

Instructions for Completing this Form

Schedule B: In-kind Contributions over \$100

This schedule is to be used when reporting “In-Kind” contributions, received by the candidate or committee from persons, organizations and other entities.

In-Kind Contributions – An In-Kind Contribution is the donation of goods, services, property or anything else of value that is offered for free or less than the usual and normal charge; or payments by a third party for goods and services rather than money.

Note: The basis for arriving at the dollar value of an in-kind gift is: new items are valued at retail value; used items are valued at fair market value and services rendered are valued at the actual cost of service per hour.

Itemization is required if:

- the contribution is more than \$100; or
- the contributor has given previously to the committee and the contributor’s total contribution (aggregate) in this election cycle (the current reporting year if you are a committee) is more than \$100.

REQUIRED INFORMATION

Page Count: List the page number and the total number of Schedule B’s being included with the report which you are filing. (e.g. Page 2 of 4)

Column 1: List the full name and complete mailing address (include zip code) of the contributor (this list must be maintained in alphabetical order).

Column 2:

Individual Contributions - list the contributor’s employer or business; the contributor’s occupation and the principal place of business (city and state) where the contributor works; a description of the service or item that was contributed; and the basis used for determining the value of the service or item.

Business/Corporate Contributions - list the type of business of the contributor and the principal place of business (city, state and zip code) where the contributor is located; a description of the service or item that was contributed; and the basis used for determining the value of the service or item.

Column 3: Enter the date that the In-Kind contribution was received, **NOT** the date that payment for the service was made or the date that the contributor informed the committee of the amount of the service (e.g. if a mailer is sent out on the candidate’s behalf, the date should reflect the day that the mailer was mailed to the public.)

Column 4: List the amount of the contribution being given during this reporting period.

Column 5: List the total contributions for this election cycle (this year for committees) that the contributor has given to the candidate or committee. The aggregate for a contributor includes both monetary and In-Kind (reported on Schedule B) contributions.

Total This Period: Add the total amount of In-Kind contributions shown in Column 4 and if more than one page is needed, list the amount on the last page of Schedule B.

Other In-Kind Contribution Reminders

- § Once a contributor has been itemized on this schedule, all subsequent monies from that contributor, regardless of the amount, must be reported on all future reports for the election cycle (current reporting year for political committees.)
- § Do not list any contributors who were itemized on previous reports but who have not donated to the candidate or committee during the current reporting period.
- § Do not combine contributions of an individual and a related business or organization. Treat each entity as a separate contributor and track the aggregates accordingly.
- § All listed contributions must appear in alphabetical order. Use the last name for individuals and the first letter of the business or corporate name (not including articles such as “THE”) when alphabetizing. There is no need to separate corporations, political committees, individuals, or other entities onto separate schedules; submit one alphabetized list for all itemized contributors.