CONTRIBUTIONS

This chapter begins with a definition of “contribution” and provides guidelines necessary for proper reporting, including a discussion on valuing nonmonetary contributions.

What is a Contribution?

A “contribution” is a monetary or nonmonetary payment received by a committee for which the committee has not provided full and adequate consideration in return. See the definition of “contribution” in FPPC Regulation 18215. A contribution may take any of the following forms:

- Money (cash, check, credit card, wire transfers, text contributions);
- Nonmonetary items (donated goods or services);
- Payments made by a third party for advertising or other communications
- Loans (including loan guarantees, co-signing, and lines of credit); and
- Enforceable promises to make a payment (for example, a contributor promises, in writing, to pay for specific goods or services and, based on that written promise, the committee expends funds or enters into a legally-enforceable contract to purchase the goods or services).

Note: Contributions of $100 or more may never be made or received in cash. Contributions must be returned if the contributor's name, address, occupation, and employer are not obtained within 60 days of receipt of the contribution.
Each type of contribution is reported differently. In fact, when a contribution is received is determined in part by what type of contribution it is.

In general, a monetary contribution is received on the date that the committee or an agent of the committee obtains possession or control of the cash, check, or other item that constitutes the contribution.

When an agent of the committee, such as a campaign consultant, receives a contribution for the committee, the treasurer must be notified by the agent no later than the closing date of the next campaign statement due. The date of the contribution is the date the agent obtained possession of the contribution. (See Chapter 2 page xx for more specific examples.)

A nonmonetary contribution is received on the earlier of the following:

- The date funds were expended by the contributor for the goods or services;
- The date the committee or an agent of the committee obtained possession or control of the goods or services;
- The date the committee received the benefit of the expenditure.

**Ex 3.1** – A committee’s campaign consultant received a hand-delivered check at a May 14, Friday evening fundraiser. The check was delivered to the committee’s treasurer the following Monday, May 17. The contribution was received on May 14, the day the committee’s agent obtained possession of the check.

The committee also contracts with a website service to receive contributions over the Internet. The website service sends the committee’s treasurer an email each time a contributor logs on to the website service and enters his or her donor information and credit card number. Logging onto the website service, the treasurer can accept the contribution and receive the funds. The committee reports receipt of the contribution on the date it receives the email because it controls the contribution on that date.
An enforceable promise is received on the date the committee or an agent of the committee receives documents verifying that a contributor has made a legally enforceable promise to make a payment. A person makes an “enforceable promise to make a payment” if he or she:

- Guarantees a loan.
- Furnishes security for a loan.
- Endorses a loan.
- Cosigns a loan.
- Makes and delivers a post-dated check.
- Establishes a line of credit at a bank or other commercial lending institution for a candidate or committee.

Ex 3.2 – A bonding company agrees to make payments for campaign advertisements. The ballot measure committee and bonding company have a written agreement and the committee will work directly with the political consultant. The written agreement provides that the invoices will be paid by the bonding company, in the event the committee lacks funds.

Exception: A pledge card is not considered an enforceable promise to make a contribution. “Enforceable promise” also does not include a contributor’s agreement to make future installment payments through wire transfer, credit card transaction, debit account transaction, or similar electronic payment.
Contributions: Exceptions

There are many exceptions to the definition of “contribution,” contained in FPPC Regulation 18215. Exceptions for certain types of political communications are also discussed in detail in Chapter 4. Some of the most common exceptions include:

**Volunteer Personal Services.** If an individual donates his or her personal or professional services to a campaign (including a volunteer’s travel expenses), no contribution has been made or received as long as there is no understanding of reimbursement.

However, if an employer donates employee services to a campaign, and any employee spends more than 10 percent of his or her compensated time in a calendar month performing campaign activity, the employer has made a nonmonetary contribution to the committee. Determine the contribution amount by allocating the gross salary to the time spent on campaign activity.

**Home/Office Fundraisers.** If a person holds a fundraiser or other campaign event in his or her home or office, the costs incurred by the occupant of the home or office need not be reported as long as the total cost of the event is $500 or less. However, if someone else donates food, beverages, or anything else of value to the event, the fair market value of those donated goods is a nonmonetary contribution. In addition, the donated goods must be counted to determine whether the total cost of the event is $500 or less.

**Member Communications.** Payments made by an organization (including a political party) for certain communications that are sent only to the organization’s members, employees, or shareholders, or their families, are not contributions to a ballot measure committee whose measure is endorsed in the communication.

Ex 3.3 – A committee member holds a fundraiser in his home. As long as all expenses stay below $500, the committee does not report the cost of the event as a non-monetary contribution.

Ex 3.4 – A business hosts a campaign fundraiser at the headquarters. The business spends approximately $450. A separate business entity provides the beverages and the value is $200. Since the total cost of the event exceeds $500, both businesses have made a reportable contribution.
Aggregating Contributions

Contributions received from certain combinations of individuals and entities must be added together to determine the total amount that will be treated as received from a single contributor.

The following are aggregated:

• Contributions from the personal funds of an individual and contributions made by an entity when the same individual directs and controls the entity’s contributions.

• Contributions from two or more entities if a majority of the same persons direct and control the contributions of each entity.

• Contributions made by entities that are majority owned by any person with the contributions of the majority owner and all other entities majority owned by that person, unless those entities act independently in their decisions to make contributions.

The term “person” includes an individual, proprietorship, firm, partnership, joint venture, syndicate, business trust, company, corporation, limited liability company, and association.
The following are basic examples to provide general guidance regarding aggregation of contributions. Every case is unique. If these examples are not helpful, contact the FPPC for advice.

**Ex 3.5** – Sally Perez Jones contributed $98 from her personal funds and another $98 from the funds of her business, Flowers by Sally, to the Committee for Measure F. Because contributions from an individual and his or her business, or from any other account he or she directs and controls, are considered to be from a single contributor, the committee must itemize both contributions and report a cumulative amount received of $196 on its campaign statement.

**Ex 3.6** – EXtream Snowboards, Inc., made a contribution of $99 to the Committee for Measure F. EXtream Snowboards, Inc. is a wholly owned subsidiary of LeesureTech Industries, which made a contribution of $99 to the committee. Because there was coordination between EXtream Snowboards and LeesureTech Industries, their contributions are considered to be from a single contributor. The committee must itemize both contributions and report a cumulative amount received of $198 on its campaign statement.

**Ex 3.7** – William Smith is a developer with four separate corporations. William makes political contributions from his personal funds and directs and controls the contributions of each of his corporations. William made a contribution of $1,000 from his personal funds and contributions of $2,000 from the funds of each of his four corporations to the Committee for Measure F. Because William directed and controlled all of these contributions, they are considered to have been made by a single contributor. The committee must itemize each contribution and show a cumulative amount received of $9,000.

**Ex 3.8** – Southwest TeleCom has a greater than 50 percent ownership interest in American TeleCom. Each entity, entirely on its own, and with separate decision making bodies, makes a contribution of $1,000 to the Committee for Measure F. The committee does not aggregate these contributions because Southwest TeleCom and American TeleCom acted completely independently in their decisions to make the contributions.
Reporting the Intermediary of a Contribution

An intermediary is a person or entity that makes a contribution on behalf of another person and has been or will be reimbursed for the contribution. For each contribution of $100 or more from an intermediary, the name, address, and, if applicable, the occupation and employer information must be disclosed for both the true source of the contribution and the intermediary.

**Ex 3.9** – Berry Barr and Vienna Waltz each made a $100 contribution from their personal funds to support the Committee for Measure F, with the understanding that they would be reimbursed by their employer, the Music Company. Berry and Vienna must tell the committee that they are acting as intermediaries on behalf of their employer, the Music Company. The committee must itemize the $200 contribution from the Music Company, and also itemize Berry Barr and Vienna Waltz as intermediaries of $100 each on its campaign statement.

Failure to disclose the true source of a contribution is considered one of the most serious violations of the Political Reform Act.

**Ex 3.10** – A corporation has asked its employees to make personal contributions to Friends of the Forest, a Committee for Proposition 305, with the intent of reimbursing its employees for the contributions they make. Neither the employees nor the corporation inform the committee that the employees will be reimbursed. The corporation and the employees have violated the Act.

**Ex 3.11** – The Playa del Sol Stockbrokers Emporium requested its employees to attend a fundraiser for Friends of the Forest, a committee for Proposition 305 with the intent of reimbursing the employees for their contributions. The employees informed Friends that their contribution would be reimbursed by the Emporium. When the committee’s treasurer completed the committee’s Form 460, he reported the total of the contributions coming from Playa del Sol Stockbrokers Emporium and itemized those employees who contributed $100 or more as intermediaries for the Emporium. No violation took place.

Committees are required to check, and, if necessary, inquire and correct any information regarding the true source of a contribution that a person of reasonable prudence would question based on all of the surrounding circumstances. If there is reason to question the source of a contribution, i.e., if there is reason to believe the information contained on the contribution check does not contain the name of the person who is actually making the contribution, the donor should be asked if he or she is acting as an intermediary for the true source of the contribution.

**Quick Tip**

Media reports often refer to the omission of reporting a true source as campaign money laundering.
Reporting Common Contributions

Electronic Receipt of Contributions: Contributions may be received by credit card, wire transfer, via the Internet, cell phone text message, telephone, debit account transaction, or similar electronic payment options:

- For contributions of $25 or more, the committee treasurer should make sure that a copy of the credit card voucher or other documentation is sent to the committee as soon as practicable after the contributions are made.
- The entire amount charged to the contributor is reported as a contribution.
- Fees associated with this type of fundraising, or deducted by the vendor before the contributions are sent to the committee, are reported as expenditures; the fees are not deducted from the amount of each contribution reported.

Fundraisers: The full amount (face value) of a fundraiser ticket is a reportable contribution.

Ex 3.12 – Your committee holds a fundraiser and charges $100 per person. After the event, you determine that your committee spent $25 per person to pay for the caterer, hall rental, entertainment, invitations, etc. Report on Schedule A of the Form 460 each contributor’s name, address, occupation, and employer and the full $100 per ticket contribution. Do not subtract $25 from each ticket sold.
Auctions and Garage Sales: When items are donated for auction or sale at a fundraiser, the donated item is a nonmonetary contribution. (See below for determining the value.) When someone buys an item, the payment is usually considered a “Miscellaneous Increase to Cash” and is reported as such. If any one person pays $100 or more, the payment is itemized.

However, when someone pays more for an item than it is worth, the amount that is equal to the fair market value is reported as a miscellaneous increase to cash and the amount over the fair market value is reported as a monetary contribution. Each is itemized at $100.

Bar Receipts: Funds received by selling drinks at a fundraiser at fair market value are reported as miscellaneous increases to cash, not contributions.

Raffle Tickets: Receipts from the sale of raffle tickets at a fundraiser are reported as contributions. Items donated for raffle prizes are reported as nonmonetary contributions. (Note that Penal Code Section 319 imposes some restrictions on raffles. Contact your county’s district attorney for further information.)

Joint Checking Accounts: Individuals (including spouses) may make separate contributions from a joint checking account. For reporting purposes, the full amount of the contribution is reported as coming from the individual who signs the check. If two or more individuals sign the check, the contribution is divided equally between or among the signers, unless there is an accompanying document signed by each individual whose name is printed on the check that clearly indicates a different apportionment.

A check drawn on a joint checking account that is signed by an individual not listed on the check (e.g., an accountant) must be accompanied by a document signed by at least one of the individuals listed on the check stating to whom the check is to be attributed.
**Business Accounts:** Generally, if a check is drawn on the account of a business entity, the contributor is the business entity, not the person who signs the check.

**Minor children:** A contribution made by a child under the age of 18 is presumed to be a contribution from his or her parent or guardian, unless the facts show otherwise, e.g., that the child actually chose to make the contribution.

**Valuing Nonmonetary Contributions**

This section provides assistance in determining how to value nonmonetary contributions so that they may be reported accurately. The varieties of nonmonetary contributions are vast, so not all possibilities are presented. Contact the FPPC for assistance.

**Fair Market Value**

When a nonmonetary contribution is received, the fair market value of the goods or service must be reported.

If the committee does not know the fair market value of a nonmonetary contribution, such as an original piece of artwork, the committee may send a letter requesting that the contributor provide the value of the contribution in writing. The contributor is legally obligated to provide an amount if the value of the contribution is $100 or more.

**Ex 3.15** – The owner of an audio-visual store donates a television set worth $500 to your committee for sale at an auction. Although the set costs the store owner less than $500, the **fair market value of the television (the amount it would cost any member of the public to purchase the set from the store)** is $500. Therefore, the nonmonetary contribution from the store owner is $500.
**Employee time:** If a business donates the use of an employee to work on a campaign, the amount the individual is paid for working on the campaign is reportable only if the employee spends more than 10 percent of his or her compensated time in a calendar month working on campaign activity.

**Discounts:** If the committee receives a discount on goods or services it purchases and the discount is not offered to the public in the regular course of business, the discount is a nonmonetary contribution that must be reported.

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*Ex 3.16* – An accounting firm provides your committee with the services of an accountant during the last month of the campaign. The accountant spends 25 percent of her time working for the campaign, for which her gross compensation from the accounting firm is $2,500. The amount of the contribution from the accounting firm, therefore, is $2,500.

*Ex 3.17* – Your committee treasurer knows the owner of Janns’ Printing Shop and gets the owner to give your committee a 50 percent discount on the printing of a brochure that normally would cost $1,200. Your committee has received a nonmonetary contribution of $600 from Janns’ Printing Shop.
Mailings, Telephone Banks, Polls

**Multiple Candidates/Measures.** If a communication expresses support or opposition of more than one ballot measure or candidate, the fair market value attributable to each may be calculated by prorating the costs among the featured candidates and ballot measures. The prorated value is based on the amount of space allotted to each candidate or measure supported or opposed in the mailer.

The value of a mailer that supports or opposes candidates and measures being voted on in different jurisdictions may be prorated based on the number of mailers sent to each candidate or ballot measure’s jurisdiction.

**Political and Non-Political Material.** The cost of a communication containing both express advocacy in support or opposition of a ballot measure, as well as non-political material, may be prorated. Costs directly associated with the political message are reportable by the ballot measure committee, including, for example, compensation paid to employees who spend more than 10 percent of their compensated time in a calendar month producing or mailing the political materials, and the pro rata cost of paper, envelopes, and postage. The allocation may be based on the additional weight of the political material or the comparative number of pages between the political and non-political material.

**Member Communications.** Payments made by an organization or its sponsored committee for a communication that supports or opposes a ballot measure are not contributions or expenditures as long as the communication is made only to the organization’s members, employees, or shareholders, or the families of its members, employees, or shareholders. The communication may not be for general public advertising, such as billboards, newspaper ads, or radio or television ads. (See Chapter 4.)

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**Ex 3.18** – The Weston Chamber of Commerce produces and mails a one-page flyer urging voters to vote for Proposition 310, and to vote against Propositions 322 and 323. Half of the flyer is devoted to supporting Proposition 310 and the other half equally opposes the other measures. The Chamber coordinates the mailing with the committee primarily formed to support Proposition 310, but does not coordinate with any committee set up to oppose the two other measures. The total cost of producing and mailing the flyer is $14,000. The committee supporting Proposition 310 has received a nonmonetary contribution valued at $7,000, and the Chamber has made independent expenditures of $3,500 apiece opposing the two other ballot measures.
**Bulk Rate Permits.** Use of another organization’s bulk rate permit is a nonmonetary contribution from the organization. If the committee pays the actual postage costs incurred, the fair market value of the contribution is either:

- The price the organization paid for the bulk mailing permit; or
- The difference in postage costs between the bulk mailing rate and that of regular mail.

If the organization pays for the costs of the mailing using its bulk rate permit, and the committee does not have such a permit, the value of the contribution is (1) the amount it would have cost to pay for the mailing using regular mail; or (2) the cost of the bulk rate mailing plus the cost of a permit.

**Phone Banks:** Businesses and other entities will sometimes allow a ballot measure committee to use their phones to call prospective voters during non-business hours. The fair market value of the use of the phones is calculated to determine the amount reported as a nonmonetary contribution, even if only local calls are made. One method to determine the fair market value is to contact organizations that provide phone banks as a business.
**Polls & Surveys:** A person or entity that provides data paid by a private party for a public opinion poll or survey to a committee is making a nonmonetary contribution if the committee requests the data or the data are used for political purposes. FPPC staff has advised that a formula utilized by the Federal Election Commission may be used for valuing polling or survey data, as long as the formula is used in a reasonable manner to provide a fair estimate. The formula calculates the value based on the age of the data. The chart below illustrates the fair market value of data based on the number of days that pass from the date the entity originally received the data to the date the data were provided to the committee.

<table>
<thead>
<tr>
<th>Age of Data</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 -15 days</td>
<td>Full Value</td>
</tr>
<tr>
<td>16 - 60 days</td>
<td>50%</td>
</tr>
<tr>
<td>61 - 180 days</td>
<td>5%</td>
</tr>
<tr>
<td>More than 180 days</td>
<td>No Value</td>
</tr>
</tbody>
</table>

When only a portion of a survey is provided to or for the benefit of a committee, the nonmonetary contribution is the prorated portion of the total value of the survey.

**Ex 3.19** – A local business association commissioned a public opinion poll to determine voters’ attitudes about three city issues: development of an arena, an expanded no-smoking ban, and a local recreational park bond. The association provided the poll results to the ballot measure committee formed to pass the recreational park bond. Since only a portion of the data pertained to the bond issue, the ballot measure committee reported a prorated amount when disclosing the nonmonetary contribution received.
$5,000 Notification to Potential “Major Donors”

Committees that receive one or more contributions totaling $5,000 or more in a calendar year from an individual or entity that made the contribution(s) from personal, business, or corporate funds must send the contributor written notice that they may have a filing obligation.

The notice may be tailored as long as it contains language substantially similar to the language below:

If your contribution(s) to this committee and to other California state or local committees total(s) $10,000 or more in a calendar year, California law requires you to file a Major Donor Committee Campaign Statement (Form 461). The deadline and location for filing this statement will depend upon the timing and type of contribution(s) you have made.

A major donor must also file a 24-Hour Contribution Report (Form 497) if:

• Contribution(s) total $1,000 or more to a single candidate, any of the candidate’s controlled committees, or to a committee primarily formed to support or oppose a candidate or ballot measure during the 90 days before the election in which the candidate or measure is being voted on; or

• Contributions totaling $1,000 or more are made to state or county political party committees during the 90 days prior to a state election, including a state special election.

Failure to file campaign statements may result in late filing penalties ($10/day) and fines (up to $5,000/violation). For more information, contact the Fair Political Practices Commission toll-free at (866) 275-3772, or refer to the website: www.fppc.ca.gov.

Additionally, if you make contributions of $25,000 or more in a calendar year in California and some or all of those contributions are to state candidates, committees, or ballot measures, you are
required to file your Form 461 electronically with the Secretary of State. For more information on the electronic filing requirements, contact the Secretary of State's office at (916) 653-6224.

The notice is not required if the source of the contribution is a candidate, officeholder, or an existing committee, because they already are required to file campaign statements.

The notice must be mailed, faxed, or emailed to the contributor within two weeks of receipt of the $5,000 or more contribution(s). The notice need not be sent again for subsequent contributions received from the same contributor within the same calendar year.

A copy of each notice or record of all notices sent showing the date sent, and the name and address of the person receiving the notice must be retained.

Once contributions of $10,000 or more are made, the Form 497 may be immediately required. Committees should provide donors the link to the FPPC appropriate filing schedule.

Quick Tip
Returning Contributions

There are several provisions in the Act and FPPC regulations that regulate the return of contributions.

**General Rules:** A contribution may be returned in whole or in part to the contributor at any time. A contribution that is deposited, cashed or negotiated must be disclosed on a campaign statement, even if it is subsequently returned. Only under the two circumstances below may monetary contributions be returned and not reported.

**Outside the 90-Day Election Cycle:** A contribution is not required to be reported (by the donor or the committee receiving the funds) if it is not deposited, cashed, or negotiated and it is returned to the contributor before the closing date of the campaign statement on which it would otherwise be reported.

**24-Hour Contributions:** A primarily formed committee that receives a contribution of $1,000 or more during the 90 days before an election is not required to report if it is not deposited, cashed, or negotiated and it is returned within 24 hours of receipt. The donor is also not required to report if it is returned within 24 hours.

**Missing Contributor Information:** A contribution of $100 or more must be returned within 60 days of receipt if the committee has not obtained the contributor’s name, address, and, in the case of a contributor who is an individual, his or her occupation and employer.
State Contribution Limits

Contributions to a state candidate controlled ballot measure committee from another state candidate controlled committee are subject to limits ($4,100 through December 31, 2014). See FPPC Regulation 18545.

In addition, contribution limits may apply if a committee, at the behest of a state candidate, makes a payment of $50,000 or more for a communication featuring the state candidate 45 days before his or her election. Contact the FPPC for guidance.

Communications Identifying State Candidates

A committee is subject to a contribution limit of $34,000 (through December 31, 2014) from a single source if all of the following conditions are met:

1. The committee makes a payment or a promise of a payment totaling $50,000 or more;
2. The payment is for a communication that clearly identifies a candidate for elective state office;
3. The communication does not expressly advocate the election or defeat of the candidate;
4. The communication is disseminated within 45 days of an election in which the identified candidate will appear on the ballot; and,
5. The communication is made at the behest of the identified candidate.
Once a committee receives a contribution of more than $34,000, the committee may not make a payment for a communication described above.

A candidate is “clearly identified” if the communication:

- states his or her name;
- makes unambiguous reference to his or her office or status as a candidate;
- unambiguously describes him or her in any manner; or
- contains the voice or a visual depiction of the candidate.
Exception: A candidate is not considered “clearly identified” if the candidate’s name is required by the provisions of state or federal law to appear in the communication and the candidate is not singled out in the manner of display.

A communication “expressly advocates” the nomination, election, or defeat of a candidate if it contains express words of advocacy, such as “vote for,” “elect,” “support,” “cast your ballot,” “vote against,” “defeat,” “reject,” or otherwise refers to a clearly-identified candidate so that the communication, taken as a whole, unambiguously urges a particular result in an election.

See Chapter 4 for information in determining whether a payment is “made at the behest of” an officeholder or candidate.

See Chapter 8 for reporting requirements. Ballot measure committees must use E-Form 530 to report certain payments received by the committee when the committee has met all of the provisions noted above regarding featuring a state official in communications.

**Ex 3.20** – Two weeks before an election in which Assembly member Caterina Ramos will be listed on the ballot, the Alternative Energy Committee, Yes on Proposition 580, pays $70,000 for billboard space for an ad campaign. While the ad does not advocate her election, it does include her name and image and was approved by her. The Yes on Proposition 580 Committee is subject to a contribution limit of $34,000 in a calendar year from a single source.

**Ex 3.21** – The Santa Monica Neighbors for Reform, Yes on Measure H, buys newspaper ads in the local newspaper that read, “State Senator Juanita Frances supports Measure H.” The committee has coordinated this advertising campaign with the senator, who is running for reelection and will appear on the ballot within 45 days of placement of the ads. Even though this is a local ballot measure committee, because the ad identifies a state candidate, the committee is subject to a calendar year contribution limit of $34,000 from a single source.

**Ex 3.22** – Save Our Renewable Resources, No on Proposition 444, sponsored by timber industry interests, contracts for a phone message to be distributed to registered voters statewide within 45 days before the state primary election. The phone message includes a statement that reads, “The State Controller says Proposition 444 will hurt the state budget.” The State Controller is not listed on the ballot. Therefore, the ad campaign does not trigger a $34,000 calendar year contribution limit.
Answering Your Questions

A. We are holding a $100-a-plate fundraiser for our committee. The actual cost of the event to our committee will be $25 per person. When someone gives us $100 to attend the dinner, do we report $100 as a contribution, or do we subtract the $25 and report receiving a $75 contribution?

The cost of the ticket for the fundraiser is the amount of the contribution. Report $100 as the contribution.

B. When we send out a fundraising letter, are we required to put our committee identification number on the invitation?

There is no requirement to put the identification number anywhere on the mailer. However, many campaigns do so because if other committees, or others with their own reporting obligations, contribute to your committee, they will need your identification number to complete their campaign reports.

C. We would like to hold a raffle at our next fundraiser. Are there any restrictions on raffles?

The Political Reform Act does not restrict raffles. However, Penal Code Section 319 does prohibit some raffles. This code is interpreted and enforced by each county’s district attorney. Contact the local district attorney where the raffle will be held for further information. Of course, be sure all of the reporting and recordkeeping requirements are met.

D. If Jan, my next door neighbor, spends $1,000 on an event to help raise funds for two different ballot measure committees and the event is held in her home, has she made a contribution to each committee?

Yes. The total cost of a home fundraiser must be $500 or less, or the event will qualify as a nonmonetary contribution. This is true no matter how many committees benefit from the event.
E. May a non-profit organization hold a joint fundraiser with a political committee?

Yes. However, any costs incurred by the non-profit organization that are not reimbursed by the political committee would be considered to be a nonmonetary contribution from the non-profit to the political committee. The non-profit organization should contact the IRS for any possible restrictions based upon the organization’s tax status.

F. Three ballot measure committees wish to conduct individual polls. A polling firm has offered a reduced rate because all three polls can be combined using one very large sample. Are the committees receiving contributions from the polling firm because of the discounted fee, and are the committees making contributions to each other?

To the extent each committee pays only its share of the cost of the poll, the committees are not making contributions to each other. Additionally, if the polling firm provides the discount as part of its standard business policy of providing discounts in similar situations and does not provide the discount for political purposes, the committees will not receive a contribution from the polling firm.
Authority

The following Government Code sections and Title 2 regulations provide authority for the preceding information in this chapter:

**Government Codes Sections**

82015 Contribution.
82018 Cumulative Amount.
82025.5 Fair Market Value.
82036 Late Contribution.
82047 Person.
84105 Notification of Contributors.
84211 Contents of Campaign Statements.
84300 Cash and In-Kind Contributions; Cash Expenditures.
84302 Contributions by Intermediary or Agent.
84306 Contributions Received by Agents of Candidates and Committees.
85305 Restrictions on Contributions by Candidates.
85308 Family Contributions.
85310 Communications Identifying State Candidates.
85311 Affiliated Entities: Aggregation of Contributions to State Candidates.
85312 Communications to Members of an Organization.
85319 Returning Contributions.
85700 Donor Information Requirements; Return of Contributions.
Title 2 Regulations

Chapter 3. Campaign Manual

Contribution, When Aggregated.

18215 Contributions.

18215.1 Contributions; When Aggregated.

18216 Enforceable Promise to Make a Payment.

18216.1 Reporting by Affiliated Entities.

18216.2 Reporting Payments Pursuant to Government Code Section 85310.

18216.3 Reporting Payments Pursuant to Government Code Section 85312.

18216.4 Reporting Payments Pursuant to Government Code Section 85315.

18216.5 Reporting Payments Pursuant to Government Code Section 85333.

18216.6 Reporting Payments Pursuant to Government Code Section 85355.

18216.7 Reporting Payments Pursuant to Government Code Section 85362.

18216.8 Reporting Payments Pursuant to Government Code Section 85365.

18216.9 Reporting Payments Pursuant to Government Code Section 85372.

18216.10 Reporting Payments Pursuant to Government Code Section 85373.

18216.11 Reporting Payments Pursuant to Government Code Section 85375.

18216.12 Reporting Payments Pursuant to Government Code Section 85377.

18216.13 Reporting Payments Pursuant to Government Code Section 85379.

18216.14 Reporting Payments Pursuant to Government Code Section 85381.

18216.15 Reporting Payments Pursuant to Government Code Section 85383.

18216.16 Reporting Payments Pursuant to Government Code Section 85385.

18216.17 Reporting Payments Pursuant to Government Code Section 85387.

18216.18 Reporting Payments Pursuant to Government Code Section 85389.

18216.19 Reporting Payments Pursuant to Government Code Section 85391.

18216.20 Reporting Payments Pursuant to Government Code Section 85393.

18216.21 Reporting Payments Pursuant to Government Code Section 85395.

18216.22 Reporting Payments Pursuant to Government Code Section 85397.

18216.23 Reporting Payments Pursuant to Government Code Section 85399.

18216.24 Reporting Payments Pursuant to Government Code Section 85401.

18216.25 Reporting Payments Pursuant to Government Code Section 85403.

18216.26 Reporting Payments Pursuant to Government Code Section 85405.

18216.27 Reporting Payments Pursuant to Government Code Section 85407.

18216.28 Reporting Payments Pursuant to Government Code Section 85409.

18216.29 Reporting Payments Pursuant to Government Code Section 85411.

18216.30 Reporting Payments Pursuant to Government Code Section 85413.

18216.31 Reporting Payments Pursuant to Government Code Section 85415.

18216.32 Reporting Payments Pursuant to Government Code Section 85417.

18216.33 Reporting Payments Pursuant to Government Code Section 85419.

18216.34 Reporting Payments Pursuant to Government Code Section 85421.

18216.35 Reporting Payments Pursuant to Government Code Section 85423.

18216.36 Reporting Payments Pursuant to Government Code Section 85425.

18216.37 Reporting Payments Pursuant to Government Code Section 85427.

18216.38 Reporting Payments Pursuant to Government Code Section 85429.

18216.39 Reporting Payments Pursuant to Government Code Section 85431.

18216.40 Reporting Payments Pursuant to Government Code Section 85433.

18216.41 Reporting Payments Pursuant to Government Code Section 85435.

18216.42 Reporting Payments Pursuant to Government Code Section 85437.

18216.43 Reporting Payments Pursuant to Government Code Section 85439.

18216.44 Reporting Payments Pursuant to Government Code Section 85441.

18216.45 Reporting Payments Pursuant to Government Code Section 85443.

18216.46 Reporting Payments Pursuant to Government Code Section 85445.

18216.47 Reporting Payments Pursuant to Government Code Section 85447.

18216.48 Reporting Payments Pursuant to Government Code Section 85449.

18216.49 Reporting Payments Pursuant to Government Code Section 85451.

18216.50 Reporting Payments Pursuant to Government Code Section 85453.

18216.51 Reporting Payments Pursuant to Government Code Section 85455.

18216.52 Reporting Payments Pursuant to Government Code Section 85457.

18216.53 Reporting Payments Pursuant to Government Code Section 85459.

18216.54 Reporting Payments Pursuant to Government Code Section 85461.

18216.55 Reporting Payments Pursuant to Government Code Section 85463.

18216.56 Reporting Payments Pursuant to Government Code Section 85465.

18216.57 Reporting Payments Pursuant to Government Code Section 85467.

18216.58 Reporting Payments Pursuant to Government Code Section 85469.

18216.59 Reporting Payments Pursuant to Government Code Section 85471.

18216.60 Reporting Payments Pursuant to Government Code Section 85473.

18216.61 Reporting Payments Pursuant to Government Code Section 85475.

18216.62 Reporting Payments Pursuant to Government Code Section 85477.

18216.63 Reporting Payments Pursuant to Government Code Section 85479.

18216.64 Reporting Payments Pursuant to Government Code Section 85481.

18216.65 Reporting Payments Pursuant to Government Code Section 85483.

18216.66 Reporting Payments Pursuant to Government Code Section 85485.

18216.67 Reporting Payments Pursuant to Government Code Section 85487.

18216.68 Reporting Payments Pursuant to Government Code Section 85489.

18216.69 Reporting Payments Pursuant to Government Code Section 85491.

18216.70 Reporting Payments Pursuant to Government Code Section 85493.