

Candidate Campaign Disclosure Manual

Alaska Public Offices Commission
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Disclaimer

THIS MANUAL IS SUBJECT TO CHANGE BASED ON CHANGES IN THE LEGISLATION OR REGULATIONS. CURRENT LAW MAY SUPERSEDE INFORMATION CONTAINED HEREIN. APOC WILL MAKE ANNOUNCEMENTS AND APPROPRIATE CHANGES TO THE MANUAL WHEN THERE IS A CHANGE IN LAW. PLEASE CHECK OUR WEBPAGE (WWW.DOA.ALASKA.GOV/APOC) FOR ANY UPDATES TO THIS MANUAL. PLEASE CALL APOC WITH ANY QUESTIONS REGARDING THE LAWS ADMINISTERED BY THIS AGENCY.

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I. INTRODUCTION

A. APOC's function compared to other agencies

The Alaska Public Offices Commission administers the laws governing your campaign finances and your personal finances. The [Division of Elections](#) is the agency that determines whether or not you have met the requirements for getting your name on the ballot for state elections. The **Municipal Clerk's Office** determines whether you have met the requirements for getting your name on the ballot for municipal elections. **It is very important that you not confuse these separate entities and their requirements. You may be left off the ballot if you do!**

B. Understanding your reporting requirements as a candidate

The Alaska Public Offices Commission strives to provide ready information for candidates about how to comply with disclosure requirements. This manual is only one of the methods of learning about your requirements as a candidate. Additional questions may be answered through some of the following options.

1. **Read the materials.** To supplement the statute and regulations, APOC staff has published various materials summarizing provisions in the law. Those include "Frequently Asked Questions," charts, and tables illustrating various provisions and occasional press releases.
2. **Consult the APOC website.** The APOC website contains among other things, advisory opinions, campaign summaries, campaign disclosure forms and easily searchable information about prior campaigns and groups. You'll find us at doa.alaska.gov/apoc
3. **Contact APOC staff.** The Commission has offices in Anchorage and Juneau. Members of the staff are available to answer questions over the phone, in person, or via email.
4. **Write the Commission.** If you plan to engage in specific activity but have questions about how the law applies to that activity, write to the Commission and request an advisory opinion.
5. **Participate at a Commission meeting.** The Commission meets at least three times a year and welcomes public participation. In the past, public input has been invaluable to informing the Commission about unanticipated impacts of the law. If you are interested, contact staff to find out when and where the next meeting will be held, or check the APOC website.

Alaska Public Offices Commission

CONTACT INFORMATION

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Information Email: apoc@alaska.gov

Reports Email: doa.apoc.reports@alaska.gov

24-Hour Reports After Hours Voice Mail (907) 276-4176

APOC CANDIDATE PRIMARY REQUIREMENTS

1. Forms to Get Started:

<p style="text-align: center;">LETTER OF INTENT</p> <p>The APOC filing which may occur first in time is the Letter of Intent. This can be done 18 months prior to the relevant election and enables a candidate to begin collecting campaign funds.</p>	&	<p style="text-align: center;">DECLARATION OF CANDIDACY & FIRST PUBLIC OFFICIAL FINANCIAL DISCLOSURE</p> <p>It is not necessary to file a Letter of Intent if a candidate first files a Declaration of Candidacy and simultaneously files a Public Official Financial Disclosure Statement with, for state candidates, the Division of Elections or, for municipal candidates, the municipal clerk's office.</p>
<p style="text-align: center;">CANDIDATE REGISTRATION STATEMENT</p> <p>For state candidates, the Candidate Registration is due 15 days after filing the Declaration of Candidacy. For municipal candidates, the Candidate Registration is due 7 days after filing a Declaration of Candidacy. These must be amended as needed throughout a campaign.</p>		

2. Reporting Cycle: Reporting requirements with APOC follow a predictable cycle. The 5 part Campaign Disclosure report is filed on different dates. The name given for the report is indicative of when it is due.

<p>YEAR START/ YEAR END (FINAL) REPORT</p> <p>These include all campaign activity from the prior year or the beginning of your campaign through February 1 of the filing year.</p>	Always due on February 15	
<p>30-DAY REPORT</p> <p>Due 30 days prior to any election day.</p>	<p>Anchorage Municipal Election:</p> <p>State Primary Election:</p> <p>October Municipal Elections:</p> <p>State General Election:</p>	<p>March 5, 2012</p> <p>July 30, 2012</p> <p>September 3, 2012*</p> <p>October 8, 2012</p>
<p>7-DAY REPORT</p> <p>Due 7 days prior to any election day.</p>	<p>Anchorage Municipal Election:</p> <p>State Primary Election:</p> <p>October Municipal Elections:</p> <p>State General Election:</p>	<p>March 27, 2012</p> <p>August 21, 2012</p> <p>September 25, 2012</p> <p>October 30, 2012</p>
<p>24-HOUR REPORT</p> <p>Due every 24 hours in the 9 days preceding an election day where a single contributor gives an amount greater than \$250.</p>	<p>Anchorage Municipal Election:</p> <p>State Primary Election:</p> <p>October Municipal Elections:</p> <p>State General Election:</p>	<p>Mar. 25 – Apr. 2</p> <p>Aug. 19 – Aug. 27</p> <p>Sept. 23 – Oct. 1</p> <p>Oct. 28 – Nov. 5</p> <p><u>Only due as needed.</u></p>
<p>105-DAY (FINAL) REPORT</p> <p>Due 105 days after <u>municipal</u> and <u>special</u> elections.</p>	<p>Anchorage Municipal Election:</p> <p>October Municipal Elections:</p>	<p>July 17, 2012</p> <p>January 15, 2013</p>
<p>2012 ELECTION DATES</p>	<p>Anchorage Municipal Election:</p> <p>State Primary Election:</p> <p>October Municipal Elections:</p> <p>State General Election:</p>	<p>April 3, 2012</p> <p>August 28, 2012</p> <p>October 2, 2012</p> <p>November 6, 2012</p>

* Due date falls on a state holiday. Reports will be considered timely, if filed the day immediately following the holiday.

This page is offered as a simplified explanation. Please continue to read the manual for further requirements.

2012 Important Dates

(Laws subject to change in 2012 legislative session)

- 2/15/2012 Year-Start Reports Due for 2012 Elections – start of campaign – February 1, 2012
Annual Public Official Expense Term (POET) Account Reports Due for 2011
Annual Report for any open Future Campaign Account
- 3/2/2012 Last day Anchorage Municipal Candidates may give/loan their campaign more than \$5,000
(33 days prior to election)
- 3/5/2012 Anchorage Municipal 30-Day Reports Due – Covers February 2 – March 2, 2012
- 3/15/2012 Annual POFD/LFD Reports Due
- 3/25 – 4/2/12 Anchorage Municipal 24-Hour Reports Due where applicable
- 3/27/2012 Anchorage Municipal 7-Day Reports Due – Covers March 3 – March 24, 2012
- 4/3/2012 Anchorage Municipal Election**
- 5/18/2012 Last day Anchorage Municipal Candidates may accept contributions (45 days after election)
- 6/1/2012 Filing deadline for both state party and no-party candidates – Last day to submit Declaration of
Candidacy with Division of Elections
- 7/2/2012 Date by which Anchorage Municipal Candidates must disburse the amount held in their campaign
account (90 days after election)
- 7/17/2012 Anchorage Municipal 105-Day (Final) Reports Due – Covers March 25 – July 2, 2012
- 7/27/2012 Last day State Primary Candidates may give or loan their campaign more than \$5,000
Relevant to Primary Election only (last day of 30-day reporting period)
- 7/30/12 State Primary 30-Day Reports Due – Covers February 2 – July 27, 2012
- 8/19 – 8/27/12 State Primary 24-Hour Reports Due where applicable
- 8/21/2012 State Primary 7-Day Reports Due – Covers July 28 – August 18, 2012
- 8/28/2012 State Primary Election**
- 8/31/2012 Last day Statewide Municipal Candidates may give or loan their campaign more than \$5,000
(last day of 30-day reporting period)
- 9/3/2012 Statewide Municipal 30-Day Reports Due – Covers February 2 – August 31, 2012
(timely filed if received by 9/4/2012 since 9/3/2012 is Labor Day)

- 9/23 – 10/1/12 Statewide Municipal 24-Hour Reports Due where applicable
- 9/25/2012 Statewide Municipal 7-Day Reports Due – Covers September 1 – September 22, 2012
- 10/2/2012 Statewide Municipal Elections**
- 10/5/2012 Last day State General Candidates may give or loan their campaign more than \$5,000
Relevant to General Election only (last day of 30-day reporting period)
- 10/8/2012 State General 30-Day Reports Due – Covers August 19 – October 5, 2012
- 10/12/2012 Last day unsuccessful State Primary Candidates may accept contributions (45 days after election)
- 10/28 – 11/5/12 State General 24-Hour Reports Due where applicable
- 10/30/2012 State General 7-Day Reports Due – Covers October 6 – October 27, 2012
- 11/6/2012 State General Election**
- 11/16/2012 Last day Statewide Municipal Candidates may accept contributions (45 days after election)
- 11/26/2012 Date by which unsuccessful State Primary Candidates must disburse the amount held in their
campaign account (90 days after election)
- 12/21/2012 Last Day State General Candidates may accept contributions (45 days after election)
- 12/31/2012 Date by which Statewide Municipal Candidates must disburse the amount held in their campaign
account (90 days after election)
- 1/15/2013 Statewide Municipal 105-Day (Final) Reports Due – Covers September 23 – December 31, 2012
- 2/1/2013 Date by which State General Candidates must disburse the amount held in their campaign account
- 2/15/2013 Year-End (Final) Reports Due for 2012 State Elections
Year-Start Reports Due for 2013 Elections – start of campaign – February 1, 2013
Annual Public Official Expense Term (POET) Account Reports Due for 2012 activity
Annual Report for any open Future Campaign Account

II. HOW TO START YOUR CAMPAIGN

As a candidate or treasurer, it is your responsibility to familiarize yourself and your campaign workers with the details of disclosure law and to make sure that you timely file accurate and complete reports. In the beginning it is very important that you do not get confused by what forms need to be filed at what office.

NOTE: All filings submitted to the Alaska Public Offices Commission are public records and available to the public as submitted. Do not include any of the following personal information: social security numbers, account numbers, credit card numbers, copies of checks, financial records with account numbers or access codes, or any document with personal identification numbers.

To sitting legislators: The Select Committee on Legislative Ethics has interpreted [AS 24.60.030\(a\)\(5\)](#) and [AS 24.60.030\(b\)](#) to prohibit the use of the Legislator's legislative office phone number or legislative email on campaign related materials. If you are a sitting legislator, please avoid using your legislative phone number or legislative email on materials submitted to the Alaska Public Offices Commission. The Public Offices Commission only needs a contact number for you. Provide a campaign number or other number or email by which you can be contacted. If you have questions about the application of the Legislative Ethics rules, please contact the Select Committee on Legislative Ethics at 269-0150.

A. Forms You Need to File To Start Your Campaign

A potential candidate must file a Declaration of Candidacy or a Letter of Intent to begin campaigning. Except for "testing the waters" expenditures (polls, travel and opinion surveys), the campaign disclosure law prohibits expenditures by, or on behalf of, a person before he or she becomes a candidate ([AS 15.13.074](#); [AS 15.13.100](#); [2 AAC 50.274](#)).

1. **Letter of Intent:** If you intend to run for state or municipal office and you wish to begin your campaign, you must first file a Letter of Intent with APOC. The Letter of Intent permits you to make campaign expenditures prior to declaring with the Division of Elections or filing for office with your municipal clerk ([AS 15.13.100](#) & [2 AAC 50.274](#)). If it is **less than 18 months** before the general election, this letter also permits you to accept campaign contributions.
2. **Declaration of Candidacy:** The Declaration of Candidacy is how a candidate gets their name on the ballot.
 - a. **State candidates** file their Declaration of Candidacy with the Division of Elections by deadlines that are determined by the Division of Elections.
 - b. **Municipal candidates** file a Declaration of Candidacy with their specific Municipal Clerk's Office by deadlines that are determined by each municipality.

The Letter of Intent is not required where a candidate first files a Declaration of Candidacy. This is because APOC is put on notice of the intent to run for office by the Public Official Financial Disclosure Statement that must be filed at the time of filing a Declaration of Candidacy.

3. **Public Official Financial Disclosure Statement:** All candidates for state office and most candidates for municipal offices are subject to [AS 39.50](#), the Public Official Financial Disclosure Law. This law requires all state and many municipal candidates to file personal financial disclosure statements which list business relationships, and sources of all income and indebtedness. Reports cover financial information from the preceding calendar year. The first statement is due when a candidate files his or her Declaration of Candidacy. Thereafter, annual reports are due on March 15th. Late reports are subject to civil penalties.

A Public Official Financial Disclosure (POFD) Statement must be filed at the time of filing a Declaration of Candidacy at the Division of Elections for state candidates. Most municipal candidates must also file a Public Official Financial Disclosure Statement (POFD) with their Municipal Clerk's Office at the time of filing a Declaration of Candidacy (check with your municipality to confirm whether or not you will need to file a POFD Statement with your municipal clerk).

4. **Legislative Financial Disclosure Statement:** Once elected to state office, members of the legislature have additional reporting requirements. The law also prohibits incumbent candidates running for legislative office from soliciting and accepting contributions while the legislature is in session, except during the 90 days preceding an election. At that time, they may solicit and accept contributions as long as they are not in the capitol city.
5. **Candidate Registration:** The Candidate Registration is the form on which a candidate lists the campaign name, campaign contact information, treasurers, deputy treasurers, chairperson (an option, not a requirement), bank information, etc. Candidates must amend registrations as needed throughout their campaign. Treasurers and deputy treasurers must be added as needed. **Until a candidate files information about a treasurer or deputy treasurer, only the candidate may accept or expend campaign funds.**
 - a. Once the Declaration of Candidacy has been filed with either the Division of Elections or the Municipal Clerk's Office, **state candidates** have 15 days to file their Candidate Registration with APOC.
 - b. **Municipal candidates** have seven days to file their Candidate Registration with APOC, unless they have decided that they intend to run an exempt campaign, and then must file their Municipal Exemption Statement with APOC within seven days.
6. **Municipal Exemption Statement:** This statement is filed with APOC by *municipal* candidates who do not intend to exceed \$5,000 in campaign activity, including any personal money that they may use. **(Please be aware that candidates for state office may no longer file an exemption statement; this option is ONLY available to municipal candidates.)**
7. **Candidate Reimbursement Notification:** If candidates put their own money into their campaign, and they want to repay themselves at the end of the campaign, they **MUST** file a Candidate Reimbursement Form with APOC ***within 5 calendar days*** of putting their money into their campaign account. This includes weekends. **HOWEVER**, if they can afford to reimburse their personal contributions from the campaign account, and they can do it within 72 hours, they do **NOT** need to file the Reimbursement Form. **IMPORTANT:** The candidate may be required to file this form prior to making a first full report to APOC. (There is also a prohibition against any candidate giving or loaning their campaign more than \$5000 in the 33 days prior to the election. Review this requirement under [AS 15.13.078\(c\)](#), Contributions and loans from the candidate.)

B. Forms At A Glance

Candidate	Form	When/Where to File
State	Letter of Intent	May file a Letter of Intent up to 18 months prior to the date of the election to begin campaigning
State	Declaration of Candidacy	Must file a Declaration of Candidacy with the Division of Elections to get their name on the ballot
State	Public Official or Legislative Official Financial Disclosure Statement (POFD/LOFD)	Must simultaneously file, with their Declaration of Candidacy, at the Division of Elections, or have on file, a current Public Official or Legislative Financial Disclosure Statement
State	Candidate Registration	Must file a Candidate Registration with APOC within 15 days of filing their Declaration of Candidacy with the Division of Elections but they <i>may</i> file it sooner if they want other people to be able to expend and accept campaign funds
State	Candidate Reimbursement Notification	Must file a Candidate Reimbursement Notification with APOC <i>within 5 calendar days</i> of putting their own money into their campaign account (includes weekends) IF they want to repay themselves at the end of the campaign
Municipal	Letter of Intent	May file a Letter of Intent up to 18 months prior to the date of the election to begin campaigning
Municipal	Declaration of Candidacy	Must file a Declaration of Candidacy with their local Municipal Clerk's Office to get their name on the ballot
Municipal	Public Official Financial Disclosure Statement (POFD)	May need to simultaneously file, with their Declaration of Candidacy, at the Municipal Clerk's Office, or have on file, a current Public Official or Legislative Financial Disclosure Statement. Check with Municipal Clerk's Office to confirm whether or not your municipality is subject to AS 39.50, Alaska's Public Official Financial Disclosure Law
Municipal	Candidate Registration	Must file a Candidate Registration with APOC within 7 days of filing their Declaration of Candidacy with their Municipal Clerk's Office if they intend to have more than \$5000 in campaign activity but they <i>may</i> file it sooner if they want other people to be able to expend and accept campaign funds
Municipal	Municipal Exemption Statement	May file a Municipal Exemption Statement if they intend to have less than \$5000 in campaign activity
Municipal Candidates That Are NOT Exempt*	Candidate Reimbursement Notification	Must file a Candidate Reimbursement Notification with APOC <i>within 5 calendar days</i> of putting their own money into their campaign account (includes weekends) IF they want to repay themselves at the end of the campaign

*Exempt candidates are municipal candidates with less than \$5,000 in campaign activity.

C. Review/Points to Remember

1. All Candidates:

- a. If you file the Letter of Intent with APOC that allows you to begin campaigning as if you were a candidate, you will have to file a Declaration of Candidacy with the Division of Elections or, for a municipal candidate, with your Municipal Clerk's office.

b. **If you fail to file a Declaration of Candidacy, you will not be on the ballot.**

2. **State Candidates:** If you file with the Division of Elections *first*, you are not *required* to file a Letter of Intent, but you are required to file a Candidate Registration **within 15 days** of filing your Declaration with the Division of Elections.
3. **Municipal Candidates:** If you file your Declaration of Candidacy with your Municipal Clerk's Office *first*, you are not *required* to file a Letter of Intent, but you are required to file a Candidate Registration **within 7 days** of filing your Declaration of Candidacy with the clerk's office if you believe you will exceed \$5,000 in campaign activity.

If you determine that you will **not** exceed \$5,000 in campaign activity, **and you are a municipal candidate**, you may file a Municipal Exemption Statement with APOC. As long as you remain under the \$5,000 reporting limit (including your own money that you contribute to your campaign), it is the only form you are required to file with APOC. Exempt municipal candidates are still subject to other statutes and regulations that apply to candidates, including the requirement that ads, yard signs, and other campaign materials include "paid for by" identifiers as required under [AS 15.13.090](#) and [2 AAC 50.306](#).

The Municipal Exemption Statement exempts you from reporting your campaign activity; **it does not exempt you from keeping records and following the other parts of the disclosure laws.** Contact APOC if you believe you will exceed the \$5,000 limit during your campaign. You are required to file the next report that is due and list **ALL activity from the beginning of your campaign through that report period.**

III. APOC REPORTS

The number of reports filed by candidates will vary, depending on when the campaign begins. Reports are also commonly referred to as campaign disclosure statements. The purpose of filing campaign disclosure statements is to provide a snapshot of a candidate's activity during a specific reporting period.

A. Reporting Period and Due Dates

The **reporting period** is the period covered by a campaign disclosure report. A filing **due date** is the date by which a report is to be filed with APOC. It is **three days after the end of a reporting period.** The three days allow the filer time to complete the report.

Reports are due **30 days** before an election, **7 days** before an election, and **105 days** after municipal and special elections. For all elections, 24-hour reports are required if a candidate receives more than \$250 from any one contributor in the nine days preceding an election (See [AS 15.13.110](#)). Additionally, candidates are required to file an **annual (Year Start/Year End)** report due February 15th. For municipal or special election candidates, the Year End Report is due only if the 105 day report was not a final report.

B. Recordkeeping Requirements

Campaign records must be kept for a period of **six years** from the date of the election for which the reported information was required. [AS 15.13.111](#). State candidates who are not elected and persons who leave state office may submit their records electronically to the Commission for preservation for the requisite period of time. An alleged violation of the Campaign Disclosure Law can be prosecuted for up to five years after it has occurred. [AS 15.13.380\(b\)](#). During the course of an investigation, the Alaska Public Offices Commission may request the financial records of the campaign.

C. List of Required Reports

1. **Year Start Report**: The Year Start Report covers activity from the beginning of your campaign through February 1. The report is due on February 15. For example, when a candidate in the April Anchorage municipal election begins campaigning prior to February 1 of the election year, the candidate must file a Year Start Report detailing all campaign activity through February 1 of the election year.
2. **30 Day Report**: This report is due 30 days prior to the election and covers activity from February 2 through 33 days prior to the election. See Report Dates on page 16 for specific dates for each election. (Note the report is due 30 days prior to the election, the reporting period gives the filer 3 days to prepare and submit the report.)
3. **7 Day Report**: This report is due seven days prior to the election and covers activity from 32 days prior to the election through 10 days prior to the election. See Report Dates on page 16 for specific dates for each election. (Note the report is due seven days prior to the election, the reporting period gives the filer three days to prepare and submit the report.)
4. **24-Hour Reports**: These reports disclose last minute contributions (*over* \$250) made to a candidate or group during the **nine days before the election** and received from a single contributor. You must file this report within 24 hours after receiving a contribution, including non-monetary contributions, that exceeds \$250. See Report Dates on page 16 for specific dates for each election.

During the nine days (Sunday - Monday) before the election, candidates and groups must watch for single contributions over \$250, or any series of contributions within the nine day period, from a single contributor that exceed \$250. For example, if you receive a \$251 contribution on Tuesday, August 20, then you must file a 24-Hour Report by Wednesday, August 21. Or, if a person gives you \$100 on Tuesday, August 20, \$100 on Wednesday, August 21, and \$51 on Thursday August 22, then by Friday, August 23, you must file a 24 Hour Report listing the contributor, and reporting the three contributions received during that week (within 24 hours of the threshold-crossing contribution).

The 24-Hour Report does not apply to a candidate's personal contributions, only to contributions to the candidate or group from other persons.

Because the purpose of the 24-Hour Report is to give the public access to information about a campaign's major contributions just before the election, timing is critical. The report must be hand-delivered, faxed, emailed, or communicated by voice mail (if sent after hours) within 24 hours of the time the contribution is received. **Do not mail your 24-Hour Report**; unlike the other Campaign Disclosure Statements, **a 24-Hour Report is considered late if it is not received by the due date!**

It is important to note that even though a candidate or treasurer has correctly reported a transaction on a 24-Hour Report, **the activity must still be reported again on the next report** that they file for the campaign.

5. **105 Day Report**: This report is **required for special and municipal elections only**. It is due 105 days after the election and covers activity from 10 days prior to the election through 90 days after the election, which should include the close out of the campaign. **NOTE**: If this report is a final report, and the campaign account has been brought to a zero balance, a Year End Report is not required.

6. **Year End Report:** For state candidates, this report covers the activity from 10 days prior to the election through the close out of the campaign. For municipal and special election candidates, the report will cover any activity that was not reported on the 105 Day Report. The report is due on February 15 the year following your election and should be a final report, wherein the balance of the campaign account is brought to \$0.

D. 2012 Report Due Dates

2012 REPORT DATES FOR ANCHORAGE MUNICIPAL CANDIDATES

TUESDAY, APRIL 3, 2012 ANCHORAGE MUNICIPAL ELECTION

Report	Report Period	Due
Year Start	Beginning of campaign – February 1, 2012	February 15, 2012
30 Day Report	February 2, 2012 – March 2, 2012	March 5, 2012
7 Day Report	March 3, 2012 – March 24, 2012	March 27, 2012
24-Hour Report*	March 25, 2012 – April 2, 2012	Daily as Needed*
105 Day (Final) Report	March 25, 2012 – July 2, 2012	July 17, 2012

2012 REPORT DATES FOR STATE CANDIDATES

TUESDAY, AUGUST 28, 2012 STATE PRIMARY ELECTION

Report	Report Period	Due
Year Start	Beginning of campaign – February 1, 2012	February 15, 2012
30 Day Report	February 2, 2012 – July 27, 2012	July 30, 2012
7 Day Report	July 28, 2012 – August 18, 2012	August 21, 2012
24-Hour Report*	August 19, 2012 – August 27, 2012	Daily as Needed*
Final Report	August 19, 2012 – February 1, 2013	February 15, 2013

2012 REPORT DATES FOR OCTOBER STATEWIDE MUNICIPAL CANDIDATES

TUESDAY, OCTOBER 2, 2012 STATEWIDE MUNICIPAL ELECTION

Report	Report Period	Due
Year Start	Beginning of campaign – February 1, 2012	February 15, 2012
30 Day Report**	February 2, 2012 – August 31, 2012	September 3, 2012**
7 Day Report	September 1, 2012 – September 22, 2012	September 25, 2012
24-Hour Report*	September 23, 2012 – October 1, 2012	Daily as Needed*
105 Day (Final) Report	September 23, 2012 – December 31, 2012	January 15, 2013

2012 REPORT DATES FOR STATE CANDIDATES

TUESDAY, NOVEMBER 6, 2012 STATE GENERAL ELECTION

Report	Report Period	Due
30 Day Report	August 19, 2012 – October 5, 2012	October 8, 2012
7 Day Report	October 6, 2012 – October 27, 2012	October 30, 2012
24-Hour Report*	October 28, 2012 – November 5, 2012	Daily as Needed*
Final Report	October 28, 2012 – February 1, 2013	February 15, 2013

*During the nine days before an election, you must report the contributor name and amount of all monetary and non-monetary contributions **over \$250** to APOC within **24 hours** of the time you receive each contribution. You may need to report each day during that period or not at all. You must fax, hand-carry, email, or, after 5 p.m., call in the report. **Do not mail 24-Hour Reports!**

**September 3, 2012 is a state holiday; reports are considered timely if received by September 4, 2012.

With the exception of 24 Hour reports, Candidate Campaign Disclosure reports may be filed either by mail, fax, hand-delivery, or through the electronic filing process. Hand-delivered reports may be dropped off at either our Anchorage or our Juneau location. **Detailed information on filing reports using an Excel spreadsheet may be found in the next section.**

Reports are due by midnight on the due date of the specific report. Except for 24-Hour Reports, mailed reports are considered received based on the postmark date of the envelope that the report is mailed in.

24-Hour Reports must be received by APOC within 24 Hours of receiving the contribution. For this reason, they must be hand-delivered, faxed, emailed, or, after 5 p.m., called into the APOC voice message system [(907) 276-4176].

Please be cautious when faxing reports near midnight on a report due date. Due to the volume of reports coming in via fax, this may result in your report being received after midnight. Please plan accordingly.

If you are emailing a report, you must email it to the specific email address for electronically filed reports. Please see the instructions at Section E on how to file your reports electronically for that address.

If you are phoning in your report after hours, in your message, please identify yourself, the candidate for whom you are filing the report, and a contact phone number. For each contribution, report the date the contribution was received, the name of the contributor, and the amount of the contribution.

If you have any doubts as to whether or not your report was received, contact APOC staff for verification.

APOC will not remind you to file reports; you are responsible for knowing the dates that reports are due, and for getting the information filed timely, completely, and accurately. However, if you are having a problem with any part of the filing process, call us and we will do our best to work with you to solve the problem.

E. Filing Reports Using Excel Spreadsheets

APOC recommends that filers use Excel spreadsheets to meet their reporting requirements. The Excel filing process simplifies how you track and report the campaign financial information that you are required to provide to the public. The spreadsheets are easily copied to your computer's desktop, the information is filled in and, when a report is due, you may send the spreadsheets as an attachment in an email to DOA.APOC.Reports@alaska.gov.

Create an Excel spreadsheet by completing the following steps:

1. Complete an Agreement For Use Of Electronic Filing Software/EXCEL (found on our website in the Forms section).
2. Go to the APOC homepage at <http://doa.alaska.gov/apoc/home.html>. From there, under "How Do I ...," click on "File my Candidate or Group Campaign Disclosure Reports Electronically Using Excel Spreadsheets." Access the same page directly at http://doa.alaska.gov/apoc/xl_samples.html.
3. Open and save each spreadsheet to your computer. Once you have created your spreadsheet file, you may begin entering information. Each spreadsheet provides you with samples of how information is listed (be sure to delete them before you file your reports).

4. List the information in each individual spreadsheet:
 - Click in the upper left-most cell of the spreadsheet (A1)
 - Select "Form" from the "Data" menu
 - Use this Form to enter or edit data for each row in the spreadsheet
 - Create new rows by clicking the "New" button
 - Delete the displayed row by clicking the "Delete" Button
 - Close the Form by clicking the "Close" Button
 - **SAVE** the spreadsheet when you are done making changes or entering information
5. File the report with APOC by saving the spreadsheet in a format compatible with APOC's system so that we may upload the information into our database.
 - Select "Save As" from your "File" menu,
 - Choose CSV (Comma Delimited)(* .csv) in the "Save As *Type*" menu,
 - Change the file name to clearly indicate what information this spreadsheet covers and for which report (i.e. 30 Day Primary Expenditures)
 - Remember where you are saving the information on your computer as you will need to attach the spreadsheets to an email to file the report
 - Click the "Save" button
6. File your report by attaching the spreadsheet files to an email and sending them to DOA.APOC.Reports@alaska.gov. List the candidate and the report you are sending in the subject line of your email. (i.e. Senator A, 30 Day Primary Report)

When working with the Excel spreadsheets, PLEASE:

- Delete the sample data in each spreadsheet before filing your reports.
- List first and last names in ONE column; **do not list them in two separate columns**
- **Do not use** commas (,) or dollar signs (\$) when you are entering numerical data..
- Do not file that spreadsheet if there is no activity to report under a category.

F. Completing APOC Reports

Each report consists of five reporting sections. These sections are titled:

1. Cover Page;
2. Campaign Summary;
3. Campaign Income;
4. Campaign Expenses; and
5. Campaign Debts

1. [The Cover Page](#)

The Cover Page of your report provides the candidate's name, the election in which the candidate is participating, the office that the candidate is running for, and lists the reporting period.

a. The "No Activity" Box

Selection of the "No Activity" box is how a candidate files what was formerly called a "Zero Report." Check this box if your campaign had no activity (i.e. no income or expenses). If you received a rebate or paid bank charges, **do not** check the "No Activity" box. Instead, you must disclose the transaction on the appropriate Income or Expense Page. **Reports are always required even when a campaign has no activity.**

Do not confuse a "No Activity Report" with the Campaign Reporting Exemption Form. The exemption form is to be completed by **municipal** candidates who do not plan to raise or spend more than \$5,000. A candidate who has had no financial activity during a particular reporting period completes the "No Activity" Report.

Example: Mr. Jones plans to raise money for his campaign but, by the time the 30 Day Report is due, has not yet had any financial activity. He checks the "No Activity" box on the Campaign Disclosure Cover Page. During the 7-Day pre-election reporting period, however, Mr. Jones receives a number of contributions and pays for several newspaper ads. Mr. Jones would be required to submit the completed Income, Expense and Summary pages in addition to a Cover Page for the 7-Day Report.

A "No Activity" report may be a significant a piece of information to the public. A candidate or group who fails to file the report by the report deadline may be subject to civil penalties.

b. The "Final Report" Box

Check the "Final Report" box if the report you are filing is the **last report** you are filing for your campaign **and** you have disbursed any leftover campaign funds so that **your closing cash on hand is zero**. If you are a candidate and you are carrying money forward to a future campaign, you should list that as your final expenditure on the Expense Page. This way, even though your particular bank account has money in it for a future campaign, you may zero out the account for this election on paper.

File annual reports (February 15) for all *open campaign accounts* even if they were not used during the year.

c. Certification

The Cover Page enables candidates to complete certification requirements. Candidates or their treasurers must sign the report to certify that it is complete and accurate. **The report is considered incomplete if it is not signed by either the candidate or the treasurer.**

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CAMPAIGN DISCLOSURE STATEMENT

Cover Page

CANDIDATE/GROUP NAME: _____

CAMPAIGN ADDRESS: _____

OFFICE / RACE: _____ DISTRICT / SEAT: _____

Please enter beginning and ending dates and check appropriate boxes

REPORTING PERIOD From _____ Through _____

TYPE	ELECTION	REPORT
MUNICIPAL:	Municipal <input type="checkbox"/>	Year Start Report <input type="checkbox"/>
	Runoff <input type="checkbox"/>	30 Day Report <input type="checkbox"/>
	Special <input type="checkbox"/>	7 Day Report <input type="checkbox"/>
STATE:	Primary <input type="checkbox"/>	105 Day Report <input type="checkbox"/>
	General <input type="checkbox"/>	Year-End Report <input type="checkbox"/>
	Special <input type="checkbox"/>	
	No Election <input type="checkbox"/>	
	Other <input type="checkbox"/>	

Check below if applicable:

- NO ACTIVITY.** During the time period above, we received NO contributions, made NO expenditures, and incurred NO debts. Our closing cash on hand is identical to the closing cash on hand disclosed on our last report. If this is the case, file this page only.
- FINAL REPORT.** We have closed out our campaign account. Our closing cash on hand is zero and we have no outstanding debts.

Certification			
I certify (or declare) under penalty of perjury, in my capacity as candidate or campaign treasurer that the above information is true, complete, and correct to the best of my knowledge.	Signature	Date	
	Printed name	Title	

2. [Campaign Summary Page](#)

The Summary Page summarizes all of the campaign activity in the reporting period for which you are filing the report, including all of your campaign activity to date. To fill out the Campaign Summary page, complete the Campaign Income, Expenses, and Debt pages and, unless this is your very first report, have a copy of your last report available.

a. "This Period" Column

PLEASE NOTE: There are differences in the reporting formats for filers that are using the Excel spreadsheets and filers that are using the older versions of the APOC forms. For the current election year, please apply the information below to the filing method you have chosen. If you have questions, please call APOC staff.

Follow these steps to complete the "this period" column:

(1) This report begins where your last report ended. The first figure you will list is your Beginning Cash on Hand (COH). Your old COH from your previous report becomes your new beginning COH. First-time candidates will have a zero COH. Former candidates will enter funds that they are carrying forward from either a previous campaign or from their previous report. A common error is to enter the "Surplus or Deficit" figure from a previous report and enter that number in as the beginning COH.

(2) Enter your total campaign income from the Income page. This represents the total amount of contributions to your campaign as well as interest you've earned. It includes your personal funds, money from others, non-monetary contributions, and loans.

(3) Enter your total expenses from your Expenses page. This represents the total amount of expenses paid by your campaign, as well as nonmonetary contributions you've received.

(4) Income minus Expenses equals your Closing Cash on Hand (COH). If the reporting period ends on the same day as your bank statement, your closing COH should match the balance in your campaign account.

(5) Enter the total from your Debts page. This figure is the total of unpaid bills (including goods and services which have been ordered even if not yet received) and loans from others. (If you did not have any debts in this report period but you still have debts from a previous report, re-list those debts to show that you still owe that money.)

(6) Subtract your debts from your closing COH to determine your surplus or deficit. Closing COH minus Debts equals Surplus or Deficit.

b. "Entire Campaign" Column

The entire campaign column shows all activity for the **entire campaign** through that reporting period. The purpose of this column is to let the public know at a glance what your total income and expenses are for the life of the campaign. If this is your first Campaign Disclosure Statement, then your Summary Page will show the same figures in both columns.

When you complete your next report, place your totals from the Entire Campaign boxes for income (Box A) and expenses (Box B) in the boxes titled ENTIRE CAMPAIGN INCOME FROM YOUR LAST REPORT and ENTIRE CAMPAIGN EXPENSES FROM YOUR LAST REPORT.

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CAMPAIGN DISCLOSURE STATEMENT

Campaign Summary

CANDIDATE/GROUP NAME: _____

ELECTION

- Municipal
- Primary
- General
- Other

REPORT

- Year Start Report
- 30 Day Report
- 7 Day Report
- 105 Day Report
- Year-End Report

THIS PERIOD			ENTIRE CAMPAIGN		
Beginning Cash on Hand	\$		Total Income From Last Report <small>(From Box A of Previous Report)</small>		Entire Campaign Total Income <small>(Box A)</small>
[plus] ↓					
Total Income	\$	[+]→	\$	[=]→	\$
[minus] ↓			Total Expenses From Last Report <small>(From Box B of Previous Report)</small>		Entire Campaign Total Expenses <small>(Box B)</small>
Total Expenses	\$	[+]→	\$	[=]→	\$
[equals] ↓					
Closing Cash on Hand	\$				
[minus] ↓					
Debts	\$				
[equals] ↓					
Surplus or Deficit	\$				

3. [Campaign Income Page](#)

Enter all campaign income on this page. Contributions need to be listed by (1) date; (2) check number, credit card, or other type of contribution; (3) contributor name and complete address; (4) for contributions over \$50, the contributor's principal occupation and employer; and, (5) the amount of each contribution. The income sheet also has a box for each contribution where you will need to enter year to date amounts for each contributor.

a. Occupation and Employer Guidelines

The Alaska Public Offices Commission determined that the statutory requirement to list "principal occupation, and employer of the contributor" is satisfied by use of the following guidelines (APOC Policy decision 15.13.83-3):

- if the contributor is an individual, list the name of the individual's employer;
- if the contributor is employed by the State of Alaska, list the employee's department;
- if the contributor is a business, list the type of business if it is not self-explanatory;
- if the contributor is a political action committee, list the parent organization, if any; and
- if the contributor is retired, unemployed, a housewife/homemaker, a student, or a child, list any of those terms or N/A (not applicable).

If the above information is not provided at the time that the contribution is received by the campaign, it is the responsibility of the campaign to make reasonable efforts to contact the contributor to obtain it in time for the filing of the disclosure statement. "Reasonable efforts" include personal phone calls or letters to contributors to follow up on missing occupation and employer data.

Fundraising solicitors should ask for this information in advance to avoid the need for costly and time-consuming follow-up. Occupation and employer information is one of the types of information that is evaluated to determine if a report is substantially complete.

b. Reportable Date of a Contribution

A contribution is considered received and reportable on the date it comes into the possession of a candidate, campaign treasurer, or deputy treasurer. This date is often earlier than the date on which the contribution is deposited into the campaign account.

c. Lobbyist Contributions

Campaign Disclosure law prohibits individuals who are required to register as lobbyists from contributing to candidates outside of the district in which the lobbyist is registered to vote. If a lobbyist contributes to a legislative candidate within the district that they are registered to vote in, they must file a [15-5A, Lobbyist Statement of Contributions](#) form with APOC.

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CAMPAIGN DISCLOSURE STATEMENT

Campaign Income

CANDIDATE/GROUP NAME: _____

Municipal <input type="checkbox"/>	Primary <input type="checkbox"/>	General <input type="checkbox"/>	Other <input type="checkbox"/>
------------------------------------	----------------------------------	----------------------------------	--------------------------------

Year Start Report <input type="checkbox"/>	30-Day Report <input type="checkbox"/>	7-Day Report <input type="checkbox"/>	105-Day Report <input type="checkbox"/>	Year End Report <input type="checkbox"/>
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CANDIDATES: Report all contributions up to \$50 by Date Received, Payment Method, Contributor Name and Address. Report all contributions over \$50 by Date Received, Payment Method, Contributor Name, Address Principal Occupation and Employer.

GROUPS: Report all contributions over \$100 by Date Received, Payment Method, Contributor Name, Address, Principal Occupation and Employer

Date Received	Pmt Method (Check #, CC, Cash, Non-Mon Description, etc.)	Contributor Name, Address, Zip	Occupation, Employer	Amount

4. [Campaign Expenses Page](#)

You must record and report ALL the expenditures made by your campaign by **date, check number, payee name, address and zip, purpose of the expenditure and the amount of the expenditure.** Report every expenditure made during the **report period.** Re-list any non-monetary contributions, including personal contributions from the candidate.

a. Campaign Expenses - Column by Column

Date	List the date the campaign paid for the expense. (If you incurred, but did not pay for an expense, you will report that on the Debts Page.)
Amount	List the amount of the expenditure.
Check # Non-Mon Description	In this column, list how the expense was paid. If it was by check, list the check number. If the campaign has a debit card attached to the campaign account and used it to pay the expense, write "DC." If it was a cash expense, write "cash." If you spent more than \$100 in cash, you must get a receipt from the vendor. If you are re-listing a non-monetary contribution on the expense page, write "non-mon."
Payee Name, Address, Zip	List the name of the business or person that the campaign made the payment to and their address. If the payment was to reimburse the candidate (within 72 hours) for personal expenditures that were made on behalf of the campaign list the candidate's name as the Payee.

Purpose of Expenditure	List the reason for the expenditure. If it was to reimburse the candidate (within 72 hours) for personal expenditures that were made on behalf of the campaign, list that information as well as the name of the vendor and the goods or services purchased. (If the candidate is <i>not</i> reimbursed within 72 hours and does not file a Candidate Reimbursement Form to be reimbursed at the end of the election, the expenditure becomes a nonmonetary contribution and is listed as such.) List the reimbursement of Treasurers and Deputy Treasurers for their personal expenditures on behalf of the campaign. Again, they may be reimbursed <i>within the reporting period</i> . List the vendor and the services or goods purchased. Describe the purpose of the expenditure so that the purpose of the expenditure is clear. For example, if you list a large expenditure for "Consulting" or "Media", provide enough detail to disclose whether or not a particular ad or campaign mail out has been disclosed.
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CAMPAIGN DISCLOSURE STATEMENT

Campaign Expenses

CANDIDATE/GROUP NAME: _____

Municipal <input type="checkbox"/>	Primary <input type="checkbox"/>	General <input type="checkbox"/>	Other <input type="checkbox"/>
------------------------------------	----------------------------------	----------------------------------	--------------------------------

Year Start Report <input type="checkbox"/>	30-Day Report <input type="checkbox"/>	7-Day Report <input type="checkbox"/>	105-Day Report <input type="checkbox"/>	Year End Report <input type="checkbox"/>
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Date	Pmt Method (Check #, CC, Cash, Non-Mon Description, etc.)	Vendor Name, Address, Zip	Purpose of Expenditure	Amount

5. Campaign Debts Page

You must record and report ALL the debts owed by your campaign by **date incurred, name, address and zip, description or purpose, original amount, and balance remaining.**

Once you order or otherwise commit to purchasing an item, you must report it. If you have not paid for the item by the end of the reporting period, report it as a debt. Once an unpaid expense has been reported as a debt, the campaign must either show its subsequent payment on the Campaign Expenses Page, continue to carry it as a debt on subsequent reports, or explain on the debt page how the obligation has been resolved.

To complete this page, list all unpaid expenses at the end of the reporting period. State the dates the expense was incurred, payee (creditor), purpose, and amount.

a. Campaign Debt - Column by Column

Date	List the date the campaign incurred the debt; when the campaign obligated itself to the debt.
Name, Address, Zip	List the name, address and zip code of the entity to whom the campaign is indebted.
Description Or Purpose	Give a <i>detailed</i> description of the purpose of the debt.
Original Amount	Report the original amount of the debt. If you do not know the exact amount of an unpaid expense, estimate it. Whenever you show the payment of the debt on a future report, list it on the Expense page and if the original amount was overestimated or underestimated, explain that on the Expense Page.
Balance Remaining	Report the remaining balance of the debt. Compare this Debt Page with your previous report. When a debt has been reported, you must either continue to report the information as a debt on the Debt Page, or show that it was paid on the Expense Page or explain if it was incorrectly estimated.

If you accrue an expense or debt with an advertising agency or campaign consultant services, describe the expense in detail under "description or purpose." The amount of detail depends on the size of your campaign and the type of expenditure. Do not list each ad, but provide a descriptive accounting for large payments covering different services. The description must be detailed enough so that a person reviewing your report can determine with relative certainty that a specific ad was disclosed as an expense.

If you do not know the exact cost of an unpaid expense because you have not yet received a bill, estimate it. Later, when you pay the debt, explain, on your Campaign Expenses Page, if the payment differed from the full amount of the debt.

Compare this page with the Campaign Debts Page on your previous report. **You need to re-list all items, obligations that remain outstanding because they were not completely repaid in the interim.** Also, you need to account for all items that have been paid, forgiven, or overestimated on the appropriate Income, Expenses, or Debts pages. Attach as many extra sheets as needed.

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CAMPAIGN DISCLOSURE STATEMENT

Campaign Debts

CANDIDATE/GROUP NAME: _____

Municipal Primary General Other

Year Start Report 30-Day Report 7-Day Report 105-Day Report Year End Report

Date Incurred	Name, Address, Zip	Description or Purpose	Original Amount	Balance Remaining

G. After the Election

After the election, a candidate must follow certain rules about when to stop accepting contributions and when and how to disburse leftover campaign funds.

1. No contributions later than 45 days after election day

A candidate may not accept contributions later than 45 days after the date of an election. [AS 15.13.074\(c\)\(3\)](#). You may not accept any contributions after this date. If a contribution is received after this date, you should report it as you would any other prohibited contribution, then return it to the contributor. You must report this transaction on your next report.

2. Disbursing leftover campaign funds

[Alaska Statute 15.13.116](#) provides specified methods of disbursing leftover campaign funds after the election. Leftover campaign funds must be disbursed by February 1 following a state general election, or within 90 days of a municipal or special election. Final disbursements must be reported on the campaign's 105 Day or Year End Report, along with all other activity within the reporting period. Some of the accepted methods of disbursement are:

- to pay bills incurred for expenditures reasonably related to the campaign;
- to donate to a political party or to a charitable organization;
- to repay loans from the candidate to the candidate's own campaign under [AS 15.13.078\(b\)](#); and
- to transfer a portion of unused campaign contributions to an account for a future election.

State candidates must disclose the final disbursement of their campaign funds on their February 15 Year End Final Report. Municipal and special election candidates must report final disbursement of their campaign funds on their 105 Day Report.

3. Year End Report

After the election, the Year End Report is the final report that will show the close out of your campaign. For state candidates, this report covers the period from the 7 Day Report through February 1. For municipal or special election candidates, this report covers any transactions that were not previously reported on the 105 Day Report. Reportable activity includes any final contributions (including contributions reported on 24-Hour Reports), close out expenses, and final disbursement of leftover campaign funds. The Campaign Summary page on a Year End Report should always indicate a zero balance for Closing Cash on Hand.

Please note that if leftover campaign funds are used to create a public office expense term account (POET account) or future campaign account (as permitted by [AS 15.13.116\(a\)\(7\),\(8\), and \(9\)](#)), the accounts created under these allowances will require annual reporting, regardless of whether or not there is any activity.

IV. FURTHER INFORMATION

A. Advisory Opinions

If you have a question regarding how the Campaign Disclosure law applies to an activity you are planning, you may ask the Commission for formal advice regarding the legality of that activity. Write the Commission and set out the specific facts of the activity. The Commission will not consider hypothetical questions or those posed by a third party.

B. Audits

The Commission staff routinely performs desk audits on campaign reports, verifying that all required information has been disclosed and assisting the treasurer in filing any necessary amendments. A desk audit not only ensures that the report is complete, but also offers the campaign information about ways to make future reports more accurate. It is important to promptly reply to questions raised in a desk audit. Failure to do so may result in a civil penalty. Once an audit reply is received, the original report is reviewed to determine if the original report was substantially incomplete warranting assessment of a civil penalty.

C. Civil Penalties

Candidates who file late reports are assessed an **initial civil penalty**. "Initial" means that the filer may appeal to the Commission to reduce or waive the penalty. The initial civil penalty assessment (CPA) is based on two factors: (1) the number of days the report is late; and (2) whether the report is due immediately before an election.

1. Amount of penalty varies by number of days and by report

Reports due shortly before an election are subject to an initial fine of **\$50 for each day they are late**. The reports in this category are the 7 Day Report and 24-Hour Reports. All other reports are subject to a fine at a rate of **\$10 for each day they are late**. The Commission has authority to increase penalties if the reports demonstrate substantial or continuing non-compliance.

2. Appealing penalties

If you receive an initial penalty notice, you may appeal the penalty to receive a reduction or waiver. Penalty notices are generated by computer and are occasionally inaccurate. If you believe there is an error, notify APOC and we will determine if the notice is correct.

You may present your appeal in writing and in person. Staff reviews each appeal and makes a recommendation to the Commission. You will receive a copy of staff's recommendation and may be present in person or telephonically to comment when the Commission meets to make its final decision on the appeal.

In addition to civil penalties for late or incomplete reports, the Commission has authority to assess penalties for any violation of the campaign disclosure law, including:

- failure to properly identify campaign advertising ("paid for by" requirement);
- failure of a group to register before making expenditures; and
- acceptance of an excess or otherwise illegal contribution.

NOTE: In most instances, you may not pay for late filings with your campaign funds. ([AS 15.13.112](#))

D. Contributions

1. Prohibited Contributions

Anonymous contributions, contributions in fictitious names, and contributions in the name of another are all prohibited by the statute. A candidate or group that receives a prohibited contribution must immediately return the contribution; the transaction must be recorded and reported on the next campaign disclosure report. An anonymous contribution must be delivered immediately to the Department of Revenue.

2. Cash Contributions

Cash contributions may create difficulties in documenting the donor. For example, it is not be appropriate for the host of a party to simply put a bowl in the middle of the table and urge that cash contributions be put in the bowl. Any cash received by the campaign in that fashion is anonymous and may not be retained. A candidate cannot accept a cash contribution from an individual that exceeds \$100.

3. Joint Checking Accounts

Individuals with a joint checking account should both sign the check if they intend to each give half of the total. Otherwise, in the absence of a written statement from the contributors indicating that the check is joint, the campaign is required to record the contribution as made by the individual who signed the check.

E. Expenditures and Debts

Expenditures are defined as a purchase or a transfer of money or anything of value, or promise or agreement to purchase or transfer money or anything of value, incurred or made for the purpose of influencing an election. [\[AS 15.13.400\(6\)\]](#) All expenditures and debts must be reported.

1. Paid and Accrued Expenditures

There are generally two types of campaign expenditures: paid and accrued. A paid expenditure has been paid for (expense) and is reported on the Expense Page. An accrued expenditure is a *debt* that the campaign has obligated itself to but has not yet paid, and is reported on the Debts Page. The date that an implied or express promise to pay for goods or services is made is the date to be used for reporting purposes.

2. Important points

- Only the candidate, treasurer or deputy treasurer may make campaign expenditures.
- The reportable date of a debt is when the campaign obligates itself to the debt.
- The campaign must get a written receipt for all *cash* expenditures over \$100.00.

3. Examples of Expenditures

Following are examples of expenditures and how they should be reported. Reading them should shed some light on how to fill out the required reports because they illustrate the relationship between expenditures and debts.

- A payment of \$500 for the filming and production of a commercial. This is a paid expenditure, and reported on the Expense Page.
- A down payment of \$400 to reserve time for the showing of spots valued at a total cost of \$1,000. This is both a paid expenditure and an accrued expenditure, and reported as \$400 on the Expense Page and \$600 on the Debts Page.
- A signed agreement to contract for radio spots, which has a total cost of \$350. This is an accrued expenditure and is reported on the Debts Page.
- A verbal order is place with "Specialty, Inc." for campaign buttons, pens, and balloons. The cost is \$200, plus shipping charges of \$25. A deposit of \$25 is sent to cover the shipping charges. This is both a paid expenditure and an accrued expenditure, and is reported as \$25 on the Expense Page and \$200 on the Debts Page.
- A person is hired to coordinate the campaign headquarters at the rate of \$150 per week. The individual has worked two weeks for which he or she has been paid and an agreement has been made for the remaining six weeks of the campaign. This is both a paid expenditure and an accrued expenditure, and is reported as \$150 on the Expense Page and \$900 on the Debts Page.
- A refunded expense is reported as a negative expenditure. For example, if a printing company refunded a portion of a paid expense because they had mistakenly overcharged the campaign, the campaign would list that amount as a negative expenditure on the Expense Page
- An amount previously reported as a debt and then paid off or down is reported as an expenditure on the Expense Page
- Non-monetary contributions are reported on the Income Page and **again** on the Expense Page
- Percentage charges to credit card services such as Pay Pal for processing contributions made by credit cards are listed as expenditures. List the total contribution on the Income Page and the charges for the processing of the contribution on the Expense Page. If you are billed by the month, you may simply list the total monthly billing charges.

- For fundraising purposes, the campaign may choose to pay the costs of fundraisers given by supporters to simplify the bookkeeping required. In this way the candidate can pay for the invitations, the postage, the food and beverages and simply report the expenses. If the individual holding the fundraiser pays for those associated costs, they must report their expenditures to the candidate's campaign and the campaign must list those expenses as nonmonetary contributions from those individuals.
- The candidate's filing fee or the cost of preparing reports and statements required by this chapter are not considered to be campaign expenses.

4. Prohibited Expenditures and Limits on Expenditures

The Alaska Campaign Disclosure Law does not limit the amount of money a campaign may spend on goods and services. However, the law does limit campaign spending in other respects:

- Individuals Authorized to Make Expenditures:** Only a candidate, treasurer, or deputy treasurer may spend campaign funds. The treasurer and deputy treasurers must be registered with the Commission before they are authorized to make campaign expenditures on behalf of a candidate.
- Cash Expenditures:** No campaign expenditure over \$100 may be made in cash unless a written receipt is obtained.
- Anonymous, Fictitious, Name of Another Expenditures:** No expenditures may be made anonymously, in a fictitious name, or by one group in the name of another.
- Non-Monetary Contributions vs. Independent Expenditures:** A group which spends funds on behalf of a candidate makes a non-monetary contribution if it consults with the candidate or the candidate's agents about the expense. With limited exception, candidates may not spend on behalf of another candidate or group.

5. Independent Expenditures

An independent expenditure is an expenditure made by an "individual"¹ or a "person"² advocating the election or defeat of a candidate or ballot measure, which is **made without the cooperation of, or consultation with, a candidate or ballot measure campaign or its agents.** Campaign agents include campaign consultants, campaign pollsters, treasurers, deputy treasurers, any person who is or has been compensated or reimbursed by the campaign, or any person who reasonably appears to have authority to make expenditures or solicit contributions for the campaign. Provided that the expenditures **are truly independent**, there is no limit on the amount or frequency of these expenditures.

If a candidate or group determines that there has been contact between the campaign and the person(s) who made the expenditure, and the purpose of the contact was to discuss the campaign's needs, projects or plans, then the expenditure **does not constitute an independent expenditure.** Rather, if made by an "individual," it is considered a non-monetary contribution, is subject to contribution limits, and must be reported by the campaign on both the Income and Expense Pages. **The same type of expenditure, if made by a "person" other than an individual, registered group, or registered non-group entity is prohibited, and must be returned immediately.** Candidates are prohibited from receiving contributions from and from coordinating expenditures with "persons,"

¹ Individual means a natural person. AS 15.13.400(11).

² The definition of person includes a natural person, corporations, companies, partnerships, firms, associations, organizations, business trusts, societies, labor unions, nongroup entities, and groups. AS 15.13.400(14).

such as corporations and labor unions. See Alaska Statute sections 15.13.072, 15.13.074, 15.13.086, and 15.13.114 for more information.

When an independent expenditure is made it must be reported to APOC on a [Statement of Independent Expenditures \(Form 15-6\)](#), within 10 days of the transaction. If two or more individuals pool funds to pay for the independent expenditure, then a group has formed and the group will also be required to file a [Group Registration and Campaign Disclosure Statements](#).

6. Candidate Money / Personal Funds

If a candidate uses personal funds to buy things for their campaign, the candidate may be reimbursed by the campaign as long as reimbursement occurs within 72 hours after the initial expenditure was made. The campaign must write a check to the candidate and list the expenditure on the Expense Page, along with information about the purpose and the vendor.

If the campaign does *not* reimburse the candidate within 72 hours and the candidate does *not* wish to file a [Candidate Reimbursement Form](#) with APOC, list any expenditures made by the candidate as NON-MONETARY CONTRIBUTIONS. Report the candidate contributing the non-monetary contribution on both the Income Page and the Expense Page. On the Expense Page, indicate what the expense was for and the vendor's name and address.

7. Treasurers and Deputy Treasurer Reimbursements

Treasurers and Deputy Treasurers may also be reimbursed for expenditures that they make on behalf of the campaign from their personal funds. They must never spend more than the contribution limit (\$500) on the expenditure – any amount in excess of the \$500 maximum contribution limit is considered a contribution from the treasurer or deputy treasurer. Treasurers and Deputy Treasurers must be repaid for their personal expenditures on behalf of the campaign within the reporting period that they made the expenditure. If a Treasurer or Deputy Treasurer reaches the maximum \$500 amount and is then reimbursed within that report period, they are may start again and expend personal funds up to the maximum contribution amount with the expectation of being reimbursed by the campaign.

8. Payments to Advertising Agencies and Political Consultants

If you make a payment to an advertising agency or campaign consultant service, describe the services in enough detail under "Purpose" so that an individual reviewing your reports may determine with relative certainty that an ad they've seen has been reported as an expense. Describe these kinds of expenditures to detail the different kinds of services.

9. Previously Reported Debts

If you pay a previously reported debt, describe the purpose of the payment. If the payment differed from the full amount of the original debt, indicate whether the payment was a partial payment or whether the original amount of the debt was overestimated. If any of the debt was forgiven, treat it as a non-monetary contribution, and report it here and on the Campaign Income Page. Remember that corporations may not contribute to your campaign; forgiving part of a debt is considered a contribution.

F. Petty Cash Funds

If you use a petty cash fund, observe the following guidelines:

The fund is opened by writing a check from the campaign account, payable to the person in charge of petty cash in their capacity as custodian. Do not issue a check payable to cash. As expenditures are made, collect cash receipts until they add up to the petty cash limit.

The fund should consist of a flat amount established by the treasurer, for example, \$100. At that point, another check may be written from the campaign account to replenish the petty cash fund.

Save receipts from cash expenditures and keep them in chronological order. To "replenish" a petty cash fund, write a check in the amount you have paid out. For example, if your petty cash fund was established at \$50, and you need to replenish it because you have only \$3.50 left in the fund, write the check to replenish for \$46.50, so that the total of your fund again equals \$50.

Keep in mind that if you keep a petty cash fund:

- **Cash contributions should not be mixed into the fund.** All contributions must first be deposited into the campaign checking account. Then a check may be drawn, if necessary, to replenish the petty cash fund.
- Receipts for the petty cash expenditures must be obtained and saved as a record of the operations of the petty cash fund.
- At the end of the reporting period, any petty cash expenditures made during that period should be itemized on a separate sheet of paper and attached to the Campaign Expense Page of the Campaign Disclosure Statement. They should not be added into the "Total Expenses This Period" figure. Only checks that are written to Petty Cash to start or replenish the petty cash fund should be recorded on the Campaign Expense Page. An itemized listing of how the petty cash was spent is not added into the total expenditures for the reporting period. Adding together both the checks written to the custodian and the individual expense items will result in "double" counting.

G. Campaign Depository

Unless you are an **exempt** municipal candidate, you must designate a regulated banking institution as your campaign depository. **All** campaign receipts must be deposited to and all campaign expenditures must be made from your designated campaign depository.

1. Uses of Campaign Accounts

Candidates and groups are limited in how they may spend their campaign funds. All expenses must reasonably relate to the election. In addition, the law specifically prohibits the use of campaign funds for the following things:

- for personal income or benefit;
- a loan;
- to pay a criminal fine or civil penalties, except in limited circumstances; or
- to make contributions to other candidates or groups (except that a candidate may contribute up to \$1000 for certain political party purposes).

2. Debit Cards

Candidates and political groups may use debit cards issued by their designated campaign depository. Expenditures made using a Debit/Visa or MasterCard card may be for any campaign-related purpose. The use of a debit card is not limited by regulation.

3. Credit Cards

You may obtain a credit card from your campaign's designated financial institution. **Campaign credit cards may only be used for travel-related campaign expenditures such as transportation, lodging and meals.** A campaign credit card must indicate that it is a campaign account.

Reporting Credit Card Transactions

- You have used your **personal** credit card and received reimbursement from your campaign account within three days:
 - Report this transaction as a paid expenditure on the Expense Page. List the date and check number that was issued to you from the campaign account. In describing the expense, show that it was a reimbursement, and describe the items that were purchased.
- You use the debit card issued to the campaign account:
 - Report this transaction as a paid expenditure on the Expense Page. Instead of a check number, list DC for debit card.
- You use a campaign credit card for travel-related expenses and have paid the bill in the same reporting cycle:
 - Report this transaction as a paid expenditure on the Expense Page. The payee name and address are those of the credit card company. In the purpose section, fully describe the travel related expenditures that you charged, e.g., airfare, hotel, etc.
- You use a campaign credit card for travel-related expenses, but the bill has not been paid:
 - Report this transaction as an accrued expenditure on the Debts Page. The date reported is the date you charged the travel-related item, the name is the credit card company, and the description/purpose should fully describe the items charged.

H. Fundraisers

Candidates and treasurers should be fully aware of the campaign disclosure requirements prior to planning a campaign fund-raiser. One of a treasurer's biggest headaches occurs when a fundraiser is held without consideration for the reporting requirements.

Generally, the fundraiser disclosure rules require recording all receipts and disbursements. The Commission encourages treasurers or candidates to contact staff in advance of a contemplated fund-raising event to ensure that the proper accounting systems are in place to accurately record and report the event on Campaign Disclosure Statements.

1. Exempt Fundraisers

Commission regulations permit certain qualified fund-raisers to be reported with a minimum of paperwork. The fundraiser exemption permits candidates or treasurers from recording the names of persons who paid \$50 or less at a fundraiser. If the event qualifies, the treasurer may use the Exempt Fundraiser Form to summarize the necessary financial activity in lieu of entering the name of each contributor in the records. To qualify as an exempt fundraiser, the event must be structured in advance to meet the following requirements:

- a. For fundraisers similar in nature to spaghetti feeds, dances, or concerts: 25 or more paying participants, **AND** the cash amount received from any person does not exceed \$50.
- b. For fundraisers similar in nature to raffles, lotteries, or drawings: 25 or more tickets sold, **AND** the price of a ticket or amount received from any person purchasing chances does not exceed \$50.
- c. For fundraisers in which income is produced by the sale of campaign material like tee-shirts, hats, etc.: the price of a single item does not exceed \$10, **OR** the amount received from any one person purchasing items does not exceed \$50.
- d. For fundraisers similar in nature to garage sales and auctions: the fair market value of an item donated for sale or auction does not exceed \$50; **OR** the amount received from any person purchasing items at the event does not exceed \$50.

NOTE: Persons who purchase items at garage sales and auctions are making monetary contributions to the campaign even though they are receiving goods in exchange. In addition, persons who contribute items to be sold or auctioned are making non-monetary contributions to the campaign.

If your fundraiser meets the requirements above, the campaign treasurer records and reports the gross proceeds, all expenses of the activity, and the total number of paying participants. If one person contributes more than \$50 at a fund-raiser, (e.g., by purchasing several tickets or by donating items for auction) record that particular contribution, purchase, or donation. The campaign must record the person's name and the date and the amount of the contribution. Remember, no donated item may have a fair market value exceeding \$500 or the person that contributed the item will have violated the \$500 campaign contribution limit.

The fundraiser exemption provides some relief to a treasurer from recording the name of each contributor at a large, low-priced event. However, treasurers, deputy treasurers, and other "authorized" persons must ensure that paying participants who have already contributed the maximum amount to the campaign are not allowed to contribute an additional unrecorded contribution at an exempt fundraiser, thereby exceeding the contribution limit. The candidate or group and contributor are subject to civil penalties when the contribution limit is exceeded. If a campaign finds that a contributor has given in excess of the maximum contribution limit as a result of attending an exempt fundraiser, the excess contribution must be refunded to the contributor immediately.

I. "Paid for by" Identifiers

"Persons"³ who pay for political communications (media ads, letters, web sites and other communications intended to influence the election) must identify the communication with the words "**paid for by**" followed by the name and address of the person paying for the communication. These requirements are contained in AS 15.13.090.

³ "Person" includes each of the following: candidates, natural persons (aka "individuals"), "groups," "nongroup entities," corporations, companies, partnerships, firms, associations, organizations, business trusts, societies, and labor unions. AS 15.13.400(14).

Candidates comply with "paid for by" requirements by using the words "paid for by" followed by the name and address of their campaign. "Groups," "nongroup entities," "individuals," and other types of "persons," such as corporations, have more detailed "paid for by" requirements, and are encouraged to review the materials available on the APOC website for more details. Persons who make independent expenditures for or against candidates must include the following statement on the communication: **This NOTICE TO VOTERS is required by Alaska law. (I/we) certify that this (mailing/literature/advertisement) is not authorized, paid for, or approved by the candidate.** AS 15.13.135. Please review the section on independent expenditures, of this manual, for more information.

Remember:

- Put the proper statements on ad copy before you send it to the printers. Newspaper, radio, and TV personnel may or may not remind you.
- **Items smaller than 3.5 x 5 inches** (17.5 square inches) do not need "paid for by" identifiers.
- Bumper stickers **do** need the disclaimer, t-shirts **do not** need the disclaimer.
- In the case of shared campaign advertising, the identifier only includes the name of each participant sharing the cost, not the addresses.
- When a person pays for an advertisement after consulting with a campaign committee, it is considered a "communication" under campaign disclosure law, and must bear a "paid for by" message that either includes the name and address of the individual making the contribution, or includes the name and address of the candidate receiving the contribution. For more information on "paid for by" requirements check our website.

The law provides that a candidate may be assessed a **penalty** for failure to include a correct "paid for by" on a political advertisement.

INDEX AND STATUTE / REGULATION LINKS

This index is still in progress; please check our website for future updates. It is APOC's intention to add links that will take you to applicable statutes and regulations. This index will also be updated with page numbers directing you to topics covered by these statutes and regulations. A complete collection of APOC statutes and regulations can be found on our website at www.doa.alaska.gov/apoc.

Accounting services to prepare reports, not a contribution
([AS 15.13.400\(6\)\(B\)](#))

Accounts, campaign must establish if annual activity over \$5,000
[2 AAC 50.298\(a\)](#)

Accrued expenditures: must report date, name and address, purpose and amount
[2 AAC 50.321\(e\)](#)

Advertising, detailed report required for ad agency, consulting, management services; must be identified with "Paid for by" unless too small
([2 AAC 50.320\(e\)](#)) ; [2 AAC 50.306](#))

Advisory opinions; how to request from commission
([AS 15.13.374](#)); ([2 AAC 50.905](#))

Anonymous; fictitious; and "in the name of another" contributions illegal
([AS 15.13.074\(b\)](#)) and [AS 15.13.114](#); [2 AAC 50.258](#) and [2 AAC 50.250](#))

"Anything of value" is a contribution
[2 AAC 50.405 \(5\)](#)

Appeal of APOC penalty must be filed within 30 days to be heard
[2 AAC 50.399\(e\)\(l\)](#)

Audio communications, how identified
([2 AAC 50.306\(2\)](#))

Audits
[AS 15.13.030](#); [AAC 50.399\(i\)](#)

Authorized individuals only can accept contributions
([AS 15.13.076](#); [AS 15.13.060](#) [2 AAC 50.300](#))

Ballot groups must register
([2 AAC 50.294](#))

Bank loans to candidates not contributions
([2 AAC 50.254\(d\)](#))

Brochures how to identify
([2 AAC 50.306](#))

Buttons no "paid for by" if less than 3 1/2 x 5 but must report
[2 AAC 50.306\(e\)\(1\)](#)

Campaigns accounts, when you must establish; donation of goods from previous campaign; shared campaign activity; use of candidate's jointly owned assets
[2 AAC 50.298](#)); [2 AAC 50.254\(d\)](#)) ; [2 AAC 50.324](#); [2 AAC 50.254\(b\)](#)

Campaign treasurer or deputy
([AS 15.13.060](#); [2 AAC 50.300](#))

Candidates acting as campaign treasurer; loans from banking institutions not contributions; contributions to own campaign limitations
([AS 15.13.400\(1\)](#)); [AS 15.13.060\(a\)](#)); [AS 15.13.078](#); [2 AAC 50.254](#))

Charities donation from campaign fund surplus at campaign conclusion
([AS 15.13.116\(a\)\(3\)](#)); [2 AAC 50.384](#))

Check numbers required on monetary contribution report; on expenditure reports
([2 AAC 50.321\(a\)\(1\)](#)); [2 AAC 50.321\(a\)\(3\)](#))

Civil penalty assessments
([AS 15.13.125](#); [2 AAC 50.399](#))

Communications how to identify
([AS 15.13.090](#) and [AS 15.13.135](#); [2 AAC 50.306](#) and [2 AAC 50.270](#))

Complaint
([AS 15.13.380](#); [2 AAC 50.450](#).,[460.470](#))

Consulting services detailed reports required
([2 AAC 50.320 \(e\)](#))

Contributions defined
([AS 15.13.400\(3\)](#); [2 AAC 50.250](#))

Must be deposited in campaign account
(2 AAC 50.298(b))

Illegal contributions
(AS 15.13.114; 2 AAC 50.266(a))

Only authorized individuals may accept
(2 AAC 50.300)

When considered received
(2 AAC 50.317)

Conflict of interest See Public Official Financial Disclosure
(AS 39.50)

Campaign consulting
(AS 15.13.040(f); (2 AAC 50. 320 (e)))

Contributions, expenditures, and supplying of services to be reported.
(AS 15.13.040)

Controlled groups
(AS 15.13.050 and AS 15.13.400(8))

Court action to appeal APOC penalty
(2 AAC 50.399(e))

Credit cards used by campaigns
(2 AAC 50.298(c))

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(2 AAC 50.250(f))

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(2 AAC 50.321(b))

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(2 AAC 50.250(a)(2)(A); 2 AAC 50.394)

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(2 AAC 50.399(b))

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(AS 15.13.060; 2 AAC 50.300)

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(2 AAC.50.250(c))

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(AS 15.13.100; 2 AAC.50.278; 2AAC 50.405)

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(2 AAC.50.250(e))

Endorsements on loans are contributions
(2 AAC.50.250(b))

Envelopes "paid for by" not required
(2 AAC.50.306(d))

Exempt fund-raiser
(2 AAC.50.328)

Exemption from reporting
(AS 15.13.040(g); 2 AAC.50.286)

Expenditure is a contribution when made in consultation with campaign agents; prohibited; authorized makers of expenditures
(AS 15.13.400(4); 2 AAC 50.250; AS 15.13.082; AS 15.13.084; AS 15.13.086)

Expenditures before filing
(AS 15.13.100 2; AAC.50.274)

Filing reports; how to file; when to file; who has to file
(AS 15.13.110; 2 AAC 50.310)

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(2 AAC 50.328(c)(d))

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(AS 15.13.090 and AS 15.13.135; 2 AAC 50.306 and 2 AAC 50.270)

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(AS 24.45.121(8) and AS 15.13.074(g))

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(AS 15.13.040(f)) (2 AAC 50. 320 (e)). . .

Occupation and employer guidelines

(AS 15.13.040; 2 AAC 50.321)

Paid for by identifier

(AS 15.13.090 and AS 15.13.135; 2 AAC 50.306 and 2 AAC 50.270)

Permission of real property owner

AS 15.13.040(i)

Placement of highway signs

(AS 19.25.080-180; AS 19.25.200-250; and 17 AAC 20.010)

Post-election fund raising by candidates

(AS 15.13.074)

Public official financial disclosure (formerly conflict of interest)

(AS 39.50)

Raffles

(AS 15.13.150)

Recordkeeping Requirements

2 AAC 50.320(d)

Reportable date of-a-contribution

2 AAC 50.317)

Subcommittees of a campaign committee

(2 AAC 50.302)

Supplier of services

(AS 15.13.040(f))

Treasurers and deputy treasurers, authorized individuals

(AS 15.13.076; AS 15.13.060 2 AAC 50.300)