Instructions for Schedule E Payments Made

Report payments on Schedule E (other than loans).

For each payment of $100 or more made during the period, report the name and street address, city, state, and zip code of the payee or creditor, and the amount paid during the period. Payments of less than $100 during the period are reported as a lump sum on Line 2 of the Schedule E Summary. However, if two or more payments under $100 were made for a single product or service and the total paid during the period was $100 or more, itemize the total amount paid during the period.

Report payments made on accrued expenses. Also report the required information on Schedule F.

Code or Description of Payment:
If one of the codes listed on Schedule E fully describes the payment, enter the code. A full description of each code is provided on the back of the Schedule E-Continuation Sheet. If none of the codes fully explains the payment, leave the “Code” column blank and enter a brief description of the goods or services purchased in the “Description of Payment” column.

Credit Card Payments:
Disclose the name, address, and amount paid to the credit card company during the period. Also disclose the name, address, amount paid, and code or description of payment for each vendor paid $100 or more. You may disclose the vendor payments on Schedule E or Schedule G.

Loans:
Report interest paid on loans received on Line 3 of the Schedule E Summary (from Schedule B, Part 1, Column (e)).

Report payments made on loans received on Schedule B and loans made to others on Schedule H. Do not report on Schedule E.

Payments by Agents and Independent Contractors:
When an agent or independent contractor (e.g., campaign worker, advertising agency, campaign management firm) makes payments on your behalf (“subvendor payments”), disclose the name, address, amount paid, and code or description of payment for each vendor paid $500 or more. Disclose payments to the agent or independent contractor on Schedule E. You may disclose the subvendor payments on Schedule E or Schedule G.

Online Communications
All committees must itemize payments made to a person to provide favorable or unfavorable content about a candidate or ballot measure on an internet site. For each payment of $100 or more: mark the code “WEB” and report the amount of the payment, the payee, the name of the individual providing content and the website name or URL on which the communication is published in the first instance. FPPC Regulation 18421.5 sets out the requirements and reporting exceptions. For example, itemization is not required in instances that a blogger clearly posts that the message content was paid by the committee or for any payments for posting content on the committee’s own website.

Savings Accounts/Certificates of Deposit/Money Market Accounts:
Do not report transfers of campaign funds into savings accounts, certificates of deposit, money market accounts, or the purchase of any other asset that can readily be converted to cash on Schedule E. Continue reporting these amounts as part of your cash on hand on the Summary Page.

Candidates:
• Candidates must briefly describe the political, legislative, or governmental purpose of an itemized expenditure for gifts, meals, and travel payments. FPPC Regulation 18421.7 sets out the requirements.
• Candidate controlled ballot measure committee funds may only be used to make payments related to a state or local measure or potential measure (including qualification activities) anticipated by the committee. See FPPC Regulation 18521.5.

Ballot Measure Committees
Payments connected to business entities. A ballot measure committee that makes a payment to any business entity that a candidate, a person controlling or working for the committee, or their spouse owns 50% of or works at, must report the individual’s name, relationship to the committee, and their ownership interest or position with the business entity.
Codes:

**CMP:** Campaign paraphernalia/misc.  Lawn signs, buttons, bumper stickers, T-shirts, potholders, etc.  Includes costs of election night event.

**CNS:** Campaign consultants.  Fees and commissions paid to professional campaign management or consulting firms.

**CTB:** Contributions.  Contributions made to other candidates and committees.  Use “CTB” for direct monetary contributions.  For nonmonetary (in-kind) contributions, use “CTB” and, if one of the other codes accurately describes the expenditure, you may enter that code also.  Otherwise, describe the payment.  Also provide the name of the candidate or ballot measure that received the nonmonetary contribution in the “Description of Payment” column.*

**CVC:** Civic donations.  Donations to civic, nonprofit or education organizations; payments for community events.

**FIL:** Candidate Filing/Ballot Fees.  Payments to election officials for candidate filing fees and fees charged for publication of a ballot statement.

**FND:** Fundraising events.  Expenditures associated with holding a fundraising event, including payments for event space to hotels or halls, payments for food and beverages to restaurants, caterers and other vendors, and payments for speakers, entertainment, and decorations.  Includes costs of house parties.  (Use “LIT” for costs of invitations, brochures, and solicitations associated with fundraising events.)

**IND:** Independent expenditures.  Payments for communications that support/oppose other candidates or measures that are not made in consultation or coordination with the candidates or a ballot measure committee.  Use “IND” and, if one of the other codes accurately describes the independent expenditure, you may enter that code also.  Otherwise, describe the payment.  Also provide the name of the candidate or ballot measure supported or opposed by the expenditure.*

**LEG:** Legal Defense.  Attorney or other fees paid for legal defense.

**LIT:** Campaign literature and mailings.  Preparation, production, and distribution of campaign literature, direct mail pieces, fundraising solicitations, and door hangers.  Includes costs of mailing lists, design/graphics, copy and layout, printing and photocopying.  Includes payments to be on a slate mailer, and for absentee ballot mailers.

**MBR:** Member Communications.  Payments for communications to members, employees, or shareholders of an organization, or their family members, for the purpose of supporting or opposing a candidate or ballot measure.

**MTG:** Meetings and appearances.  Costs associated with meetings, press conferences, town halls, constituent meetings, etc.

**OFC:** Office expenses.  Expenditures for office rent; utilities (including cellular phone service); purchase or rental of office equipment (computer, fax, photocopier, etc.) and furniture; office supplies, etc.

**PET:** Petition circulating.  Includes payments for printing petitions and payments to signature gathering firms for ballot measure qualification drives.

**PHO:** Phone banks.  Costs of phone banks.

**POL:** Polling and survey research.  Costs of designing and conducting polls, reports on election trends, voter surveys, etc.

**POS:** Postage, delivery and messenger services.  Includes U.S. Postal Service, Federal Express, United Parcel Service, and other delivery and courier services.

**PRO:** Professional services.  Includes legal, accounting, and bookkeeping services.

**PRT:** Print space and production costs.  Includes advertising space in newspapers, magazines and other publications, and billboard ads.

**RAD:** Radio airtime and production costs.

**RFD:** Returned contributions.

**SAL:** Campaign workers salaries.  Includes state and federal payroll taxes.

**TEL:** Television or cable airtime and video production costs.

**TRC:** Candidate travel.  Payments or reimbursements for travel, lodging, and meals of a candidate.

**TRS:** Staff/spouse travel.  Payments or reimbursements for travel, lodging, and meals of a candidate’s representative (staff), or member of the candidate’s household.

**TSF:** Transfers.  Only use this code to report the transfer of funds to another authorized committee of the same candidate or sponsoring organization.  Report funds this committee gives to other committees on Schedule E, as contributions (“CTB”) to those committees, not as transfers.

**VOT:** Voter registration costs.

**WEB:** Information technology costs.  Includes payments for website design, email, Internet access, production of website and email advertising and online communications.

*Payments that are contributions or independent expenditures to support or oppose other candidates, measures, and committees must also be summarized on Schedule D.