

Common Reporting Compliance Errors

- 1) Contribution received/expenditure made prior to becoming a candidate
- 2) Contribution limits exceeded
- 3) Refund of expenditure reported as a contribution
- 4) Refund of contribution or returned check reported as expenditure
- 5) Joint contributions – Bob and Sue Smith
- 6) Petty cash spent in increments greater than \$100
- 7) Petty cash withdrawals in excess of limits per week or quarter
- 8) Reporting petty cash withdrawn without reporting petty cash spend or vice versa
- 9) Incorrect expenditure/contribution codes used
- 10) Anonymous contributions – explanation for file
- 11) Reimbursements or prepaid expenses not itemized
- 12) Payment to a credit card company
- 13) Activity reported in wrong cover period
- 14) Not using correct codes
- 15) Improper post-election use of funds
- 16) Termination report reflects a balance or deficit
- 17) Contributions received after the deadline

For the purposes of reporting a contribution on a campaign report, what is the appropriate date to use? Contributions are considered received for reporting purposes when received by the candidate, the campaign or deputy treasurer or an agent of the campaign. **Not when mailed. Not date of check.**

How do I report Paypal (or other online) contributions? Report as a check; Report entire amount as a contribution; Report transaction fee as an expenditure; Date of receipt is when money is swept into bank account; not date transaction made by contributor.

Can the candidate be reimbursed for in-kind contributions when the campaign is over? Yes, can be reimbursed for both monetary and in-kind contributions; In-kind contribution is reimbursed in the amount of the fair market value placed on the item when it was reported.