
EXAMPLES: REPORTING EXPENDITURES MADE BY CREDIT CARD

This list is for illustrative purposes only. It is intended to provide helpful information and to assist filers in reporting expenditures made by credit card and payments made to credit card issuers.

Keep in mind that this reporting system is not an accounting system and duplication of expenditures is not uncommon when reporting transactions related to expenditures made by credit card.

Example #1: Candidate Using Credit Card to Make Political Expenditures and Using Political Contributions to Pay the Entire Credit Card Bill in the Same Reporting Period

A candidate for elected office uses her credit card to buy \$1,000 in campaign office supplies from an office store. During the same reporting period, the candidate uses her credit card to buy \$500 in political advertising signs from a sign company. During the same reporting period, the candidate makes a single payment from her political contributions account to pay the \$1,500 credit card bill.

To report that activity, the candidate would report all of the following on a campaign finance report (Form C/OH) covering the period in which she made the credit card charges and sent the payment to the credit card issuer:

1. The candidate fills out one page of the “Expenditures Made by Credit Card” Schedule (F4). The credit card issuer’s name is included in section 5. The candidate fills out sections 6 through 9 twice, once for the \$1,000 expenditure and again for the \$500 expenditure.
2. For the \$1,000 expenditure, the candidate reports an amount charged of \$1,000 in section 6(a), the date the expenditure was made in section 6(b), and the date the credit card issuer was paid \$1,500 in section 6(c). She identifies the office store in section 7 as the payee of the expenditure and includes their address. Section 8’s category for the expenditure is “Office Overhead/Rental Expense,” and the description is “Campaign Office Supplies.” In Section 8 of the schedule, the box for “Political” is also checked.
3. For the \$500 expenditure, the candidate reports an amount charged of \$500 in section 6(a), the date the expenditure was made in section 6(b), and the date the credit card issuer was paid \$1,500 in section 6(c). She identifies the sign company in section 7 as the payee of the expenditure and includes their address. Section 8’s category for the expenditure is “Advertising Expense,” and the description is “Political Advertising Signs.” In Section 8 of the schedule, the box for “Political” is also checked.
4. For the payment to the credit card issuer: a \$1,500 expenditure is reported on the “Political Expenditures from Political Contributions” Schedule (F1). The schedule identifies the credit card issuer as the payee of the expenditure and includes the address, date, amount, a category of the expenditure as “Credit Card Payment,” and a description as “Payment of credit card bill for credit card expenditures.”

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5. Both \$1,500 amounts reported on Schedules F4 and F1 are also included in the appropriate totals sections of Cover Sheet Pages 2 and 3.

Example #2: Candidate Using Credit Card to Make a Political Expenditure and Using Personal Funds to Pay the Entire Credit Card Bill in the Same Reporting Period

A candidate for *non-judicial* office uses his credit card to purchase \$3,000 in political advertising materials from a print shop. During the same reporting period, the candidate makes one payment from his personal funds account to pay the entire \$3,000 credit card bill.

To report that activity, the candidate would report all of the following on a campaign finance report (Form C/OH) covering the period in which he made the credit card charge and sent the payment to the credit card issuer:

1. The candidate fills out one page of the “Expenditures Made by Credit Card” Schedule (F4). The credit card issuer’s name is included in section 5. The candidate fills out sections 6 through 9 once, for the \$3,000 expenditure.
2. The candidate reports an amount charged of \$3,000 in section 6(a), the date the expenditure was made in section 6(b), and the date the credit card issuer was paid \$3,000 in section 6(c). He identifies the print shop in section 7 as the payee of the expenditure and includes their address. Section 8’s category for the expenditure is “Advertising Expense,” and the description is “Political Advertising Materials.” In Section 8 of the schedule, the box for “Political” is also checked.
3. For the payment to the credit card issuer: a \$3,000 expenditure is reported on the “Political Expenditures Made from Personal Funds” Schedule (G). The schedule identifies the credit card issuer as the payee of the expenditure and includes the address, date, amount, a category of the expenditure as “Credit Card Payment,” and a description as “Payment of credit card bill for political advertising materials.” If the candidate intends to seek reimbursement from political contributions, the candidate may also check the appropriate box in Section 6.
4. Both \$3,000 amounts reported on Schedules F4 and G are also included in the appropriate sections of Cover Sheet Pages 2 and 3.

Example #3: Political Committee Using Credit Card to Make a Political Expenditure and Using Political Contributions to Pay the Credit Card Bill in Different Reporting Periods

A general-purpose committee (GPAC) uses its credit card to buy \$500 in political advertising in a newspaper. The committee receives the statement from the credit card issuer but does not send a payment until after the reporting period ends. When the committee sends a payment to the credit card issuer, it makes a \$500 payment from its political contributions account.

To report the credit card charge, the committee’s campaign treasurer would report all of the following on a campaign finance report (Form GPAC) covering the period in which it made the credit card charge:

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1. The GPAC fills out one page of the “Expenditures Made by Credit Card” Schedule (F4). The credit card issuer’s name is included in section 5. The GPAC fills out sections 6 through 9 once, for the \$500 expenditure.
 2. The GPAC reports an amount charged of \$500 in section 6(a), the date the expenditure was made in section 6(b), and leaves section 6(c) blank. They identify the newspaper in section 7 as the payee of the expenditure and include their address. Section 8’s category for the expenditure is “Advertising Expense,” and the description is “Political Advertising.” In Section 8 of the schedule, the box for “Political” is also checked.
 3. The \$500 amount reported on the “Expenditures Made by Credit Card” Schedule (F4) will also be included in the appropriate sections of Cover Sheet Pages 2 and 3.

To report the payment to the credit card issuer, the committee’s campaign treasurer would also report all of the following on a campaign finance report (Form GPAC) covering the period in which it made the payment to the credit card issuer:

1. The GPAC reports a \$500 expenditure on the “Political Expenditures from Political Contributions” Schedule (F1). The schedule identifies the credit card issuer as the payee of the expenditure and includes the address, date, amount, a category of the expenditure as “Credit Card Payment,” and a description as “Payment of credit card bill for political advertising.”
2. The \$500 amount reported on the “Political Expenditures from Political Contributions” Schedule (F1) will also be included in the appropriate sections of Cover Sheet Pages 2 and 3.

Example #4: Candidate Using Credit Card to Make a Political Expenditure and Using Political Contributions to Pay the Credit Card Bill in Different Reporting Periods

A candidate for *judicial* office uses her credit card to buy \$500 in political advertising in a newspaper. The candidate receives the statement from the credit card issuer but does not send a payment until after the reporting period ends. When the candidate sends a payment to the credit card issuer, she makes a \$500 payment from her political contributions account.

To report the credit card charge, the candidate would report all of the following on a campaign finance report (Form JC/OH) covering the period in which she made the credit card charge:

1. The judicial candidate fills out one page of the “Expenditures Made by Credit Card” Schedule (F4). The credit card issuer’s name is included in section 5. The candidate fills out sections 6 through 9 once, for the \$500 expenditure.
2. The judicial candidate reports an amount charged of \$500 in section 6(a), the date the expenditure was made in section 6(b), and leaves section 6(c) blank. She identifies the newspaper in section 7 as the payee of the expenditure and includes their address. Section 8’s category for the expenditure is “Advertising Expense,” and the description is “Political Advertising.” In Section 8 of the schedule, the box for “Political” is also checked.

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3. The \$500 amount reported on the “Expenditures Made by Credit Card” Schedule (F4) will also be included in the appropriate sections of Cover Sheet Pages 2 and 3.

To report the payment to the credit card issuer, the judicial candidate would also report all of the following on a campaign finance report (Form JC/OH) covering the period in which the payment to the credit card issuer was made:

1. The judicial candidate reports a \$500 expenditure on the “Political Expenditures from Political Contributions” Schedule (F1). The schedule identifies the credit card issuer as the payee of the expenditure and includes the address, date, amount, a category of the expenditure as “Credit Card Payment,” and a description as “Payment of credit card bill for political advertising.”
2. The \$500 amount reported on the “Political Expenditures from Political Contributions” Schedule (F1) will also be included in the appropriate sections of Cover Sheet Pages 2 and 3.

Example #5: Political Committee Using Credit Card to Make a Political Expenditure and Using Political Contributions to Make Partial Payments of the Credit Card Bill in Different Reporting Periods

A general-purpose committee (GPAC) uses its credit card to buy \$5,000 in political advertising for a mailer from a printing company. The committee receives the statement from the credit card issuer and makes one or more partial payments from political contributions of \$2,000 in that same reporting period. The committee pays the remaining \$3,000 from political contributions to the credit card issuer in a different reporting period.

To report the credit card charge, the committee’s campaign treasurer would report all of the following on a campaign finance report (Form GPAC) covering the period in which it made the credit card charge:

1. The GPAC fills out one page of the “Expenditures Made by Credit Card” Schedule (F4). The credit card issuer’s name is included in section 5. The GPAC fills out sections 6 through 9 once, for the \$5,000 expenditure.
2. The GPAC reports an amount charged of \$5,000 in section 6(a), the date the expenditure was made in section 6(b), and reports the date (or dates) during that reporting period on which the \$2,000 was paid in section 6(c). They identify the printing company in section 7 as the payee of the expenditure and include their address. Section 8’s category for the expenditure is “Advertising Expense,” and the description is “Political Advertising.” In Section 8 of the schedule, the box for “Political” is also checked.
3. The \$5,000 amount reported on “Expenditures Made by Credit Card” Schedule (F4) will also be included in the appropriate sections of Cover Sheet Pages 2 and 3.

To report the payments to the credit card issuer, the committee’s campaign treasurer would also report all of the following on a campaign finance report (Form GPAC):

1. For the \$2,000 payment(s) made during the same period that the expenditure was made, the GPAC reports a \$2,000 expenditure on the “Political Expenditures from Political

Contributions” Schedule (F1). The schedule identifies the credit card issuer as the payee of the expenditure and includes the address, date, amount, a category of the expenditure as “Credit Card Payment,” and a description as “Payment of credit card bill for political advertising.”

2. For the \$3,000 payment made during a different reporting period, the GPAC reports a \$3,000 expenditure on the “Political Expenditures from Political Contributions” Schedule (F1). The schedule identifies the credit card issuer as the payee of the expenditure and includes the address, date, amount, a category of the expenditure as “Credit Card Payment,” and a description as “Payment of credit card bill for political advertising.”
3. The \$2,000 and \$3,000 amounts reported on the “Political Expenditures from Political Contributions” Schedule (F1) will also be included in the appropriate sections of Cover Sheet Pages 2 and 3 for each reporting period.