

# Schedules for Campaign Financial Disclosure Reporting

## Reporting Contributions and Expenditures

The primary objective of the New York State Board of Elections Compliance Unit is to ensure compliance with the state's campaign financial disclosure laws.

One of our most important duties is to assist candidates, treasurers, and their committees with filing campaign financial disclosure reports that provide details about the funds they are raising and spending.

Schedules described in this document are used to provide details of contributions and expenses in campaign financial disclosure reports. For more information, check our Campaign Finance Handbook or visit our website for details.

We operate a toll-free number during business hours (1-800-458-3453) and our website is available 24 hours a day at [www.elections.ny.gov](http://www.elections.ny.gov).

## CONTRIBUTIONS / RECEIPTS

**Contributions and receipts are reported on the following schedules:**

### Schedule A

Monetary contributions received from:

- Individuals
- Candidate/candidate's spouse
- Family members of candidate
- Partnerships

### Schedule B

Monetary contributions received from corporations. These are subject to an aggregate calendar year giving limit of \$5,000, as well as the candidate/committee receipt limit.

### Schedule C

Monetary contributions received from all other contributors:

- Political committees
- PACs
- LLCs/PLLCs  
*effective January 31, 2019, these are subject to an aggregate calendar year giving limit of \$5,000, as well as the candidate/committee receipt limit*
- Unions, foundations, etc.

### Schedule D

In-kind contributions (non-monetary contributions; must provide description):

- Services/facilities provided
- Property given
- Expenses paid by someone else

### Schedule E

Other receipts:

- Interest/dividends
- Proceeds of a sale/lease
- Other (must provide description)

## **EXPENDITURES**

Expenditures are reported on the following schedule:

### **Schedule F**

Expenditures/payments:

- For candidate/committee expenses
- Reimbursements to individuals
- Reimbursements for credit card expenses

## **TRANSFERS**

### **Schedule G**

Transfers In

### **Schedule H**

Transfers Out

There are only two types of transfers:

- Type 1 - Transfer of money between a party or constituted committee and a candidate or candidate's authorized committee.
- Type 2 - Transfer of money or anything of value between two authorized committees solely supporting the same candidate.

## **LOANS, LIABILITIES & REFUNDS**

### **Schedule I**

Loans received

*Evidence of indebtedness (loan letter/promissory note) required to be filed*

### **Schedule J**

Loan repayments

*Keep track of outstanding loan balances on Schedule N*

### **Schedule K**

Loans/liabilities forgiven

*Evidence of forgiveness (letter of forgiveness from lender) required to be filed*

*Adjust Schedule N to reflect forgiveness*

### **Schedule L**

Expenditure refunds (increases cash balance):

- Overpayments
- Return of deposits

### **Schedule M**

Contributions refunded (decreases cash balance)

## **RECORD-KEEPING**

### **Schedule N**

Outstanding loans/liabilities (detail on the following schedules should also be entered on Schedule N as applicable):

**Loans**

Schedule I – report  
Schedule J – repayment  
Schedule K – forgiven

**Liabilities**

Schedule F – payment  
Schedule K – forgiven

**Schedule O**

Partners/LLC (*including PLLC*) Owners/Subcontracts

**Partners**

(from Schedule A)  
Over \$2500

**LLC/PLLC Owners**

(from Schedule C)  
From \$1

**Subcontracts**

(from Schedule F)  
Over \$10,000 for statewide candidates  
Over \$5,000 for all other offices

**HOUSEKEEPING**

*Schedules P and Q can only be used by party and constituted committees.  
Housekeeping funds must be kept in a separate, segregated account.*

**Schedule P**

Non-campaign receipts

**Schedule Q**

Non-campaign expenses (*must do reimbursements on Schedule F*)

**ALLOCATIONS****Schedule R**

*Schedule R is for party, constituted, independent expenditure and authorized multi-candidate committees only*  
Expense allocation among candidates

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