

Tennessee Registry of Election Finance
WRS Tennessee Tower, 26th Floor
312 Rosa L. Parks Avenue
Nashville, TN 37243-1360
(615) 741-7959



CAMPAIGN FINANCIAL DISCLOSURE STATEMENT INSTRUCTIONS

**FOR
CERTAIN TAX-EXEMPT ORGANIZATIONS**

June 2023

GENERAL INSTRUCTIONS

This booklet contains campaign financial disclosure reporting forms to be used in the filing of campaign disclosure statements by certain tax-exempt organizations, including any organization that is tax exempt under United States Internal Revenue Service Code § 501(c)(4), (5), and/or (6) (26 USC §501(c)(4), (5), (6)), pursuant to Tenn. Code Ann. § 2-10-132(b). These organizations are required to file campaign financial disclosure reports with the Registry of Election Finance to report expenditures in accordance with Tenn. Code Ann. § 2-10-105(c)(1) and (h) during the remainder of the election year if the organization 1) expends and aggregate total of at least five thousand dollars (\$5,000) in organizational funds, moneys, or credits for communications that expressly contain the name or visually depict the likeness of a state candidate in a primary or general election and 2) such expenditures or communications occur within sixty (60) days immediately preceding a primary or general election in which the named or visually depicted candidate appears on the ballot.

These organizations are **NOT** required to report any form of contributions.

These organizations are not deemed to be or defined as PACs, unless the organization's activities otherwise meet the definition of a "political campaign committee" as defined by Tenn. Code Ann. § 2-10-102. All filers should review the applicable campaign finance laws, rules, and regulations.

Also contained in this booklet are separate instructions for completing each form and sample completed forms. The following three (3) types of forms are included in this booklet:

- Campaign Financial Disclosure Statement for Certain Tax-Exempt Organizations
- Itemized Statement of Expenditures
- Itemized Statement of Obligations

I. How To Complete And File Campaign Financial Disclosure Statements

- Read the instructions in this booklet carefully.
- If using a paper form, type or print clearly in black ink.
- Reports to be filed with the Registry can also be filed by fax machine, by electronic mail message, by hand delivery, or by overnight delivery to the Registry of Election Finance, WRS Tennessee Tower, 312 Rosa L. Parks Avenue, Nashville, TN 37243. To submit via fax to the Registry of Election Finance, use the following fax number: (615) 532-8905. To submit via electronic mail to the Registry of Election Finance, use the following email address: Registry.Info@tn.gov.
- Reports can also be filed online using the Registry's online form at the following link: https://stateoftennessee.formstack.com/forms/ss_1126.
- Campaign financial disclosure statements must be received by the Registry by the close of business on the report's due date to be considered timely filed. A postmark date has no effect

on a report's timeliness except when the report is mailed by registered or certified mail. Statements mailed in this matter are considered filed on the date of the postmark.

Reports will be returned if they are not complete, do not contain the required signatures, are mathematically inaccurate, or if the appropriate form was not filed.

II. When To File Campaign Financial Disclosure Statements

Any organization required to file campaign financial disclosure reports under Tenn. Code Ann. § 2-10-132(b) should file a Certification of Responsible Individuals for Certain Tax-Exempt Organizations form with the Registry of Election Finance before any expenditure or communication triggering such registration is made or immediately after the organization becomes aware that registration and filing is required. Thereafter, any organization required to file under this section should file the appropriate Campaign Financial Disclosure Statement For Certain Tax-Exempt Organizations in accordance with the quarterly and pre-election schedule for the remainder of the election year in which filing is required. Any organization required to file under this section should also file Interim Reports as required by Tenn. Code Ann. § 2-10-105(h). For more information regarding Interim Reports, see the information booklet for that form.

Quarterly campaign financial disclosure statements are due on the 11th day of the month following end of each quarter. Pre-primary and Pre-General campaign financial disclosure statements are due on the 7th day prior to the applicable election date. If the due date falls on a weekend or holiday, the report will be due on the next normal business day.

Any organization required to file under this section will receive a filing notice and campaign financial disclosure forms and instructions from the Registry before any disclosure report is required to be filed by the organization, provided that the organization has previously registered with the Registry by filing the Certification of Responsible Individuals For Certain Tax-Exempt Organizations form. Filing notices will also be sent via email before any disclosure report is required to be filed, provided that the organization has provided a valid email address for this purpose. It is important that registering organizations ensure that their contact information is kept up to date and that all mailboxes are regularly maintained.

III. Failure To File Timely Reports

Failure to file reports timely or to file accurate reports may result in the assessment of civil penalties against the organization.

CAMPAIGN FINANCIAL DISCLOSURE STATEMENT
For Certain Tax-Exempt Organizations

ITEM 1. Enter the date the report was completed.

ITEM 2. Enter the name of the organization.

ITEM 2A. If the organization has a short name, enter it here.

ITEM 3. Enter the organization's mailing address and phone number.

ITEM 4. Enter the name of the individual filing the report.

ITEM 5. Enter the title or position name of the individual filing the report.

ITEM 6. Check the box for the period that the report being filed covers. If the report is an amended report, check the box for the period that the original report filed covered.

ITEM 7. Enter the beginning date of the reporting period covered by the report. Enter the ending date of the reporting period covered by the report.

ITEM 8. The organization must certify that it is required to report expenditures as required by Tenn. Code Ann. § 2-10-132(b).

The organization's responsible individual, or any individual who directly controls expenditures, should then sign on the signature line and enter the date of signature.

The filer's signature should be witnessed, and the date entered.

ITEM 9A. Enter the total expenditures made for the purpose of producing and distributing communications made during this period in the State of Tennessee relating to a candidate for state public office in this state.

ITEM 9B. Enter the total amount of obligations for goods and service received on credit outstanding during this period.



CAMPAIGN FINANCIAL DISCLOSURE STATEMENT

For Certain Tax Exempt Organizations

Tennessee Bureau of Ethics and Campaign Finance

INSTRUCTIONS: This form must be used to report expenditures as required by the Campaign Financial Disclosure Act (T.C.A. § 2-10-132(b)), by any organization that is tax exempt under United States Internal Revenue Service Code §§ 501(c)(4), 501(c)(5), or 501(c)(6) (26 U.S.C. §§ 501(c)(4)-(6)) which expends an aggregate total of at least five thousand dollars (\$5,000) in organizational funds, moneys, or credits for communications that expressly contain the name or visually depict the likeness of a state or local candidate in a primary or general election within sixty (60) calendar days immediately preceding a primary or general election in which the named or visually depicted candidate appears on the ballot.

This form should be used for each reporting period of the election year in which the organization/committee is required to file.

- 1. Date: July 28, 2022
- 2. Organization Name: ABC 501(c)(4) Organization 2a. Short Name (If Applicable): ABC
- 3. Address: 123 ABC Street
 City: Washington State: DC Zip Code: 10001 Phone: 202-123-4567
- 4. Name of Filer: John A. Doe 5. Title of Filer: Director of Legislative Affairs
- 6. Category or Report:
 First Quarter Second Quarter Third Quarter Fourth Quarter Pre-Primary Pre-General
- 7. Reporting Period: Start Date: July 1, 2022 End Date: July 25, 2022
- 8. Certification:

This organization is required to report its expenditures as required by T.C.A. § 2-10-132(b) because the organization is a tax exempt organization under United States Internal Revenue Service Code §§ 501(c)(4), 501(c)(5), or 501(c)(6) (26 U.S.C. §§ 501(c)(4)-(6)) which has expended an aggregate total of at least five thousand dollars (\$5,000) in organizational funds, moneys, or credits for communications that expressly contain the name or visually depict the likeness of a state or local candidate in a primary or general election within sixty (60) calendar days immediately preceding a primary or general election in which the named or visually depicted candidate appears on the ballot.

I do solemnly swear or affirm that the information contained in this statement is true and that the committee has complied with all applicable provisions of the Campaign Financial Disclosure Act.

John A. Doe
Signature of Filer

July 28, 2022
Date

Mary Lamb
Signature of Witness

July 28, 2022
Date

- 9. Summary:
 - a. Total Expenditures This Period..... \$ 11,000.00
 - b. Total Obligations Outstanding This Period..... \$ 3,500.00

ITEMIZED STATEMENT OF EXPENDITURES – TAX EXEMPT

All expenditures to any payee during the reporting period must be itemized on the “Itemized Statement of Expenditures” For purposes of this report, any organization required to file campaign financial disclosure reports pursuant to Tenn. Code Ann. § 2-10-132(b) must disclose all expenditures occurring during the reporting period for all activity engaged in by the organization relating to an election for state public office in the State of Tennessee during the applicable reporting period.

ITEM 1. Enter the name of the committee. Must be the same as item 2 on page one.

ITEM 2. Enter the beginning and ending dates for the reporting period. Must be the same as item 7 on page one.

ITEM 3. Enter \$0 if this is the first “Itemized Statement of Expenditures” page completed for this reporting period. If this is an additional page, bring forward the total from the previous “Itemized Statement of Expenditures” page (Item 5).

ITEM 4. Enter the complete name and address of each payee, as well as the purpose, amount and date of each expenditure. The purpose of an expenditure must be a specific description (e.g., graphic design, mailing, distribution, etc.). General phrases such as “expenses” or “miscellaneous” shall not be sufficient for providing a purpose.

For each expenditure’s purpose, include the name of the candidate referenced or pictured in the communication to which the expenditure relates and the office sought by the candidate.

ITEM 5. Enter the total of Item 3 and all amounts listed in Item 4 on this page.

If more than one page of this form is needed to disclose all expenditures, the total amount shown in Item 5 of the previous statement must be carried forward to Item 3 of the next page and be included in that page’s total. The amount shown in Item 5 on the last page of the “Itemized Statement of Expenditures” must also be shown in item 9A on Page 1 of the disclosure report.

STATEMENT OF EXPENDITURES

1. Organization Name: ABC 501(c)(4) Organization

2. Reporting Period: Start Date: 7/1/2022 End Date: 7/25/2022

3. TOTAL EXPENDITURES FROM PRECEDING PAGE (enter \$0 if first page): 0

COMPLETE THE APPROPRIATE ITEMS FOR EACH EXPENDITURE: For each expenditure's purpose, include the name of the candidate referenced or pictured in the communication to which the expenditure relates and the office sought by such candidate.

First Name: _____ Middle Name: _____ Last Name: _____

Business Name: DEF Consulting Services

Address: 456 DEF Street, Suite 5000 City: Nashville State: TN Zip Code: 37243

Purpose of Expenditure: Graphic Design re: election related communication, in opposition to "Brutus for Governor"

Date of Expenditure: 7/15/2022 Amount of Expenditure: \$ 5000.00

First Name: Mark Middle Name: _____ Last Name: Anthony

Business Name: _____

Address: 200 Roman Way City: Sumner State: TN Zip Code: 37075

Purpose of Expenditure: Printing and mailing services re: election related communication, in support of "Ceasar for State House"

Date of Expenditure: 7/24/2022 Amount of Expenditure: \$ 6000.00

First Name: _____ Middle Name: _____ Last Name: _____

Business Name: _____

Address: _____ City: _____ State: _____ Zip Code: _____

Purpose of Expenditure: _____

Date of Expenditure: _____ Amount of Expenditure: \$ _____

First Name: _____ Middle Name: _____ Last Name: _____

Business Name: _____

Address: _____ City: _____ State: _____ Zip Code: _____

Purpose of Expenditure: _____

Date of Expenditure: _____ Amount of Expenditure: \$ _____

First Name: _____ Middle Name: _____ Last Name: _____

Business Name: _____

Address: _____ City: _____ State: _____ Zip Code: _____

Purpose of Expenditure: _____

Date of Expenditure: _____ Amount of Expenditure: \$ _____

Total Expenditures: \$ 11,000.00

(Carry forward to item 3. of next page if additional pages of this form are used. If this is the last page of campaign expenditures, this amount must be shown in item 9.a. of summary on first page.)

ITEMIZED STATEMENT OF OBLIGATIONS – TAX EXEMPT

All obligations received for goods and services on credit during the reporting period for which payment is owed to any person/vendor must be itemized on the Itemized Statement of Obligations.”

- ITEM 1.** Enter the name of the committee. Must be the same as item 2 on page one. outstanding obligation.
- ITEM 2.** Enter the beginning and ending dates for the reporting period. Must be the same as item 7 on page one. d. The amount of any additional purchases made from this vendor on credit this period.
- ITEM 3.** Enter the following for each obligation: e. The amount of any expenditures made to reduce the outstanding obligations.
- a. The complete name and address of the vendor and/or person to which payment is owed. f. The “Outstanding Balance (Period End)”. This must equal the “Outstanding Balance (Period Beginning)” plus any “Debt Incurred”, minus any “Payments This Period”.
 - b. A description of the obligation. For each obligation’s purpose, include the name of the candidate referenced or pictured in the communication to which the expenditure (obligation) relates and the office sought by such candidate.
 - c. The outstanding obligation balance at the beginning of the reporting period. This must equal the
- ITEM 4.** On the last page of itemized obligations, totals must be shown for the “Outstanding Balance (Period Beginning)”, “Debt Incurred”, “Payments This Period”, and “Outstanding Balance (Period End)” for all obligations.

The total shown for “Outstanding Balance (Period End)” must also be shown in item 9B of page 1 of the disclosure report.

STATEMENT OF OBLIGATIONS

1. Organization Name: ABC 501(c)(4) Organization

2. Reporting Period: Start Date: 7/1/2022 End Date: 7/25/2022

COMPLETE THE APPROPRIATE ITEMS FOR EACH OBLIGATION: (Obligations owed to any person/vendor during the reporting period. For each obligation's purpose, include the name of the candidate referenced or pictured in the communication to which the expenditure relates and the office sought by such candidate.)

First Name: _____ Middle Name: _____ Last Name: _____ Business Name: <u>Nero's Graphic Design</u> Address: <u>123 Italy Street</u> City: <u>Rome</u> State: <u>TN</u> Zip Code: <u>37002</u>	Description of Obligation: Outstanding invoice for graphic design services, re: "Brutus for Governor"								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 25%;">Outstanding Balance (Period Beginning)</th> <th style="width: 25%;">Debt Incurred</th> <th style="width: 25%;">Payments This Period</th> <th style="width: 25%;">Outstanding Balance (Period End)</th> </tr> <tr> <td style="text-align: center;">\$ 0</td> <td style="text-align: center;">\$ 3000.00</td> <td style="text-align: center;">\$ 500.00</td> <td style="text-align: center;">\$ 2500.00</td> </tr> </table>	Outstanding Balance (Period Beginning)	Debt Incurred	Payments This Period	Outstanding Balance (Period End)	\$ 0	\$ 3000.00	\$ 500.00	\$ 2500.00
Outstanding Balance (Period Beginning)	Debt Incurred	Payments This Period	Outstanding Balance (Period End)						
\$ 0	\$ 3000.00	\$ 500.00	\$ 2500.00						

First Name: <u>John</u> Middle Name: <u>P</u> Last Name: <u>Pope</u> Business Name: _____ Address: <u>456 Vatican Lane</u> City: <u>Vatican City</u> State: <u>TN</u> Zip Code: <u>37002</u>	Description of Obligation: Outstanding invoice for provision of social media communications to be released on election day, re: "Ceasar for State House"								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 25%;">Outstanding Balance (Period Beginning)</th> <th style="width: 25%;">Debt Incurred</th> <th style="width: 25%;">Payments This Period</th> <th style="width: 25%;">Outstanding Balance (Period End)</th> </tr> <tr> <td style="text-align: center;">\$ 6000.00</td> <td style="text-align: center;">\$ 0</td> <td style="text-align: center;">\$ 5000.00</td> <td style="text-align: center;">\$ 1000.00</td> </tr> </table>	Outstanding Balance (Period Beginning)	Debt Incurred	Payments This Period	Outstanding Balance (Period End)	\$ 6000.00	\$ 0	\$ 5000.00	\$ 1000.00
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\$ 6000.00	\$ 0	\$ 5000.00	\$ 1000.00						

First Name: _____ Middle Name: _____ Last Name: _____ Business Name: _____ Address: _____ City: _____ State: _____ Zip Code: _____	Description of Obligation: 								
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Outstanding Balance (Period Beginning)	Debt Incurred	Payments This Period	Outstanding Balance (Period End)						
\$	\$	\$	\$						

First Name: _____ Middle Name: _____ Last Name: _____ Business Name: _____ Address: _____ City: _____ State: _____ Zip Code: _____	Description of Obligation: 								
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Outstanding Balance (Period Beginning)	Debt Incurred	Payments This Period	Outstanding Balance (Period End)						
\$	\$	\$	\$						

TOTALS (Total from "Outstanding Balance - (Period End)" column must also be shown in item 9.b. of summary on first page.)	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 25%;">Outstanding Balance (Period Beginning)</th> <th style="width: 25%;">Debt Incurred</th> <th style="width: 25%;">Payments This Period</th> <th style="width: 25%;">Outstanding Balance (Period End)</th> </tr> <tr> <td style="text-align: center;">\$ 6000.00</td> <td style="text-align: center;">\$ 3000.00</td> <td style="text-align: center;">\$ 5500.00</td> <td style="text-align: center;">\$ 3500.00</td> </tr> </table>	Outstanding Balance (Period Beginning)	Debt Incurred	Payments This Period	Outstanding Balance (Period End)	\$ 6000.00	\$ 3000.00	\$ 5500.00	\$ 3500.00
Outstanding Balance (Period Beginning)	Debt Incurred	Payments This Period	Outstanding Balance (Period End)						
\$ 6000.00	\$ 3000.00	\$ 5500.00	\$ 3500.00						