

Reporting as a Candidate or Officeholder

Texas Ethics Commission – January 2024

Any questions? Call 512-463-5800 or send an email to
reception@ethics.state.tx.us

Candidate/Officeholder Reporting

Items on website to help you with your reports:

- ① Training videos (Home Page → Training → Online Training for Filers)
- ① Instruction Guide for Form C/OH (Home Page → Forms/Instructions → Candidates/Officeholders → [type of filer you are] → Form C/OH and Instructions)
- ① Campaign Finance Guide for Candidates (Home Page → Resources → Reference Guides)

Topics to Cover

- **Filing Deadlines**
- **Contribution Restrictions**
- **Contents of Reports**
- **Ending Filing Requirements**
- **Top 10 Filing Mistakes**

Filing Deadlines

- ◎ Semiannual Reports (**due even if no activity**)
 - January 15th: Covers activity through Dec. 31st; and
 - July 15th: Covers activity through June 30th

- ◎ If opposed in an election (primary or general) and didn't sign up for modified reporting:
 - 30 days prior to election; covers activity through 40 days before election
 - 8 days prior to election; covers activity through 10 days before election
 - Special pre-election “daily” reports (only certain C/OHs)
 - Runoff reports; covers activity through 10 days before runoff election

- ◎ Candidates and officeholders use Form C/OH for all of these reports except daily reports; “Report Type” is indicated on the Cover Sheet

Tex. Elec. Code §§ 254.063, .064, .093

Filing Deadline v. Period Covered

- ◎ Filing deadline is when the report is due (January 15th, July 15th, 30 days or 8 days before the election, etc.)

- ◎ Period covered:
 - Begins (typically) on either:
 - Date you filed your CTA; or
 - Day after your last report
 - Ends on a specific date (Dec. 31, June 30, 40 days before or 10 days before an election)
 - Reported on Form C/OH, Cover Sheet, Page 1, in section 10

Daily Reports

- Applies to most candidates who file with TEC and who are opposed in an election.
- You are required to file a daily report if you accept over \$2,150 in total from a single contributor during the period beginning the 9th day before election through noon the day before the election.
- Daily report is due the first business day after the activity.
- Activity gets reported again in next regular report.

Tex. Elec. Code § 254.038

Annual Adjustments to Reporting Thresholds

Campaign Finance Reports: Section of Election Code	Corresponding TEC Rule	Threshold Description	Original Threshold Amount	2019 Adjusted Amount (eff. 2020)	2020 Adjusted Amount (eff. 2021)	2021 Adjusted Amount (eff. 2022)	2022 Adjusted Amount (eff. 2023)	2023 Adjusted Amount (eff. 2024)
253.031(b)	20.301, 20.303, 20.313, 20.401, 20.405, 22.1	Amount of political contributions or political expenditures permitted by a political committee before a campaign treasurer appointment is required	\$500	\$870	\$910	\$920	\$980	\$1,050
253.031(d)(2)	20.553, 20.555	Amount of political contributions or political expenditures permitted by a county executive party of a political party before a campaign treasurer appointment is required	\$25,000	\$32,320	\$33,750	\$34,220	\$36,630	\$38,990
253.032(a)		Threshold of contributions accepted from an out-of-state political committee above which a certain written statement or a statement of organization is required	\$500	\$900	\$930	\$940	\$1,010	\$1,080
253.032(a)(1)		Threshold of contributions to an out-of-state political committee above which certain information regarding contributions must be included in the written statement required under section 253.032(a), Election Code	\$100	\$180	\$190	No change	\$200	\$220
253.032(e)		Threshold of contributions accepted from an out-of-state political committee at or below which certain information or a statement of organization must be included in a report	\$500	\$900	\$930	\$940	\$1,010	\$1,080
254.031(a)(1)	20.219, 20.279, 20.331, 20.433	Threshold at which contributor information is required to be reported	\$50	\$90	No change	No change	\$100	\$110
254.031(a)(2)	20.219, 20.279, 20.331, 20.433	Threshold at which lender information is required to be reported	\$50	\$90	No change	No change	\$100	\$110
254.031(a)(3)	20.62, 20.219, 20.279, 20.331, 20.433	Threshold at which information on the payee of a political expenditure is required to be reported	\$100	\$180	\$190	No change	\$200	\$220
254.031(a)(5)	20.62, 20.219, 20.279	Threshold below which contributor information is not required to be reported	\$50	\$90	No change	No change	\$100	\$110
254.031(a)(5)	20.62, 20.219, 20.279	Threshold below which payee information is not required to be reported	\$100	\$180	\$190	No change	\$200	\$220

1 Tex. Admin. Code § 18.31

For full chart with threshold history: [link](#)

Where do you File Your Reports?

Same place you filed your CTA:

- ◎ If you filed your CTA with the TEC, you will use TEC's electronic filing application to file your campaign finance reports (found here: <https://www.ethics.state.tx.us/TECFilerWeb/pages/login/statewideLogin.jsf>) unless you qualify for paper filing - go here to see if you qualify: https://www.ethics.state.tx.us/filinginfo/elf_filing_who.php
- ◎ If you filed your CTA locally, file your campaign finance reports locally. Check with your local filing authority to see if they accept reports electronically
- ◎ Local candidates/officeholders have the option to use TEC's electronic filing application to **draft** their campaign finance reports (found here: <https://www.ethics.state.tx.us/TECFilerWeb/pages/login/localLogin.jsf>)

Penalties for Filing Violations

- \$500 for late semiannual unless it is filed right after a primary or general election
- \$500 for 30-day and special pre-election (daily) reports
- For 8-day pre-election and semiannual reports due after an election: **\$500 the 1st day, \$100 each additional day, up to \$10,000**
- Candidate (not treasurer) is personally liable for any fines, but fine may be paid from contributions.
- Filers can ask for a reduction or waiver by filing a Statement of Defense

Tex. Elec. Code § 254.042; 1 Tex. Admin. Code § 20.209; Tex. Ethics Comm. Op. No. 206 (1994)

Corrections to Reports

- ◎ Corrections to most reports filed with the TEC can be made without penalty if:
 - any error or omission in the report as originally filed was made in good faith;
and
 - the corrected report is filed within 14 business days of learning of the error
- ◎ In addition to the requirements above, corrections to 8 day reports must also meet the substantial compliance standards in 1 Tex. Admin. Code Chap. 18
- ◎ Corrections to reports filed with TEC are filed through the electronic filing application. Corrections to locally-filed reports are done using a Correction Affidavit found here: https://www.ethics.state.tx.us/data/forms/coh/cor_coh.pdf

Tex. Gov't Code § 571.0771; 1 Tex. Admin. Code Chap. 18.

Statement of Defense

- Used to ask the Commissioners to reduce/waive a penalty for a report that is filed late
- Process, and form, detailed under the “Administrative Fines” section:
<https://www.ethics.state.tx.us/enforcement/>
- TEC cannot consider the Statement of Defense until after the missing report is filed

Tex. Gov't Code § 571.0771; 1 Tex. Admin. Code Chap. 18.

Form C/OH

CANDIDATE / OFFICEHOLDER CAMPAIGN FINANCE REPORT		FORM C/OH COVER SHEET PG 1	
The C/OH Instruction Guide explains how to complete this form.		1 Filer ID (Ethics Commission Files)	2 Total pages filed:
3 CANDIDATE / OFFICEHOLDER NAME	MS / MRS / MR FIRST MI NICKNAME LAST SUFFIX	OFFICE USE ONLY Date Received	
4 CANDIDATE / OFFICEHOLDER MAILING ADDRESS <input type="checkbox"/> Change of Address	ADDRESS / PO BOX, APT / SUITE #, CITY, STATE, ZIP CODE		
5 CANDIDATE / OFFICEHOLDER PHONE <input type="checkbox"/> Change of Address	AREA CODE PHONE NUMBER EXTENSION ()	Date Hand-Delivered or Date Postmarked	
6 CAMPAIGN TREASURER NAME	MS / MRS / MR FIRST MI NICKNAME LAST SUFFIX	Receipt #	Amount \$
7 CAMPAIGN TREASURER ADDRESS (Residence or Business)	STREET ADDRESS (NO PO BOX PLEASE), APT / SUITE #, CITY, STATE, ZIP CODE	Date Processed	Date Imaged
8 CAMPAIGN TREASURER PHONE	AREA CODE PHONE NUMBER EXTENSION ()		
9 REPORT TYPE	<input type="checkbox"/> January 15 <input type="checkbox"/> 30th day before election <input type="checkbox"/> Runoff <input type="checkbox"/> 15th day after campaign treasurer appointment (Officeholder Only) <input type="checkbox"/> July 15 <input type="checkbox"/> 8th day before election <input type="checkbox"/> Extended/Modified Reporting Date <input type="checkbox"/> Final Report (Albion C/OH - FR)		
10 PERIOD COVERED	Month / Day / Year THROUGH Month / Day / Year		
11 ELECTION	ELECTION DATE: Month / Day / Year ELECTION TYPE: <input type="checkbox"/> Primary <input type="checkbox"/> Runoff <input type="checkbox"/> Other Description <input type="checkbox"/> General <input type="checkbox"/> Special		
12 OFFICE	OFFICE HELD (if any)	13 OFFICE SOUGHT (if known)	
14 NOTICE FROM POLITICAL COMMITTEE(S) <input type="checkbox"/> Additional Pages	THIS BOX IS FOR NOTICE OF POLITICAL CONTRIBUTIONS ACCEPTED OR POLITICAL EXPENDITURES MADE BY POLITICAL COMMITTEES TO SUPPORT THE CANDIDATE / OFFICEHOLDER. THESE EXPENDITURES MAY HAVE BEEN MADE WITHOUT THE CANDIDATE'S OR OFFICEHOLDER'S KNOWLEDGE OR CONSENT. CANDIDATES AND OFFICEHOLDERS ARE REQUIRED TO REPORT THIS INFORMATION ONLY IF THEY RECEIVE NOTICE OF SUCH EXPENDITURES.		
	COMMITTEE TYPE <input type="checkbox"/> GENERAL <input type="checkbox"/> SPECIFIC	COMMITTEE NAME	
		COMMITTEE ADDRESS	
		COMMITTEE CAMPAIGN TREASURER NAME	
		COMMITTEE CAMPAIGN TREASURER ADDRESS	

GO TO PAGE 2

Forms provided by Texas Ethics Commission

www.ethics.state.tx.us

Revised 8/17/2020

Form can be found here:

<https://www.ethics.state.tx.us/data/forms/coh/coh.pdf>

Don't Let Form C/OH Intimidate You!!!

- ◎ Every candidate and officeholder for public office in the state of Texas uses the same form, from a candidate for Governor to the smallest election where only a small number of voters will decide the outcome
- ◎ Most filers will only use a few of the Schedules
- ◎ If you have no information to include on a Schedule, skip it and do not include it with your filing
- ◎ There is an Instruction Guide on our website that will walk you line by line through the entire form (https://www.ethics.state.tx.us/data/forms/coh/COH_ins22.pdf); it also has examples of how to report certain activities
- ◎ Call or email us! [512-463-5800](tel:512-463-5800) or reception@ethics.state.tx.us

Cover Sheet, Page 1

- ⦿ For TEC filers, many parts of Form C/OH will be automatically filled in by the electronic filing application
- ⦿ Filer ID (Section 1): For TEC filers only; local filers do not have this
- ⦿ Report Type (Section 9): You use Form C/OH for almost all of the campaign finance reports that you will file. Report Type is where you indicate what type of report you are filing – a semiannual, 30 day before election, 8 day before election, etc. Choose one.

Cover Sheet, Page 1, continued

Period Covered (Section 10):

- ⦿ Beginning date is either:
 - January 1 or July 1 (for most semiannual reports);
 - Date of your campaign treasurer appointment; or
 - Day after the last report ended, whichever applies to you
- ⦿ The ending date for “Period Covered” is not the same as the filing deadline. The only time the ending date for the period covered is the same as the filing deadline is for a final report. Otherwise, the ending date for the period covered is always days or even weeks before the filing deadline

1 Tex. Admin. Code §§ 20.211 - 20.215

Cover Sheet, Page 1, continued

Notice from Political Committees (Section 14):

- ⦿ If you receive a notice from a PAC stating that they supported you, you must fill out this section;
- ⦿ If you do not receive this notice until after the period covered by the report has passed, report it on your next report

1 Tex. Admin. Code §§ 20.319, 20.421

Contributions, generally

- ⦿ Keep all contributions in a separate bank account
- ⦿ Must gather information on the name, address, date and amount (and sometimes occupation and employer) of each contribution even if it does not need to be itemized on Schedules A1 or A2.
- ⦿ No anonymous contributions
- ⦿ No cash contributions over \$100
- ⦿ Must report true source of the contribution
- ⦿ Date reported for a contribution is the date of acceptance, which can be different than receipt

Tex. Elec. Code § 253.001, .033, .040, 254.031(a), 254.034; 1 Tex. Admin. Rules § 20.53, 20.55

Electronic Contributions

- Includes:
 - online contribution platforms such as GoFundMe, ActBlue, PayPal, Stripes, Venmo, CashApp, Stripes, etc.
 - Donate buttons on website or social media page
 - Contributions received using a “square” or something attached to a tablet
- Must gather and report the name, address, date and amount (and sometimes occupation and employer) of every electronic contribution.
- Must report true source of the contribution
- Must always be itemized on Schedule A1, regardless of amount

Tex. Elec. Code § 254.031(a)(1-a); 1 Tex. Admin. Rules § 20.53

Reporting Processing Fees for Electronic Contributions

- If the contributor does not pay the processing fee and you are charged separately for the processing fee:
 - Report the full amount of the contribution on Schedule A1
 - Report the processing fee as an expenditure to the online contribution platform on Schedule F1 – can combine all processing fees into one entry

- If the contributor pays the processing fee:
 - Report the amount of the contribution, not including the processing fee, on Schedule A1
 - Do not report the processing fee at all

Tex. Elec. Code § 254.044

No Corporate Contributions

- ◎ Corporations include:
 - for-profit and non-profit, and corporations organized under federal law, or law of another state or nation
 - Banks, title companies, insurance companies, regardless of corporate status
 - Partnerships with corporate partners
 - LLCs owned in whole or in part by a corporation are treated as corporations

- ◎ Does not include Professional Corporations (PCs) or Professional Associations (PAs)

Tex. Elec. Code §§ 253.091, .093; 1 Tex. Admin. Rules § 20.1(4); Tex. Ethics Comm'n Op. Nos. 221 (1994), 383 (1997)

Importing Information

- Can import contribution or expenditure information using TEC-created Excel templates
- Website (www.ethics.state.tx.us) → Filing Reports (top of page) → TEC Filers → Campaign Finance Reports → Candidates and Officeholders → Importing Contributions and Expenditures from a Spreadsheet into the Application (bottom of page)

Cover Sheet, Page 2, Section 17

- **Box 1 (Total Unitemized Political Contributions):**
 - If a contribution is \$110 or less and was not received electronically, you have the option to either (1) add all of these contributions together and put that amount in Box 1, **or** (2) you can itemize every contribution on Schedule A1 or A2 and put \$0.00 in Box 1.
 - Box 1 cannot include any electronic contributions; these **must** be itemized on Schedules A1 or A2, regardless of amount
 - \$110 is an aggregate limit for what you receive from each contributor during the period covered by that report
- **Box 2 (Total Political Contributions):** total of Box 1 and Schedules A1 and A2

Tex. Elec. Code § 254.031(a)(1), (1-a); 1 Tex. Admin. Code §§ 20.219(24); 20.279(21)

Cover Sheet, Page 2, Section 17, cont'd

- ⦿ For example, if you get ten checks for \$50 each from ten different contributors, you have a choice to either put \$500 on the Cover Sheet on p. 2, Section 17, Box 1, or list each contribution separately on Schedule A1. Don't do both.
- ⦿ If you get an electronic contribution for \$50, even though it is under the \$110 threshold, you must report it on Schedule A1.

Tex. Elec. Code §§ 254.031(a)(1), (1-a), 254.034

Cover Sheet, Page 2, Section 17, cont'd

- ⦿ **Box 3 (Unitemized Political Expenditures):** if an expenditure is \$220 or less, you have the option to either add all of these expenditures together and put that amount in Box 3, or you can itemize every expenditure on Schedules F1, F2, F4, G and/or H and put \$0.00 in Box 3. Do not do both.
- ⦿ **Box 4 (Total Political Expenditures):**
 - Total of Box 3 and Schedules F1, F2, F4, G, and H
 - Can include the same transaction multiple times, and look like double or triple reporting in Box 4
- ⦿ **Box 5 (Total Contributions Maintained):** Straight bank account balance in your campaign account(s) as of the last day of the reporting period
- ⦿ **Box 6 (Outstanding Loans):** whatever loan amount remains outstanding, if you have partially paid the loan back

Tex. Elec. Code § 254.031(a)(3), (8); 1 Tex. Admin. Code §§ 20.219(24); 20.279(21)

Cover Sheet, Page 2: Signature

- ⦿ If you file electronically, the signature and notarization are done automatically through the filing application
- ⦿ If you file on paper, do either of the following:
 - take the completed form to a notary public where you will sign above the first line that says, “Signature of Candidate or Officeholder” (an electronic signature is not acceptable) and your signature will be notarized, or
 - sign above both lines that say, “Signature of Candidate/Officeholder (Declarant)” (an electronic signature is not acceptable), and fill out the unsworn declaration section

1 Tex. Admin. Code §§ 20.219(25), 20.279(25)

Cover Sheet, Page 3: Subtotals

- ⦿ If you file on paper and fill out any Schedule, add up all entries on that Schedule and put the total in the box that applies to that Schedule
- ⦿ If you do not fill out any Schedule, put \$0.00 in the box that applies to that Schedule
- ⦿ All three pages of the Cover Sheet should be included with every report, even if you do not fill out any Schedule, to make it clear that you knowingly did not include information on any Schedule

Sch. A1: Monetary Contributions

- ⦿ Used to report all electronic contributions, regardless of amount, and any non-electronic contributions over \$110; it can include non-electronic contributions of a smaller amount, but that is not required
- ⦿ Must include at least the name, address, date and amount of contribution

Tex. Elec. Code §§ 254.031(a)(1), (1-a), 254.034

Sch. A1 and A2: Occupation/job title and employer information

Type of filer	Threshold	Principal Occupation/job title and/or employer	Citation
Candidates for statewide executive branch and legislative offices	> \$1,080	Both	254.0612
Officeholders in statewide executive branch and legislative offices	> \$1,080	Both	254.0912
Judicial candidates	> \$110	All three	254.0611
Judicial officeholders	> \$110	All three	254.0911
GPACs and CECs	> \$110	Principal occupation only	254.151 (6)
SPACs supporting or opposing candidates in statewide executive branch and legislative offices, or assisting officeholders in same	> \$1,080	Both	254.1212

Tex. Elec. Code §§ 254.0611, .0612, .0911, .0912, .1212, .151

Sch. A2: In-Kind Contributions

- Non-monetary, in-kind contributions over \$110; examples:
 - Your friend hosts a fundraiser for you at their house;
 - You hold a fundraiser at a restaurant and the restaurant donates the food;
 - Your friend buys some signs for you directly from the sign shop, and you know about it and agree to it

- Report the fair market value of contribution

- If you do not know about it before it happens and you did not consent to it, you do not report it

Tex. Elec. Code § 251.001(21), 254.031(a)(1); 1 Tex. Admin. Code § 20.51(a)

Sch. B: Pledges

- ⦿ Over \$110
- ⦿ Date of a pledge is the date the pledge was accepted, regardless of when the pledge is actually received
- ⦿ Report again on Schedule A1, A2 or E, as appropriate, when it is received
- ⦿ If the pledge and receipt happen in the same reporting period, do not use Schedule B

1 Tex. Admin. Code §§ 20.54, 20.219(11), 20.279 (8)

Schedule E: Loans

- ⦿ Different than spending personal money directly to the vendor (use Schedule G, unless you use a credit card)
- ⦿ If it is a loan from the candidate to the candidate, much of the information on Schedule E is not required
- ⦿ Only report each loan once on Schedule E; do not fill it out each time, even if the loan is still outstanding

Tex. Elec. Code §§ 254.031(a)(2); 1 Tex. Admin. Code §§ 20.64, 20.219(12), (13), 20.279(9), (10)

Schedule E: Loans, cont'd

Loan forgiveness:

- ⦿ If it is a loan from the filer to the filer that will not be paid back, this loan forgiveness is reflected only as a \$0.00 balance on the Cover Sheet, Page 2, Section 17, box 6
- ⦿ If it is a loan from someone else to the filer, and that person says the loan does not have to be repaid, any amount of that loan that is still outstanding must be reported as an in-kind contribution, and then put \$0.00 on the Cover Sheet, Page 2, Section 17, box 6

Tex. Elec. Code §§ 254.031(a)(2); 1 Tex. Admin. Code §§ 20.64, 20.219(12), (13), 20.279(9), (10)

Sch. F1: Expenditures from Political Contributions

- ① Use F1 for any expenditures from political contributions over \$220; can include expenditures of a smaller amount, but it is not required
- ② Category (Section 8(a)): Must use one of the categories listed at the top of the Schedule; if none fit, use “Other”
- ③ Description (Section 8(b)):
 - Brief statement
 - Cannot just be a repeat of the Category section
- ④ Direct expenditure to benefit C/OH (Section 9): used only if you use your political contributions to benefit a different candidate or officeholder that is not you

Tex. Elec. Code § 254.031(a)(3), (7); 1 Tex. Admin. Code §§ 20.219(11), (14), 20.279

Processing Fees

Multiple political expenditures made to a single payee during a reporting period for fees to process political contributions may be itemized as a single expenditure, in an amount equal to the total amount of these expenditures, if all the expenditures are made to a single payee for the same purpose.

- ⦿ First payment date is reported as expenditure date; and
- ⦿ First and last payment date range should be included in the Description section.

1 Tex. Admin. Code § 20.60

Sch. F2: Unpaid Incurred Obligations

- ⦿ Expenditures over \$220 that have been incurred but not yet paid
- ⦿ Expenditure amount must be readily determinable in order to be reported on Schedule F2
- ⦿ Report again on the applicable expenditure schedule when the expenditure is paid

Tex. Elec. Code § 254.035; 1 Tex. Admin. Code § 20.58

Sch. F3: Investments Purchased Using Political Contributions

- ⦿ Not used very often
- ⦿ If you purchase an investment using some of your political contributions, you must fill out Schedule F3 if the investment is over \$220
- ⦿ Any money made off of these investments belongs to your campaign, not to you

Tex. Elec. Code § 254.031(a)(11)

Schedule F4 - revised

EXPENDITURES MADE BY CREDIT CARD		SCHEDULE F4	
If the requested information is not applicable, DO NOT include this page in the report.			
EXPENDITURE CATEGORIES FOR BOX 10(a)			
<small>Advertising Expense Accounting/Bookkeeping Consulting Expense Contributions/Donations Made by Candidate/Officer/holder/Political Committee Event Expense Fees Fuel Gifts/Awards/Memorials Expense Legal Services Loan Repayment/Reimbursement Office Overhead/Utilities Expense Printing Expense Insurance/Travel/Contract Labor Solicitation/Fundraising Expense Transportation/Equipments/Hotel Expense Travel (In-Country) Travel (Out Of District) Other (enter a category not listed above)</small>			
<small>The Instruction Guide explains how to complete this form. USE A NEW PAGE FOR EACH CREDIT CARD ISSUER</small>			
1 TOTAL PAGES SCHEDULE F4:	2 FILER NAME	3 FILER ID (Ethics Commission Filers)	
4 TOTAL OF UNITEMIZED EXPENDITURES CHARGED TO A CREDIT CARD	\$		
5 CREDIT CARD ISSUER	Name of financial institution		
6 PAYMENT	(a) Amount Charged \$	(b) Date Expenditure Charged	(c) Date(s) Credit Card Issuer Paid
7 PAYEE	(a) Payee name	(b) Payee address: City, State, Zip Code	
8 PURPOSE OF EXPENDITURE	(a) Category (see Categories listed at the top of this schedule)		(b) Description
	<input type="checkbox"/> Political <input type="checkbox"/> Non-Political		
9 Complete ONLY if direct expenditure to benefit C/OH	(c) <input type="checkbox"/> Check if travel outside of Texas. Complete Schedule T.		<input type="checkbox"/> Check if Austin, TX, off/holder living expense
	Candidate / Off/holder name	Office Sought	Office Held
PAYMENT	(a) Amount Charged \$	(b) Date Expenditure Charged	(c) Date(s) Credit Card Issuer Paid
PAYEE	(a) Payee name	(b) Payee address: City, State, Zip Code	
PURPOSE OF EXPENDITURE	(a) Category (see Categories listed at the top of this schedule)		(b) Description
	<input type="checkbox"/> Political <input type="checkbox"/> Non-Political		
Complete ONLY if direct expenditure to benefit C/OH	(c) <input type="checkbox"/> Check if travel outside of Texas. Complete Schedule T.		<input type="checkbox"/> Check if Austin, TX, off/holder living expense
	Candidate / Off/holder name	Office Sought	Office Held
PAYMENT	(a) Amount Charged \$	(b) Date Expenditure Charged	(c) Date(s) Credit Card Issuer Paid
PAYEE	(a) Payee name	(b) Payee address: City, State, Zip Code	
PURPOSE OF EXPENDITURE	(a) Category (see Categories listed at the top of this schedule)		(b) Description
	<input type="checkbox"/> Political <input type="checkbox"/> Non-Political		
Complete ONLY if direct expenditure to benefit C/OH	(c) <input type="checkbox"/> Check if travel outside of Texas. Complete Schedule T.		<input type="checkbox"/> Check if Austin, TX, off/holder living expense
	Candidate / Off/holder name	Office Sought	Office Held
ATTACH ADDITIONAL COPIES OF THIS SCHEDULE AS NEEDED			

Forms provided by Texas Ethics Commission www.ethics.state.tx.us Revised 6/1/2022

You can print a copy of Schedule F4 by going to p. 11 of Form C/OH here:
<https://www.ethics.state.tx.us/data/forms/coh/coh.pdf>

Sch. F4: Expenditures Made by Credit Card

- ⦿ Do not use Schedule F4 if you pay for the expenditure using a debit card; use only if you have to pay the credit card issuer (such as a bank) separately later
- ⦿ Section 4: report the total of any unitemized expenditures for all credit cards used
- ⦿ Section 5: list the name of the credit card issuer (bank, not type of card)
- ⦿ Sections 6 – 9: Report individual expenditures over the threshold that were made using that credit card

Tex. Elec. Code § 254.036(g)

Sch. F4: Expenditures Made by Credit Card

For example, if you used your campaign's Mastercard from ABC Bank for a \$300 expenditure on 9-1-23 to XYZ Sign Shop, and then you paid \$300 to your bank's Mastercard account on 9-15-23, you would report the following on Schedule F4:

- Section 5: ABC Bank
- Section 6a: \$300
- Section 6b: 9-1-23
- Section 6c: 9-15-23
- Section 7: XYZ Sign Shop, and fill in address completely
- Section 8: check box for political or non-political (will almost always be political), then choose your category and provide a description
- Section 9: Used only used if the expenditure benefitted a different C/OH from the filer; see Schedule F1 for further information

Tex. Elec. Code § 254.036(g)

Sch. G: Political Expenditures Made From Personal Funds

- Used when you pay a vendor, including a credit card issuer, directly from personal funds
- Use Schedule G for expenditures from personal funds:
 - if over \$220 and you used cash, personal check or personal debit card; or
 - if you want reimbursement, you must report the expenditures on Schedule G regardless of amount;
- if under \$220 **and** you do not want reimbursement, you do not have to report it on Schedule G (you can, but do not have to)
- Start with Schedule F4 if you used a personal credit card
- If you intend to seek reimbursement from political contributions, make sure to check the box in section 6!

Tex. Elec. Code §§ 253.035(h)(2), 253.042; 1 Tex. Admin. Code §§ 20.63, 20.219(15), 22.19

Sch. H: Payments Made to a C/OH's Business

- ⦿ Only used if you own a business and use political contributions to make an expenditure to that business
- ⦿ This schedule is for payments to a business in which you have one or more of the following interests or positions:
 - a participating interest of more than 10%;
 - a position on the governing body of the business; or
 - a position as an officer of the business

Tex. Elec. Code §§ 253.041(a), 254.061(4), 254.0691(3); 20.219(9). 20.279

Sch. I: Non-Political Expenditures Made From Political Contributions

- ◎ Rarely used
- ◎ As a practical matter, very few expenditures made from political contributions are non-political expenditures
- ◎ For instance, administrative expenses, banking fees and professional dues are typically political expenditures and should not be disclosed on Schedule I

1 Tex. Admin. Code §§ 20.219(16), 20.279(13)

Sch. K: Interest, Credits, Refunds and Contributions Returned to Filer

- ⦿ Report these items if they are over \$140; can also report smaller amounts, but it is not required
- ⦿ Can be used for contribution checks that you sent but were never cashed, but it is not required

1 Tex. Admin. Code §§ 20.219(19), 20.279(16)

Sch. T: In-Kind Contributions or Political Expenditures for Travel Outside of Texas

- ⦿ Never used alone
- ⦿ Must also report the actual in-kind contribution or expenditure on the appropriate schedule

1 Tex. Admin. Code §§ 20.52, 20.61(c)

C/OH-FR: Designation of Final Report

- Only used for final reports; otherwise, it is not used
- You remain a candidate or officeholder with continuing filing obligations unless and until a Final Report is filed, **even if you have had no activity, even if you lost the election**
- No specific deadline for filing a Final Report; can be filed whenever you will not have any further contributions or expenditures
- Once a final report is filed, you are prohibited from using any remaining contributions for future campaigns unless you file a new treasurer appointment

Tex. Elec. Code §§ 252.0131, 254.065, 254.203, 254.204; 1 Tex. Admin. Code §§ 20.207, 20.229, 20.231

Ending Your Campaign

- Candidates/officeholders must continue filing at least semiannual reports until a Final Report is filed.
- If you have contributions left after your campaign is over, you have options:
 - If you may want to use that money for a future campaign, do not file a final report. Continue to file semiannual reports; there is no time limit on this;
 - If you do not plan to run again, you can either:
 - Continue to file semiannual reports, disburse the remaining funds and file a final report AFTER you get your balance down to \$0.00; or
 - File a final report now, and then you have six years to dispose of those remaining funds; see next slide for further information

Tex. Elec. Code § 254.204; 1 Tex. Admin. Code §§ 20.65(b)(3), 20.237, 20.275, 20.277

Ending Your Campaign, cont'd

- ◎ If you choose to get your account balance down to \$0.00 and then file a final report, Tex. Elec. Code § 254.204(a) contains a list of six things that are always OK to do with your unexpended contributions. You may give them to:
 - your political party;
 - another candidate or political committee;
 - comptroller;
 - your contributors, up to what they gave you in the last two years you accepted contributions;
 - certain charitable organizations; or
 - institutions of higher education for their scholarship program

- ◎ Until you file a final report, you can go outside the choices in this statute; just watch for personal use

Tex. Elec. Code §§ 253.035, 254.204

Ending Your Campaign, cont'd

- ◎ If you choose to file a final report and then disburse your unexpended contributions, you must dispose of them no later than **six years** after filing your final report or leaving office
- ◎ An annual report called Form C/OH-UC must be filed every January to detail what you have done with those unexpended contributions
- ◎ After six years passes, you are limited to the choices in Tex. Elec. Code 254.204 for what you can do with that money:
 - your political party;
 - another candidate or political committee;
 - comptroller;
 - your contributors, up to what they gave you in the last two years you accepted contributions;
 - certain charitable organizations; or
 - Institutions of higher education for their scholarship program.
- ◎ Before those six years have passed, you have greater flexibility in what you can do with those funds. You just need to continue to watch for personal use.

Common Filing Mistakes: Part 1

1. Poor Recordkeeping; 254.001 and 20.18
2. Wrongful Use of Political Contributions; 253.035, .038, .041; 22.17, permissible/impermissible EAOs
3. Accepting cash over \$100; 253.033, 20.18
4. Accepting anonymous contributions; 254.031(a)(1), 20.219(10), 20.279(6), Tex. Ethics Comm'n Op. No. 207 (1994)

Tex. Elec. Code §§ 253.033, .035, .038, .041, 254.001, 254.031(a)(1); 1 Tex. Admin. Code §§ 20.18, 20.219(10), 20.279(6), 22.17; Tex. Ethics Comm'n Op. No. 207 (1994)

Common Filing Mistakes: Part 2

5. Not listing true source of contribution; 253.001, 20.53, 22.3
6. Accepting Corporate Contributions; ch. 253, subchap. D, EAO 221
7. Improper Reimbursements; 253.035, 20.62, 20.63
8. Late filing of reports; 254.041, .042, 571.173

Tex. Elec. Code §§ 253.001, 253.035, 254.041, 254.042; Tex. Gov't Code § 571.173, 1 Tex. Admin. Code §§ 20.53, 20.62, 20.63, 22.3; Tex. Ethics Comm'n Op. No. 221 (1994)

Common Filing Mistakes: Part 3

9. Failure to read Instructions

10. Mistakes on Political Advertising: Disclosure statement, highway notice, etc.

Tex. Elec. Code §§ 251.001(16), 255.001, .004, .006, 259.001; Tex. Gov't Code § 571.173; 1 Tex. Admin. Code §§ 20.1(11), 26.1; Tex. Ethics Comm'n Op. No. 221 (1994); Political Advertising: What You Need to Know brochure; and Political Advertising training video

Thanks for watching!

QUESTIONS?



Call 512-463-5800 or send an email to
reception@ethics.state.tx.us