

NOTICE OF PROPOSED GUIDANCE DOCUMENT

CAMPAIGN FINANCE OVERVIEW - STATE CANDIDATE COMMITTEES

Pursuant to s. 227.112, Wis. Stats., the Wisconsin Ethics Commission is hereby seeking comment on the Campaign Finance Overview – State Candidate Committees Manual, a proposed guidance document. This manual is prepared and published by the Wisconsin Ethics Commission as required by WIS. STAT. § 11.1304(3).

PUBLIC COMMENTS AND DEADLINE FOR SUBMISSION

Comments may be submitted to the Wisconsin Ethics Commission until April 8, 2019, by:

1. Emailing ethics@wi.gov, or
2. Mailing written comments to:
P.O. Box 7125
Madison, WI 53707-7125

WEBSITE LOCATION OF FINAL GUIDANCE DOCUMENT

The final version of this guidance document will be posted at <https://ethics.wi.gov/Pages/Resources/ResourcesOverview.aspx> to allow for ongoing comment.

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CAMPAIGN FINANCE OVERVIEW

State Candidate Committees



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There has been no change in campaign finance statutes since March of 2016.

This manual has been updated to include specific statutory citations and clarify basic reporting requirements for state level candidate committees.

Provided pursuant to WIS. STAT. § 11.1304(3) and
in compliance with WIS. STAT. § 227.112.

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REGISTRATION REQUIREMENTS

Who is Required to Register?

Under Wisconsin campaign finance law, a candidate for election to public office must register with the appropriate filing officer. WIS. STAT. § 11.0102. A candidate for one of these state offices -

Governor,
Lieutenant Governor,
Attorney General,
Secretary of State,
State Treasurer,
State Superintendent of Public Instruction,
Justice of the Supreme Court,
Court of Appeals Judge,
Circuit Court Judge,
State Senator,
Representative to the Assembly,
District Attorney;

must register with the Ethics Commission as soon as any of the following occur:

- (a) The individual takes any of the following affirmative actions to seek nomination or election to a state or local office:
 - 1. Files nomination papers with the appropriate filing officer.
 - 2. Is nominated as a candidate for state or local office by a caucus or by a political party and the nomination is certified to the appropriate filing officer.
 - 3. Receives a contribution, makes a disbursement, or gives consent for another person to receive a contribution or make a disbursement in order to bring about the individual's nomination or election to a state or local office.
- (b) The individual holds a state or local office and is the subject of a recall petition.
- (c) The individual holds a state or local office.

WIS. STAT. § 11.0101(1).

A candidate must file a campaign registration statement as soon as practicable after the individual qualifies as a candidate. WIS. STAT. §§ 11.0101(1), 11.0202(1)(a). Registration statements are to be filed using the Ethics Commission's Campaign Finance Information System website (<https://cfis.wi.gov/>). A candidate who receives no contributions, makes no disbursements, and incurs no obligations need not designate a campaign depository account until the first contribution is received, disbursement is made, or obligation is incurred. WIS. STAT. § 11.0202(1)(b). The minimum amount of money needed to open an account can be deposited at a financial institution and a post office box can be rented before registration. WIS. STAT. § 11.0202(2)(b).

After filing the registration statement, a candidate may begin receiving and disbursing campaign funds. WIS. STAT. § 11.0202(2)(a). The candidate committee's financial activities must be reported to the Ethics Commission on campaign finance reports, unless the committee has claimed an exemption from filing reports. WIS. STAT. §§ 11.0103, 11.0104. These reports will disclose information on the receipts, expenditures, incurred obligations and loans of the campaign. WIS. STAT. § 11.0204(1).

Completing a Registration Statement

Registration statements are completed electronically using the Campaign Finance Information System (CFIS) website. WIS. STAT. § 11.1304(1). The website address is <https://cfis.wi.gov>. For questions while filing a registration statement, please click "[Need Help? Review the User's Guide and FAQ](#)" link at the bottom of every CFIS web page or call our office.

Information required on the registration statement:

1. The name and mailing address of the candidate committee.
2. The name and mailing address of the candidate committee treasurer and any other custodian of books and accounts. Unless otherwise directed by the treasurer on the registration form and except as otherwise provided in this chapter or any rule of the commission, all mailings that are required by law or by rule of the commission shall be sent to the treasurer at the treasurer's address indicated upon the form.
3. In the case of a candidate committee of an independent candidate for partisan office or a candidate for nonpartisan county or municipal office, a list of the members of the committee, if any, whom the filing officer shall recognize as eligible to fill a nomination vacancy if the candidate dies before the election.
4. The name and address of the depository account of the candidate committee and of any other institution where funds of the committee are kept.

WIS. STAT. § 11.0203.

Amending a Registration Statement

When any of the information reported on the registration statement changes, an amendment to the registration statement must be filed with the Wisconsin Ethics Commission within **ten days**. WIS. STAT. § 11.0203(3)(a). Candidates or the treasurer of the candidate's committee can update their registration statements online in CFIS. WIS. STAT. § 11.0203(3)(b).

Candidates Seeking More Than One Office

An individual who holds a state or local elective office may establish a second candidate committee to pursue another state or local office. WIS. STAT. § 11.0202(2)(d). If a second committee is established, that committee will register and file reports with the appropriate filing officer. WIS. STAT. § 11.0102.

Penalty for Not Filing a Registration Statement

Failure to file the original registration statement by the deadline for filing nomination papers prevents a candidate's name from appearing on the ballot. WIS. STAT. §§ 8.15(4)(b), 8.30(2). If a required statement or amendment is not filed on time, the registrant may be subject to a civil penalty. WIS. STAT. § 11.1400(1).

EXEMPTION FROM FILING CAMPAIGN FINANCE REPORTS

Eligibility

Committees may be eligible for an exemption from filing campaign finance reports if the committee anticipates that it will not accept contributions, or make disbursements, or incur loans and other obligations in an aggregate amount exceeding \$2,000 in a calendar year. WIS. STAT. § 11.0104. This includes the candidate's own contributions to their committee.

An indication of limited activity (exemption) under this section is effective only for the calendar year in which it is granted. WIS. STAT. § 11.0104(2). The Ethics Commission is seeking guidance from the Attorney General's office on interpreting and enforcing this statute. Pending that guidance or legislative change, the Ethics Commission is not actively enforcing this requirement.

If a candidate committee wishes to renew its exempt status, it should file an amendment to the registration statement. Candidates on the ballot may claim an exemption when they first register or renew their exemption from the previous calendar year. However, **a candidate on the ballot in that calendar year, who did not claim the exemption on their original registration, may not amend her/his registration to claim the exemption** before the date of her/his election. WIS. STAT. § 11.0104(1)(b).

Financial Records During Exemption

When a committee is exempt, it is not required to file any campaign finance reports. However, the candidate or treasurer is still required to keep financial records of all contributions to the committee and of all expenditures from the date of registration until three years from the date of the election in which the candidate participates. WIS. STAT. § 11.0201(4). If the term of office is longer than three years, the Ethics Commission recommends keeping all records covering the term for that office.

A candidate committee that is exempt from filing campaign finance reports and which the candidate serves as the treasurer may use a personal account as the campaign depository and intermingle campaign funds with personal and other funds. WIS. STAT. § 11.0201(2)(b).

Revoking Exemption

If, at a later date, the committee expects to exceed the \$2,000 limit on contributions, disbursements, or obligations, the committee must amend its campaign registration statement by checking the box: "This registrant is no longer eligible to claim exemption," on the registration statement. An amendment to the registration statement must be filed with the Wisconsin Ethics Commission within **ten days**. WIS. STAT. § 11.0203(3)(a). The committee is then required to file campaign finance reports beginning with the next regular report due after the earlier of either the date that the amended registration was filed or the date that the committee exceeded \$2,000 in aggregate contributions, disbursements, or obligations. WIS. STAT. § 11.0104(3).

CONTRIBUTION LIMITS

THESE LIMITS APPLY TO ALL CANDIDATES AND PERSONAL CAMPAIGN COMMITTEES.

Contribution limitations apply cumulatively to the entire primary and election campaign in which the candidate participates, whether or not there is a contested primary election.

OFFICE	INDIVIDUAL CONTRIBUTORS WIS. STAT. § 11.1101(1)	CANDIDATE COMMITTEE CONTRIBUTORS WIS. STAT. § 11.1101(2)	POLITICAL ACTION COMMITTEE CONTRIBUTORS WIS. STAT. § 11.1101(3)	OTHER PERSONS WIS. STAT. § 11.1101(4)
GOVERNOR	\$20,000	\$20,000	\$86,000	\$86,000
LIEUTENANT GOVERNOR	\$20,000	\$20,000	\$26,000	\$26,000
SECRETARY OF STATE	\$20,000	\$20,000	\$18,000	\$18,000
STATE TREASURER	\$20,000	\$20,000	\$18,000	\$18,000
ATTORNEY GENERAL	\$20,000	\$20,000	\$44,000	\$44,000
SUPERINTENDENT OF PUBLIC INSTRUCTION	\$20,000	\$20,000	\$18,000	\$18,000
SUPREME COURT	\$20,000	\$20,000	\$18,000	\$18,000
STATE SENATOR	\$2,000	\$2,000	\$2,000	\$2,000
ASSEMBLY REPRESENTATIVE	\$1,000	\$1,000	\$1,000	\$1,000
APPEALS JUDGE – POPULOUS DISTRICTS	\$6,000	\$6,000	\$6,000	\$6,000
APPEAL JUDGE – OTHER DISTRICTS	\$5,000	\$5,000	\$5,000	\$5,000
CIRCUIT JUDGE – POPULOUS AREA	\$6,000	\$6,000	\$6,000	\$6,000
DISTRICT ATTORNEY – POPULOUS AREA	\$6,000	\$6,000	\$6,000	\$6,000
CIRCUIT JUDGE – OTHER AREA	\$2,000	\$2,000	\$2,000	\$2,000
DISTRICT ATTORNEY – OTHER AREA	\$2,000	\$2,000	\$2,000	\$2,000
LOCAL OFFICES	GREATER OF \$500 OR 2 CENTS TIMES THE POPULATION; NOT MORE THE \$6,000	GREATER OF \$500 OR 2 CENTS TIMES THE POPULATION; NOT MORE THE \$6,000	GREATER OF \$400 OR 2 CENTS TIMES THE POPULATION; NOT MORE THAN \$5,000	GREATER OF \$400 OR 2 CENTS TIMES THE POPULATION; NOT MORE THAN \$5,000

The contribution limits established by state statute determine the maximum amount of all contributions (cash, non-commercial loans, and in-kind contributions combined) that an individual or committee can give or receive over a campaign period. These limits depend on the office sought by the candidate and the identity of the contributor. A candidate or committee may not accept contributions that exceed the applicable limit. WIS. STAT. §§ 11.1101, 11.1204(3).

Definition of Campaign for Calculating Contribution Limits

For purposes of calculating contribution limits, a new candidate's campaign begins on the date a new candidate is required to file a registration statement, i.e., the date she or he becomes a candidate. WIS. STAT. § 11.1103(2). The campaign period includes both the primary and general election. The campaign period ends the day before the winning candidate begins her or his new term of office. WIS. STAT. § 11.1103(2).

For an incumbent candidate, the new campaign period begins on the day the candidate assumes office. WIS. STAT. § 11.1103(1). The campaign period runs through the primary and general election for that office and lasts until the day before the winning candidate begins his or her new term of office. *Id.*

Exceptions to Contribution Limits

The following contributions to candidate committees may be made in unlimited amounts:

1. A candidate making contributions to their own campaign committee. WIS. STAT. § 11.1104(7).
2. Political party committees or legislative campaign committees making contributions to candidate committees. WIS. STAT. § 11.1104(5).
3. Transfer of contributions between the candidate for Governor and Lieutenant Governor of the same party. WIS. STAT. § 11.1104(8).
4. Contributions used to pay legal fees and other expenses incurred in connection with a recount or petitions to recall an officer are not subject to contribution limits. To qualify for this exclusion, recall expenses must occur before the recall primary or election is ordered, or in contesting or defending the order. Contributions used to pay recount or recall expenses must be reported on the regular campaign finance reports. Both the contributor and the candidate should indicate which contributions are being used for this purpose. WIS. STAT. § 11.1104(9)-(11).

CONTRIBUTIONS AND DISBURSEMENTS

Candidate committees are required to make full reports of all contributions, disbursements, and obligations received, made and incurred by the committee. Each report needs to include information covering the period since the last date covered on the previous report. WIS. STAT. § 11.0204(1)(a).

The Ethics Commission requires candidate committees at the state level to file all necessary reports in CFIS. WIS. STAT. § 11.1304(6).

Contributions

“Contribution” means any of the following:

1. A gift, subscription, loan, advance, or transfer of money to a committee.
2. With the committee's consent under WIS. STAT. § 11.1109, a transfer of tangible personal property or services to a committee, valued as provided under WIS. STAT. § 11.1105.
3. A transfer of funds between committees.
4. The purchase of a ticket for a fundraising event for a committee regardless of whether the ticket is used to attend the event.

WIS. STAT. § 11.0101(8)(a).

“Contribution” does not include any of the following:

1. Services that an individual provides to a committee, if the individual is not specifically compensated for providing the services to the committee.
2. Any unreimbursed travel expenses that an individual incurs to volunteer his or her personal services to a committee.
3. The costs of preparing and transmitting personal correspondence.
4. Interest earned on an interest-bearing account.
5. Rebates or awards earned in connection with the use of a debit or credit card.
6. A loan from a commercial lending institution that the institution makes in its ordinary course of business.
7. The reuse of surplus materials or the use of unused surplus materials acquired in connection with a previous campaign for or against the same candidate, political party, or recall if the materials were previously reported as a contribution.
8. The cost of invitations, food, and beverages in connection with an event held in a private residence on behalf of a candidate committee.
9. Any communication that does not expressly advocate for the election or defeat of a clearly identified candidate.
10. A communication made exclusively between an organization and its members. In this subdivision, a member of an organization means a shareholder, employee, or officer of the organization, or an individual who has affirmatively manifested an interest in joining, supporting, or aiding the organization.
11. Any cost incurred to conduct Internet activity by an individual acting in his or her own behalf, or acting in behalf of another person if the individual is not compensated specifically for those services, including the cost or value of any computers, software, Internet domain names,

Internet service providers, and any other technology that is used to provide access to or use of the Internet, but not including professional video production services purchased by the individual.

12. Any news story, commentary, or editorial by a broadcasting stations, cable television operator, producer, or programmer, Internet site, or newspaper or other periodical publication, including an Internet or other electronic publication unless a committee owns the medium in which the news story, commentary, or editorial appears.

WIS. STAT. § 11.0101(8)(b).

Required Information for Contributions

1. The date, full name, and street address of each person who has made a contribution to the candidate committee, together with the amount of the contribution. WIS. STAT. § 11.0204(1)(a)1.
2. The occupation, if any, of each individual contributor whose cumulative contributions to the candidate committee for the calendar year are in excess of \$200. WIS. STAT. § 11.0204(1)(a)3.
3. An itemized statement of each contribution made anonymously to the candidate committee. If the contribution exceeds \$10, the candidate committee shall specify whether the candidate committee donated the contribution to the common school fund or to a charitable organization and shall include the full name and mailing address of the donee. WIS. STAT. § 11.0204(1)(a)4.
4. A statement of totals during the reporting period of contributions received and contributions donated. WIS. STAT. § 11.0204(1)(a)5.

In-Kind Contributions

An in-kind contribution is any good, service, or property offered to the candidate's campaign free of charge or at less than the usual cost, or payment of a registrant's obligations for such goods, services or property. WIS. STAT. § 11.0101(8)(a)2. For example, if a campaign worker purchases stamps that are used for a mailing and is not reimbursed for the cost of the stamps, the value of the stamps is an in-kind contribution to the candidate's campaign from that campaign worker. When an individual is paid to work on behalf of a candidate by a political committee or some other individual, the payment for those services is an in-kind contribution to the candidate's campaign. If a political committee or individual offers to provide food and beverages for a fundraiser at less than the ordinary market price, the difference between the ordinary market price and the cost to the campaign is an in-kind contribution from the political committee or individual. If another committee pays for a newspaper, radio, or TV ad, and coordinates with the candidate committee about the content, timing, or other details of that ad, that ad would be an in-kind contribution.

Before making an in-kind contribution, the contributor is required to notify the candidate, candidate's agent, or the administrator or treasurer of the committee, and obtain either oral or written consent to the contribution. WIS. STAT. § 11.1109. If the contributor does not know the actual value of the contribution, a good faith and reasonable estimate of the fair market value should be provided to the candidate committee before the closing date of the next campaign finance report in which the contribution is required to be listed. WIS. STAT. § 11.1105, WIS. ADMIN. CODE ETH 1.20(5).

In-kind contributions are subject to the same itemization thresholds and the same contribution limits as monetary contributions. WIS. STAT. §§ 11.0101(8). Monetary contributions and in-kind contributions from a single contributor are added together for the purposes of determining compliance with contribution limits and the year-to-date amount for a specific contributor. WIS. STAT. §§ 11.0101(8), 11.1103.

Reporting In-Kind Contributions in CFIS

An in-kind contribution received by the campaign committee is reported by the committee as **both a receipt and expenditure**. Reporting the amount of the in-kind contribution as a contribution allows the campaign to disclose the receipt of the contribution on its campaign finance report along with cash contributions received and track year to date and campaign period totals. To keep the committee's cash balance accurate, the amount of the in-kind is also reported as an expenditure. The two entries offset each other so as to not affect the committee's cash balance.

If an estimate of the value of an in-kind contribution is the only value available at the time the candidate is required to file a report, the committee must report the estimated value of the contribution. WIS. ADMIN. CODE ETH 1.20(7). When the actual value of the estimated in-kind contribution is known, the actual amount is reported as an amendment to the original campaign finance report. *Id.*

Contributions and Other Income from Businesses

Businesses may make contributions under some circumstances, but the rules vary by the type of business.

1. Corporations **may not contribute** to local or state candidates in the State of Wisconsin. WIS. STAT. § 11.1112.
2. Sole-proprietorships may contribute. The contribution must be reported under the name of the individual owner. This contribution counts toward the contribution limits from that individual to the candidate. WIS. STAT. § 11.1113(1).
3. Partnerships may contribute. The contribution must be reported under the names of the individual partners. The partnership may agree beforehand on how to allocate a portion of the contribution to each partner. If the partnership does not inform the candidate how the contribution should be allocated between the partners, then the contribution should be divided up according to each partner's share of the partnership's profits. WIS. STAT. § 11.1113(2).
4. LLCs taxed as a sole-proprietorship or partnership may contribute. The contribution must be reported under the name(s) of the individual owner(s). If there is more than one owner, contributions should be allocated as described in the partnership section above. WIS. STAT. § 11.1113(3).

Occasionally, a candidate committee may receive other income, like interest on a savings or checking account, or a refund of a security deposit, from a business. This other income is not a contribution and may be accepted from any type of business. WIS. STAT. § 11.0101(8)(b). The income should be reported as "Other Income," in campaign finance reports. WIS. STAT. § 11.0204(1)(a)10.

Returned Contributions

A committee may return a contribution at any time before or after it has been deposited. WIS. STAT. § 11.1110(1). Any contribution a committee returns to the donor after depositing it in the campaign account must be reported as a returned contribution to the contributor. A committee that accepts an unlawful contribution, reports that contribution, and returns that contribution within 15 days of the filing date for that report, does not violate the contribution or source limits. WIS. STAT. § 11.1110(2)(b).

Contributions Transferred through Conduits

A conduit is any individual, committee or group that receives contributions from individuals, deposits those contributions in a financial institution, and then transfers the contributions to a candidate or political committee selected by the original contributor. WIS. STAT. § 11.0101(7). The conduit may not exercise any discretion over the amount or ultimate recipient of the contributions. WIS. STAT. § 11.0701(3). A conduit is required to register with the Ethics Commission. WIS. STAT. § 11.0702.

Reporting Conduit Contributions in CFIS

Conduits are required to provide a transmittal letter with contribution checks sent to a receiving committee. The transmittal letter must identify the organization as a conduit, and list the individual contributors, the amount of each individual's contribution, and the date the individual authorized the contribution. WIS. STAT. § 11.0704(1).

Contributions transferred through conduits are reported as contributions received from the individuals listed in the transmittal letter. WIS. STAT. § 11.1106(2). These contributions are reported under the individual's name. WIS. STAT. § 11.1106(1). They are subject to itemization on the same basis as other individual contributions. WIS. STAT. § 11.0204(1)(a).

Prohibited Contributions

Certain contributions are prohibited by Wisconsin law. A candidate's campaign may not accept the following types of contributions:

1. Anonymous contributions of more than \$10. WIS. STAT. § 11.1108;
2. Contributions in cash of more than \$100. WIS. STAT. § 11.1107;
3. Contributions given in the name of someone other than the contributor. WIS. STAT. § 11.1104(1);
4. Contributions from corporations, associations organized under ch. 185 or 193, labor organizations, or federally recognized American Indian Tribes. WIS. STAT. § 11.1112;
5. Contributions more than the limits set by law. WIS. STAT. §§ 11.1101, 11.1204(3).
6. Contributions from foreign nationals. WIS. STAT. §§ 11.1208(4).

Registered lobbyists are prohibited from making campaign contributions to state candidates for partisan state office except between the first day authorized to circulate nominations papers, if the

legislature is not in session, and the day of the general election in the year of the candidate's election. WIS. STAT. § 13.625(1m). For further information on lobbyist contributions, visit the lobbying portion of the Ethics Commission's website (<http://ethics.wi.gov>) or contact an Ethics Commission staff member.

A candidate committee should monitor contributions carefully. If the candidate committee is aware that a contribution was received from a potentially prohibited source, the committee should ensure that the contribution is lawful. WIS. STAT. § 11.1204(3). It is recommended that a committee not accept any contributions if the committee cannot determine whether the contribution is lawful.

Disbursements

"Disbursement" means any of the following:

1. An expenditure by a committee from the committee's depository account.
2. The transfer of tangible personal property or services by a committee.
3. A transfer of funds between committees.
4. The purchase of a ticket for a fundraising event for a committee regardless of whether the ticket is used to attend the event.

WIS. STAT. § 11.0101(10)(a).

"Disbursement" does not include any of the following:

1. A communication made exclusively between an organization and its members. In this subdivision, a member of an organization means a shareholder, employee, or officer of the organization, or an individual who has affirmatively manifested an interest in joining, supporting or aiding the organization.
2. A communication or Internet activity by an individual acting in his or her own behalf, or acting on behalf of another person if the individual is not compensated specifically for those services, including the cost or value of computers, software, Internet domain names, Internet service providers, and any other technology that is used to provide access to or use of the Internet, but not including professional video production services purchased by the individual.
3. Any news story, commentary, or editorial by a broadcasting station, cable television operator, producer, or programmer, Internet site, or newspaper or other periodical publication, including an Internet or other electronic publication unless a committee owns the medium in which the news story, commentary, or editorial appears.
4. A nominal fee paid for a communication to the general public.

WIS. STAT. § 11.0101(10)(b).

Required Information for Disbursements

1. The date, full name, and street address of each committee to which the candidate committee has made a contribution, together with the amount of the contribution. WIS. STAT. § 11.0204(1)(a)2.
2. An itemized statement of every disbursement exceeding \$20 in amount or value, together with the name and address of the person to whom the disbursement was made, and the date and specific purpose for which the disbursement was made. WIS. STAT. § 11.0204(1)(a)8.

3. A statement of totals during the reporting period of disbursements made. WIS. STAT. § 11.0204(1)(a)10.

Obligations and Loans

Candidate committees are required to make full reports of all obligations received, made and incurred by the committee. The committee needs to include in each report information covering the period since the last date covered on the previous report. WIS. STAT. § 11.0204(1)(a).

“Obligation” means any express agreement to make a disbursement, including the following:

1. A loan or loan guarantee.
2. A promise to purchase, rent, or lease tangible personal property.
3. A promise to pay for a service that has been or will be performed.

WIS. STAT. § 11.0101(23).

Required Information for Obligations

1. An itemized statement of every obligation exceeding \$20 in amount or value, together with the name of the person or business with whom the obligation was incurred, and the date and the specific purpose for which each such obligation was incurred must be reported in campaign finance reports. WIS. STAT. § 11.0204(1)(a)9.
2. A statement of the balance of obligations incurred as of the end of the reporting period. WIS. STAT. § 11.0204(1)(a)11.

Required Information for Loans

Each loan of money made to the candidate committee in an aggregate amount or value in excess of \$20, must be reported with all of the following:

1. The full name and mailing address of the lender.
2. A statement of whether the lender is a commercial lending institution.
3. The date and amount of the loan.
4. The full name and mailing address of each guarantor, if any.
5. The original amount guaranteed by each guarantor.
6. The balance of the amount guaranteed by each guarantor at the end of the reporting period.

WIS. STAT. § 11.0204(1)(a)7.

Cash Balances

Candidate committees are required to provide a statement of the cash on hand at the beginning and end of each reporting period. WIS. STAT. § 11.0204(1)(a)6. The committee will be prompted to provide the beginning and ending cash balances when certifying the campaign finance report in CFIS.

CAMPAIGN FINANCE REPORTS

All registrants that are not exempt from filing must file campaign finance reports. Committees must continue to file periodic reports until termination of their candidate committee. The reports must be submitted electronically via CFIS (<https://cfis.wi.gov/>). WIS. STAT. § 11.1304(6).

The information listed on the campaign finance report discloses the financial activity of the candidate's campaign. The law requires disclosure of income, disbursements, and incurred obligations. WIS. STAT. § 11.0204(1)(a). Committee treasurers must exercise diligence in acquiring and furnishing the contributor information required on the receipt schedules. For all contributors, the report must disclose the individual's name and address. WIS. STAT. § 11.0204(1)(a)1. If the individual's year-to-date total exceeds \$200, you must also provide the individual's occupation. WIS. STAT. § 11.0204(1)(a)3.

Treasurers and candidates are required to make a "good faith effort" to obtain all information required on the reports. WIS. STAT. § 11.0103(1)(a).

Types of Reports

Candidates on the ballot must file a pre-primary and a pre-election report which is due eight days before the primary or general election. Candidates for state nonpartisan office are always required to file a pre-primary report, even if their names do not appear on a primary ballot. Candidates that lose in the primary or general election must continue to file reports until they are eligible for, and request, termination of their committee. Candidates must also file continuing reports in January and July of each year until they terminate their candidate committee, whether or not they are on the ballot.

With some restrictions, candidate committees that will not spend or receive more than \$2,000 in a calendar year may amend their registration and claim "exempt" status, which means they do not have to file campaign finance reports. See the section "[EXEMPTION FROM FILING CAMPAIGN FINANCE REPORTS](#)" for more information.

Reporting Periods and Elections:

Spring Primary: A committee that engages in activity concerning a spring primary must file: (1) a preprimary report; (2) a pre-election report; and (3) annually in each year of an election cycle, a report on January 15 and July 15. WIS. STAT. § 11.0204(2).

Spring Election: A committee that engages in activity concerning a spring election must file: (1) a pre-election report; and (2) annually in each year of an election cycle, a report on January 15 and July 15. WIS. STAT. § 11.0204(3).

Partisan Primary: A committee that engages in activity concerning a partisan primary must file: (1) a pre-primary report; (2) a pre-election report; (3) in an odd-numbered year, a report on January 15 and July 15; and (4) in an even-numbered year, a report on January 15 and July 15 and on the 4th Tuesday in September. WIS. STAT. § 11.0204(4).

General Election: A committee that engages in activity concerning a general election must file: (1) a pre-election report; (2) in an odd-numbered year, a report on January 15 and July 15; and (3) in an even numbered year, a report on January 15 and July 15 and on the 4th Tuesday in September. WIS. STAT. § 11.0204(5).

Reporting deadlines can be found on the Ethics Commission's website at:
<https://ethics.wi.gov/Pages/CampaignFinance/ReportPeriods.aspx>

How to Complete Campaign Finance Reports

There are two ways to enter campaign finance transactions (contributions and disbursements):

- Using the online screens in the Campaign Finance Information System ("CFIS"), and
- Using the CFIS upload templates.

Every committee must use one of the specified, approved forms. WIS. STAT. § 11.1304(1). A committee that chooses to use an upload template with schedule detail must use the approved template. Committees can find upload templates on the CFIS site in the "**Upload Transactions**" section of the menu, or by going to the Ethics Commission **Candidate Committee Overview** page: <https://ethics.wi.gov/Pages/CampaignFinance/Candidates.aspx>.

For detailed instructions on how to complete and file the campaign finance report, go to <https://cfis.wi.gov> and click on the **CFIS Manuals** link in the center of the page, or go to the Ethics Commission **CFIS Manuals & Frequently Asked Questions** page: <https://ethics.wi.gov/Pages/CampaignFinance/CFISManuals.aspx>.

Filing Reports in CFIS

State candidate committees file campaign finance reports electronically through the CFIS website. The help screens on that site may answer some of your questions. When you have entered all transactions for a reporting period, the CFIS system will automatically generate the report for you and place all transactions on the appropriate schedules.

All contributions received by the committee must be reported in Schedule 1 (Receipts) of the campaign finance report. Contributions and loans from individuals are listed in Schedule 1A (Contributions Including Loans from Individuals). Contributions from other committees, such as political action committees, political party committees, and other candidate committees, are reported in Schedule 1B (Contributions from Committees). All other income such as loans from financial institutions, contributions returned from other registrants, refunds, returns of deposits or interest on investments are reported in Schedule 1C (Other Income and Commercial Loans). The date which must be provided for all contributions is the date the committee **received** the contribution, that is, the date it acquired possession and control of the contribution, **not** the date of deposit or date on the check (unless all dates are the same). WIS. STAT. § 11.0103(2)(a)1.

All money spent by the committee is reported in Schedule 2 (Disbursements) of the campaign finance report. General operating expenditures are listed in Schedule 2A (Gross Expenditures). Contributions to other political committees are listed in Schedule 2B (Contributions to Committees).

Additional information required to be disclosed is reported in Schedule 3 (Additional Disclosure) of the campaign finance report. All obligations of the committee such as unpaid debts are listed in Schedule 3A (Incurred Obligations Excluding Loans). Loans and the individuals who guarantee loans for the committee are listed in Schedule 3B (Loans).

Schedule 4 Termination Request of the campaign finance report form (Termination Request) is used for requests to terminate a committee.

Special Report of Late Contribution (72-Hour Reporting)

Candidates for state offices must report contributions of \$1,000 or more **received** in the 14-day period before the primary or election within 72 hours of receipt. A special report of late contribution must be filed (1) for any contribution of \$1000 or more, or (2) for contributions from a single contributor totaling \$1000 or more **received** after the closing date of the pre-primary or pre-election report and before the primary or election is held. Contributions of \$1,000 or more from the candidate to his or her own campaign are included in this reporting requirement. The report must be filed within 72 hours of **receiving** the contributions. The contribution must also be reported on the next full campaign finance report. WIS. STAT. § 11.0204(7).

No-Activity Report

If a candidate receives no contributions, makes no disbursements and incurs no obligations during a reporting period, the registrant may file a “No Activity Report.” This form should be used **only** when there has been no financial activity and the cash balance remains unchanged during the reporting period. WIS. STAT. § 11.0103(3).

ATTRIBUTION STATEMENTS (DISCLAIMERS)

Attribution statements, commonly referred to as disclaimers, are statements required to be placed on any communication containing express advocacy in order to identify the person(s) who paid for and/or authorized the communication. WIS. STAT. § 11.1303(2).

No disbursement by candidate committees may be made anonymously and no contribution or disbursement may be made in a fictitious name or by one person or organization in the name of another. WIS. STAT. § 11.1303(1).

Every printed advertisement, billboard, handbill, sample ballot, television or radio advertisement, or other communication containing express advocacy which is paid for by any contribution or disbursement shall clearly identify its source. WIS. STAT. § 11.1303(2)(a).

Every communication containing express advocacy the cost of which is paid for or reimbursed by a committee, or for which a committee assumes responsibility, whether by accepting a contribution or making a disbursement, shall identify its source by the words "Paid for by" followed by the name of the committee making the payment or reimbursement or assuming responsibility for the communication and may include the name of the treasurer or other authorized agent of the committee. WIS. STAT. § 11.1303(2)(b).

Attribution statements do not apply to communications containing express advocacy printed on small items, which would normally require a disclaimer, but cannot be conveniently printed, including text messages, social media communications, and certain small advertisements on mobile phones. WIS. STAT. § 11.1303(2)(f).

Formats for Disclaimers

When a communication is paid for by a candidate committee, the disclaimer must include the words "Paid for by," followed by the name of the committee:

"Paid for by Friends of Mary Smith."

The disclaimer may also include the name of the treasurer or other authorized agent:

"Paid for by Friends of Mary Smith for Mayor, James Jones, Treasurer."

When a communication is paid for by another in coordination with a candidate committee, both the person making the payment and the committee accepting the in-kind contribution should be listed:

"Paid for by Citizens for Government, Authorized by Mary Smith for Governor."

TERMINATION OF CAMPAIGN FINANCE REGISTRATION

A candidate committee may terminate its registration if it meets the following requirements WIS. STAT. § 11.0105:

1. Determines that all financial activity will stop, and that she or he will no longer receive contributions, make disbursements, or incur obligations; and
2. Files a termination campaign finance report showing that all incurred obligations have been paid or satisfied, and that the cash balance has been reduced to zero; and,
3. Completes a request for termination in Schedule 4.

A candidate may not terminate his or her registration before a primary or election in which he or she is a candidate. If a candidate loses a primary, he or she may terminate before the election. WIS. STAT. § 11.0105(1)(b).

Incumbent office holders are candidates, and because candidates are required to file campaign finance registration statements; an incumbent officer holder cannot terminate his or her campaign finance registration prior to leaving office. WIS. STAT. §§ 11.0101(1)(c), 11.0202(1)(a).

Incumbents with limited financial activity may file for “exempt” status, which means they would not have to file campaign finance reports during that time. See the section “[EXEMPTION FROM FILING CAMPAIGN FINANCE REPORTS](#)” for more information.

Disposal of Residual Funds

Residual funds may be used for any purpose that is not for an individual’s strictly personal use and is not prohibited by law, including:

1. Repay any outstanding loans. If loans are not repaid, they must be forgiven before the committee can request termination.
2. Returning money to contributors in amounts that are not more than the contributor’s original contribution (note: the candidate or treasurer may choose which contributors to refund. The committee is not required to pro-rate and return a portion to all contributors); or
3. Donating money to any tax-exempt charitable organization or the Common School Fund; or
4. Transferring money to another registrant within the permitted contribution limit; or
5. Using any combination of the above.

WIS. STAT. §§ 11.0105, 11.1208(2)(a).

Prior to making these disbursements of residual funds, make sure the committee does not have any pending fees or settlement offers.



Wisconsin Ethics Commission

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CERTIFICATION OF AGENCY HEAD

I have reviewed this guidance document or proposed guidance document and I certify that it complies with sections 227.10 and 227.11 of the Wisconsin Statutes. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or a rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

A handwritten signature in black ink, appearing to read 'D. Carlton, Jr.'.

Daniel Carlton, Jr.
Commission Administrator
Wisconsin Ethics Commission

Wisconsin Ethics Commissioners

Mac Davis | David R. Halbrooks | Katie McCallum | Tamara Packard | Pat Strachota | Timothy Van Akkeren

Administrator

Daniel A. Carlton, Jr.