

# Instructions - Form R-1

**Do not complete the front cover of the Form R-1 until all schedules are completed. Submit every schedule of the Form R-1 when filing the report. If there is no activity to report, enter "N/A" across the schedule.**

## ***Schedule A - Monetary Contributions in Excess of \$300 and All Currency Contributions***

A candidate or committee is permitted to accept up to \$200 in currency (cash) contributions. On Schedule A, report all currency contributions, **regardless of amount. PLACE A CHECK MARK IN THE "CHECK IF CURRENCY" BOX.**

Schedule A is also used to report monetary contributions in excess of \$300 or a contribution, which, when added to another contribution from the same contributor (currency, monetary, in-kind, or loans) exceeds \$300 in the aggregate for the election. Once a contributor has contributed in excess of \$300 in an election, all subsequent monetary contributions in that election from that contributor are disclosed on Schedule A.

Review the section of the Compliance Manual on "Contributions," before completing this Schedule. It provides detailed information concerning how to report contributions. Also, review the section of the Compliance Manual on "Record Keeping" to assure that proper records are being maintained.

Report the following information:

- Contributor name and address;
- When the contributor is an individual, provide the name and address of the contributor's employer and the contributor's occupation, (these fields remain blank if the contributor is not an individual);
- The date the contribution was received;
- The amount received this period; and,
- The aggregate amount received this election.

The aggregate amount entry is designed to help you determine whether or not you have reached the contribution limit. Therefore, the aggregate amount must include the total of all receipts (currency, monetary, in-kind, or loans) contributed in an election by a contributor.

Examples:

1. Assume a contributor gives \$250 by check on two different dates during the 29-day pre-election report period. Since the aggregate contributions exceed \$300, the contributions must be reported on Schedule A of the 29-day pre-election report.
2. Assume a contributor gives \$275 by check on a date within the 29-day pre-election period, and then contributes \$250 by check on a date within the 11-day pre-election report period. The \$275 contribution should be included as part of the lump sum amount in Table I, Line 1 on the 29-day pre-election report. Since the \$250 contribution during the 11-day report period resulted in aggregate contributions from the contributor of \$525, that second (\$250) contribution must be reported on Schedule A of the 11-day pre-election report.

Any dividends or interest received as a result of the deposit or investment of campaign funds must be reported on Schedule A. Identify the name and address of the financial institution providing the dividends and/or interest, the date, and, the amount of each receipt. Indicate on Schedule A that the receipt is "Interest" or "Dividends" which are therefore not contributions subject to limits.

Monetary contributions and loans totalling \$300 or less in the aggregate from a contributor do not have to be reported on Schedule A, but the sum total of all such contributions and loans must be reported as one lump sum on Table I, Line 1. Currency contributions, regardless of amount, must be reported in detail on Schedule A.

Add the amount of contributions reported on Schedule A from the "Amount(s) Received This Period" boxes and enter the total in the "Total, This Page." Add together all pages of Schedule A and enter in "Grand Total." This "Grand Total" will be brought forward to the front cover, Table I, Line 2.

### ***Schedule B - In-Kind Contributions In Excess of \$300***

Schedule B is used to report non-monetary contributions of goods and services (that is, in-kind contributions) having a fair market value in excess of \$300 or an in-kind contribution, which, when added to another contribution from the same contributor (currency, monetary, in-kind, or loans) exceeds \$300 in the aggregate for the election.

Review the section of the Compliance Manual on "Contributions," before completing this Schedule. It provides detailed information concerning how to report contributions. Also, review the section of the Compliance Manual on "Record Keeping" to assure that proper records are being maintained.

Please provide the following:

- Contributor name and address;
- When the contributor is an individual, also provide the name and address of the contributor's employer and the contributor's occupation, (these fields remain blank if the contributor is not an individual);
- The date the contribution was received;
- The amount received this period (the fair market value of the goods or services);
- A description of the in-kind contribution; and,
- The aggregate amount received this election.

The aggregate amount entry is designed to help you determine whether or not you have reached the contribution limit. Therefore, the aggregate amount must include the total of all receipts (currency, monetary, in-kind, or loans) contributed in an election by a contributor.

The description of the goods or services must be adequate. For example, an adequate description is consulting, polling, printing, food and beverages, etc. Voluntary unpaid personal services are not in-kind contributions.

Add the amount of in-kind contributions reported on Schedule B from the "Amount(s) Received This Period" boxes and enter the total in "Total, This Page." Add together all pages of Schedule B and enter in "Grand Total." This "Grand Total" will be brought forward to the front cover, Table I, Line 4.

In-kind contributions totalling \$300 or less from a contributor do not have to be reported on Schedule B, but the sum total of all such contributions should be reported as one lump sum on Table 1, Line 3.

**Note: In order to balance your report, the in-kind contributions you enter on Table I, Line 3 and Table I, Line 4 will also be reported on the Expenditures Table (Table II, Line 5 and Line 6).**

### ***Schedule C - Loans Received in Excess of \$300 and All Currency Loans***

Schedule C is used to report all currency (cash) loans **regardless of amount**. If accepting a currency loan, **PLACE A CHECK MARK IN THE “CHECK IF CURRENCY” BOX**. A candidate or committee is permitted to accept up to \$200 in currency. Also, Schedule C is used to report a loan in excess of \$300 or a loan, which, when added to another contribution from the same contributor (currency, monetary, in-kind, or loans) exceeds \$300 in the aggregate for the election. Lastly, Schedule C is used to report credit card loans, which are not deposited into the campaign depository.

Review the section of the Compliance Manual on “Contributions,” before completing this Schedule. It provides detailed information concerning how to report contributions. Also, review the section of the Compliance Manual on “Record Keeping” to assure that proper records are being maintained.

Please provide the following:

- Lender name and address;
- When the lender is an individual, also provide the name and address of the lender's employer and the lender's occupation, (these fields remain blank if the lender is not an individual);
- Co-signer's name and address (if the co-signer is an individual, also provide the name and address of the co-signer's employer and the co-signer's occupation);
- The date the loan was received;
- The amount of loans received this period; and,
- The aggregate amount received this election.

The aggregate amount entry is designed to help you determine whether or not you have reached the contribution limit. Therefore, the aggregate amount must include the total of all receipts (currency, monetary, in-kind, or loans) contributed in an election by a contributor.

Note that if there is a co-signer to the loan, the contribution limit applies, until the loan is repaid. A co-signer can guarantee an amount that when added with any other amounts contributed by the co-signer does not exceed the contribution limit.

Any loans received during this reporting period or any prior reporting periods which have not been repaid are outstanding obligations and must be reported on Schedule E.

At the bottom of Schedule C, please enter the total amount of loans received during **this reporting period**. The total is brought forward to the front cover, Table I, Line 5.

If a candidate lends money to his/her own campaign, the loan must be disclosed. Personal loans made by the candidate to his/her own campaign are not subject to the contribution limits.

Loans of \$300 or less should be included in the lump sum of monetary contributions of \$300 or less (Table I, Line 1). Currency loans must be reported on the Schedule C regardless of amount. Non-deposited loans of \$300 or less (which appear on Table I, Line 1), and those in excess of \$300 (which appear on Schedule C) are totaled on the front page, however, should not be included in the depository summary on the last page.

### ***Adjustment Schedule - Refund of Contributions***

Use the Adjustment Schedule for reporting any refunded contributions, including those to adjust contributions in excess of the contribution limits or for any other reason. Enter the payment date, the check number, the name and address of the payee, and the refunded amount. All refunds should be made within 48 hours of receipt for an excessive contribution.

**Remember:** Contributions may be in the form of money, loans, or goods and services (in-kind). Currency cannot be accepted in excess of \$200.

#### **Monetary**

If a contribution is deposited and the aggregate contribution amount exceeds the amount allowed by law, refund the excess amount of the contribution.

#### **Loans**

Loans are subject to the contribution limits. If a loan is obtained in excess of the limits, refund the excess amount of the loan.

#### **In-kind**

In-kind contributions are goods or services that benefit a candidate or committee. An in-kind contribution is valued by applying the “fair market value” to the goods or services. After determining the fair market value, please consult the contribution limits to be sure that the limits were not exceeded. If the limits were exceeded, refund the excess amount of the contribution (by disbursement).

After totalling all refunded amounts, enter in the "Grand Total" box. The Grand Total amount is brought forward to Table I, Line 7.

**Note: if you receive a contribution that you know is in excess of the contribution limit, you may simply return it; the contribution does not have to be deposited first and does not have to be reported.**

### ***Schedule 1(D) - Disbursements for Campaign Expenses***

Please review the section of the Compliance Manual on “Expenditures” before completing this Schedule. All expenditures, regardless of amount, must be reported. Expenditures made to determine whether or not to become a candidate must also be reported.

On Schedule 1(D), report all disbursements for campaign expenses. A campaign expense is any expense incurred or expenditure made by a candidate or committee for the purpose of paying for, or leasing, items or services used in connection with an election campaign.

Enter the payment date, the check number, the name and address of the payee, and the purpose of the disbursement. When describing the “purpose” of the expenditure, the specific election-related reason for the expenditure must be provided, such as “newspaper advertising,” “postage,” “printing of campaign

fliers,” etc. Unsatisfactory descriptions of “purpose” would be “campaign expense,” “reimbursement,” or “operations.” Enter the full amount of the disbursement in the “Full Amount” column.

Enter the amount attributable to your campaign in the "Pro-Rata Amount This Reporting Entity" column. Next, complete the "Pro-Rata Amount Others" column by entering the amount or portion of the disbursement attributable to another candidate or committee.

At the bottom of Schedule 1(D), total the entries in each of the columns. If more than one page is required, enter the Grand Total on the last page used. When completing the front cover of the Form R-1, Table II, Line 1, **enter the Grand Total from the column** “PRO-RATA AMOUNT THIS REPORTING ENTITY.”

When added together, the "Pro-Rata Amount This Reporting Entity" and the "Pro-Rata Amount Others" must total the "Full Amount" column.

**Note: candidate and joint candidates committees are prohibited from making any expenditures which may reasonably be considered for the personal benefit of the candidate or anyone associated with the candidate.**

### ***Schedule 2(D) - Disbursements - Other***

Please review the section of the Compliance Manual on “Expenditures” before completing this Schedule. Schedule 2(D) should be used to report all disbursements which are not campaign expenses. Included in this category are:

1. Disbursements for the payment of ordinary and necessary expenses of holding public office,
2. Contributions to charity, and
3. All other disbursements.

Enter the payment date, the check number, the name and address of the payee, and the purpose of the disbursement. When describing the “purpose” of the expenditure, the specific election-related reason for the expenditure must be provided, such as “charitable contribution,” “postage,” “train ticket,” etc. Unsatisfactory descriptions of “purpose” would be “expenses,” “reimbursement,” or “operations.” Please enter the full amount of the disbursement, in the “Full Amount” column.

Enter the amount attributable to your campaign in the “Pro-Rata Amount This Reporting Entity” column. Next, complete the “Pro-Rata Amount Others” column by entering the amount or portion of the disbursement attributable to another candidate or committee.

At the bottom of Schedule 2(D), total the entries in each of the columns. If more than one page is required, please enter the Grand Total on the last page used. When completing the front cover of the Form R-1, Table II, Line 2, bring forward **the Grand Total from the column** “PRO-RATA AMOUNT THIS REPORTING ENTITY.”

When added together, the "Pro-Rata Amount This Reporting Entity" and "Pro-Rata Amount Others" columns must total the "Full Amount" column.

**Note: candidate and joint candidates committees are prohibited from making any expenditures which may reasonably be considered for the personal benefit of the candidate or anyone associated with the candidate.**

### ***Schedule 3(D) - Disbursements - Contributions Made to Other Candidates/Committees***

Enter the amount of contributions made to other candidates and committees on Schedule 3(D). Enter the payment date, the check number, the name and address of the recipient candidate or committee, and the amount.

Total the amount of contributions made to other candidates and committees and enter amount on "Total This Page." If only one page is used, enter the same amount on Line 1, "Schedule 3(D) Grand Total."

Line 1, "Schedule 3(D) Grand Total" should be brought forward to the front cover of the Form R-1 at Table II, Line 3.

Next, go back to the "Pro-Rata Amount Others" columns found on Schedules 1(D) and 2(D). Remember that the "Pro-Rata Amount Others" column is designed to separate the portion of a campaign disbursement which was for the benefit of another candidate or committee (other than this reporting entity). Enter on Line 2 of "Schedule 3(D) Disbursements" the Grand Total of both Schedules 1(D) and 2(D), "Pro-Rata Amount Others." Line 2 should be brought forward to the front cover of the Form R-1 at Table II, Line 4.

Finally, add together Line 1 and Line 2 and enter on Line 3 of "Schedule 3(D) Disbursements." Line 3 represents the Grand Total of contributions made to and on behalf of candidates and committees. **The amount on line 3 is not brought forward to the front cover of the Form R-1.**

### ***Schedule E - Outstanding Obligations***

Please review the section of the Compliance Manual on "Retirement of Debt or Net Liabilities," as well as the section on "Reporting."

Expenditures are considered to be made at the time a liability to pay is incurred. Liabilities incurred, but not paid, are reported as outstanding obligations on Schedule E. Examples of outstanding obligations are: accrued and unpaid rental expenses, contractual obligations, unpaid charges, outstanding loans, bills in dispute, and any other debts incurred. If an exact amount of an obligation is not known, the obligation should be explained and the amount should be estimated. The fact that the exact amount of an obligation cannot be determined is not reason for omitting that obligation from this Schedule.

Enter the date the obligation was incurred, the creditor's name and address, a description of the obligation, and the amount. Total all outstanding obligations.

**This figure does not appear on the front cover of the Form R-1.**

**Note: An outstanding obligation must continue to appear on each and every subsequent report until the outstanding obligation is satisfied.**

### ***Schedule F - Refunded Disbursements***

Enter on Schedule F any refunded disbursements. Examples of refunded disbursements are: a refund of a telephone deposit, a refund from a vendor for overpayment, or a refund from a radio or TV station or a newspaper for a pre-election paid ad that was not aired or printed. Enter the date the refund was received, the name and full mailing address of the source, and the amount refunded. Also, provide a short description of the refunded disbursement.

The total amount of refunded disbursements will be brought forward to Table II, Line 8.

## **Schedule G - Recipients of In-Kind Contributions**

Schedule G should be completed by any filing entity which made an entry in the “Pro-Rata Amount Others” column in Schedules 1(D) or 2(D). Wherever an entry was made in the “Pro-Rata Amount Others” column, provide:

- The name of the recipient candidate/committee;
- The mailing address;
- The office sought, if applicable;
- The election district or municipality;
- The amount allocated to the recipient(s);
- The check number; and,
- The date of the payment.

## **Form R-1 Report of Contributions & Expenditures - Front Cover**

The front cover of the Form R-1 cannot be completed until all other schedules have been completed.

Before completing the Summary Tables, please **complete in full** the identification fields at the top of the front page of the Form R-1:

“Candidate or Committee Name” - If filing as a single candidate or as a joint candidates committee, enter the name of your candidate or joint candidates committee. If filing as a political committee, enter the full name of the political committee.

“Street Address” - Enter the mailing address of the candidate, joint candidates, or political committee.

“City, State, Zip” - Enter the City, State, and Zip Code.

“County” - Enter the name of the County where the candidate(s) is (are) running for election, or the county where the political committee is located. If the candidate or committee encompasses more than one county (i.e., gubernatorial candidates, Statewide ballot questions, etc.), you may leave this field blank.

“Election District or Municipality” - Enter the name of the legislative district if you are running for Senate or Assembly. Candidates and committees participating in the legislative races need only put their legislative district in this field, and nothing else. For all other candidates and committees, enter the name of the municipality, school district, fire district, etc., applicable to the candidate or committee.

“Political Party” - Enter the full name of the candidate or committee’s political party affiliation, if any.

“Office Sought” - Enter the office sought by the candidate or the offices sought by the joint candidates committee.

“Election Date” - It is **critical** that you enter the date of the election which is applicable to the report. If this field is left empty, you may not be given credit for filing the report. **The most common reporting error occurs when a candidate enters a November date in the election date field, but is running in**

**the primary election. The primary and general elections are separate elections, and separate reports must be filed for each election.**

**“Election Type” - It is important that this field be completed accurately. Check only one type of election for this field. If you are filing for a recall election, enter “special.” If you are filing for a ballot question, enter the election in which the question will appear on the ballot.**

**“Report” - Check the accurate report period. Check only one report period. It is unacceptable to check the box “29-day pre-election” and “April 15.” If you are unsure of what box to check, call the Compliance Staff of the Commission at (609) 292-8700 or toll free within New Jersey at 1 (888) 313-ELEC (3532) for assistance. Review the section in the Compliance Manual on “Reporting” to clarify the difference between quarterly reports and the pre-election and post-election reporting periods.**

**“Amendment” - Check the “yes” box **only** if amending a report that was filed previously. If a report is an amendment, the report period must reflect the report period being amended. If the report being filed is not an amendment, check the “no” box.**

**“This Report” Column - Use this column to report the activity which occurred during the report period for which you are filing.**

**“Cumulative to Date” Column - Use this column to report the total contributions received and expenditures made during the entire election. To arrive at the cumulative amount, always add the “this report” column to the “cumulative to date” column of your prior report. The two columns will be identical on the first report filed for an election.**

### ***Table I. Receipts***

**Line 1. Monetary Contributions of \$300 or Less (Except Currency Contributions)**

Enter one lump sum amount that will reflect the total amount of all monetary contributions of \$300 or less received by the candidate or committee. This includes loans of \$300 or less. Do not report currency contributions on Line 1. See Line 2 below.

**Line 2. Monetary Contributions in Excess of \$300 and All Currency Contributions (Schedule A)**

Enter the “Grand Total” from Schedule A.

**Line 3. In-kind Contributions of \$300 or less**

Enter one lump sum amount that will reflect the total amount of all in-kind contributions of \$300 or less received by the candidate or committee. Repeat the same figure entered on Table 11, Line 5.

**Line 4. In-kind Contributions In Excess of \$300 (Schedule B)**

Enter the “Grand Total” from Schedule B. Repeat the same figure entered on Table 11, Line 6.

**Line 5. Loans Received In Excess of \$300 and All Currency Loans (Schedule C)**

Enter the “Total Amount of Loans Received This Report Period” from Schedule C. Remember that all currency loans, regardless of amount, must be reported on the Schedule C.

**Line 6. Sub Total**



Add together lines 1 through 5 to arrive at the line 6 sub total.

Line 7. **Refund of Contributions (Adjustment Schedule)**

Enter the amount which was disbursed for refunded contributions on line 7.

Line 8. **Total Contributions**

Subtract line 7 from line 6 and enter on line 8.

Line 9. **Add Funds Transferred from Prior Campaign**

Candidates or committees should only use line 9 on their initial report when rolling over funds from a prior election.

Line 10. **Total Receipts**

Add together line 8 and line 9 and enter on line 10.

**Table II. Expenditures**

Line 1. **Disbursements - Campaign Expenses**

Enter the Grand Total amount from the column "Pro-Rata Amount, This Reporting Entity."

Line 2. **Disbursements - Other**

Enter the Grand Total amount from the column "Pro-Rata Amount, This Reporting Entity."

Line 3. **Disbursements - Contributions Made to Other Candidates/Committees**

Enter line 1 of Schedule 3(D).

Line 4. **Contributions Made on Behalf of Others**

Enter line 2 of the Schedule 3(D). This is the "Pro-Rata Amount Others," Schedules 1 (D) and 2 (D).

Line 5. **In-Kind Contributions of \$300 or less**

Enter the amount from Table 1, line 3.

Line 6. **In-Kind Contributions in Excess of \$300**

Enter the amount from Table 1, line 4.

Line 7. **Sub Total**

To arrive at the sub total of disbursements, Line 7, add the amounts reported on lines 1 through 6 of Table II.

Line 8. **Refunded Disbursements**

Enter Schedule F total.

Line 9. **Total Expenditures**

Subtract line 8 from line 7 and enter on line 9.

## **Statement of Campaign Depository and Campaign Treasurer**

**Note: If the candidate or committee has more than one depository account, consolidate all account activity. The statement of campaign depository must reflect the balances, deposits, and disbursements from all depositories for the candidate or committee.**

**Opening Balance, this report** - If this is the first report filed by this entity for this election, ENTER zero on this line. If it is a report other than a first report, ENTER the amount of the closing balance of the previous report.

**Funds Transferred from Prior Campaign** - ENTER the amount of funds transferred from the prior campaign (see Table I, Line 9). An entry for funds transferred from a prior campaign is made only once per election. Thereafter, this line must be blank.

**Deposits** - From your records of contributions and other receipts, ENTER the total funds **received for deposit** during the period covered by the current report. (Table I, Lines 1, 2, and 5, and Table II, Line 8.) PLEASE NOTE: This deposit information will not necessarily reflect or equal the information on your end-of-month statement from your financial institution.

In-kind contributions and non-deposited (credit card) loans are NOT included as deposits.

**Disbursements** - From your records of disbursements, ENTER all disbursements paid out of the account during the current reporting period. (Table II, Lines 1-4 and Table I, Line 7.) This entry includes all entries appearing on the adjustment schedule.

**Closing Balance, this report** - Add together the opening balance, the funds transferred from a prior campaign (if applicable), and the deposits. From that sum, SUBTRACT the disbursements. ENTER the remainder as the closing balance. For final reports, this amount must be zero.

## **Certification**

For candidate committees, both candidate and treasurer must certify the report by signing and dating the report. For joint candidates committees, **all** candidates must certify the report by signing and dating the report and the treasurer must certify the report by signing and dating the report. For political committees, only the treasurer must certify the report by signing and dating the report. The certification must be signed and dated for each and every report filed, including the final report.

Treasurers for Gubernatorial and Legislative candidates are required to receive training with the New Jersey Election Law Enforcement Commission. If the treasurer has completed the training, the treasurer must enter his/her Treasurer Training Identification number.

## **Declaration of Final Report**

**Before completing this section, review the section of the compliance manual on “Termination of Election Fund Reporting.”**

Complete this section only if the conditions for a final report are met. A report is final when the election fund of a candidate, joint candidates committee, or political committee, **established for a specific election**, has completed its business and has been dissolved.

If a candidate or committee has remaining funds that will be transferred or “rolled over” to a future election, the remaining funds should be reported as the final expenditure of the committee. The Form D-1 or D-2 for the next election must be filed and quarterly reports must begin to be filed for the future election. The amount of the remaining funds transferred should appear on Line 9 of Table 1 “Add Funds Transferred from Prior Campaign” on the first quarterly report for the future election. A candidate or committee is not eligible to file the Form A-1 for the same office in a future election if the candidate controls or rolls over funds from the prior election in an amount that exceeds \$5,100. Similarly, a joint candidates committee is not eligible to file the Form A-2 in an election if that committee controls or retains campaign funds from a prior election for the same office in an amount that exceeds \$9,700 for a committee with two candidates, and \$14,000 for a committee with three or more candidates.

If there are any outstanding obligations, the total amount must not exceed \$1,000, or must not exceed ten percent of the expenditures of the election fund with respect to the election, whichever amount is less; or, written evidence must be provided that any existing obligation is likely to be discharged or forgiven. All surplus funds must be disposed of for a report to be final.

At the 20-day post-election report or at the first quarterly post-election report thereafter, the “Declaration of Final Report” should be completed. If, at the 20-day post-election report, the candidate or committee has wound up its business and the election fund has been properly dissolved, check the box. No further reporting will be required for that election. If, at the 20-day post-election report the candidate or committee requires additional time to wind down its business and dissolve, the candidate or committee must file the Form R-1 at the next appropriate quarterly reporting date.

If the election fund account is going to be maintained for the purpose of retiring debt or net liabilities, another depository for a future election may be established. **Please review the section on “Retirement of Debt or Net Liabilities” in the Compliance Manual for guidance.**

Remember, however, that successful primary election candidates do not have a quarterly reporting requirement between the primary and general elections. A candidate who has won nomination in the primary election must designate the 20-day post-election report for the primary as the final report for the primary election. Once the primary election is over and the 20-day post-election report has been filed and certified as the candidate’s final report, the next report due is the 29-day pre-election report for the general election, not a July quarterly report. If a candidate or committee is unsuccessful in the primary and will not be participating in the general election, quarterly reporting will commence in October.