after the end of the organizations taxable year. There is a penalty for failure to file this form. There is a three month extension available, without cause, upon filing the requisite form, and an additional extension available, with cause, upon filing the requisite form.

Form 1120-POL: This Form must be filed by the 15th day of the third month following the close of the organization’s taxable year, usually March 15th.

The I.R.S. website www.irs.gov should be consulted for specific details/explanations.



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2011 FILING CALENDAR Campaign Financial Disclosure

Please check www.elections.state.ny.us for any change to this calendar.

<u>Report Period</u>	<u>Cut-Off Date</u>	<u>Filing Date</u>
July 2011 Periodic	July 11, 2011	July 15, 2011
<u>PRIMARY ELECTION - SEPTEMBER 13, 2011</u>		
32-Day Pre-Primary	August 08, 2011	August 12, 2011
11-Day Pre-Primary	August 29, 2011	September 02, 2011
10-Day Post-Primary*	September 19, 2011	September 23, 2011
24-Hour Notice: August 30, 2011 thru September 12, 2011**		
<u>GENERAL ELECTION - NOVEMBER 08, 2011</u>		
32-Day Pre-General	October 03, 2011	October 07, 2011
11-Day Pre-General	October 24, 2011	October 28, 2011
27-Day Post-General*	December 01, 2011	December 05, 2011
24-Hour Notice: October 25, 2011 thru November 07, 2011**		
January 2012 Periodic***	January 13, 2012	January 17, 2012

* **Campaign Material** (or a disclaimer stating that no campaign materials have been produced) must be submitted with Post Election reports. All filers with NYS Board of Elections (NYSBOE) must send this campaign material or disclaimer by mail. Local filers that are only required to file with their Local Board of Elections must continue to file this material with that office.

** **24-Hour Notice** - During these time periods, any contribution or loan which exceeds \$1,000 must be reported within 24 hours of receipt via fax or the NYSBOE website (address above). This same contribution or loan must also be reported in the associated Post Election report.

*** **January 15, 2012 Periodic** report is due on Tuesday, January 17, 2012, the first business day after Saturday, Sunday, and the Monday legal holiday (Election Law (EL) §1-106). The cut-off date is January 13, 2012 (EL§14-108(2)).

Notes for Filers with Local and NYSBOE:

1) Periodic Reports are required to be filed until the Candidate or Committee requests termination, and termination is approved by NYSBOE. The criteria for termination are: **a)** an ending cash balance of zero; **b)** all loans and liabilities (subject to applicable contribution limits) are repaid or forgiven; and for NYSBOE electronic filers only: **c)** a completed CF-18 is mailed to NYSBOE.

Notes for Filers with NYSBOE:

2) After submitting electronic reports, please visit the NYSBOE website to confirm receipt and accuracy of content. No report should have a negative balance. Negative balances are caused by reporting errors.

3) For electronic filers: "Filing Year" is the year the report is due to be filed.

4) Primary and General Election Reports are required from all filers UNLESS a Notice of Non-Participation in Election(s) (CF-20) is filed. The CF-20 may be submitted at the NYSBOE website, click on Campaign Finance and then click on File Disclosure Reports. However, Candidates who are on the ballot in the current election year (and their related Committees, or any other Committees supporting or opposing those Candidates) are NOT qualified to file a Notice of Non-Participation in Election(s) in substitution for the required Election Reports. Please note that Committees that file a CF-20 must still file Periodic Reports. A CF-20 may not be filed for Periodic Reports.

NEW YORK STATE BOARD OF ELECTIONS
Campaign Finance Seminars
2011 Schedule and Registration

The Seminars will be held at the dates and times on this schedule. Please RSVP via NYSBOE'S website at www.elections.state.ny.us. For any questions or to RSVP by telephone, please call (518) 474-8200 or 1-800-458-3453.

Week of May 2nd

Tuesday, May 3rd
9:30 AM - 12:30 PM

Hudson
(Columbia County)

325 Columbia Human Services Building
Conference Room - 2nd Floor
325 Columbia Street
Hudson, NY 12534

Info: (518)828-3115

Wednesday, May 4th
9:30 AM - 12:30 PM

Albany
(Albany County)

Albany County Office Building
Cahill Room
112 State Street
Albany, NY 12207

Info: (518)487-5060

Thursday, May 5th
12:30 PM - 3:30 PM

Poughkeepsie
(Dutchess County)

Poughkeepsie Town Hall
Meeting Room
1 Overrocker Road
Poughkeepsie, NY 12603

Info: (845)485-3600

Week of May 9th

Tuesday, May 10th
12:30 PM - 3:30 PM

New Hampton
(Orange County)

Orange County Fire Training Center
(Orange County Landfill)
9 Fire Training Lane
New Hampton, NY 10958

Info: (845)291-2444

Wednesday, May 11th
9:30 AM - 12:30 PM

Pomona
(Rockland County)

The Fire Training Center
Classroom 2
35 Fireman's Memorial Drive
Pomona, NY 10970

Info: (845)364-8800

Thursday, May 12th
9:30 AM - 12:30 PM

White Plains
(Westchester County)

Westchester County Center
Meeting Rooms E and F
198 Central Avenue
White Plains, NY 10606

Info: (914)995-5700

Week of May 16th

Tuesday, May 17th
9:30 AM - 12:30 PM

Ballston Spa
(Saratoga County)

Saratoga County Office Complex
Building #5
50 West High Street
Ballston Spa, NY 12020

Info: (518)885-2249

Wednesday, May 18th
9:30 AM - 12:30 PM

Kingston
(Ulster County)

Ulster County Building
Legislative Chambers, 6th Floor
244 Fair Street
Kingston, NY 12401

Info: (845)334-5470

Thursday, May 19th
9:30 AM - 12:30 PM

Schenectady
(Schenectady County)

Schenectady County Board of Elections
Training Center
388 Broadway, Suite E (warehouse)
Schenectady, NY 12305

Info: (518)377-2469

Week of May 23rd

Wednesday, May 25th
9:30 AM - 12:30 PM

Buffalo
(Erie County)

Erie County Public Library
Library Auditorium
Lafayette Square
Clinton and Ellicott Streets
Buffalo, NY 14203

Info: (716)858-8891

Thursday, May 26th
9:30 AM - 12:30 PM

Rochester
(Monroe County)

Monroe County Board of Elections
Service Center
2595 Brighton Henrietta Town Line Rd
Rochester, NY 14623

Info: (585)428-4550

Week of May 30th

Wednesday, June 1st
1:00 PM - 4:00 PM

Utica
(Oneida County)

Oneida County Building
Board of Legislators Chambers
10th floor
800 Park Ave
Utica, NY 13501

Info: (315)798-5765

Thursday, June 2nd
9:30 AM - 12:30 PM

Syracuse
(Onondaga County)

Curtain Public Library Auditorium
At the Galleries
447 South Salina Street
Syracuse, NY 13202

Info: (315)435-3312

Friday, June 3rd
9:30 AM - 12:30 PM

Catskill
(Greene County)

County Office Building
4th Floor Room 430
411 Main Street
Catskill, NY 12414

Info: (518)719-3550

Week of June 6th

Wednesday, June 8th
12:30 PM - 3:30 PM

Cortland
(Cortland County)

Cortland County Board of Elections
112 River St. (new BOE location)
Cortland, NY 13045

Info: (607)753-5032

Thursday, June 9th
9:30 AM - 12:30 PM

Auburn
(Cayuga County)

Cayuga County Board of Elections
Basement
10 Court St.
Auburn, NY 13021

Info: (315)253-1285

Friday, June 10th
9:30 AM - 12:30 PM

Fonda
(Montgomery County)

Montgomery County Annex Building
Room 111
20 Park St.
Fonda, NY 12068

Info: (518)853-8180

Week of June 13th

Tuesday, June 14th
9:30 AM - 12:30 PM

Hauppauge
(Suffolk County)

H. Lee Dennison Bldg.
Media Room
100 Veteran's Memorial
Highway
Hauppauge, NY 11788

Info: (631)852-4548/4145

Wednesday, June 15th
9:30 AM - 12:30 PM

Freeport
(Nassau County)

Nassau County Board of Elections
Freeport Recreation Center
Auditorium
130 East Merrick Rd.
Freeport, NY 11520

Info: (516)571-3844

Thursday, June 16th
9:30 AM - 12:30 PM

Manhattan
(New York City)

Location to be announced.
Info: 212-868-3692 (212 VOTE-
NYC)

Thursday, June 16th
9:30 AM - 12:30 PM

Lake George
(Warren County)

Fort William Henry Resort Hotel and Conference
Center
48 Canada Street
Lake George, NY 12845

Info: (518)761-6458

Week of June 20th and Week of July 25th. (See below for one session each)

Thursday, June 23rd
9:30 AM - 12:30 PM

Troy
(Rensselaer County)

Rensselaer County Office Building
Ned Pattison Government Center
1600 Seventh Avenue
Troy, NY 12180

Info: (518)270-2990

Tuesday, July 26th
9:30 AM - 12:30 PM

Carmel
(Putnam County)

Putnam County Board of Elections
25 Old Route 6
Carmel, NY 10512

Info: (845)808-1300