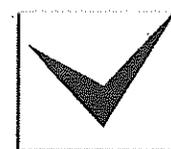


**BALLOT ACCESS CHECKLIST
FOR 2017 MUNICIPAL CANDIDATES
WHERE NOMINATION PAPERS ARE USED**



Each of the following forms must be completed and filed on time by candidates for municipal office in order for the candidate's name to be placed on the ballot at the **February 21, 2017 Spring Primary** and the **April 4, 2017 Spring Election**.

In the City of Milwaukee, the filing officer is the Milwaukee City Election Commission. In all other municipalities, the filing officer is the municipal clerk. Candidates should contact their filing officer for further information or to obtain any of the necessary forms.

1] **Complete and submit a Campaign Registration Statement (Form ETHCF-1)** to the filing officer no later than **5 p.m. on Tuesday, January 3, 2017**, or the candidate's name will not be placed on the ballot. If the form is faxed or emailed, the original document must follow postmarked no later than January 3, 2017. Wis. Stat. §§ 8.10(5), 8.21, 8.30(4), Wis. Admin. Code EL § 6.04

- New candidates file a campaign registration statement as soon as intent to seek elective office is known or before funds are collected or spent. Wis. Stat. §§ 11.0202(1)(a), 11.0202(2)(a).
- Continuing candidates file an amended campaign registration statement indicating the office sought and the new primary and election dates. Wis. Stat. §§ 11.0202(1)(a), 11.0202(2)(a).

2] **Complete and submit a Declaration of Candidacy (EL-162)** to the filing officer no later than **5 p.m. on Tuesday, January 3, 2017** or the candidate's name will not be placed on the ballot. If the form is faxed or emailed, the original document must follow, postmarked no later than January 3, 2017. Wis. Stat. §§ 8.10(5), 8.21, 8.30(4), Wis. Admin. Code EL § 6.04.

3] **Circulate and submit Nomination Paper for Nonpartisan Office (EL-169)** to the filing officer no later than **5 p.m. on Tuesday, January 3, 2017** or the candidate's name will not be placed on the ballot. Only original nomination papers (no photocopies, faxes, or emailed documents) will be accepted. Nomination papers may not be circulated before December 1, 2016. Wis. Stat. § 8.10(2),(3), Wis. Admin. Code EL § 6.04(2).

The number of signatures required is as follows:

All village and town offices:		20 - 100
1 st Class Cities:	Citywide offices	1,500 - 3,000
	Aldersperson elected to district	200 - 400
2 nd and 3 rd Class Cities:	Citywide offices	200 - 400
	Aldersperson elected at large	100 - 200
	Aldersperson elected to district	20 - 40
4 th Class Cities:	Citywide offices	50 - 100
	Aldersperson elected to district	20 - 40

4] **Municipal judge candidates:**

Complete and submit a Statement of Economic Interests (SEI) to the Wisconsin Ethics Commission. The SEI must be received in the Wisconsin Ethics Commission office no later than **4:30 p.m. on Friday, January 6, 2017** or the candidate's name will not appear on the ballot. Wis. Stat. §§ 8.10(5), 8.30(3), 19.43(4). Faxed forms are acceptable. Before December 1, 2016, the Wisconsin Ethics Commission will Statement of Economic Interests forms to each incumbent whose office is up for election. After December 1, 2016, a candidate may print the Statement of Economic Interests form and instructions from the agency website.

IMPORTANT NOTE REGARDING STATEMENTS OF ECONOMIC INTERESTS:

A municipality may enact an ordinance establishing a code of ethics for public officials that may require a candidate for municipal office, *in addition to the office of Municipal Judge*, to file a *Statement of Economic Interests (SEI)*. The ordinance may also provide that failure to timely file a Statement of Economic Interests will prevent the candidate's name from being placed on the ballot. Wis. Stat. § 19.59(1m),(3)(b). Please contact the filing officer to learn if this requirement applies to you.

3. COMMITTEE TREASURER (Campaign finance correspondence is mailed to this address.)

Treasurer's Name	Telephone Number (residence)	
Address (number and street)	Telephone Number (employment)	
City, State and Zip Code	Treasurer Email Address	

4. PRINCIPAL OFFICERS OF COMMITTEE AND OTHER CUSTODIANS OF BOOKS AND ACCOUNTS

Attach additional listing if necessary. FOR INDEPENDENT AND LOCAL NONPARTISAN CANDIDATES ONLY: Indicate which officers or committee members are authorized to fill a vacancy in nomination due to death of candidate by an asterisk(*). See Wis. Stats. §8.35.

NAME	MAILING ADDRESS	Email Address	Phone #	POSITION

5. DEPOSITORY INFORMATION

Name of Financial Institution	
Address (number and street)	City, State and Zip Code

CERTIFICATION

MAJOR PURPOSE (For PACs, Independent Expenditure Committees, and Referendum Committees ONLY)

I certify that EITHER the committee has the major purpose of express advocacy, OR the committee uses more than 50% of its total spending in a 12-month period on expenditures for express advocacy activities (as specified for each committee type in statutory definitions, §11.0101 - see instructions below for details).

TREASURER

I, _____ (print full name) certify the information in this statement is true, correct and complete.

Signature _____, Treasurer. Date _____

CANDIDATE (or recall petitioner)

I, _____ (print full name) certify the information in this statement is true, correct and complete.

Signature _____, Candidate/Petitioner. Date _____

+++ EXEMPTION FROM FILING CAMPAIGN FINANCE REPORTS §11.0104 Wis. Stats. +++

You may be eligible for an exemption from filing campaign finance reports. Consult the Campaign Finance Overview for your type of committee to determine if your committee qualifies for exemption.

This registrant is eligible for exemption. This registrant will not accept contributions, make disbursements or incur obligations in an aggregate amount of more than \$2,000 in a calendar year. I am aware that per statute §11.0104(2), exempt status is effective only for the calendar year it is granted, and must be renewed each year if the committee wishes to remain exempt from filing reports.

This registrant is no longer eligible to claim exemption.

Signature of Candidate or Treasurer

Date

CAMPAIGN REGISTRATION STATEMENT (ETHCF-1) INSTRUCTIONS

<u>Who Must Register</u>	<u>When</u>	<u>Where</u>
Candidates	no later than filing nomination papers or when they raise or spend any money on election, except those needed to open a bank account	Local office or referenda- with the local clerk (town, village, city, school) State office or statewide referenda – with the Wisconsin Government Accountability Board For a mix of state and local offices – with the Wisconsin Government Accountability Board
Referenda ^Y committees	Before spending or taking in more than \$10,000	
Recall committees	Before spending or taking in more than \$2,000	
Party Committees	Party committees must register upon their inception and prior to raising or spending any funds.	All Party Committees, PACs, and IECs active in either state or local contests must register at the state level, with the Wisconsin Government Accountability Board.
Political Action* Committees (PACs)	Before spending or taking in more than \$2,500	
Independent [‡] Expenditure Committees (IECs)	Before spending or taking in more than \$2,500	

* A PAC is only required to register if it has the major purpose of express advocacy, or spends more than 50% of its total spending in a 12-month period on express advocacy, referendum activity, or contributions to candidates, legislative campaign committees, and parties.

‡ An IEC is only required to register if it has the major purpose of independent expenditures, or spends over 50% of its total spending in a 12-month period on independent expenditures and referendum activity.

^Y A Referendum Committee is only required to file if it has the major purpose of making expenditures to support or defeat a referendum OR more than 50% of its total spending in a 12-month period is on expenditures made to support or defeat a referendum.

Completing a Registration Statement

Section 1: Candidate and Candidate Committee Information - Section 1 should be completed by candidate committees only.

- Campaign Committee Name – Any candidate that accepts a donation must have a committee. Any communication (flyers, newspaper ads, website) requires a disclaimer ‘Paid for by *Committee name*.
 - If you are seeking multiple offices (town, county, school board), or plan to seek another office in the future, you may want to consider a generic committee name without the name of the office sought such as ‘Friends of ...’, or ‘Committee to Elect’. This will allow you to keep the same committee name for various offices.
 - Your committee name does not have to include your last name, but including your last name makes searching for your committee easier.
 - Committee PIN Number: is any combination of numerical digits selected by the committee and is used for electronic signature purposes.

Section 2: Non-Candidate Committee Information - Section 2 should be completed by non-candidate committees only.

- Committee PIN Number: is any combination of numerical digits selected by the committee and is used for electronic signature purposes.
- A. Political Party Committee
 - To use the name of one of the recognized political parties in Wisconsin – Constitution, Democratic, Libertarian, or Republican, you must have permission from the state party.

- C. Political Action Committee (PAC)
 - PACs may receive money from individuals or other PACs, and contribute money directly to candidates. PACs may not accept money from corporations.
 - Committees intending to make only independent expenditures, without contributing to or coordinating with candidate committees, should register as an Independent Expenditure Committee - see letter D below.
 - A resident committee is based in Wisconsin and must report all receipts and expenses.
 - A non-resident committee is based outside of Wisconsin and must report only expenses in Wisconsin for either local and state-level contests.
- D. Independent Expenditure Committee
 - Committees making only independent expenditures may not contribute to candidate committees directly. They also cannot coordinate with candidate committees on express advocacy – communications that explicitly urge recipients to vote for or against a candidate. These committees may accept unlimited contributions from individuals and from corporations.

Section 3. Campaign Treasurer - Section 3 should be completed by all committees.

All committees must name a treasurer. A candidate may designate any elector to serve as the committee's treasurer, or the candidate may serve as his/her own treasurer. It is important that the treasurer's name, complete address, telephone number and email address be provided on the registration statement and be kept current. **All notices and forms for campaign finance reports will be sent to this person at the address given in this section.** Failure to receive notice of the filing requirement does not exempt a candidate from the requirement to file the reports.

Item 4. Principal Officers of the Committee and Other Custodians of Books and Accounts (Optional)

If the committee has officers or other contacts besides the treasurer, they should be listed in Item 4. For a recall committee, the recall petitioner must be included here. The Ethics Commission recommends that you provide more than one person's contact information.

Item 5. Depository Information (MANDATORY)

In some cases, banks may require a completed ETHCF-1 registration form to open a bank account. Your committee may register without a bank account, but the ETHCF-1 form must be amended **within 10 days** to report any change, including new bank account information.

In general, all committees must have a campaign depository account. Please list the information for one of these two options:

1. Separate campaign account
 - This account may be used only for campaign funds
 - The bank may require an Employer Identification Number (EIN) from the IRS to open a committee account
2. Only Candidates may use a personal bank account
 - This is allowed only if the candidate is claiming the exemption from filing finance reports (under \$2,000 of receipts, under \$2,000 expenses in a calendar year)

Candidates running for more than one elected office may have more than one committee and more than one campaign depository account.

Certification

The candidate and committee treasurer must sign the original registration statement of a candidate committee certifying that the information is true, correct, and complete. For a recall committee, the recall petitioner and the treasurer must both sign. A candidate serving as his/her own treasurer only needs to sign once. Non-candidate committees require only the treasurer's signature. Amendments to the registration may be signed by either the candidate or treasurer. If there is a change in treasurer, the new treasurer should sign.

Exemption From Filing Campaign Finance Reports

All committees must file campaign finance reports, unless they check the box to claim exemption and remain within those limits.

- A committee not collecting or spending more than \$2,000 total in a calendar year.
- Candidate committees and Party Committees must register before collecting or spending any money, but those committees may not have to file reports if they claim exemption.
- PACs and IECs do not have to register until they collect or spend more than \$2,500 in a calendar year. A PAC or IEC that is already registered, but will have limited activity for a calendar year, may claim exemption and would not have to file reports for that year.
- A referendum committee that does not collect or spend more than \$10,000 is not required to register. Because a referendum committee is unlikely to be active for multiple years, it would be rare for this type of committee to claim exemption.
- A recall committee that does not collect or spend more than \$2,000 is not required to register. A recall committee does not have to file reports unless it succeeds in forcing a recall election.

If a committee on exempt status exceeds any of the limits listed above:

- The committee must immediately file an amended ETHCF-1 with the appropriate filing officer, revoking the exempt status.
- The committee must report all campaign finance activity back to the beginning of the calendar year.

If a committee filed reports for the previous calendar year, and wishes to go on exempt status for the upcoming year, the committee must file a January Continuing report covering all activity through December 31st. Include an updated ETHCF-1 requesting exempt status for the upcoming year.

Renewing Exemption

Statute §11.0104(2) states that exemption is effective only for the calendar year it is granted. If a committee wishes to renew its exempt status, it must file the ETHCF-14 (Exemption Reverification) or a new ETHCF-1 before the closing of the first reporting period for which it would be required to file a report. Candidates on the ballot that calendar year may claim exemption when they first register, or renew their exemption from the previous calendar year, but a candidate on the ballot that calendar year may not claim exemption before the date of her/his election if he/she has not been on exempt status previously. See statute §11.0104(1) (b).

Amending a Registration Statement

When any of the information reported on the registration statement changes, the statement must be amended by filing a new ETHCF-1. The candidate or treasurer must file the new ETHCF-1 within **10 days** of the change, checking the "yes" box at the top of the form to indicate that it is an amendment.

Declaration of Candidacy

(See instructions for preparation on back)

FOR OFFICE USE ONLY

Is this an amendment?

Yes (if you have already filed a DOC for this election)

No (if this is the first DOC you have filed for this election)

I, _____, being duly sworn, state that
Candidate's name

I am a candidate for the office of _____
Official name of office - Include district, branch or seat number

representing _____
If partisan election, name of political party or statement of principle - five words or less (Candidates for nonpartisan office may leave blank.)

and I meet or will meet at the time I assume office the applicable age, citizenship, residency and voting qualification requirements, if any, prescribed by the constitutions and laws of the United States and the State of Wisconsin, and that I will otherwise qualify for office, if nominated and elected.

I have not been convicted of a felony in any court within the United States for which I have not been pardoned.¹

My present address, including my municipality of residence for voting purposes is:

House or fire no.	Street Name	Mailing Municipality and State	Zip code	Town of <input type="radio"/>	Village of <input type="radio"/>	City of <input type="radio"/>	Municipality of Residence for Voting
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My name as I wish it to appear on the official ballot is as follows:

(Any combination of first name, middle name or initials with surname. A nickname may replace a legal name.)

STATE OF WISCONSIN }
County of _____ } ss. _____
(County of notarization)

Subscribed and sworn to before me this _____ day of _____, _____.

(Signature of person authorized to administer oaths)

**NOTARY SEAL
NOT REQUIRED**

My commission expires _____ or is permanent.

Notary Public or _____
(Official title, if not a notary)

The information on this form is required by Wis. Stat. § 8.21, Art. XIII, Sec. 3, Wis. Const., and must be filed with the filing officer in order to have a candidate's name placed on the ballot. Wis. Stats. §§ 8.05 (1)(j), 8.10 (5), 8.15 (4)(b), 8.17 (2), 8.20 (6), 120.06 (6)(b)

1 A 1996 constitutional amendment bars any candidate convicted of a misdemeanor which violates the public trust from running for or holding a public office. However, the legislature has not defined which misdemeanors violate the public trust. A candidate convicted of any misdemeanor is not barred from running for or holding a public office until the legislature defines which misdemeanors apply.

Instructions for Completing the Declaration of Candidacy

All candidates seeking ballot status for election to any office in the State of Wisconsin must properly complete and file a **Declaration of Candidacy**. This form must be **ON FILE** with the proper filing officer no later than the deadline for filing nomination papers or the candidate's name will not appear on the ballot. A facsimile will be accepted if the FAX copy is received by the filing officer no later than the filing deadline **and** the signed original declaration is received by the filing officer with a postmark no later than the filing deadline.

Information to be provided by the candidate:

- Type or print your name on the first line.
- The title of the office and **any district, branch, or seat number** for which you are seeking election must be inserted on the second line. *For legislative offices insert the title and district number, for district attorneys insert the title and the county, for circuit court offices insert the title, county and branch number, and for municipal and school board offices insert the title and any district or seat number.*
- Type or print the political party affiliation or principle supported by you in five words or less on the third line. *Nonpartisan candidates may leave this line blank.*
- **Felony convictions:** Your name cannot appear on the ballot if you have been convicted of a felony in any court in the United States for which you have not been pardoned. Please see footnote on page 1 for further information with respect to convictions for misdemeanors involving a violation of public trust. *These restrictions only apply to candidates for state and local office.*
- Your current address, including your municipality of residence for voting purposes, must be inserted on the fourth line. This must include your entire mailing address (**street and number, municipality where you receive mail**) and the name of the municipality in which you reside and vote (town, village, or city of ___). If your address changes before the election, an amended Declaration of Candidacy must be filed with the filing officer. Wis. Stat. § 8.21. *Federal candidates are not required to provide this information, however an address for contact purposes is helpful.*
- Type or print your name on the fifth line as you want it to be printed on the official ballot. You may use your full legal name, or any combination of first name, middle name, and initials, or nickname with last name.

Note: The Wisconsin Elections Commission has determined that, absent any evidence of an attempt to manipulate the electoral process, candidates are permitted to choose any form of their name, including nicknames, by which they want to appear on the ballot.

No titles are permitted. In addition, names such as "Red" or "Skip" are permitted, but names which have an apparent electoral purpose or benefit, such as "Lower taxes," "None of the above" or "Lower Spending" are not permitted. It is also not permissible to add nicknames in quotes or parentheses. For example, John "Jack" Jones or John (Jack) Jones are not acceptable, but John Jones, Jack Jones or John Jack Jones are acceptable.

This form must be sworn to and signed in the presence of a notary public or other person authorized to administer oaths, such as a county or municipal clerk. Wis. Stat. § 8.21(2).

Information to be provided by the person administering the oath:

- The county of notarization.
- The date the Declaration of Candidacy was signed and the oath administered.
- The signature and title of the person administering the oath. If signed by a notary public, the date the notary's commission expires must be listed. *The notary seal is not required.*

All candidates for offices using the nomination paper process and all school district candidates must file this form with the appropriate filing officer no later than the deadline for filing nomination papers. Wis. Stats. §§ 8.10 (5), 8.15 (4)(b), 8.17 (2), 8.20 (6), 8.50 (3)(a), 120.06 (6)(b).

Candidates nominated for local office at a caucus must file this form with their municipal clerk within 5 days of receiving notice of nomination. Wis. Stat. § 8.05 (l)(j).

MUNICIPALITY OFFICE FOR NOMINATION

Candidate's name (required); no titles may be used.	Candidate's residential address (required) No P.O. box addresses Street, fire, or rural route number; box number (if rural route); and name of street or road	Candidate's municipality for voting purposes (required) <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City	Election date (required) Do not use primary date. Mo/Day/Year
Candidate's mailing address, including municipality for mailing purposes (required if different than residential address or voting municipality)	State (required) <div style="text-align: center; font-size: 2em; font-weight: bold;">WI</div>	Type of election (required) <input type="checkbox"/> spring <input type="checkbox"/> special	Name of municipality
Title of office (required)	Zip code	Name of jurisdiction or district in which candidate seeks office (required)	
Branch, district or seat number (required if applicable) <input type="checkbox"/> Branch <input type="checkbox"/> District <input type="checkbox"/> Seat			

I, the undersigned, request that the candidate, whose name and residential address are listed above, be placed on the ballot at the election described above as a candidate so that voters will have the opportunity to vote for him or her for the office listed above. I am eligible to vote in the jurisdiction or district in which the candidate named above seeks office. I have not signed the nomination paper of any other candidate for the same office at this election.

The municipality used for mailing purposes, when different than municipality of residence, is not sufficient. The name of the municipality of residence must always be listed.

Signatures of Electors	Printed Name of Electors	Residential Address (No P.O. Box Addresses) Street and Number or Rural Route (Rural address must also include box or fire no.)	Municipality of Residence Check the type and write the name of your municipality for voting purposes.	Date of Signing Mo/Day/Year
1.			<input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City	
2.			<input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City	
3.			<input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City	
4.			<input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City	
5.			<input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City	
6.			<input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City	
7.			<input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City	
8.			<input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City	
9.			<input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City	
10.			<input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City	

CERTIFICATION OF CIRCULATOR

I, _____, (Name of circulator) certify: I reside at _____ (Circulator's residential address - include number, street, and municipality).

I further certify I am either a qualified elector of Wisconsin, or a U.S. citizen, age 18 or older who, if I were a resident of this state, would not be disqualified from voting under Wis. Stat. §6.03. I personally circulated this nomination paper and personally obtained each of the signatures on this paper. I know that the signers are electors of the jurisdiction or district the candidate seeks to represent. I know that each person signed the paper with full knowledge of its content on the date indicated opposite his or her name. I know their respective residences given. I intend to support this candidate. I am aware that falsifying this certification is punishable under Wis. Stat. § 12.13(3)(a).

 (Date)

 (Signature of circulator)

Page No. _____

INSTRUCTIONS FOR PREPARING NOMINATION PAPERS FOR NONPARTISAN OFFICE

This is a sample nomination paper form. It conforms to the statutory requirements for nomination papers for nonpartisan office. All information concerning the candidate must be completed in full before circulating this form to obtain signatures of electors. All information concerning the signing electors and the circulator must be completed in full before filing with the appropriate filing officer. This form may be reproduced in any way. A candidate's picture and biographical data may also be added to this form. The Wisconsin Elections Commission has determined that no disclaimer or other attribution statement is required on nomination papers. Candidates are advised to send a sample of their completed form the filing officer for review before circulation.

Page Numbers – Number each page consecutively, beginning with “1”, before submitting to the filing officer. A space for page numbers has been provided in the lower right-hand corner of the form.

Candidate's Name - Insert the candidate's name. A candidate may use his or her full legal name, or any combination of first name, middle name, and initials or nickname with last name. The Wisconsin Elections Commission has determined that, absent any evidence of an attempt to manipulate the electoral process, candidates are permitted to choose any form of their name, including nicknames, by which they want to appear on the ballot.

No titles are permitted. In addition, names such as “Red” or “Skip” are permitted, but names which have an apparent electoral purpose or benefit, such as “Lower taxes,” “None of the above” or “Lower-Spending” are not permitted. It is also not permissible to add nicknames in quotes or parentheses between first and last names. For example, John “Jack” Jones or John (Jack) Jones are not acceptable, but John Jones, Jack Jones or John Jack Jones are acceptable.

Candidate's Address – Insert the candidate's residential address (*no P.O. Box addresses*) and the municipality for voting purposes. Indicate if the municipality of residence is a town, village, or city. If a candidate's mailing address is different from the residential address or voting municipality, a complete mailing address must also be given.

Date of Election - Insert the date of the election. If the nomination paper is being circulated for a spring election, the date is the first Tuesday in April. If the election is a special nonpartisan election, the date of the special election must be listed.

Title of Office - The name of the office must be listed **along with any branch, district, or seat number** (if applicable) that clearly identifies the office the candidate is seeking. If necessary, the name of the jurisdiction that identifies the office, such as Dane County Circuit Court Judge, Branch 3, must also be listed.

Name of Jurisdiction - The nomination papers must also indicate the municipality or jurisdiction in which the signing electors are qualified to vote, as it relates to the office sought by the candidate named on the nomination paper. For example, for a statewide office the jurisdiction is the State of Wisconsin. Others may be the county, town, village, city, aldermanic district, school district, or town sanitary district, as required.

Signatures and Printed Name of Electors - Only qualified electors of the jurisdiction or the district the candidate seeks to represent may sign the nomination papers. Each signer must also legibly print their name. Each elector must provide their **residential address (no P.O. Box addresses)**, including any street, fire or rural route number, box number (if rural route) and street or road name, and municipality of residence. A post office box number alone does not show where the elector actually resides. The name of the Municipality of Residence must be listed for each signing elector and must clearly identify the town, village or city where the elector's voting residence is located. The date the elector signed the nomination paper, including month, day and year, must be indicated. Ditto marks that follow correct and complete address or date information are acceptable. The circulator may add any missing or illegible address or date information before the papers are filed with the filing officer.

Signature of Circulator - The circulator should carefully read the language of the *Certification of Circulator*. **THE CIRCULATOR MUST PERSONALLY PRESENT THE NOMINATION PAPER TO EACH SIGNER. THE NOMINATION PAPER MAY NOT BE LEFT UNATTENDED ON COUNTERS OR POSTED ON BULLETIN BOARDS.** The circulator's complete residential address including municipality of residence must be listed in the certification. **After** obtaining signatures of electors, the circulator must sign and date the certification.

Other Instructions - Candidates and circulators should review Ch. GAB §§ 2.05, 2.07, Wis. Adm. Code.

- *Original* nomination papers must be in the physical custody of the appropriate filing officer by the filing deadline. A postmark on the filing deadline is **NOT** sufficient. Nomination papers **CANNOT** be faxed to the filing officer. Ch. GAB § 6.04(2), Wis. Adm. Code.
- Nomination papers with the required number of signatures must be filed with the appropriate filing officer **no later than 5:00 p.m.** on the first Tuesday in January (or the next day if the first Tuesday is a holiday) before the spring election. Special elections may have different filing deadlines. Check with the filing officer.
- In order for a candidate's name to be placed on the ballot, a candidate must file a *Campaign Registration Statement* (ETHCF-1), a *Declaration of Candidacy* (EL-162), and *Nomination Papers* (EL-169) containing the appropriate number of signatures for the office sought no later than the filing deadline. Wis. Stat. § 8.10(3). Candidates for state office and municipal judge must also file a statement of economic interests with the Wisconsin Ethics Commission by the third business day after the nomination paper filing deadline. Wis. Stat. § 19.43. If any one of these required forms is not filed by the deadline, the candidate's name will not be placed on the ballot. Wis. Stat. § 8.30.
- If a candidate or circulator has any questions, he or she should contact the filing officer.

CAMPAIGN FINANCE CHECKLIST FOR 2017 MUNICIPAL AND SCHOOL DISTRICT CANDIDATES

Candidates should determine if they are required to make financial disclosure reports.

For Milwaukee City offices, the filing officer is the Milwaukee City Board of Election Commissioners. For all other municipal offices the filing officer is the municipal clerk. For school district offices, the filing officer is the school district clerk. Candidates should contact their filing officer for further information or to obtain any of the necessary forms.

If NOT claiming the exemption from reporting requirements:

- Obtain a copy of the ***Campaign Finance Overview – Local Candidates*** (Revised 2016) Manual from your filing officer and carefully review it with your treasurer.
- Complete and submit a ***January Continuing Campaign Finance Report (Form ETHCF-2L)*** to the filing officer no later than **January 16, 2017**, if registered before January 1, 2017. This report covers activity from July 1, 2016, or the date of registration (whichever is later), through December 31, 2016.
- Complete and submit a ***Pre-Primary Campaign Finance Report (Form ETHCF-2L)*** to the filing officer no later than **February 13, 2017**, if a primary is held. This report covers activity from January 1, 2017, through February 6, 2017.
- Complete and submit a ***Pre-Election Campaign Finance Report (Form ETHCF-2L)*** to the filing officer, no later than **March 27, 2017**. This report covers activity from February 7, 2017, through March 20, 2017, if a primary is held, or January 1, 2017, through March 20, 2017, if no primary is held.
- Complete and submit a ***July Continuing Campaign Finance Report (Form ETHCF-2L)*** to the filing officer no later than **July 15, 2017**. This report covers activity from March 21, 2017, through June 30, 2017.

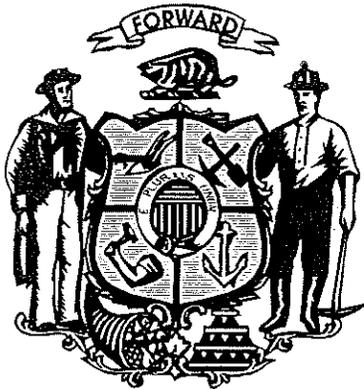
Committees must file “Continuing Reports” until a termination report (ETHCF-2L) is filed.

For further information please contact the Wisconsin Ethics Commission.

CAMPAIGN FINANCE OVERVIEW

LOCAL CANDIDATES

March
2016



Government Accountability Board
212 E Washington Ave, 3rd Floor
Madison, WI 53703
Phone: 608-261-2028
Fax: 608-264-9319
E-mail: gabcfis@wi.gov
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REGISTRATION REQUIREMENTS

Who is Required to Register

Under Wisconsin campaign finance law, a candidate for election to public office must register with the appropriate filing officer. A candidate for local office:

County Executive
County Supervisor
County Clerk,
County Treasurer,
Clerk of Circuit Court,
Coroner,
Register of Deeds,
Sheriff,
Mayor,
Alderspersion,
Town, Village or School District Board Member,
Municipal Clerk or Municipal Treasurer [if elected],
Municipal Judge;

must register with the clerk of the county, city, town, village, or school district as soon as any of the following occur:

- (a) The individual takes any of the following affirmative actions to seek nomination or election to a state or local office:
 1. Files nomination papers with the appropriate filing officer.
 2. Is nominated as a candidate for state or local office by a caucus under s. 8.05 (1) or by a political party and the nomination is certified to the appropriate filing officer.
 3. Receives a contribution, makes a disbursement, or gives consent for another person to receive a contribution or make a disbursement in order to bring about the individual's nomination or election to a state or local office.
- (b) The individual holds a state or local office and is the subject of a recall petition.
- (c) The individual holds a state or local office.

A candidate must file a campaign registration statement (ETHCF-1) as soon as practicable after the individual qualifies as a candidate. Registration statements can be obtained from any filing officer or from the Government Accountability Board website (<http://gab.wi.gov/>). A candidate who receives no contributions, makes no disbursements, and incurs no obligations need not designate a campaign depository account until the first contribution is received, disbursement is made, or obligation is incurred. The minimum amount of money needed to open an account can be deposited at a financial institution and a post office box can be rented before registration. These receipts and expenses must be reported on the first campaign finance report.

After filing the registration statement, a candidate may begin receiving and disbursing campaign funds. The campaign's financial activities must be reported to the filing officer on campaign finance reports (ETHCF-2L, 2LE, or 2a), *unless the committee has claimed an exemption from filing finance reports*. These reports will disclose information on the receipts, expenditures, incurred obligations and loans of the campaign.

Completing a Registration Statement

Registration statements are available from the local filing officer or on the Government Accountability Board website (<http://gab.wi.gov>). The information below is required on a campaign registration statement (ETHCF-1). When any of this information changes, an amendment to the registration statement must be filed with the appropriate filing officer in a timely manner (**within 10 days**).

Item 1. Candidate and Candidate Committee Information

This section must be completed by all candidates and candidate committees. It contains the information identifying the candidate and committee, party affiliation (*if any*), office sought (including branch and district number), date of the primary and date of the election. Political action committees, political party committees, recall committees and political groups (referendum groups) skip this section and begin with Item 2.

A personal campaign committee is organized by the candidate to promote the candidate's declared candidacy for a specific office. *Note: You must register as a personal campaign committee to appear on the ballot.*

Item 2. Political Committee Information (Non-Candidates Only)

This section must be completed by political committees other than candidate committees.
Candidate committees do not fill in this section.

Item 3. Campaign Treasurer

The treasurer for the candidate or political committee must be listed in Item 3. The candidate can serve as the campaign treasurer. It is important that the treasurer's name, complete address, e-mail address, and telephone number(s) be provided on the registration statement and be kept current. **The local filing officer is not required to mail paper notices concerning campaign finance reports, so please make sure your email address is up to date.** Failure to keep this information current may result in the committee being penalized for failure to file necessary reports.

Item 4. Principal Officers of the Committee and Other Custodians of Books and Accounts

If the committee has officers besides the treasurer, they should be listed in Item 4. A nonpartisan candidate for county or municipal office, or an independent candidate, may authorize certain committee members or officers to fill a vacancy in nomination due to the candidate's death. These individuals should be indicated in Item 4 with an asterisk (*).

Item 5. Depository Information

All registrants must list the name and address of the depository institution in which all contributions are deposited and from which all disbursements are made. Candidates claiming exemption from filing finance reports may use a personal checking account, i.e., they may commingle campaign money with personal funds. A separate (non-personal) account must be opened if the candidate (committee) exceeds the exemption limits. All account information must be provided on the ETHCF-1, regardless of whether the account is a personal or separate

campaign account. An individual who holds a state or local elective office may establish a second candidate committee under this subchapter for the purpose of pursuing a different state or local office.

To open the campaign account, it may be necessary to complete a request for Employer Identification Number (EIN) using form SS4. This form should be available from your financial institution or from an IRS office or website <http://www.irs.gov/charities/political/index.html>.

Item 6. Certification

The candidate and committee treasurer must sign the registration statement of a campaign committee certifying that the information is true, correct, and complete, and that the committee is authorized to act on the candidate's behalf.

Item 7. Exemption From Filing Campaign Finance Reports

Registrants who are eligible for an exemption from filing campaign finance reports should complete this section. The exemption requirements are explained below.

Amending a Registration Statement

When any of the information reported on the registration statement changes, the statement must be amended by filing a new ETHCF-1. The candidate or treasurer must file the new ETHCF-1 with the appropriate filing officer, checking the "yes" box at the top of the form to indicate that it is an amendment.

Penalty For Not Filing a Registration Statement

Failure to file the registration statement by the deadline for filing nomination papers prevents a candidate's name from appearing on the ballot. If a required statement or amendment is not filed on time, the registrant may be subject to a fine.

Candidates Seeking More Than One Office

An individual who holds a state or local elective office may establish a second candidate committee to pursue another office. If a second committee is established, that committee will register and file reports with to the appropriate filing officer.

If the candidate chooses to keep a single committee, copies of the registration and all reports should be filed with both filing officers, and each reported transaction should be labeled with the office to which it applies.

EXEMPTION FROM FILING CAMPAIGN FINANCE REPORTS

Eligibility

Committees may be eligible for an exemption from filing campaign finance reports if campaign finance activity is low enough to meet the following criteria:

The committee anticipates that it will not accept contributions, OR make disbursements, incur loans and other obligations in an aggregate amount exceeding \$2,000 in a calendar year.

The candidate or treasurer must sign and date the request for exemption on the campaign registration statement (ETHCF-1) or exemption reverification (ETHCF-14). An indication of limited activity (exemption) under this section is effective only for the calendar year in which it is granted. The candidate's contributions do count toward the total receipts of \$2,000 or less in a calendar year.

If a candidate committee wishes to renew its exempt status, it should file the ETHCF-14 or a new ETHCF-1. Candidates on the ballot may claim an exemption when they first register, or renew their exemption from the previous calendar year. HOWEVER, a candidate on the ballot in that calendar year, who did not previously claim the exemption, may not amend her/his registration to claim the exemption before the date of her/his election.

Financial Records During Exemption

When a committee is exempt, it is not required to file any campaign finance reports (ETHCF-2L, 2LE or 2a). However, the candidate or treasurer is required to keep financial records adequate to meet the requirements of campaign finance law. Records must be kept of all contributions to the committee and of all expenditures.

A candidate who is exempt from filing campaign finance reports may use a personal account as the campaign depository. The name and address of the financial institution must be provided on the ETHCF-1.

Revoking Exemption

If a decision is made at a later date to exceed the \$2,000 limit on contributions or disbursements, the committee must amend its campaign registration statement immediately, by checking the box: *"This registrant is no longer eligible to claim exemption"* on either the ETHCF-1 or ETHCF-14.

The committee is then required to file campaign finance reports beginning with the next regular report. The first report must cover all financial activity from January 1 of the current year, through the cutoff date of the required report.

MAJOR PROVISIONS OF CAMPAIGN FINANCE LAW

Contribution Limits

All candidates running for elected office must abide by contribution limits that vary depending on the office sought and the population of the district. The only contributors not subject to limits are the candidate contributing to his or her own election, and political party committees. To determine the limits for a candidate for local office, see the guidelines below and *check with the local clerk to get the current and exact amounts.*

Contribution limitations apply cumulatively to the entire primary and election campaign in which the candidate participates, whether or not there is a contested primary election.

Contribution Limits – Local Office [§11.1101.Wis. stats.]: (per campaign – 2 to 4 years depending on office)

Receiving Committee	From an Individual	From a Candidate Committee	From a PAC	From a Corporation
Referendum	No limits	No limits	No limits	No limits
Recall Committee	No limits	No limits	No limits	\$0; Illegal
Local Candidate	<ul style="list-style-type: none"> • Greater of \$500 or 2¢ times the population in the district • Not to exceed \$6,000 	<ul style="list-style-type: none"> • Greater of \$500 or 2¢ times the population in the district • Not to exceed \$6,000 • No aggregate limit 	<ul style="list-style-type: none"> • Greater of \$400 or 2¢ times the population in the district • Not to exceed \$5,000 • No aggregate limit 	\$0; Illegal

In-Kind Contributions

An in-kind contribution is any good, service or property offered to the candidate’s campaign free of charge or at less than the usual cost for such goods, services or property. For example, if a campaign worker purchases stamps that are used for a mailing and is not reimbursed for the cost of the stamps, the value of the stamps is an in-kind contribution to the candidate’s campaign from that campaign worker. When an individual is paid to work on behalf of a candidate by a political committee or some other person, the payment for those services is an in-kind contribution to the candidate’s campaign. If a political committee or individual offers to provide food and beverages for a fundraiser at less than the ordinary market price, the difference between the ordinary market price and the cost to the campaign is an in-kind contribution from the political committee or individual.

The candidate or campaign treasurer must agree to accept an in-kind contribution before it is given. Before making an in-kind contribution to a candidate, the contributor is required to notify an authorized person from the candidate’s campaign and obtain either oral or written consent to the contribution. If the contributor does not know the actual value of the contribution, a good faith and reasonable estimate of the fair market value should be provided.

An in-kind contribution received by the campaign committee is reported by the committee as both a receipt and expenditure. This procedure allows the campaign to disclose the receipt of the contribution on its campaign finance report along with cash contributions received and track year to date and campaign period totals. Then, in order to keep the committee’s cash balance accurate, the amount of the in-kind is reported as an expenditure. The two entries offset each other and do not affect the cash balance.

If an estimate of the value of an in-kind contribution is the only value available at the time the candidate is required to file a report, the committee must report the estimated value of the contribution. When the actual value of the estimated in-kind contribution is known, the actual amount is reported as a contribution and an expenditure on the campaign finance report.

In-kind contributions are subject to the same itemization thresholds and the same contribution limits as cash contributions. Cash contributions and in-kind contributions from a single contributor are added together for the purposes of determining compliance with contribution

limits and the year-to-date amount for a specific contributor. When a political communication is provided as an in-kind contribution, the disclaimer must identify the committee receiving the contribution.

Contributions and Other Income from Businesses

Businesses may make contributions under some circumstances, but the rules vary by the type of business.

1. Corporations **may not contribute** to local or state candidates in the State of Wisconsin.
2. Sole-proprietorships may contribute. The contribution must be reported under the name of the individual owner. This contribution counts toward the contribution limits from that individual to the candidate.
3. Partnerships may contribute. The contribution must be reported under the names of the individual partners. The partnership may agree beforehand on how to allocate a portion of the contribution to each partner. If the partnership does not inform the candidate how the contribution should be allocated between the partners, then the contribution should be divided up according to each partner's share of the partnership's profits.
4. LLCs that are taxed as corporations **may not contribute** to local or state candidates in the State of Wisconsin.
5. LLCs taxed as a sole-proprietorship or partnership may contribute. The contribution must be reported under the name(s) of the individual owner(s). If there is more than one owner, contributions should be allocated as described in the partnership section above.

Occasionally, a candidate committee may receive other income, like interest on a savings or checking account, or a refund of a security deposit, from a business. This other income is not a contribution, and may be accepted from any type of business. The income should be reported on Schedule 1-C (Other Income), rather than Schedule 1-A, where contributions are reported.

Prohibited Contributions

Certain contributions are prohibited by Wisconsin law. A candidate's campaign may not accept the following types of contributions:

1. Anonymous contributions of more than \$10;
2. Contributions in cash of more than \$100;
3. Contributions given in the name of someone other than the contributor (these are laundered contributions);
4. Contributions from corporations, labor organizations or federally recognized American Indian Tribes;
5. Contributions in excess of the limits set by law.

A candidate should monitor contributions from organizations that have not registered. If the candidate's campaign is notified that a contribution was received from an unregistered organization, the candidate should ensure that the contribution is lawful, and not accept any additional contributions from that organization if the committee cannot determine whether the contribution is lawful.

Returned Contributions

Any contribution you return to the donor after depositing it in the campaign account must be reported as a returned contribution to the contributor. Any contribution returned to the donor uncashed within 15 days of receipt has not been accepted and does not get reported.

Contributions Transferred through Conduits

A conduit is any individual, committee or group that receives contributions from individuals, deposits those contributions in a financial institution, and then transfers the contributions to a committee selected by the original contributor. The conduit may not exercise any discretion over the amount or ultimate recipient of the contributions. A conduit is required to register with the Government Accountability Board.

When a conduit transfers contributions, it writes a single check for the total amount of all individual contributions designated for that committee. It is required to provide a transmittal letter with the check. This letter must identify the organization as a conduit, and list the individual contributors, the amount of each individual's contribution, and the date the individual authorized their contribution (see Wis. Admin. Code GAB § 1.855).

Contributions transferred through conduits are reported as contributions received from the individuals listed in the transmittal letter. These contributions are reported under the individual's name. They are subject to itemization on the same basis as other individual contributions.

Obligations

"Obligation" means any express agreement to make a disbursement, including all of the following:

- (a) A loan or loan guarantee.
- (b) A promise or a payment to purchase, rent, or lease tangible personal property.
- (c) A promise or a payment for a service that has been or will be performed.

ATTRIBUTION STATEMENTS ON POLITICAL LITERATURE (DISCLAIMERS)

Disclaimers

No disbursement by candidate committees may be made anonymously, and no contribution or disbursement may be made in a fictitious name or by one person or organization in the name of another.

- (a) Every printed advertisement, billboard, handbill, sample ballot, television or radio advertisement, or other communication containing express advocacy which is paid for by any contribution or disbursement shall clearly identify its source.
- (b) Every communication described under par. (a) the cost of which is paid for or reimbursed by a committee, or for which a committee assumes responsibility, whether by accepting a contribution or making a disbursement, shall identify its source by the words "Paid for by" followed by the name of the committee making the payment or reimbursement or assuming responsibility for the communication and may include the name of the treasurer or other authorized agent of the committee.

Attribution statements do not apply to communications containing express advocacy printed on small items, which would normally require a disclaimer, but cannot be conveniently printed, including text messages, social media communications, and certain small advertisements on mobile phones.

Formats for Disclaimers

When a communication is paid for by a candidate committee, the disclaimer must include the words “Paid for by”, followed by the name of the committee:

“Paid for by Friends of Mary Smith.”

The disclaimer may also include the name of the treasurer or other authorized agent:

“Paid for by Friends of Mary Smith, James Jones, Treasurer.”

CAMPAIGN FINANCE REPORTS (GAB-2L, 2LE, or 2a)

All registrants that are not exempt from filing must file campaign finance reports. Committees must continue to file periodic reports until termination of their registration. These reports must be filed with the appropriate local filing officer when due. The reports may be submitted electronically via email, fax, mail or other authorized format. The reports must be received by the filing officer by the day the report is due.

Types of Reports

Candidates on the ballot must file a pre-primary and a pre-election report due 8 days before the primary or general election. *Candidates for local office whose names do not appear on the primary ballot are not required to file a pre-primary report.* Candidates who lose in the primary or general election must continue to file reports until they are eligible for, and request, termination of their committee. Candidates must also file continuing reports in January and July of each year until they terminate their registration, whether or not they are on the ballot.

- **Itemization of Reporting Periods and Elections:**

Spring Primary: A committee that engages in activity concerning a spring primary must file: (1) a pre-primary report; (2) a pre-election report; and (3) annually in each year of an election cycle, a report on January 15 and July 15.

Spring Election: A committee that engages in activity concerning a spring election must file: (1) a pre-election report; and (2) annually in each year of an election cycle, a report on January 15 and July 15.

Partisan Primary: A committee that engages in activity concerning a partisan primary must file: (1) a pre-primary report; (2) a pre-election report; (3) in an odd-numbered year, a report on January 15 and July 15; and (4) in an even-numbered year, a report on January 15 and July 15 and on the 4th Tuesday in September.

General Election: A committee that engages in activity concerning a general election must file: (1) a pre-

election report; (2) in an odd-numbered year, a report on January 15 and July 15; and (3) in an even-numbered year, a report on January 15 and July 15 and on the 4th Tuesday in September.

Reporting deadlines can be found at: (<http://www.gab.wi.gov/campaign-finance/limits-deadlines>)

Information Required

The information listed on the campaign finance report discloses the financial activity of the candidate's campaign. The law requires disclosure of income, disbursements, and incurred obligations. In addition, disclosure is required for obligations, including loan guarantees, and for estimated in-kind contributions. Committee treasurers must exercise diligence in acquiring and furnishing the contributor information required on the receipts schedules. Under current state law, treasurers and candidates are required to make a "good faith effort" to obtain all information required on the reports. For all contributors, you must disclose the individual's name and address. If the individual's year-to-date total exceeds \$200, you must also provide the individual's occupation.

Each of the report schedules has detailed instructions for completing it on the back. These instructions should be reviewed each time a campaign finance report is prepared. A candidate is only required to file schedules that show activity. **You do not need to include blank schedules when filing reports.**

All contributions received by the committee must be reported in Schedule 1 (Receipts) of the campaign finance report. Contributions and loans from individuals are listed in Schedule 1A (Contributions Including Loans From Individuals). Contributions from other committees, such as political action committees, political party committees, and other candidate committees, are reported in Schedule 1B (Contributions from Committees). All other income such as loans from financial institutions, contributions returned from other registrants, refunds, returns of deposits or interest on investments are reported in Schedule 1C (Other Income and Commercial Loans). The date which must be provided for all contributions is the date the committee received the contribution, that is, the date it acquired possession and control of the contribution, **not** the date of deposit or date on the check (unless all dates are the same).

All money spent by the committee is reported in Schedule 2 (Disbursements) of the campaign finance report. General operating expenditures are listed in Schedule 2A (Gross Expenditures). Contributions to other political committees are listed in Schedule 2B (Contributions to Committees).

Additional information required to be disclosed is reported in Schedule 3 (Additional Disclosure) of the campaign finance report. All obligations of the committee such as unpaid bills are listed in Schedule 3A (Incurred Obligations Excluding Loans). Loans and the individuals who guarantee loans for the committee are listed in Schedule 3B (Loans).

Schedule 4 (Termination Request) of the campaign finance report or the ETHCF-13 form (termination request) is used for requests to terminate a committee.

No-Activity Report (Postcard Report)

If a candidate receives no contributions, makes no disbursements and incurs no obligations during a reporting period, the registrant may file a postcard report form, ETHCF-2a. This postcard form should be used only when there has been no financial activity and the cash balance remains unchanged during the reporting period. If there is any financial activity, a registrant is required to use the regular campaign finance report form, ETHCF-2L or 2LE.

How to Complete Campaign Finance Reports

Reporting Receipts

In preparing to report receipts on a campaign finance report, please remember the following:

1. Anonymous contributions of \$10 or less can be accepted from individuals only. Under this threshold, the individual donor's name and address do not have to be tracked. If any anonymous receipts of more than \$10 are received, the excess donations must be donated to the common school fund or to charity.
2. Any non-anonymous contribution must be itemized, and include the person's name and address.
3. Contributions of \$100 or less may be accepted in cash. Contributions over \$100 must be made by check, or by other negotiable instrument.
4. If a single contribution is over \$200 (or if one person's total contributions for the calendar year go over \$200) the committee must report not only the contributor's name and address, but also the contributor's occupation.
5. Contributions from individuals received through a conduit are reported as receipts. They are treated in the same manner as other individual contributions.
6. A contribution given from a joint checking account should be reported as a contribution from the individual that signed the check. If any part of the amount on the check is intended to be contributed by the other owner of the account, that amount should be clearly indicated on the check or in some other writing which accompanies the check.
7. Receipts from raffles, auctions, garage sale, and other similar fundraising events are individual contributions (unless anonymous under \$10) and must be entered as a receipt.
8. All contributions from political committees, regardless of the amount, must be itemized and entered as a receipt from the contributing committee. The full name and address of the registrant, the date and the amount of the contribution are required.
9. In-kind contributions such as political posters, lawn signs, and other items are reported at their fair market value at the time of contribution. These contributions are reported as both a receipt and an expenditure. As a receipt, they are entered as a contribution type of "in-kind", with the appropriate information about the contributor. An offsetting expenditure entry is necessary because an in-kind contribution is treated as if cash was given, and then used to buy the item contributed.
10. A loan from an individual is considered a contribution. It must be reported as a contribution and as a loan. Payments on the loan should be reported as expenditures and the cumulative amount paid in a reporting period is also reported. **THE LOAN ADDED TO OTHER CONTRIBUTIONS FROM THE SAME INDIVIDUAL CANNOT EXCEED THE APPLICABLE INDIVIDUAL CONTRIBUTION LIMIT.** Loans from political committees are considered contributions and are reported.
11. Returned contributions received from other registrants, refunds, interest income and loans from commercial lenders are also reported as money received by the campaign. They are listed as "other income" rather than contributions.

Reporting Disbursements - Gross Expenditures

In preparing Schedule 2 of the campaign finance report, the treasurer should remember the following:

1. An expenditure that exceeds \$20 in amount or value is an itemized expenditure requiring the name and address of the person or business to whom it was made and the date and amount of the payment.
2. The specific spending purpose of an expenditure must be reported. Please remember that the purpose of campaign finance reports is to inform the public. The descriptions should provide a person, perhaps unfamiliar with the intricacies of campaigning, with information on the nature of the expenditure and how it relates to the political process. For example, if food has been purchased for a fundraiser or for a party for workers, give the purpose as "food for fundraiser" or "food for party for campaign workers." Do not write "food" only. If T-shirts are purchased for resale by the committee, give the purpose as "campaign T-shirts for resale," not "T-shirts" only.
3. An in-kind contribution of goods or services to another committee must be itemized, regardless of the amount. The itemization must include the name and address of the registrant on whose behalf the disbursement (in-kind contribution) is made, the name and address of the original vendor of the goods or services, and the date and amount of the disbursement.
4. The receipt of an in-kind contribution is also reported as an in-kind expenditure. If the candidate or other person makes an in-kind contribution to the committee, the in-kind expenditure must include the name of the original vendor of the goods or services, and the political purpose of the expenditure.
5. Payments made on loans and incurred obligations are reported as expenditures. The cumulative amount paid to each creditor is reported.
6. All financial institution service charges should be listed as itemized expenditures depending on the amount.
7. Contributions to other political registrants should be reported and must be itemized regardless of the amount transferred. The itemization must list the name and address of the registrant receiving the contribution, the date and amount of the contribution.
8. A letter should be sent to the filing officer within 5 days of donating money to a charitable organization, the Common School Fund, or any government entity. The letter should include the date of the donation, the name of the organization, and shall provide an explanation to the filing officer of why the funds were not retained by the committee. See 11.1302 *Wis. Stats.*

Reporting Incurred Obligations

1. Incurred obligations are to be reported when an enforceable agreement has been reached. If the exact amount of the obligation has not yet been defined, the amount of the obligation must be estimated. Although the committee may not have received a bill, the amount recorded should be a good faith estimate of the amount owed.
2. Each obligation must be carried forward on subsequent reports until the obligation has been reduced to zero.

Reporting Loans

It is important to remember the following information concerning the recording and reporting of loans:

1. A loan from an individual or a political committee is reported as a contribution in Schedule 1A (individual) or in Schedule 1B (political committee) and is listed in Schedule 3B.
2. A loan from a financial institution is reported in Schedule 1C as other income and in Schedule 3B as a loan.
3. Each payment on a loan must be reported as an expenditure in Schedule 2A. The cumulative amount of the payments made on a loan is reported in Schedule 3B.

TERMINATION OF REGISTRATION AND REPORTING REQUIREMENTS

A candidate may terminate its registration if it meets the following requirements:

1. Determines that all financial activity will stop, and that she or he will no longer receive contributions, make disbursements, or incur obligations; and
2. Files a termination campaign finance report showing that all incurred obligations have been paid or satisfied, and that the cash balance has been reduced to zero; and,
3. Completes a request for termination in Schedule 4 (Termination Request) or form ETHCF-13.

A candidate may not terminate his or her registration before a primary or election in which he or she is a candidate. If a candidate loses a primary, he or she may terminate before the general election.

Disposal of Residual Funds

Residual funds may be used for any purpose not prohibited by law and not for an individual's strictly personal use, including:

1. Returning money to contributors in amounts that are not more than the contributor's original contribution (note: the candidate or treasurer may choose which contributors to refund. You *are not required* to pro-rate and return a portion to all contributors); or
2. Donating money to any tax-exempt charitable organization or the Common School Fund; or
3. Transferring money to another registrant within the permitted contribution limit; or
4. Using any combination of the above.

Prior to making these disbursements, make sure the committee does not have any pending fees or settlement offers.