CAMPAIGN FINANCE OVERVIEW

Local Candidate Committees

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

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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 a candidate committee with the appropriate filing officer. A candidate for local office must register with the appropriate filing officer as soon as is practicable after 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; or

(c) The individual holds a state or local office.

WIS. STAT. §§ 11.0101(1), 11.0202(1)(a).

Appropriate filing officers are as follows:

Office:	Filing Officer:
County Executive	County Clerk
County Supervisor	County Clerk
County Clerk or County Treasurer	County Clerk
Clerk of Circuit Court	County Clerk
Coroner	County Clerk
Register of Deeds	County Clerk
Sheriff	County Clerk
Multi-Jurisdictional Judge*	County Clerk
Mayor, Village President	Municipal Clerk
Alderperson, Village Trustee, Town Board Member	Municipal Clerk
Municipal Clerk or Municipal Treasurer [if elected]	Municipal Clerk
Municipal Judge	Municipal Clerk
School District Board Member	School District Clerk

If a multi-jurisdictional judge serves a district with municipalities in more than one county, the filing officer is the County Clerk in the county with the largest population within the district.

WIS. STAT. § 11.0102(1)(b)-(g).

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 only activities allowed prior to registration are: the minimum amount of money needed to open an account can be deposited at a financial institution, a

post office box can be rented, and contributions and disbursements needed for the production of nomination papers can be made. 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 appropriate filing officer 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 to be filed with the appropriate filing officer using the Ethics Commission's Campaign Finance Registration Statement (CF-1 Local Candidate). WIS. STAT. § 11.1304(1).

Required Information

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.

Guide for Filing the Campaign Finance Registration Statement (CF-1)

Section A. General Information

This section must be completed by all candidate committees. It contains the information identifying the candidate committee.

A1. Candidate Committee Name

This is the name used for the attribution/disclaimer statements on advertisements and yard signs. Common options include "First Name Last Name for Wisconsin" or "Friends of First Name Last Name."

A2-12. Contact and Depository Institution Information

If the candidate committee does not have a separate address/PO box, phone number, or email for the candidate committee, then the candidate should use their personal address, phone number, and email. Candidates claiming exemption may use a personal bank account as the committee depository account. Candidates not claiming the exemption are required to set up a separate bank account for their committee.

A13-19. Treasurer Information

If the candidate is serving as their own treasurer, they should include their own contact information here.

A20-27. Other Officers

This section is intended to list other individuals that are helping on the campaign and is entirely optional. Local non-partisan candidates can list an individual here with an asterisk by their name which indicates they are to fill a vacancy if the candidate were to pass away before the election.

A28. Exemption

Indicate whether the candidate committee will not accept contributions, make disbursements, or incur obligations in aggregate of more than $2,500 in a calendar year and therefore is eligible to claim an exemption from filing campaign finance reports. If a committee raises $1,600 and spends $1,000, this is $2,600 of aggregate activity, and it is not eligible to claim exemption.

Section B. Candidate Information

B1-3. Election Information

List the office sought, including the district and branch and the election date. If the race is nonpartisan, then "nonpartisan" or "N/A" can be listed in B2. An amended registration must be filed for every election, listing the correct election date in B3.

B4-10. Candidate Information

This section should list the personal contact information of the candidate.

B11-12. Second Candidate Committee

If the candidate currently holds an elective office and has an additional candidate committee, they should indicate it in this section.

Section C. Certification

Both the candidate and treasurer shall certify the initial registration here with their signatures. If the candidate serves as the treasurer, they only need to sign once, under "Candidate," in C5. By signing the certification, the candidate and treasurer are certifying each of the following statements listed on the registration:

- I certify that I am an authorized representative of the candidate committee and that to my knowledge all of the information contained within this registration is true, correct, and complete.
- I am aware of the requirement to amend this registration statement within 10 days of any change of information contained within, including any change to the candidate committee's eligibility for exemption from campaign finance reporting.
    - When any information reported on the registration statement changes, an amendment to the registration statement must be filed with the appropriate filing officer within **ten days**. WIS. STAT. § 11.0203(3)(a). The amended registration only requires either the candidate or treasurer to certify.
- I acknowledge requirement to maintain the records of the candidate committee in an organized and legible manner for three years from the close of the most recent contribution limit period (June 30 following the April election, December 31 following the November election).
    - The treasurer must maintain all records from each contribution limit period for 3 years following the end of each period. See the Records Retention Requirement section in this guide for more information.
- I acknowledge that I am required to continue to comply with all applicable requirements under Chapter 11 of the Wisconsin Statutes until this registration is terminated. I understand that I am not released from any liability simply because the election date has passed.

- A committee remains active until termination is requested pursuant to WIS. STAT. § 11.0105. Even if the election has passed, the committee must continue to file reports and comply with all other requirements until the committee is terminated. WIS. STAT. § 11.0207. See the TERMINATION OF CAMPAIGN FINANCE REGISTRATION section in this guide for more information on termination.

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.

Failure to File a Registration Statement

Failure to file a registration statement by the deadline for filing nomination papers may prevent a candidate's name from appearing on the ballot. WIS. STAT. §§ 8.15(4)(b), 8.30(2). If a 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 or make contributions, make disbursements, or incur loans and other obligations in an aggregate amount exceeding $2,500 in a calendar year. WIS. STAT. § 11.0104. This includes the candidate's personal funds contributed and spent on campaign expenses. For example, if a committee receives $1,600 in contributions and spends $1,000 in disbursements, the committee's aggregate activity is $2,600, and it would not be eligible for exemption.

A local candidate eligible for exemption may claim exemption at any time. A local candidate claiming exemption can remain on exemption until they exceed the threshold or request termination. WIS. STAT. § 11.0104(1)(c).

Financial Records During Exemption

When a committee is exempt, it is not required to file any campaign finance reports until it requests termination. However, the candidate or treasurer is still required to keep financial records of all contributions to the committee and of all expenditures for three years after the end of the contribution limit period. WIS. STAT. § 11.0201(4). See the Records Retention Requirement section in this guide for more information.

A candidate committee that is exempt from filing campaign finance reports and for 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). While permissible, intermingling funds can cause confusion about whether the funds were received or spent for personal or for campaign purposes. It can also make it more difficult to track contribution limits. Therefore, the best practice is to have a separate account for the candidate committee.

Revoking Exemption

If the committee exceeds the $2,500 aggregate limit on contributions, disbursements, or obligations, the committee must amend its campaign registration statement by checking in Box A28, "No, this registrant is not eligible for exemption." An amendment to the registration statement must be filed with the appropriate filing officer immediately. WIS. STAT. § 11.0104(5)(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 $2,500 in aggregate contributions, disbursements, or obligations. WIS. STAT. § 11.0104(3).

If an exempt committee receives and accepts a contribution that results in the committee exceeding $2,500 in aggregate activity, the committee shall do one of the following:

1. Immediately file an amended registration revoking the exemption; or
2. Within 15 days of receiving the contribution, return the contribution to the contributor or donate it to the common school fund or to a charitable organization.
3. If the candidate had been serving as their own treasurer and using a personal account while the committee was on exempt status, the committee must open a separate bank account when exempt status is revoked and transfer all campaign funds in the personal account to the new account.

CONTRIBUTION LIMITS

All candidates running for elected office must abide by contribution limits that vary depending on the office sought and the population of the district.

Receiving Committee	From an Individual	From a Candidate Committee	From a PAC	From a Corporation/ Union
Local Candidate	Greater of $500 or 2¢ times the population in the district. Not to exceed $6,000.	Greater of $500 or 2¢ times the population in the district. Not to exceed $6,000.	Greater of $400 or 2¢ times the population in the district. Not to exceed $5,000.	$0; Illegal

Districts of 20,000 inhabitants or less have an individual or candidate committee limit of $500 and a PAC limit of $400.

Districts with 300,000 inhabitants or more will have an individual or candidate committee limit of $6,000 and a PAC limit of $5,000.

Districts with more than 20,000 but less than 300,000 inhabitants will have varying individual and candidate committee limits between $500 and $6,000 and PAC limits between $400 and $5,000.

WIS. STAT. §§ 11.1101, 11.1104.

The number of inhabitants in the jurisdiction or district is determined by the latest federal census or the census information on which the district is based, as certified by the appropriate filing officer. WIS. STAT. § 11.1101(2)(h)2.

Applicable Periods for Contribution Limits

For the purpose of calculating contribution limits, a new candidate's campaign begins on the date she or he becomes a candidate. WIS. STAT. § 11.1103(2). The campaign period includes both the primary and election. For a candidate at the spring election, the contribution limit period ends the June 30th immediately following the spring election. For candidates at the general election, the contribution limit period ends the December 31st immediately following the general election. WIS. STAT. § 11.1103(2).

For an incumbent candidate whose office is elected at the spring election, the new contribution limit period begins on July 1 following the spring election. For an incumbent candidate whose office is elected at the general election, the new contribution limit period begins January 1 following the general election. WIS. STAT. § 11.1103(1). The contribution period runs through the primary and election for the next term of that office. For an incumbent candidate whose office is elected at the spring election, the period ends June 30th following the spring election. For an incumbent candidate whose office is elected at the general election, the contribution limit period ends December 31st following the general election. WIS. STAT. § 11.1103(2)

For a candidate at a special election, the campaign period runs from the date an individual becomes a candidate through the 22nd day after the election. WIS. STAT. § 11.1103(3).

Records Retention Requirement

The treasurer of a candidate committee is required to maintain all records of the candidate committee in an organized and legible manner for three years following the end of each contribution limit period. WIS. STAT. § 11.0201(4) For example, a candidate is running for office at the Spring 2024 election. The applicable period runs from the date they become a candidate until June 30, 2024. The treasurer must maintain all records from that period until June 30, 2027. The candidate wins the election for a four-year term. The next applicable contribution limit period runs from July 1, 2024, through June 30, 2028. The treasurer must maintain the records from that period until June 30, 2031. This requirement also applies to committees on exemption.

Exceptions to Contribution Limits

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

1. Contributions that a candidate makes to his or her own candidate committee from the candidate's personal funds or property; (WIS. STAT. § 11.1104(7));
2. Contributions made by a political party committee or legislative campaign committee to a candidate committee (WIS. STAT. § 11.1104(5)); or
3. Contributions used to pay legal fees and other expenses incurred as a result of a recount or petitions to recall an officer. To qualify for this exclusion, recall expenses must occur before the recall election is ordered, or in contesting or defending the order (WIS. STAT. § 11.1104(9)-(11)). Contributions used to pay these 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.

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).

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; or
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; or
12. 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.

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 committee free of charge or at less than the usual cost, or payment of the candidate committee's obligations for such goods, services, or property. WIS. STAT. § 11.0101(8)(a)2. 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. 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. 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).

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 committee from that campaign worker. When an individual is paid to work on behalf of a candidate by a person other than the candidate committee, the payment for those services is an in-kind contribution to the candidate committee. If a person 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 candidate committee is an in-kind contribution from the person. If another person 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.

Reporting In-Kind Contributions

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 monetary 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 received 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*.

Reporting of Joint Advertisements

When committees engage in joint advertising with other committees, there is an exchange of in-kind contributions between the committees. The committees are receiving something of value from the other committee: they are receiving the full value of the ad, but they are only paying for a portion of it. Each committee will report giving in-kind contributions in the amount that they paid and receiving in-kind contributions in the amount paid for by the other committee.

For example, Committee A and Committee B split the cost of a $500 ad, paying $250 each to the vendor. Each committee will report a $250 disbursement to the vendor covering their half of the ad. Each committee must also report an in-kind contribution received from the other committee and an outgoing in-kind disbursement to the other committee. Committee A will report making an in-kind disbursement of $250 to Committee B and receiving a $250 in-kind contribution from Committee B. Committee B will report likewise.

These in-kind contributions count towards the contribution limits. For instance, if the contribution limit for Committee A is $500, Committee B has now contributed $250 to Committee A, assuming this is their first contribution. Committee B can contribute a maximum of $250 more to Committee A for the applicable period. See the CONTRIBUTION LIMITS section in this guide for more information.

The in-kind contributions likewise count towards determining whether a committee has reached the threshold to remain on exempt status. In this example, each committee has reported $500 of disbursements and $250 of contributions, for a total of $750 of aggregate activity. Joint advertising can cause a committee to rapidly reach the contribution limit and the exemption threshold, so be careful when considering such activity.

Contributions and Other Income from Businesses

Businesses may make contributions under some circumstances, but the restrictions vary by the type of business. A candidate should never list the name of a business as the contributor unless it is reported as "other income."

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). However, a candidate committee may not accept a contribution from an LLC taxed as a corporation.

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.

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

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).

Returned Contributions

A committee may return a contribution at any time before or after it has been deposited. WIS. STAT. § 11.1110(1), WIS. ADMIN. CODE ETH 1.26. 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). For example, a candidate receives a contribution from an individual on October 1, 2023. The candidate committee properly reports the contribution on the January 2024 Continuing Report, which was due and was filed on January 15, 2024. While preparing the January 2024 Continuing Report, the candidate realizes that the individual had already contributed the maximum amount for that contribution limit period. So, the candidate committee returns the contribution to the contributor on January 20, 2024. In this instance, the committee would not be in violation for exceeding the contribution limits. However, if the committee did not return the contribution until February 1, 2024, the subsequent return of the illegal contribution would not constitute a defense to the violation. WIS. STAT. § 11.1110(2)(a).

Prohibited Contributions

Certain contributions are prohibited by Wisconsin law. A candidate committee 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. § 11.1204(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 in excess of the aggregate limits set by law (WIS. STAT. §§ 11.1101, 11.1204(3)); or
6. Contributions from foreign nationals. WIS. STAT. § 11.1208(4).

Licensed lobbyists can make personal contributions to candidates for local office and their candidate committees, provided that the local candidate is **not** currently holding or a candidate for a partisan state elective office. WIS. STAT. § 13.625(1m). Lobbyists are prohibited from making campaign contributions to state candidates for partisan state office except between the first day authorized to circulate nominations papers and the day of a special or general election. Additionally, if the legislature is in session during that period, lobbyists may not make contributions to legislators or candidates or legislative office. *Id.* For further information on lobbyist contributions, visit the Campaign Finance Prohibited Contributions page on the Ethics Commission's website (https://ethics.wi.gov) or contact the Ethics Commission.

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 confirm 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; or
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; or
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). A loan received by a committee from any person or committee, other than a loan of money by a commercial lending institution in the ordinary course of business, is considered a contribution while outstanding and counts towards the contribution limit of the creditor. After repayment, the loan is no longer counted towards the limit. WIS. STAT. § 11.0101(8)(a)1., WIS. ADMIN. CODE ETH 1.25.

"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; or
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 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; and
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 beginning cash balance should match the ending cash balance of the prior report. The ending cash balance should equal the beginning cash balance plus all receipts and minus all expenditures.

CAMPAIGN FINANCE REPORTS

All registrants that are not exempt from filing must file campaign finance reports. WIS. STAT. § 11.0103(1).

The information listed on the campaign finance report discloses the financial activity of the candidate committee. The law requires disclosure of income, disbursements, and incurred obligations. WIS. STAT. § 11.0204(1)(a). 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, the report 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. WIS. STAT. §§ 11.0204(3)(a), (5)(a). Candidates for local nonpartisan office do not have to file pre-primary reports if they do not appear on a primary ballot. WIS. STAT. § 11.0204(2)(a). 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. WIS. STAT. § 11.0207. Candidates must also file continuing reports in January and July of each year until they terminate their candidate committee, even if not on the ballot. WIS. STAT. §§ 11.0204(3)(b), (5)(b), (c).

With some restrictions, candidate committees that will not spend or receive more than $2,500 in a calendar year may amend their registration and claim "exempt" status, which means they do not have to file campaign finance reports. WIS. STAT. § 11.0104. See the EXEMPTION FROM FILING CAMPAIGN FINANCE REPORTS section in this guide for more information.

All candidates wishing to terminate are required to file a termination report. WIS. STAT. § 11.0105(1)(a). If a candidate claims exemption and wishes to terminate after the election, they must file a report showing all contributions and all disbursements for the calendar year. *See Id.*

Reporting Periods and Elections

Spring Primary: A candidate at the spring primary must file: (1) a pre-primary 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 candidate at the 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 candidate at 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, July 15, and September 30. WIS. STAT. § 11.0204(4).

General Election: A candidate at 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, July 15, and September 30.WIS. STAT. § 11.0204(5).

Special Election: A candidate at a special election must file: (1) a pre-primary report if a primary is held; (2) a pre-election report; (3) a report on January 15 and July 15; and (4) unless a continuing report is required within 45 days after the special election, a post-election report.

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

The Ethics Commission requires local candidate committees to file all necessary reports with the appropriate filing officer with the Local Campaign Finance Report (https://ethics.wi.gov/Resources/CF-2L) or the Electronic Local Campaign Finance Report (https://ethics.wi.gov/Resources/CF-2LE), if the filing officer accepts reports in an electronic format. WIS. STAT. §§ 11.0204(1)(a), 11.1304(1).

When completing the reports, each schedule shall begin with the first contribution received, disbursement made, or obligation incurred. WIS. STAT. § 11.0204(1)(b). 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 1-A (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 1-B (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 1-C (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 2-A (Gross Expenditures). Contributions to other political committees are listed in Schedule 2-B (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 3-A (Incurred Obligations Excluding Loans). Loans and the individuals who guarantee loans for the committee are listed in Schedule 3-B (Loans).

A Termination Request (CF-13) is used for requests to terminate a committee. This form should be filed along with the candidate's final report. See the TERMINATION OF CAMPAIGN FINANCE REGISTRATION section in this guide for more information.

No-Activity Report ("Postcard Report")

If a candidate committee receives no contributions, makes no disbursements and incurs no obligations during a reporting period, the committee may file a "No-Activity Report," or "Postcard Report," (https://ethics.wi.gov/Resources/CF-2NA_Statement_of_No_Activity.pdf). 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)(d).

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).

Express advocacy refers to a communication that references a clearly identified candidate and unambiguously relates to the election or defeat of that candidate. Examples include "Vote for John Doe," "Reelect your Incumbent Mayor," or "Doe for City Council." WIS. STAT. § 11.0101(11).

No disbursement by a candidate committee 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 are not required on communications containing express advocacy printed on small items on which the information required cannot be conveniently printed, including text messages, social media communications, and certain small advertisements on mobile phones. WIS. STAT. § 11.1303(2)(f). Attribution statements are also not required on business cards, buttons, pencils, pens, pins, skywriting, tickets, or small online ads and similar electronic communications where the language required could not conveniently be included, and that either link directly to a website that includes the required attribution, or provide an automatic display that includes the attribution. WIS. ADMIN. CODE ETH 1.96(5).

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."

Attribution statements must be readable, legible, and readily accessible. WIS. STAT. § 11.1303(2)(g). That is, each individual letter or character must be clearly printed so that it can be easily understood, it can be read easily, and it can be seen without much difficulty. WIS. ADMIN. CODE ETH § 1.96(1). A disclaimer is evident to be readable, legible, and readily accessible if it meets all of the following requirements:

1. It appears in a sans-serif font.
2. The font is sufficiently large. On a written communication no larger than 8.5 inches by 11 inches, it is printed in at least 10-point font. On a written communication larger than 8.5 inches by 11 inches but smaller than 24 inches by 36 inches, it is printed in at least 12-point font. On a larger written communication, the letters are at least four percent of the vertical height of the written communication.
3. It appears in black text on a white background, or the contrast between the background color and the text color is at least as great as between the background color and text color of the largest text in the communication.
4. It remains visible for a period of at least four seconds.

WIS. ADMIN. CODE ETH 1.96(3).

All attribution statements shall be presented in a clear and conspicuous manner that gives the recipient of the communication adequate notice of the identity of the person making the payment or reimbursement or assuming responsibility for the communication. WIS. ADMIN CODE ETH 1.96(2).

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;
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 using the Termination Request Form, CF-13.

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). Within 10 days after losing an election, the candidate or other authorized person should either: 1) Amend the registration statement to update the office sought or election date if the candidate would like to run for office at a future election; or 2) terminate the candidate committee.

Incumbent office holders are candidates. Because candidates are required to file a campaign finance registration statement, 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 "EXEMPTION FROM FILING CAMPAIGN FINANCE REPORTS" section in this guide 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);
3. Donating money to any tax-exempt charitable organization or the Common School Fund;
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 settlement offers.