

CANDIDATE COMMITTEE TREASURER'S GUIDE

INTRODUCTION

The Nebraska Political Accountability and Disclosure Act (the NPADA) (§49-1401 et seq, Nebraska Revised Statutes) regulates the financial activities of campaigns by candidates for state or local office in Nebraska. The NPADA does not regulate candidates for federal office. This Treasurer's Guide, compiled by the Nebraska Accountability and Disclosure Commission (the Commission or NADC) is designed to assist candidates and treasurers of candidate committees in complying with the provisions of the NPADA which pertain to campaign practices.

A candidate committee is formed whenever a candidate's campaign-related receipts or expenditures exceed **\$5,000** during any calendar year. A candidate's personal contributions and expenditures (including debts incurred) on behalf of their campaign count towards this threshold. Upon exceeding the threshold, a Statement of Organization (Form A-1) must be filed.

A candidate committee is required to file periodic *Campaign Statements* in connection with their election. Incumbent officeholders and non-incumbent candidates may have an existing candidate committee from a previous election. Those existing committees are also subject to the filing requirements of the NPADA.

Any person (the committee, the candidate, and/or their treasurer) who fails to file required statements in a timely manner is subject to statutory late filing fees.

Under the NPADA, the candidate and the treasurer of his/her candidate committee are both responsible for filing complete and accurate disclosures of the committee's financial activities. These filings are considered public records and are made available to the public for inspection. The treasurer of a candidate committee is also responsible for maintaining detailed accounts, records, bills, and receipts necessary to substantiate the information disclosed in statements and reports filed with the Commission.

All filings submitted by a candidate committee are subject to review by Commission staff. In addition, all candidate committees are subject to audit by Commission staff. **Any person who fails to comply with provisions of the NPADA is subject to civil and/or criminal penalties.**

Nebraska Statutes: This Treasurer's Guide is not intended to be a substitute for the statutory reporting requirements of the [NPADA](#). A copy of the [NPADA](#) may be accessed from the Commission website nadc.nebraska.gov within the About Us section.

Rules and Regulations: Additional information may be found in Title 4: Chapter 4 – Rules and Regulations for Dissolution of Committees; Chapter 8 – Designation of Printed or reproduced items exempt from disclaimer requirements and rules and regulations on the size and placement of disclaimers; and, Chapter 10 – Rules and Regulations Governing Campaign Practices Under the Nebraska Political Accountability and Disclosure Act. [Rules and Regulations](#) may be accessed from the Commission website nadc.nebraska.gov within the About Us section.

Candidate Brochures:

Each election year the Commission publishes a Candidate Brochure which includes specific filing dates for that election. Committees should procure a copy of the Candidate Brochure for the election in which the candidate is seeking office.

Additional [publications, brochures, and guides](#) are available through the Commission website at nadc.nebraska.gov within the Campaign Finance section.

Filing Reports and Statements: Candidates are encouraged to file required reports and statements online in the FirstTuesday system at <https://nadc-e.nebraska.gov>. Please see REPORTING REQUIREMENTS – FIRSTTUESDAY ELECTRONIC FILING SYSTEM within this guide. For those who prefer paper, forms are available at

<https://nadc.nebraska.gov/available-forms>.

Reports Available: Campaign statements and reports filed by candidates and others are public records available on the FirstTuesday website at <https://nadc-e.nebraska.gov>. They can also be obtained from the Commission office. Statements and reports can be searched from the Commission website at <https://nadc.nebraska.gov>. Click on [View Campaign Filings](#) within the Campaign Finance section.

Our staff is dedicated to helping candidates and treasurers of candidate committees comply with the NPADA. Questions should be directed by letter, email or telephone to:

Nebraska Accountability and Disclosure Commission
P.O. Box 95086
Lincoln, NE 68509
(402) 471-471-2522
nadc@nebraska.gov

Office Hours: The Commission's office hours are 8:00 a.m. to 5:00 p.m. Central Time, Monday through Friday, State holidays excepted.

Office Location: 1225 L St. #400, Centre Terrace Building
(Do not send U.S. Mail to this street address. It will be returned by the U.S. Postal Service.)

Website: <https://nadc.nebraska.gov>

Published: October 1, 1981
(Revised: August 2026)

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ORGANIZATIONAL REQUIREMENTS

WHO IS COVERED UNDER THE NPADA?

All candidates for state or local elective office in Nebraska are subject to the provisions of the Nebraska Political Accountability and Disclosure Act (the NPADA) pertaining to campaign practices. This includes candidates seeking the following elective offices:

- Governor;
- Secretary of State, Auditor of Public Accounts, State Treasurer, or Attorney General;
- Member of the State Board of Education;
- Member of the University of Nebraska Board of Regents;
- Member of the Public Service Commission;
- Member of the State Legislature;
- Member of a Public Power District's Board of Directors;
- Member of a Natural Resources District's Board of Directors;
- Member of a Technical Community College's Board of Governors;
- Any elected county office;
- Any elected city, village, or township office;
- Member of a school district's board of education;
- Any other elected state or local office in Nebraska.

Candidates for federal elective office are not subject to the provisions of the NPADA.

WHO IS A CANDIDATE?

Under the NPADA, you are a candidate if:

1. You receive a contribution or make an expenditure, or give consent for another person to do so, in connection with your nomination or election to a state or local elective office, regardless of whether the specific office is known at the time the contribution is received or the expenditure is made; or
2. You file for candidacy for state or local elective office with either the Secretary of State or the appropriate county official; or
3. You are an officeholder eligible for re-election to the same state or local elective office; or
4. You are an officeholder subject to a recall vote.

GENERAL REQUIREMENTS OF A CANDIDATE COMMITTEE

Under the NPADA, if a candidate raises, receives, or spends more than **\$5,000** during a calendar year to support his/her nomination or election, then that candidate has formed a candidate committee. A candidate committee is considered a separate entity from the candidate as an individual.

NOTE: The candidate's personal funds and/or property used for campaign purposes are considered campaign contributions and campaign expenditures. A candidate who finances

his or her campaign solely with personal funds and spends more than \$5,000 during any calendar year has, by law, formed a candidate committee.

Upon its formation, a candidate committee must:

1. Appoint a committee treasurer who is a qualified elector of the State of Nebraska.
2. Designate one account in a financial institution in Nebraska as the committee's official depository. All funds received by the committee must be deposited into this account. All expenditures made by the committee must be made from this account.
3. File a *Statement of Organization of a Political Committee* (NADC Form A-1) with the NADC within **10 days** after the committee's formation. This statement must list the committee's name, physical street address, candidate, and treasurer. This statement must also list the location of the committee's depository account. If the committee is formed in the **30 days** immediately preceding the election, the Form A-1 is due within **2 days** after the committee is formed.
4. Pay a filing fee of \$150 payable to the State of Nebraska.
NOTE: we cannot accept Form A-1 until we receive the \$150 filing fee.

After its formation, a candidate committee must file periodic *Campaign Statements* (NADC Form B-1) and potentially other forms, which disclose contributions received and expenditures made by the committee.

A candidate committee must maintain adequate records to document all contributions received and all expenditures made by the committee, and to document contributions and expenditures reported on the committee's *Campaign Statements*.

NOTE: Candidates who have previously sought elective public office may already have a registered candidate committee. Information on currently registered committees may be obtained from the Commission.

RESPONSIBILITIES OF THE COMMITTEE TREASURER

Under the NPADA, each candidate committee must appoint a treasurer who is a qualified elector of the State of Nebraska. A committee may also designate an assistant treasurer to act in lieu of the treasurer. A candidate may appoint himself/herself as the committee treasurer. If the candidate chooses another individual to serve as committee treasurer and that position becomes vacant, then the candidate assumes the position until a replacement is named.

The treasurer is a key member of the committee and is responsible for maintaining the committee's records and for preparing all reports required under the NPADA. Each expenditure made by the committee must be authorized by the committee's treasurer or the treasurer's designee.

Under the NPADA, the committee treasurer must maintain detailed accounts, records, bills, and receipts necessary to substantiate the information contained in statements and reports filed with the Commission. The treasurer must maintain this documentation for at least five (5) years after the committee's dissolution, and must make these records available for inspection as requested by the Commission.

THE COMMITTEE DEPOSITORY

Under the NPADA, a candidate committee must designate one account in a financial institution in Nebraska as its official depository. All monies received and all cash expenditures made by the committee must pass through and be recorded in this account.

A candidate committee may establish secondary accounts for the sole purpose of depositing contributions received by the committee. These deposits must be promptly transferred to the committee's official depository. A candidate committee may not make expenditures from a secondary account.

A candidate committee should list the name of each contributor and the amount of each contribution on the committee's deposit slips.

Contributions received by a candidate committee shall not be commingled with the funds of any other person, including the personal funds of the candidate.

A candidate committee must preserve its account statements, deposit slips, cancelled checks, and account memos from the committee's depository account for a period of five (5) years after the committee's dissolution.

RECORD KEEPING REQUIREMENTS

The Treasurer shall track and maintain comprehensive detailed records of every single (receipt and expenditure) transaction including:

- The full name and address of each Contributor;
- The full name and physical street address of each Payee;
- The date each contribution is received or payment made;
- The amount of the contribution or expenditure; and,
- A detailed description of the transaction such as goods or services received or purchased.

The records shall include all bank statements, checks received, deposit slips, written or digital ledgers, travel logs, cancelled checks, receipts, bills, invoices, and other digital or written records.

All committee records must be maintained for at least five (5) years after the committee's dissolution, and must be made available for inspection as requested by the Commission.

CONTRIBUTIONS - Additional Record Keeping Requirements and Notes

A candidate is considered as a separate contributor to the campaign. A candidate who purchases goods or services for their campaign has made a contribution to the campaign.

A contribution is considered received on the date it is received or comes under the control of the candidate, the treasurer, or an agent of either. A contribution sitting in the campaign committee mailbox is considered under the control of the committee.

The committee's records of contributions received must also contain the following:

- A separate aggregate total amount received from each contributor for the calendar year to date.
- For contributions received from a political committee, the full name of the contributing committee's treasurer.
- For in-kind contributions received, a description of the goods or services received and the value of those goods or services. Also, record the name and street address of the payee of the goods or services.
- For earmarked contributions received, the name and address of both the actual contributor of the funds and the intermediary or agent who delivered the funds.
- For pledges received, the name and address of the person making the pledge, the date the pledge was made, the amount of the pledge, and the date the pledge is expected to be paid.
- For loans received, the name and address of the lender, the date and the amount of the loan, and the name and address of any person who is either directly, indirectly, or contingently liable on loan. Also, record the date and amount of each loan repayment.

EXPENDITURES - Additional Record Keeping Requirements and Notes

The purpose of the expenditure must include enough information to determine the campaign related or other allowable use of campaign funds.

An expenditure is considered made on the date it is incurred: when a service is provided, when a product is supplied, or when a contract or agreement for payment exists.

If expenditures are made to a payee (such as an agent or independent contractor) who purchases goods or services on behalf of the committee, a detailed record of such expenditures including the full name and street address of any additional payees must also be obtained and kept with committee records. We refer to these additional payees as 3rd Party Payees.

If the financial institution normally provides only photocopies of cancelled checks, the photocopies of the cancelled checks shall be kept. If the financial institution does not normally provide either original or photocopied cancelled checks except upon request and/or for a charge, the committee need not keep photocopies of the cancelled checks in its records, but shall secure copies of those cancelled checks at its own expense if so requested by the Commission.

A check register, log or ledger of the checks issued on the official depository shall be maintained by the treasurer.

Records relating to the payment of travel expenses must include the date, destination and purpose of the travel as well as a description of the method for calculating reimbursement.

STATEMENTS OF FINANCIAL INTERESTS (NADC Form C-1)

Candidates filing to appear on the ballot of any of the following offices must first have on file with the Commission a Statement of Financial Interests (NADC Form C-1) covering the previous calendar year:

Governor and Lieutenant Governor
Secretary of State
State Treasurer
Attorney General
Auditor of Public Accounts
Member of the State Board of Education
Member of the Board of Regents of the University of Nebraska
Member of the Public Service Commission
Member of the State Legislature
Member of the Board of Directors of a Public Power District, Public Irrigation District, Public Power and Irrigation District
Any Elected County Official
Mayor of Omaha
Omaha City Council Member
Mayor of Lincoln
Lincoln City Council Member

Form C-1 is a personal financial disclosure of the candidate's personal financial interests. The Committee Treasurer does not file Form C-1 on behalf of the candidate. The Candidate is responsible for filling out and filing Form C-1. Candidates who file to place their names on the ballot for election or reelection must file their Statement of Financial Interests covering the previous calendar year with the Nebraska Accountability and Disclosure Commission by March 1st. If the Statement of Financial Interests is not timely filed, **the candidate's name will not appear on the ballot.**

Form C-1 must be complete and cover the correct period or it will not be accepted. For instance, the correct calendar year must be entered under Item 5. All items of the statement must be filled out. If there is nothing to report under any item, enter "None". It is a public document. Like a tax return, the statement should cover the previous calendar year.

CONTRIBUTIONS & RECEIPTS

CONTRIBUTIONS TO THE COMMITTEE

Under the NPADA, a "contribution" is defined as a payment, gift, subscription, assessment, expenditure, contract, payment for services, dues, advance, forbearance, loan, donation, pledge, or promise of money or anything of monetary value to a person, which is made for the purpose of influencing the nomination or election of a candidate.

All contributions received by a candidate committee fall into one of four classes:

1. **Cash contributions** include all monetary contributions (currency, checks, money orders, credit card and electronic payments) received by the committee. A cash contribution is considered received on the date it comes under the control of the candidate, the treasurer, or an agent of either (not the date it is deposited). Contributions in a mail box or post office box are considered received and under the control of the committee when delivered to the box. All contributions received by any individual acting on behalf of the committee must be reported to the committee treasurer within five (5) days of their receipt, and not later than the closing date of the current *Campaign Statement* due.
2. **In-kind contributions** include anything of value other than monetary contributions received by the committee. Goods and services donated to a committee (such as donated materials for yard signs or donated office space) are considered in-kind contributions. Advertising produced and paid for by someone else that is approved by or coordinated with the committee is considered an in-kind contribution to the committee. Expenses incurred by the committee, but paid for by others on the committee's behalf, are also considered in-kind contributions. An in-kind contribution is considered received (and must be reported) on the earliest date: when a service is provided; when a product is supplied; or, when a contract for goods or services exists. Unknown amounts must be estimated!
3. **Pledges** are promises (oral or written) of future payments (cash or in-kind) to the committee. A pledged contribution is considered received on the date the pledge is made or promised to the committee, not when payment or delivery is actually made.
4. **Loans** are contributions of money deposited into the campaign bank account that will be repaid by the committee. Note: if the candidate uses his or her own money (e.g. a credit card) to make purchases for the campaign and wishes to be reimbursed, the campaign may report receiving a loan from the candidate and subsequently report a campaign expense for the purchase of the goods or services.

Under the NPADA, a candidate's own money or resources used for campaign purposes is considered a contribution. The contributions from or expenditures made by a candidate or an agent of a candidate are subject to being reported as contributions received by the candidate committee.

Late Contribution: A late contribution includes any type of contribution of \$1,000 or more that is received with 14 days of the election for which the candidate is running. This type of contribution has special reporting requirements. See NADC Form B-5 within the section REPORTING REQUIREMENTS for more information.

Under the NPADA, an offer or tender of a contribution is considered a contribution, and the candidate committee must record and report the contribution as required, unless the contribution is rejected or returned by the committee within a reasonable time (and no later than the closing date of the next *Campaign Statement* required to be filed by the committee).

A contribution drawn on a joint checking account shall be considered a contribution from the person signing the check. If two people sign the check, it is considered an equal contribution from each in the amount of half the total check unless the check is accompanied by a statement indicating the amount to be attributed to each person.

A contribution drawn on a business account shall be considered a contribution from the business entity. Under the NPADA, "business" includes any corporation, partnership, limited liability company, sole proprietorship, association, organization, trust, or entity.

A contribution made by a minor shall be reported as a contribution from the minor's parent or guardian.

CONTRIBUTION RESTRICTIONS

Under the NPADA, there are certain restrictions on contributions to a candidate committee:

- A contribution of more than \$50 in the form of cash currency may not be accepted. All contributions of more than \$50 must be received via written instrument (e.g., a check, money order, credit card, etc.) containing the names of the payor and the payee. Electronic contribution transactions should contain the donor name and address.
- A contribution from a person under contract with the Lottery Division of the Nebraska Department of Revenue as a **lottery contractor** for a major procurement (as defined under §9-803, Nebraska Revised Statutes), or from a person acting on behalf of such lottery contractor, from one of its officers, or from its political action committee(s) may not be accepted by a candidate for state elective office during the term of the contract or for three years following the most recent award or renewal of the contract.
- An anonymous contribution may not be accepted. All anonymous contributions received by a committee must be donated to a tax-exempt charitable organization (a receipt from the charity is required as documentation).

EXCEPTION: Contributions in cash currency of \$50 or less received either as the result of a fundraising event or from the sale of political merchandise are not considered anonymous contributions. Under the NPADA, a "fundraising event" is defined as an event such as a dinner, reception, testimonial, rally, auction, bingo or similar affair through which contributions are solicited or received by such means as purchase of a ticket, payment of an attendance fee, donations, chances for prizes*, or through purchase of goods or services.

*Nebraska law prohibits the use of proceeds from lottery or raffle activity in any political campaign on behalf of any elected official or any other person who is or has been a candidate for state or local office. Please contact the Nebraska Department of Revenue-Charitable Gaming Division for further information on raffles and lotteries.

It is unlawful to hide or conceal the actual source of a contribution by giving the contribution to a person who by arrangement will transfer the contribution to a candidate committee. Such an "earmarked" contribution may be made only if the intermediary or agent who transfers the contribution files a *Report of Earmarked Contribution* (NADC Form B-3) with the Commission and with the end recipient.

The following items are NOT considered contributions:

- An offer or tender of a contribution that is expressly and unconditionally rejected or returned;
- Volunteer personal services provided without compensation;

- Personal travel expenses of less than \$250 in a calendar year voluntarily incurred by an individual without any understanding that the costs will be directly or indirectly repaid;
- Food and beverages, not to exceed \$50 in value during a calendar year, which are donated by an individual and for which reimbursement is not given.

All contributions and other money received by a candidate committee should be recorded and deposited promptly. Contributions received by the candidate and other individuals acting on behalf of a committee must be reported promptly to the committee's treasurer and in no event later than the closing date of any *Campaign Statement* required to be filed by the committee.

RESTRICTIONS ON LOANS AND INTEREST

Loan Restrictions: Under the NPADA, there are limits on the amount of loans a candidate and his/her committee may receive for campaign purposes. These limits apply to two separate and distinct time periods:

1. Prior to or during the first thirty (30) days after its formation, a candidate committee may not accept loans totaling more than \$15,000. Loans received during this initial period are not considered under any other loan limit.
2. Beginning with the thirty-first (31st) day after its formation, a candidate committee may not accept loans totaling more than fifty percent (50%) of contributions of money received which are other than the proceeds of loans. This restriction continues through the end of the term of the office to which the candidate sought nomination or election, regardless of whether the candidate is elected to office.

EXAMPLE, Six-Year Office: An officeholder first formed a committee on January 1, 2020 and was first elected in 2020. The candidate is running for re-election in 2026. Total loans accepted by his/her committee since February 1, 2020 (the 31st day after the formation of the committee in 2020) cannot exceed 50% of the contributions of money, other than loans, received by his/her committee since its inception on January 1, 2020.

EXAMPLE, Four-Year Office: An officeholder first formed a committee on January 3, 2022 and was first elected in 2022. The candidate is running for re-election in 2026. Total loans accepted by his/her committee since February 3, 2022 (the 31st day after formation of the committee in 2022) cannot exceed 50% of the contributions of money, other than loans, received by his/her committee since its inception on January 3, 2022.

EXAMPLE, Four-Year Office: An officeholder who was elected in November 2018 and was re-elected in November 2022, is running for a third term to the same office in the year 2026. Total loans accepted by his/her committee cannot exceed 50% of the contributions of money, other than loans, received by his/her committee since January of 2023 when his/her second term of office began.

The provisions outlined in this section apply to loans from any source, including loans by the candidate to the committee. Contributions from the candidate, other than loans, are not restricted. For example, if a candidate wishes to contribute \$20,000 to his/her committee prior to or during the first 30 days after its formation, only \$15,000 (at most) of that amount could be in the form of a loan. The remaining \$5,000 would have to be a direct contribution which could not, at a later date, be repaid to the candidate (with the exception

of committee dissolution). Furthermore, if a loan is received that requires a guarantor, the guarantor should be disclosed on Schedule C.

Interest payment restrictions: Under the NPADA, a candidate committee may not pay interest on a loan made to the committee by the candidate, by a member of the candidate's immediate family, or by a business with which the candidate is associated.

Immediate family means a child residing in the candidate's household, the spouse of the candidate, or an individual claimed by the candidate or the candidate's spouse as a dependent for federal income tax purposes.

Business with which the candidate is associated means a business:

- in which the candidate is a partner, limited liability company member, director, or officer; or
- in which the candidate or a member of the candidate's immediate family, as previously defined, is a stockholder of closed corporation stock worth \$1,000 or more at fair market value or which represents more than a five percent (5%) equity interest, or is a stockholder of publicly traded stock worth \$10,000 or more at fair market value or which represents more than a ten percent (10%) equity interest.

Under the NPADA, a "business" is defined as any corporation, partnership, limited liability company, sole proprietorship, firm, enterprise, franchise, association, organization, self-employed individual, holding company, joint-stock company, receivership, trust, activity, or entity.

EXPENDITURES & USE OF CAMPAIGN FUNDS

EXPENDITURES OF THE COMMITTEE

An expenditure is money or anything of monetary value spent to support the nomination or election of the candidate. Under the NPADA, an "expenditure" is defined as a payment, donation, loan, pledge, or promise of payment of money or anything of ascertainable monetary value for goods, materials, services, or facilities made for the purpose of influencing the nomination or election of a candidate.

NOTE: Prior to receiving an invoice or bill, a "promise of payment" exists when a service is provided; when a product is supplied; or when a contract or agreement for payment exists. If the exact amount owed is unknown, an estimate must be made. Information concerning unpaid bills and other accrued expenses must be maintained and reported. A person cannot be reimbursed for expenses incurred in a prior reporting period unless the campaign statement for the prior period discloses the expenses as unpaid.

Under the NPADA, there is no dollar limitation on the amount that a candidate committee may expend.

Expenditure Restrictions – There are certain restrictions on expenditures made (and incurred) by a candidate committee:

- An expenditure may not be made without the express authorization of the committee's treasurer, assistant treasurer, or candidate.

- A cash expenditure of more than \$50 may not be made in the form of currency. All cash expenditures of more than \$50 must be made via written instrument drawn on the committee's depository account.
- A check written by the committee may not be made payable to "CASH", except to replenish the committee's petty cash fund.

A candidate committee must make all of its cash expenditures from its depository account, except for expenditures made from a petty cash fund. The uses of and record keeping requirements for a petty cash fund are specified in Title 4, [Chapter 10](#), Section 005 of the Nebraska Administrative Code – Petty Cash Funds, All Committees (see p. 67).

A candidate committee may not make contributions to another candidate committee or to a political party committee.

EXCEPTION: A candidate committee may purchase tickets for a fundraising event of another candidate committee or of a political party committee. The tickets may be purchased for the candidate, a member of the candidate's immediate family or for campaign workers to attend the fundraising event.

An **in-kind expenditure** exists concurrent to an in-kind contribution. An in-kind expenditure should be reported to "offset" an in-kind contribution. Details of the in-kind transaction can be provided with the in-kind expenditure including the name and street address of the payee who provided the goods or services on behalf of the campaign. In the FirstTuesday online filing system, when you enter the receipt of an in-kind contribution, the in-kind expenditure is automatically created and will appear as "In-Kind Contribution (Exp)."

EXPENDITURES OF AGENTS & CONTRACTORS AND 3rd Party Payees

A candidate committee must maintain and disclose information regarding expenditures made by agents or independent contractors (e.g., Advertising agencies, or a Campaign Manager) on behalf of the committee. The agent or independent contractor is required to provide this information to the committee.

EXAMPLE: A candidate committee contracts with an advertising agency to secure broadcast time for radio ads. The committee must keep records of the name, street address, date(s) and amount(s) paid to the advertising agency. The committee must also keep records of the radio station names, street addresses, dates and amounts paid to them by the advertising agency (on the committee's behalf). In this scenario, we refer to the radio stations as 3rd Party Payees.

A **3rd Party Payee** is an additional individual or entity who receives payment:

- a) from one of the committee's direct payees;
- b) from one of the committee's unpaid vendors; or
- c) from one of the committee's in-kind contributors for items, goods, or services for the campaign.

EXAMPLE: A campaign manager purchases sign materials from a lumber yard and is reimbursed from the campaign. The committee must keep records of the name, street address, date(s) and amount(s) reimbursed to the campaign manager (acting as agent of the campaign). The committee must also keep records of the lumber yard name, street addresses, dates and amounts paid to them by the campaign manager (on the committee's behalf). In this scenario, the lumber yard is a 3rd Party Payee.

Other than for overhead or normal operating expenditures, **agents and independent contractors may not make expenditures on behalf of a candidate committee unless those expenditures are properly reported.** Any expenditure made by an agent or independent contractor, including the candidate or an advertising agency, on behalf of a candidate committee must be reported in one of two ways:

1. By the candidate committee, disclosing the payee's full name and street address, dates and amounts of the expenditures, and also disclosing any 3rd Party Payees full names and street addresses, dates and amounts of the payments to the 3rd party payees; OR,
2. By the agent or independent contractor on an *Agent's Expenditure Report* (NADC Form B-10).

IMPORTANT: To avoid reporting problems, a candidate committee should consider including in any agreement with an agent or independent contractor a provision specifying who will report expenditures made by the agent or independent contractor on the committee's behalf. Failure to properly report expenditures made by agents or independent contractors may be subject to civil and/or criminal penalties.

NOTE: An agent is not limited to a business entity. A candidate or the campaign manager or another individual could be acting as an agent and therefore require disclosure of 3rd Party Payees.

EXAMPLE: The candidate uses his or her own money to purchase campaign sign materials from TUV Hardware Company. TUV Hardware Company is a 3rd party payee.

Information about and payments to 3rd party payees must be disclosed on Schedule D, Section 3 of the campaign statement.

CAMPAIGN ADVERTISING AND DISCLAIMER REQUIREMENTS

Printed materials that make reference to a candidate's campaign must contain the name and physical street address of the person or committee paying for the matter. If a candidate committee pays for the matter, a PO Box of the candidate committee may be used instead of a street address. If a person paying for the matter receives reimbursement from the candidate committee, then the candidate committee is considered to be the person paying for the matter. If the advertising is an in-kind contribution to the candidate committee, then the candidate committee is considered to be the person paying for the matter (for purposes of the disclaimer requirement). The following is an example of a disclaimer for printed materials that complies with the law:

Paid for by the Sam Jones for Legislature Committee
1234 North 12th Street
Anywhere, NE 68000

Television and radio advertisements must also include the name of the person or committee who paid for the ads. However, that person's or committee's address need not be included in the ad if the station(s) broadcasting the ad will agree to keep the person's or committee's name and address on file and available to the public for six (6) months after the advertisement is broadcast.

A message relating to a candidate which is disseminated by any electronic means (including the **internet and email**) shall include the name of the person or committee making the expenditure. If the person sending the message acted at the direction of or received reimbursement from a candidate committee, the candidate committee is considered to have paid for the message.

A prerecorded message relating to a candidate disseminated by any means of telecommunication shall include (at the beginning of the message) the name of the person or committee who paid for the message. These calls can be made only between the hours of 8:00 a.m. and 9:00 p.m. Monday through Saturday, and between the hours of 1:00 PM and 9:00 PM, Sunday and legal holidays at the location of the person receiving the message. A person or committee disseminating by any means of telecommunication a message not prerecorded relating to a candidate shall disclose the name of the person or committee paying for the message upon the request of the recipient of the message. If the message is disseminated through an agent or employee of the person or committee making the expenditure for the message, the disclosure shall be of the identity of the person or committee making the expenditure.

NOTE: State Law requires the registration of automatic dialing devices and the text of automatically dialed messages with the Public Service Commission. For more information contact the Public Service Commission at 1200 “N” Street, Suite 300, Lincoln, NE 68508. The telephone number is 402-471-3101 and the web address is <https://psc.nebraska.gov/>

A candidate who uses his or her own personal resources to pay for campaign advertising, who has not exceeded the \$5,000 threshold requiring formation of a committee, is exempt from the disclaimer requirements to identify campaign advertising. However, if the candidate exceeds the \$5,000 threshold requiring registration of a committee, this exemption would no longer apply.

Certain items that are printed or reproduced at the request of the candidate or his/her committee are exempt from the identification requirements. Exempt items include yard signs, bumper stickers, campaign buttons, balloons, T-shirts, billboards, and other items specified in ([Commission Rule 8](#)) Title 4, Chapter 8 of the Nebraska Administrative Code – Designation of Printed or Reproduced Items Exempt from Disclaimer Requirements and Rules and Regulations on the Size and Placement of Disclaimers (see pages 33 – 34 of this document for further information). [Rules and Regulations](#) may also be accessed from the Commission website nadc.nebraska.gov within the About Us section.

Closed Captioning or Transcript Requirement- Candidates for the offices of Governor, Lieutenant Governor, Secretary of State, State Treasurer, Attorney General, Auditor of Public Accounts, member of the Board of Regents of the University of Nebraska, member of the State Board of Education, Public Service Commissioner, and member of the Legislature shall not disseminate a campaign advertisement:

- On television or as a video by means of the internet unless the advertisement includes closed captioning or unless the candidate or committee responsible for the ad posts a transcript of the advertisement on the candidate’s or committee’s website; or
- On radio unless the candidate or committee responsible for the ad posts a transcript of the advertisement on the candidate’s or committee’s website.

Campaign Signs – The NADC does not regulate the placement or timing of campaign signs (except in government offices which is prohibited). Nebraska Revised Statute [§32-](#)

[1524](#), includes certain electioneering prohibitions. Some cities and villages regulate campaign signs through local ordinance. Nebraska Revised Statute [§39-202](#), includes prohibitions on the placement of advertising within the State right-of-ways.

USE OF CAMPAIGN FUNDS

Under the NPADA, a candidate committee must use its funds for goods, services and facilities in assistance of the candidate's nomination or election. In addition, the NPADA provides that certain specific uses of committee funds are permissible while other specific uses are prohibited. (See §§49-1419, 49-1446.01, 49-1446.02, and 49-1446.03, of the Nebraska Revised Statutes.)

Campaign expenses must be distinguished from a candidate's other expenses such as personal or office-holding expenses. For example, a car leased primarily by the campaign may be occasionally used for other business. Under such circumstances, accurate records of the use of the vehicle must be kept and the campaign committee must be reimbursed for the value of the non-campaign use.

Expenses unrelated to the campaign are either personal or office-holding expenses and may not be charged to the campaign, except for certain items described below. For example, membership fees in a professional organization such as a bar association or a medical association are considered personal expenses and may not be paid with campaign funds. However, membership fees for a service organization may be paid from campaign funds if the organization is not one the candidate would normally join, but has done so to enhance his/her campaign.

Campaign funds may be used for expenses such as the following:

- The necessary continued operation of the campaign office or offices of the candidate committee;
- Social events primarily for the benefit of campaign workers and volunteers or constituents;
- Obtaining public input and opinion e.g., a public opinion survey;
- Repayment of campaign loans incurred prior to election day;
- Newsletters and other communications of information, thanks, acknowledgments, or greetings, OR for the purpose of political organization and planning;
- Gifts of acknowledgment, including flowers and charitable contributions, except that gifts to any one individual shall not aggregate more than \$50 within any one calendar year;
- Meals, lodging, and travel by an officeholder related to his or her candidacy and for members of the immediate family of the officeholder when involved in activities related to his or her candidacy (including a national party convention);
- Conference fees, meals, lodging, and travel by an officeholder and his or her government staff when involved in activities related to the duties of his or her public office (including reasonable and necessary expenses of travel calculated to make the officeholder more effective, more knowledgeable or better able to fulfill his or her duties. See Advisory Opin. #133.). Note this provision is not applicable to a spouse or immediate family members.;

- In the case of the candidate committee for the Governor, conference fees, meals, lodging, and travel by the Governor, his or her government staff, and his or her immediate family, when involved in activities related to the duties of the Governor.
- Security services and systems, including security personnel, hardware, software, electronic security equipment, installation, maintenance, monitoring and other reasonable physical and structural security measures and improvements.
- Babysitters when it is necessary that both the candidate and his/her spouse attend a campaign event. This type of expenditure is not permitted for an event relating to the duties of the officeholder.
- Cameras if used for campaign purposes. Any expense relating to personal use may not be paid with campaign funds. (See Advisory Opinion #105.)
- Mobile phones and other electronic devices used primarily for campaign purposes or for communicating with constituents. Documentation of amounts paid from campaign funds should be kept in committee records.
- Christmas and other greeting cards.
- Donations or gifts to charitable organizations so long as not more than \$50 is designated or intended to go towards an individual within a calendar year. (See Advisory Opinion #118 which permits gifts to a school 4-H project.)
- Attendance at a Nebraska Governor's Inaugural event(s) by the candidate, the candidate's immediate family and the candidate's campaign workers. Note immediate family does not include adult children.
- Sporting event tickets to be given as gifts, provided that no one individual receives gifts aggregating more than \$50 within any calendar year. Candidates may not make personal use of sporting event tickets purchased with campaign funds.
- Lease of a vehicle for campaign purposes. If the vehicle is also used for non-campaign purposes, the prorated portion of such cost must be reimbursed to the committee. (See Advisory Opinion #85.)
- Membership fees to join service organizations (but not professional organizations) for the purpose of furthering one's candidacy. (See Advisory Opinion #88.)
- Establishment and maintenance of a legislative website by a State Senator to communicate with constituents. (See Advisory Opinion #195)
- Office equipment such as computers or typewriters for use in the campaign or for soliciting public input and opinion, as long as the equipment is not located in the governmental office of the candidate and not used in connection with fulfilling the duties of public office. (See Advisory Opinion #60.)
- Public opinion polls. (See Advisory Opinion #80.)
- Subscriptions to newspapers which are published or circulated within the officeholder's district for the purpose of obtaining public input or opinion. (See Advisory Opinion #86.)
- Telephone/telefax machines in an officeholder's public office for use by the officeholder.
- A contribution to a ballot question committee.

Campaign funds may NOT be expended for personal expenses, including expenses such as the following:

- Clothes for the candidate or his or her immediate family, including the rental of tuxedos, evening gowns or costumes. However, certain items of clothing, such as campaign T-shirts or hats, may be purchased for fundraising purposes or for campaign advertising.
- Contributions to the committee of another candidate, except for the purchase of tickets to a fundraising event of another candidate.
- Contributions to candidates for federal office. Exceptions may be made for the purchase of tickets to a fundraising event where it can be shown that the candidacy of the state or local candidate will receive a direct benefit through presence at the event.
- Contributions to political party committees, except for the purchase of tickets to a fundraising event or in cases where the candidate receives a direct benefit or service as a result of the contribution.
- Tickets or admission to social events.
- Installment payments for an automobile or other vehicle.
- Medical or dental expenses for the candidate or his or her immediate family.
- Mortgage or rental payments for the candidate's residence or temporary residence. (See Advisory Opinion #55.)
- Office supplies, staff, or furnishings for the governmental office of the candidate, including such items as typewriters, computers, microwaves, bookshelves, coffee makers, watercoolers, televisions, cable hookups or access fees.
- Personal debts, including installment payments on personal loans (except campaign loans).
- Personal expenses, such as eyeglasses or contact lenses, or hair styling.
- Personal services, including those of lawyers and accountants, except for services rendered to the campaign subject to reporting pursuant to §49-1455, Nebraska Revised Statutes.
- Travel expenses by a spouse or immediate family member of an officeholder for activities related to the duties of the officeholder (With the exception of the Governor. See p. 17 and §49-1446.03).
- Lobbying, i.e. for the purpose of influencing matters before the Legislature.

All expenses paid from campaign funds must be supported by detailed records, including invoices or receipts. Expenses paid for travel may only include reasonable and necessary expenses for meals, lodging and travel that have not otherwise been reimbursed or paid by others. Records relating to the payment of travel expenses must include the date, destination and purpose of the travel as well as a description of the method for calculating reimbursement.

INVESTMENT OF COMMITTEE FUNDS

A candidate committee may invest its funds in interest-bearing accounts in Nebraska financial institutions. A candidate committee may also invest its funds in investments authorized in the Nebraska Capital Expansion Act (§§72-1261 through 72-1269, Nebraska Revised Statutes) and in the Nebraska State Funds Investment Act (§§72-1237 to 72-1260, Nebraska Revised Statutes).

REPORTING REQUIREMENTS

CANDIDATE COMMITTEE REPORTING REQUIREMENTS - OVERVIEW

A candidate committee is subject to filing the following forms:

NADC Form A-1 – Statement of Organization of a Political Committee

NADC Form B-1 – Campaign Statement

NADC Form B-5 – Report of Late Contribution

NADC Form A-2 – Statement of Dissolution of a Political Committee

NADC Form C-1 – Candidates for certain offices are subject to filing a Statement of Financial Interests (Due March 1st).

All filings are public documents. Campaign Statements (NADC Form B-1) are the main filings of a candidate committee. Form B-1 discloses dollar values of all transactions on a summary page and further details of contributors and expenditure payees and creditors on additional schedules. (see Disclosure Requirements page 23 for more info)

Required filings which are not filed by the due date may incur late filing fees. Additionally, statement or report omissions and a failure to file can result in **civil penalties of up to \$5,000 per violation**. State law makes the candidate personally liable for the payment of any late fees, civil penalties, and interest if the committee does not make full payment.

Where to File: All Statements and Reports referenced in this guide must be filed with the Nebraska Accountability and Disclosure Commission (NADC).

When to File: The Nebraska Political Accountability and Disclosure Act (NPADA) establishes the due dates for the filing of required statements and reports. Information on the filing date formulas may be found below under Required Statements and Reports. If a statutory due date falls on a weekend or holiday, the actual due date for that filing is the next business day. EXAMPLE: A required filing that falls due on a Sunday becomes due on Monday, the next business day.

How to File: Filings may be submitted in one of six ways: a) online electronic filing through the FirstTuesday program; b) by email; c) by fax; d) on paper mailed via U.S. Mail; e) on paper sent via private delivery service; and f) on paper hand delivered to the NADC office as detailed below.

- **FirstTuesday (online filing) –**

Candidates and Candidate committees are encouraged to file their Statement of Organization, Campaign Statements, Statement of Financial Interests and all other campaign related reports electronically in the Commission's FirstTuesday system.

A filing is considered timely filed if it arrives in FirstTuesday at or before 11:59 p.m. on the date due. For more information on using FirstTuesday, see the section FIRSTTUESDAY ELECTRONIC FILING SYSTEM.

- **E-mail Delivery – nadc@nebraska.gov**

- 1) Download the appropriate reporting form from the Commission's website;
- 2) Complete the form; and
- 3) Attach the completed form to an email. Note a completed form requires a signature if there is a space designated for a signature, so you may need to scan in a signed form if you cannot digitally sign it. Emails should be directed to nadc@nebraska.gov

An emailed filing is considered received when it arrives in the Commission email system. An emailed statement or report is considered timely filed if it is received in the Commission email system at or before 11:59 p.m. on the due date.

- **Fax Delivery –**

- 1) Download the appropriate reporting form from the Commission's website;
- 2) Complete the form; and
- 3) Fax the filing to 402-471-6599. Faxes to the Commission are received in its email system.

A faxed filing is considered received when it arrives in the Commission email system. A faxed statement or report is considered timely filed if it is received in the Commission email system at or before 11:59 p.m. on the due date. You may call the Commission to confirm that the fax has been received.

- **Paper Filing via U.S. Postal Service –**

If filing on paper by U.S. Mail, direct your filing to:

Nebraska Accountability and Disclosure Commission
P.O. Box 95086
Lincoln, NE 68509

Important: Do not use the Commission's street address in any way for U.S. Mail. It will be returned to you by the Post Office. Use only the post office box. The Commission considers a filing to be timely if it is received in the Commission's office or postmarked by the U.S. Postal Service on or before the due date.

- **Paper Filings via Private Delivery or Hand Delivery–**

Filings by private delivery service or by hand delivery should be brought to the:

Nebraska Accountability and Disclosure Commission
1225 L Street, Suite 400
Lincoln, Nebraska.

Do not send U.S. Mail to this address. A filing delivered in this manner is considered filed when physically received at the Commission office. Office hours are 8:00 a.m. to 5:00 p.m. Central Time, Monday through Friday, State holidays excepted.

REQUIRED STATEMENTS AND REPORTS OF A CANDIDATE COMMITTEE

Statement of Organization of a Political Committee (NADC Form A-1): The Statement of Organization registers a candidate committee with the Commission. A candidate committee must file its Statement of Organization within ten (10) days after exceeding \$5,000 in receipts or expenditures during any calendar year. If the committee exceeds that \$5,000 threshold in the 30 days immediately preceding the election, the Statement of Organization must be filed within two (2) days.

A filing fee of \$150 must be paid at the time of filing a Statement of Organization. The check or money order should be made payable to the State of Nebraska. **A Statement of Organization is not considered filed until both the statement and the filing fee have been received by the Commission.** Candidate committees should complete sections 1, 2, 3, 4, 6, 7, 8 and 9 of Form A-1.

Any candidate committee which does not file its Statement of Organization in a timely manner is subject to late filing fees of \$50 per day for each day the statement remains not filed, not to exceed \$1,500 plus interest.

SPECIAL PROVISION: During the 30 days immediately preceding the election, a candidate committee must file its Statement of Organization within 2 days after the committee is formed. During this period, the late filing fees for failing to timely file a Statement of Organization are \$200 per day not to exceed \$1,000.

Any changes to your information in the Statement of Organization must be reported to the Commission. These changes are due by the next campaign statement filing due date and are also subject to late filing fees. These changes must be submitted in writing via letter, fax, or email; reported on an amended Statement of Organization; or, reported on a Campaign Statement. **It is important that a candidate committee report any contact information changes of the committee or treasurer.** This helps ensure that the committee receives important notices from the Commission. Note that a valid Street address of the committee must be on file however, a P.O. Box may be used for correspondence purposes only.

A committee which has filed a Statement of Organization (NADC Form A-1) and has paid the \$150 registration fee is subject to filing all Campaign Statements and Reports from that point forward, regardless of whether they have exceeded the \$5,000 threshold.

Campaign Statement (NADC Form B-1), general information:

All candidate committees are required to file periodic *Campaign Statements (NADC Form B-1)*. On Form B-1, all financial amounts and values from every campaign transaction are required to be disclosed within the Financial Summary page (broken down into Receipts, Expenditures, and a Cash Balance Summary). Each Contributor who has given an aggregate total of more than \$250 within a calendar year must be reported in further detail on Schedules A, B, or C. Each Expenditure payee (and creditor) who has been paid (or are owed) an aggregate total of more than \$250 within a reporting period must be reported in further detail on Schedule D sections 1, 2, or 3. (see Disclosure Requirements page 23 for more info)

For candidate committees which are filing their first Campaign Statement, the reporting period begins with the date money was first raised, received, or expended in connection with the candidate's campaign. The reporting period for subsequent Campaign Statements begins with the day after the closing date of the committee's previous Campaign Statement and ends with the closing date of the Campaign Statement due.

A committee's failure to file a *Campaign Statement* as required is subject to late filing fees of \$50 per day, not to exceed \$1,500 per statement, and may also result in civil penalties of up to \$5,000 per violation. Interest accrues on unpaid late filing fees and civil penalties. The candidate is personally liable for any unpaid late filing fees, civil penalties and interest.

Campaign Statement (NADC Form B-1), All Elections:

Any committee that supports a candidate who is running in an election (whether or not the candidate will appear on the ballot) must file *Campaign Statements* as follows:

1. The first election *Campaign Statement* is due thirty (30) days before the election, with a closing date of thirty-five (35) days before the election.
2. The second election *Campaign Statement* is due ten (10) days before the election, with a closing date of fifteen (15) days before the election.
3. The post election *Campaign Statement* is due forty (40) days after the election with a closing date of thirty-five (35) days after the election. EXCEPTION: for candidates running in the November general election, the post election *Campaign Statement* is due seventy (70) days after the election, with a closing date of December 31.

Candidate committees which are formed by law after the closing date of one or more of the statements for an election year must file the Campaign Statement next due and all subsequent filings leading up to and directly after the election.

NOTE: A candidate that is running in a General election must also file Primary election statements regardless of whether they are running in the Primary election, if they have an existing committee. Candidates that do not advance to the General election are not required to file for the General election.

Check with the Commission or its website for the specific filing dates. All committees are assigned filing schedules in the FirstTuesday online filing system.

Campaign Statement (NADC Form B-1), Annual:

Any candidate committee that did not file election *Campaign Statements* during a calendar year must file an Annual *Campaign Statement* on or before January 31 of the following year, with a closing date of December 31 of the year reported.

Campaign Statement (NADC Form B-1), Postelection Close-Out:

Any candidate committee that did not file election *Campaign Statements* through the end of the calendar year must file a Postelection Close-Out *Campaign Statement* on or before January 31 of the following year, with a closing date of December 31 of the year reported. For example, a candidate who was unsuccessful in the primary election would be required to file a Postelection Close-Out campaign statement to close out the calendar year.

Report of Late Contribution (NADC Form B-5): Under the NPADA, a "late contribution" is defined as a contribution (including money, an in-kind contribution, a loan or a pledge) of \$1,000 or more received from a single source (including the candidate) during the 14 days immediately preceding an election. Note that a late contribution includes money, a loan, a pledge, or an in-kind contribution of goods or services when the contribution has a value of \$1,000 or more. When the value of an in-kind contribution is unknown, an estimate of the value (erring on the side of over-estimating) must be made to determine if it should be reported on NADC Form B-5.

Any candidate committee which receives a "late contribution" must file a *Report of Late Contribution* within **two (2)** days after the contribution is received by the committee.

NOTE: Any candidate committee which does not file a *Report of Late Contribution* in a timely manner is subject to late filing fees of \$200 per day for each of the first ten days the report remains not filed. Beginning on the eleventh day an additional daily late fee of 1% of the amount to be disclosed by the report is assessed, not to exceed 10% of the amount to be disclosed.

Statement of Dissolution of a Political Committee (NADC Form A-2): Once formed, a candidate committee remains in existence, and subject to all reporting requirements, until the committee is formally dissolved. Under the NPADA, a candidate committee remains in existence and subject to all filing requirements of the NPADA **unless and until** a *Statement of Dissolution of a Political Committee* (NADC Form A-2) is submitted by the committee and formally accepted by the Commission.

Incumbent officeholders and candidates active in prior elections who are not sure whether their candidate committees are dissolved should contact the Commission. **A candidate committee which is inactive but not dissolved is subject to all filing requirements.** (See the section, Dissolving a Candidate Committee for more information)

Statement of Financial Interests (NADC Form C-1):

Form C-1 must be filed for certain offices noted under the Organizational Requirements section. Those Candidates are required to file Form C-1 by March 1st of the election year. Some candidates under certain circumstances may have a later due date. Those Incumbent Officeholders are required to file Form C-1 by March 1st every year.

**DISCLOSURE REQUIREMENTS –
CONTENTS OF CAMPAIGN STATEMENTS (NADC Form B-1)**

This section covers the most common and basic information that must be disclosed within each section of a Campaign Statement.

General Information, Page 1

Page 1 must include accurate and current names, addresses, telephone numbers and email addresses.

Financial Summary

All financial amounts and values from every campaign transaction are required to be disclosed within the Financial Summary page. This page is broken down into Receipts, Expenditures, and a Cash Balance Summary.

The **Summary of Receipts** includes all financial amounts regarding contributions and other receipts received by the committee during the reporting period covered by the *Campaign Statement*. In addition, the Summary of Receipts lists the committee's total receipts for the election period to date.

During an election period, ending year-to-date receipts from one *Campaign Statement* must equal beginning year-to-date receipts on the next *Campaign Statement*.

The **Summary of Expenditures** includes all financial amounts regarding expenditures made by the committee during the reporting period covered by the *Campaign Statement*.

In addition, the Summary of Expenditures lists the committee's total expenditures for the election period to date.

During an election period, ending year-to-date expenditures from one *Campaign Statement* must equal beginning year-to-date expenditures on the next *Campaign Statement*.

The **Cash Balance Summary** lists summary information regarding cash activity of the committee during the reporting period covered by the *Campaign Statement*. The Cash Balance Summary is a summary of the committee's checkbook; the ending cash balance from this summary should agree with or reconcile to the balance in the committee's depository account as of the closing date of the *Campaign Statement*.

The ending cash balance from one *Campaign Statement* must always equal the beginning cash balance on the next *Campaign Statement*.

Schedule A – Individual Contributors Detail

Each individual (including the candidate) who has given an aggregate total of more than \$250 within a calendar year must be reported in further detail on Schedule A from that point forward through the rest of the calendar year. The full name and address of the individual must be listed along with the date and amount of all of their contributions. If an individual makes a small contribution and later makes another contribution which combined are more than \$250, both contributions need to be reported. The names of the contributors and other information must be relisted on subsequent campaign statements during the election year. Contributions from entities (corporations, PAC, political parties, unions, etc.) should not be reported on Schedule A. Contributions reportable on this schedule include monetary contributions, in-kind contributions, and pledges.

A Note about Checks from Joint Accounts: If a contribution check is written on a joint account, the contribution is considered to be from the person who signed the check. Only the person signing the check should be listed on schedule A as a contributor. Both parties should not be listed as contributors.

Schedule B – Entity Contributors Detail

Every entity other than an individual (including corporations, LLP's, LLC's, unions, PACs, political parties and other organizational contributors) who has contributed an aggregate total of more than \$250 within a calendar year must be reported in further detail on Schedule B from that point forward through the rest of the calendar year. The full name and address of the entity (street address of a committee) must be listed along with the date and amount of all of their contributions. If an entity makes a small contribution and later makes another contribution which combined are more than \$250, both contributions need to be reported. The names of the contributors and other information must be relisted on subsequent campaign statements during the election year. Contributions from individuals should not be reported on Schedule B. Contributions reportable on this schedule include monetary contributions, in-kind contributions, and pledges.

Schedule C, Section 1 – Loans

On Schedule C Section 1, all loans must be listed along with the name and address of every lender, guarantor, and co-signer. Show the amount and the date of the loan, the amount repaid or forgiven and the remaining balance.

Schedule C, Section 2 – Miscellaneous Transactions

On Schedule C, Section 2 list any miscellaneous transactions not reported elsewhere that affect the cash balance of the committee or that explain an unusual transaction. In some cases, these transactions must also be reported on the “Adjustments For Cash Receipts” line, found on the Financial Summary Page on page 2. Do not list amounts from those who have given \$250 and less on this schedule, those amounts may be reported on Schedules A and B and should be included in the Summary Of Receipts Lines 2(B) and 2(C). Additionally, do not list amounts for those who were paid \$250 or less on this schedule, those amounts may be reported on Schedule D, Section 1 and should be included in the Summary of Expenditures Line 14.

Schedule C, Section 3 – Unpaid Pledges Receivable

On Schedule C, Section 3, list all pledges until they have been paid off.

Schedule D – Expenditures

Each Expenditure payee (and creditor) who has been paid (or are owed) an aggregate total of more than \$250 within a reporting period must be reported in further detail on Schedule D sections 1, 2, or 3.

Schedule D, Section 1 – Expenditures Detail

On Schedule D Section 1, all reportable expenditure payees (who were paid more than \$250 during the reporting period in exchange for goods and services) must be disclosed including their name and street address, the date and amount paid, and enough description of the expense including the goods or services received, to determine the allowable use of campaign funds.

An adequate description of the goods or services must be provided. For example, the label “Rent” would be inadequate (What was rented, and for how long?). “Consulting” is the giving of advice, if doing more than giving advice, a different description should be provided.

Descriptions of reimbursements to agents of the campaign must contain detailed explanations including the allowable purpose of the expense (within or attached to the campaign statement).

Descriptions of “Travel” expenditures listed on this schedule need to include the allowable purposes of the travel. Documentation including the dates of the travel, departure and destination points must be maintained in the committee records.

Descriptions for expenses that are not directly campaign related must include enough detail to illustrate their allowable purpose.

In-Kind Contributions should be listed on Schedule D Section 1 as In-Kind Expenditures. The amount and date of the in-kind expenditure and a description of the goods or services received or the purpose for which the transaction was made should be disclosed as mentioned above. The 3rd party payee name and street address should be included on Schedule D Section 3, or on an attachment. In the FirstTuesday online filing system, when you enter the receipt of an in-kind contribution, the in-kind expenditure is automatically created and will appear as “In-Kind Contribution (Exp).”

The schedule of expenditures is not cumulative. An expenditure should be listed on only one *Campaign Statement*. Only expenditures incurred during the reporting period are disclosed on Schedule D Section 1. This is in contrast to other schedules on the form.

Schedule D, Section 2 – Unpaid Expenditures Detail

On Schedule D, Section 2 report Unpaid Vendor accounts payable or unpaid amounts owed by the committee as of the close of the reporting period. Disclose the name and street address of the creditor, the amount and date the expense was incurred, and enough description of the expense including the goods or services received, to determine the allowable use of campaign funds.

NOTE: Goods and services for which the committee has incurred an obligation to pay are reportable as unpaid bills or accrued expenses even if payment is not yet due and the specific amount to be paid is not yet known. If the exact amount owed is not known, an estimated amount should be reported and may be amended at a later time.

Once listed, an unpaid bill should appear on this schedule until it is paid, forgiven, or otherwise disposed of.

Schedule D, Section 3 – 3rd party payees

On Schedule D, Section 3 disclose all 3rd Party Payee transactions including the name and street address, date, amount, and description. Be sure to reference the agent (the related direct payee, unpaid vendor, or in-kind contributor) in the description.

DISCLOSURE REQUIREMENTS – OTHER SITUATIONS

Contributions received electronically online or digitally that have a fee–

A contribution received electronically (online, via PayPal, etc.) that incurs a fee should be reported at the full amount contributed as a Contribution received and the transaction fee should be reported separately as an Expenditure.

Donations of items which are sold at an auction fundraiser for the campaign–

Items received by the committee to be sold at an auction fundraiser must be reported as an In-Kind Contribution received at Fair Market Value (FMV). A reasonable description of the item must be provided along with a note that it is to be sold at auction. When the auction is held, all proceeds should be reported as monetary contributions to the campaign. For other auction situations, please contact the NADC.

Anonymous Contributions Received–

The committee cannot accept an anonymous contribution. An anonymous contribution should not be deposited and must instead be transferred to a tax-exempt charitable organization. A receipt must be obtained from the tax-exempt organization and kept in the committee records. An explanation should be kept in the committee records, and no reporting is necessary if it is not deposited. Alternatively, if an anonymous contribution is accidentally deposited into the campaign account, an expenditure from the campaign should be made to a tax-exempt charitable organization. The receipt and the expense should be reported as Miscellaneous Transactions on Schedule C, Section 2 to disclose the receipt and the expenditure.

Investment of Committee Funds– An investment, for example the purchase of a CD would be reported as a negative “Adjustment to Cash” on the Cash Balance Summary and described on Schedule C - Section 2. The total amount of the investment (including any interest earned or rolled in) should be reported in the Value of Investments each period within the Cash Balance Summary. In the future, when the CD is cashed in and transferred back to the campaign checking account, the full value (principal plus interest minus penalty etc.) of the CD would be reported as a positive “Adjustment to Cash” on the Cash Balance Summary with further description on Schedule C - Section 2.

Candidate use of own funds for the campaign and reimbursement–

A candidate who spends their own money, on behalf of their candidacy, has made a contribution to their own campaign. If a candidate purchases goods and services for the campaign and wants to be reimbursed by the campaign, they must report the amount as a loan to the campaign with the corresponding purchase reported as a campaign expenditure. If the amount would exceed the loan limit, all or a portion of the amount should be reported as an in-kind contribution from the candidate to the campaign which could be reimbursed back to the candidate upon dissolution of the campaign. The details of the transaction must be kept in committee records.

Refunds of Expenditures–

If a payee later reimburses all or a portion of an expenditure, it should be reported as an amendment to reduce the original transaction.

FIRSTTUESDAY ELECTRONIC FILING SYSTEM

FirstTuesday is an electronic filing system through which candidates may file Statements of Financial Interests, Statements of Organization, Campaign Statements and other campaign related reports and statements. FirstTuesday is mainly a transaction-based system, you enter the transactions and then the reports will be created for you to file. There are several advantages to using the FirstTuesday filing system:

- Receive a filing schedule and electronic reminders of upcoming filing dates for campaign statements and reports;
- Enter campaign contributions and expenditures throughout the reporting period so that the campaign statement is complete and ready for filing when due;
- Campaign transactions (contributions and expenditures) that are entered do not have to be entered again. Any required filings will automatically be created based on the entered transactions. Disclosures that should be relisted will automatically be relisted by the system.
- You may submit a filing up until 11:59 p.m. Central Time on the due date;
- Receive an electronic notice that a filing has been accepted;
- Receive an electronic reminder the day after the due date of a campaign statement if the statement is not timely filed, thereby potentially reducing the amount of late filing fees.

New Committees - How to Establish a FirstTuesday Campaign Committee Account

NOTE: If your committee has previously filed or registered (on paper) but you are using FirstTuesday for the first time, please contact nadc@nebraska.gov to obtain your credentials for logging in. **DO NOT** create a new account. All existing committees are registered in FirstTuesday whether or not the committee uses the FirstTuesday system.

If your committee has not previously registered or filed, go to <https://nadc-e.nebraska.gov>. Click on the Registration tab towards the top of the page. Select Candidate Committee and click on Register. Complete the registration page and click submit. After the Commission approves your registration, you will receive credentials via two separate automated emails (may include NECF in the email address).

Candidates – How to Establish a FirstTuesday Statement of Financial Interests Account

A Statement of Financial Interests (NADC Form C-1) must be filed only for the elected offices specified under the Organizational Requirements section. **NOTE: if you are a previous C-1 filer on paper or online please contact nadc@nebraska.gov to obtain your credentials for logging in. DO NOT create a new account.**

If the candidate is required to file Form C-1 but has not previously registered or filed, go to <https://nadc-e.nebraska.gov>. Click on the Registration tab towards the top of the page. Select Create a Statement of Financial Interests(C-1) Filer Account and click on Create Account. Complete the registration page and click submit. You will then receive credentials via two separate automated emails (may include NECF in the email address).

Logging In (for the first time)

After receiving your credentials- Go to <https://nadc-e.nebraska.gov>. Click on the Filer Login tab and enter the credentials that you received via email. The system will prompt you to create a new password along with a security question and answer for future password recovery. Then click submit. You will be returned to the log in page where you can enter your User Name and the new Password you created.

How to Login to Your FirstTuesday Account (at any time)

To log in any time, go to <https://nadc-e.nebraska.gov>. Click on the Filer Login tab and enter your credentials. You will then land on your Entity Overview Page.

Final Notes on the FirstTuesday electronic filing system

The FirstTuesday Campaign Finance System is transaction-based. Only the exact transactions entered will appear on the required statement or report in the form of a financial amount. Ideally, it works best if you enter all contributors and payees, regardless of amount. The PDF statements and reports will only display amounts that are required (e.g., Form B-1 Schedules A and B will only display contributors who have given more than \$250 within a calendar year, even if those giving less have been entered).

Electronic Filing Guides, including an **Outline** and a comprehensive **Step-By-Step** guide are available at <https://nadc.nebraska.gov/publications> under the heading Electronic Filing Guides OR from the Commission website nadc.nebraska.gov by going to the Campaign Finance section and clicking on Publications, Brochures, and Guides. Questions and requests for assistance may be directed to the Commission at 402-471-2522.

DISSOLVING A CANDIDATE COMMITTEE

Once formed, a candidate committee remains in existence, and subject to all reporting requirements (and potential late fees and penalties) until a dissolution request has been properly submitted to and formally accepted by the NADC.

A candidate who is not an officeholder (nor an officer-elect) may dissolve his or her candidate committee if the committee:

1. Does not expect to receive additional contributions;
2. Has paid or resolved all of its outstanding debts and obligations; and
3. Has disposed of all of its unexpended funds and any other assets of the committee.

An incumbent officeholder may not dissolve his or her candidate committee except under certain circumstances. A candidate who is an officeholder may dissolve his/her candidate committee if the committee meets the three conditions listed above, **and** if:

4. The committee reports no receipts or expenditures, other than final disposition of assets, on its most recent *Annual Campaign Statement* (NADC Form B-1) filed after the candidate's election (i.e., a year or more after the election); and
5. The candidate agrees not to accept contributions or make expenditures until the calendar year in which the candidate next seeks reelection.

NOTE: A state officeholder (Governor, Secretary of State, Auditor of Public Accounts, State Treasurer, Attorney General, member of the State Board of Education, member of the University of Nebraska Board of Regents, member of the Public Service Commission, or member of the State Legislature) may not dissolve his/her candidate committee **unless the officeholder declares that he or she has not and will not file for reelection to the same office** or has withdrawn such filing. An officeholder subject to term limits who is not eligible for reelection may dissolve his or her committee.

A candidate committee that wishes to dissolve must file a ***Statement of Dissolution of a Political Committee (NADC Form A-2)*** along with a Final Campaign Statement (NADC Form B-1). The Statement of Dissolution and the Final Campaign Statement, must show that the committee has met all of the requirements to dissolve.

As part of a candidate committee's final distribution of assets, unexpended funds of the committee may be transferred to:

- Another candidate committee;
- A political party committee;
- A ballot question committee;
- A tax exempt charitable institution;
- The State of Nebraska or any agency thereof or a fund of any political subdivision of the State subject to the Nebraska Budget Act; or
- The contributors of the funds, provided that no contributor receives more than the amount contributed.

Any physical assets of a dissolving committee must be transferred to one or more of the persons set forth above or be sold at a reasonable price with the proceeds transferred as set forth above. **NOTE:** Electronic equipment is considered to have no value more than 4 years after the purchase date (see Commission Resolution #04-02). Please feel free to contact the Commission office for assistance in reporting the value of any electronic equipment less than 4 years old.

After a Statement of Dissolution has been filed, and after a final review by NADC staff, the committee will be notified whether its Statement of Dissolution has been accepted. **A committee is not dissolved until a formal letter of acceptance has been sent from the NADC.**

REMINDER: Once formed, a candidate committee is subject to the reporting requirements of the NPADA until its Statement of Dissolution has been formally accepted.

A dissolved candidate committee may not make any further contributions or expenditures.

A dissolved candidate committee must maintain its records for a period of five (5) years after its dissolution.

REPORTING REQUIREMENTS OF OTHERS

In every election cycle there are contributors who have never previously made a campaign contribution. These contributors may be unaware they have reporting obligations. You should protect your contributors from late filing fees and civil penalties by advising them of their reporting requirements. Note that all our forms have the same filing options mentioned in the CANDIDATE COMMITTEE REPORTING REQUIREMENTS – OVERVIEW **How to File**.

Report of Political Contributions of a Corporation, Union or Other Entity (NADC Form B-7): A corporation, labor organization, limited liability company (LLC), limited liability partnership (LLP) or industry, trade, or professional association which is either organized under the laws of the State of Nebraska (including registration with the Nebraska Secretary of State) or doing business within the State of Nebraska is required to report political contributions of more than \$250 on Form B-7.

This includes any direct contribution (cash/monetary, pledge, or loan) or in-kind contribution to a candidate or candidate committee. This also includes an independent expenditure in support of or in opposition to a candidate.

The **contributor** is responsible for filing this B-7 report. However, candidate committees should inform their contributors of their filing requirement and provide them a Form B-7. A contributor's failure to file this report as required is subject to late filing fees, and may also result in civil and/or criminal penalties.

Reportable contributions include direct contributions to the candidate or committee, personal services that have been provided, and independent expenditures.

Out of State Contribution Report (NADC Form B-9): A "major out-of-state contributor" is required to file Form B-9. A "major out-of-state contributor" is defined as a corporation, union, industry association, trade association, or professional association which is not organized under the laws of the State of Nebraska and which makes contributions or expenditures totaling (or aggregating) more than \$10,000 during a calendar year for Nebraska state and local elections.

"Major out-of-state contributor" does not include: an entity required to file B-7 reports with the NADC; a committee registered with the NADC, a committee registered with the Federal Election Commission (FEC), or an individual.

The **contributor** is responsible for filing this B-9 report. However, candidate committees should inform their out-of-state contributors of this requirement and provide them a copy of Form B-9. A contributor's failure to file this report as required is subject to severe late filing fees, and may also result in civil penalties.

Report of Earmarked Contribution (NADC Form B-3): Any person or committee who acts as an intermediary or agent for a contribution "earmarked" to a candidate committee is required to report the actual source of such a contribution on Form B-3. Under the NPADA, a completed copy of this form must also be filed with the candidate committee when an "earmarked" contribution is made.

Note: This report is required for any contribution amount. There is no threshold.

The **intermediary or agent** is responsible for filing Form B-3. However, candidates should inform the intermediary or agent of their filing requirement. An intermediary's or agent's failure to file this report as required is subject to late filing fees, and may also result in civil and/or criminal penalties.

Report of Independent Expenditure (NADC Form B-6): Under the NPADA, an "independent expenditure" is defined as an expenditure to influence an election which is not a contribution to a candidate or committee and which is not made at the direction of, under the control of, or with the cooperation of another person. It is easy to understand that an expenditure in opposition to a candidate or ballot question is an independent expenditure. However, an independent expenditure can be in support of a candidate or ballot question if it is not made at the direction of, under the control of, or with the cooperation of, a candidate, a committee, or a candidate's agents.

Committees (political party committees and PACs or separate segregated political funds) should report independent expenditures on their *Campaign Statements*. Corporations, labor organizations, limited liability companies, limited partnerships and industry, trade, or professional associations should report independent expenditures on their *Reports of Political Contributions of a Corporation, Union or Other Entity* or on their *Out-of-State Contribution Reports*.

An individual, committee, or entity who is not required to file other reports or statements with our office and who makes an independent expenditure of more than \$250 must file NADC Form B-6.

The **person making the independent expenditure** is responsible for filing this B-6 report. Any such person's failure to file this report as required is subject to late filing fees, and may also result in civil and/or criminal penalties.

Agent's Expenditure Report (NADC Form B-10): An agent or independent contractor of a candidate committee may be required to file Form B-10. Failure to file Form B-10 as required may result in civil and/or criminal penalties. To avoid reporting problems, a candidate committee should consider including in any agreement with the agent or independent contractor a provision specifying who will report expenditures made by the agent or independent contractor on the committee's behalf. For more information, please see the section EXPENDITURES OF AGENTS & CONTRACTORS AND 3rd Party Payees.

Report of Late Independent Expenditure (NADC Form B-11): The NPADA defines a late independent expenditure as an independent expenditure of \$1,000 or more made by an independent committee (a PAC), during the 14 days immediately preceding the election, to support or oppose the nomination or election of a candidate or ballot question. A Report of Late Independent Expenditure must be filed with Commission within two (2) days after the late independent expenditure is made. The independent committee (PAC), making the independent expenditure is responsible for filing the report. Failure to timely file may result in late filing fees and civil penalties.

ENFORCEMENT

AUDITING OF CANDIDATE COMMITTEES

The statements and reports filed by any candidate committee are subject to review by Commission staff. Committees are required to submit additional information if any statement or report filed with the Commission is incomplete or otherwise deficient.

The statements and reports filed by any candidate committee are subject to random field audits by Commission staff. A candidate committee's records must be made available to the Commission for inspection and audit upon a request of the Commission after reasonable notice.

INVESTIGATIONS

The Commission acts as the primary civil enforcement agency for violations of the NPADA and of the rules and regulations promulgated thereunder. The State Attorney General has concurrent jurisdiction with the county attorney to enforce the criminal provisions of the NPADA.

The Commission investigates alleged violations of the NPADA and of its rules and regulations upon any of the following:

- The receipt of a *Complaint* signed under oath;
- The recommendation of the Commission's Executive Director; or
- A motion of the Commission.

All proceedings relating to investigations of alleged violations of the NPADA are kept confidential until the Commission determines, through its investigation and after a formal hearing, that a violation has in fact occurred. If no violation is found, the matter remains confidential. However, the alleged violator may request that the proceedings be public.

If the Commission determines that a violation of the NPADA has in fact occurred, the Commission may then issue an Order requiring the violator to:

- Cease and desist the violation;
- File any required report, statement, or other information as directed; and/or
- Pay a civil penalty of not more than \$5,000 for each violation of the NPADA.

EXCEPTION: For violations of the restrictions on loans received by a candidate committee, the maximum civil penalty which may be imposed is the amount by which the loan limit was exceeded, even if that amount is more than \$5,000.

The Commission may refer potential criminal violations of the NPADA to the Attorney General for prosecution.

ADVISORY OPINIONS

Any person or committee directly covered or affected by the provisions of the NPADA may apply to the Commission for an Advisory Opinion.

A request for an Advisory Opinion must be in writing, and must set forth a specific transaction or activity that the person or committee requesting the opinion either plans to undertake or is presently undertaking and intends to continue in the future. A request for an Advisory Opinion should include a complete description of all the relevant facts involved in the transaction or activity at issue. Requests regarding general questions about or interpretations of the NPADA, hypothetical situations, or the activities of third parties will not be considered as requests for an Advisory Opinion.

Unless amended or revoked, an Advisory Opinion rendered by the Commission is binding upon the Commission in any subsequent charges before the Commission concerning the person or committee who requested the opinion and, in good faith, acted in reliance of that opinion (unless material facts were omitted or misstated in the request).

RULES & REGULATIONS INFORMATION

Title 4, Chapter 10, Section 005, Nebraska Administrative Code

005. Petty Cash Funds, All Committees. A committee may maintain a petty cash fund out of which it may make expenditures not in excess of fifty dollars (\$50) to any person in connection with a single purchase or transaction.

01. A written record of petty cash disbursements must be kept if a petty cash fund is maintained including the date and amount of payment, the name and address of the payee, and the purpose of the disbursement.

02. No check shall be made payable to cash except to replenish a petty cash fund, and such check shall be drawn only upon the official committee depository.

03. Contributions, loans, and other funds received in cash or by written instrument or from the disposition of in-kind contributions may not be used for petty cash. Such cash, checks, written instruments and proceeds must be deposited directly into a committee's designated depository.

04. Receipts and invoices shall be obtained in connection with any purchase or transaction from a petty cash fund. Such receipts and invoices shall be preserved for five (5) years and shall be made available for inspection as authorized by the Commission.

TITLE 4 - NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION

CHAPTER 8 - DESIGNATION OF PRINTED OR REPRODUCED ITEMS EXEMPT FROM DISCLAIMER REQUIREMENTS AND RULES AND REGULATIONS ON THE SIZE AND PLACEMENT OF DISCLAIMERS.

(Adopted September 11, 1987 and amended on October 19, 1990)

STATUTORY AUTHORITY

This rule is adopted pursuant to the provisions of section 49-14,123(1) and section 49-1474.01.

8-(1) Scope and Application: This rule designates the items relating to a candidate or a committee which are printed or reproduced at the request of a candidate or committee which are exempt from the disclaimer requirements of section 49-1474.01 and establishes rules and regulations determining the size and placement of disclaimers on non-exempt items relating to a candidate or committee which are printed or reproduced at the request of such a candidate or committee.

8-(2) Designation: Pursuant to section 49-1474.01(2) the following items relating to a candidate or committee which are printed or reproduced at the request of such candidate or committee are exempt from the disclaimer requirements of section 49-1474.01(1): windshield stickers, yard signs, bumper stickers, campaign buttons, balloons, Christmas cards, address books, ashtrays, badges & badgeholders, cigarette lighters, clothespins, T-shirts, coasters, combs, cups, earrings, emeryboards, envelopes, erasers, flyswatters, frisbees, glasses, golf balls, golf tees, hats, horns, icescrapers, keyrings, knives, letter openers, magnifying glasses, matchbooks, mini-pocket calculators, nailclippers, nailfiles, napkins, noisemakers, paper & plastic cups, paper & plastic plates, paperweights, pencils, pendants, pennants, pens, pinwheels, plastic table wear, pocket protectors, potholders, ribbons, rulers, shoehorns, staple removers, sunglasses, sunvisors, swizzle sticks, tickets to fundraisers, whistles, billboards, electronic signs, palm or business cards, magnetic stickers, bookmarkers.

8-(3) Size: Disclaimers on non-exempt items relating to a candidate or committee which are reproduced or printed at the request of such candidate or committee shall be of such size so as to be legible.

8-(4) Placement: The disclaimer on printed material shall clearly state in an area apart from any text the name and street address of the person paying for the production, distribution or printing of the printed material.

8-(5) Printed Material With More Than One Page: Printed material requiring a disclaimer containing more than one page need only contain the disclaimer on one page of the printed material if the pages of the printed material are taped together, stapled together, or otherwise bound together, or if it clearly appears that the multiple pages of the printed material constitute one document such as by consecutive numbering of pages. Inserts or appendices must contain a separate disclaimer unless physically attached to material containing a disclaimer.

8-(6) Envelopes: A disclaimer appearing on an envelope containing political material does not constitute a proper disclaimer on the political material. There is no requirement that a disclaimer appear on an envelope containing printed material.

8-(7) Person Paying For the Production, Distribution or Posting of Printed Material: If an individual acts as an agent for another in paying for the printing, production, distribution or posting of printed political materials or is to be reimbursed by another for the payment, that individual is not the person paying for the production, distribution or posting of political material. The ultimate source of the payment is the person who pays for the production, distribution or posting of printed material.