



## Chapter 7: Source of Funding (SoF) Overview

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### What is “Source of Funding”?

Lobbyists who lobby on their own behalf, and Clients, who devote substantial resources to Lobbying Activity in NYS, are required to make publicly available each Source of Funding (“SoF”) when the Expenditure Threshold has been met.

### SoF Definitions

#### Client Filer

Any Lobbyist registered pursuant to Legislative Law §1-e whose lobbying activity is performed on its own behalf and not pursuant to retention by a Client. (Such a Lobbyist is considered its own Client for reporting purposes.); or

Clients who retain Lobbyists and who meet the Expenditure Threshold.

#### Source

Any person, corporation, partnership, organization, or entity that makes aggregate Contributions in excess of the threshold. A Source includes any persons, corporations, partnerships, organizations, or entities with an Affiliate Relationship.

**There are three types of Sources – single, multiple, and affiliated.**

A **single Source** is a Source where a person, corporation, partnership, organization, or entity makes at least one Contribution during the reporting period.

A **multiple Source** is a Source where more than one person, corporation, partnership, organization, or entity comprises the Source and each person, corporation, partnership, organization, or entity makes at least one Contribution during the reporting period. (See section on “Affiliate Relationship” below.)

For example, a multiple Source could be:

- Two or more persons whom the Client Filer knows live in the same household and each makes a Contribution during the reporting period;
- Two or more corporations, partnerships, organizations, or entities that the Client Filer knows or has reason to know are related and each makes a Contribution during the reporting period; and
- A sole proprietorship and its sole proprietor if the Client Filer knows or has reason to know of the relationship and each makes a Contribution during the reporting period.

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An **affiliated Source** is a Source in which a relationship exists between the Client Filer and a Source and such Source meets the following criteria:

- The Client Filer makes decisions or establishes policy for the corporation, partnership, organization, or entity;
- The corporation, partnership, organization, or entity makes decisions or establishes policy for the Client Filer;
- The Client Filer has the authority to hire, appoint, discipline, discharge, demote, remove, or otherwise influence other persons who make decisions or establish policies for the corporation, partnership, organization, or entity;
- The corporation, partnership, organization, or entity has the authority to hire, appoint, discipline, discharge, demote, remove, or otherwise influence other persons who make decisions or establish policies for the Client Filer; or
- The Client Filer and the corporation, partnership, organization, or entity, share a majority of directors on their governing boards, or share a majority of executive management, or maintain banks accounts with shared signatories.

### For example:

An affiliated Source is a Source which meets the above criteria and gives a Contribution to the Client Filer. The Client Filer must report this Contribution as well as any Contributions received by the affiliated Source.

★ **NOTE:** When reporting an affiliated Source, you must also report either:

- the name, address and principal place of business of at least one natural person (such as an officer, director, partner or proprietor) who shares or exercises discretion or control over the activities of the corporation, partnership, organization, or entity; or
- the sources of the funds contributed by the corporation, partnership, organization, or entity to the Client Filer. See 19 NYCRR Part 938.3(e)(3).

## Contribution

Any payment to, or for the benefit of, the Client Filer and which is intended to fund, in whole or in part, the Client Filer's activities or operations. Contribution shall include equity investments in limited liability companies, general partnerships, and corporations.

Contribution shall **not** include publicly traded stocks or shares. Contribution shall not mean: a payment in exchange for goods or services rendered or delivered directly to the individual or entity making the

payment.

### Affiliate Relationship (See Source-type “multiple” for reporting purposes)

- 1) Two or more persons whom the Client Filer has actual knowledge live in the same household.
- 2) Two or more corporations, partnerships, organizations, or other entities that the Client Filer has actual knowledge or reason to know have any of the following relationships: parent/subsidiary; subsidiaries with the same corporate parent; national or regional organization and their local chapter(s); local chapters of the same national or regional organization.
- 3) A sole proprietorship and its sole proprietor if the Client Filer knows or has reason to know of the relationship.
- 4) Whether a Client Filer has “reason to know” of the relationships listed in paragraphs (2) and (3) of this definition is based on an examination of the totality of the facts and circumstances. If a reasonable person, looking at the all the facts and circumstances, would conclude that a Client Filer should know of the existence of one or more these relationships, then the “reason to know” standard has been satisfied.

### Total Expenditures

The sum of any and all payments of cash or cash equivalents made in the ordinary course of business, or a charge against available funds in settlement of an obligation made in the ordinary course of business. Total expenditures also include a promise to pay, or a promise of a payment or a transfer of anything of value made in the ordinary course of business for goods and services that have been provided or performed.

### Expenditure Threshold

Consists of the following two requirements:

- 1) The Client Filer has spent in excess of \$15,000 in Reportable Compensation and/or Expenses for lobbying in New York State during the Expenditure Threshold Period; and
- 2) The Client Filer’s Reportable Compensation and Expenses constitute at least 3% of the Client Filer’s Total Expenditures during the Expenditure Threshold Period.

A Client Filer who is a member of a Coalition must include all amounts it has contributed to the Coalition when determining whether such Client Filer has exceeded the Expenditure Threshold.

## Expenditure Threshold Period

Is determined according to the following:

- **Twelve-Month Calculation:** the 12-month period preceding and including the last day of the applicable Client Semi-Annual reporting period.
- **Calendar-Year Calculation:** January 1<sup>st</sup> to the last day of the applicable Client Semi-Annual reporting period.

Any Client Filer that does not meet the Expenditure Threshold using the Twelve-Month Calculation must then determine whether it has met the Expenditure Threshold using the Calendar-Year Calculation, and if it has, then the Client Filer is deemed to have met the statutory Expenditure Threshold.

**An example for the 2018 Client Semi-Annual Reports:**

<b>Client Semi-Annual Filing Date</b>	<b>Twelve-Month Calculation Dates</b>	<b>Calendar Year Calculation Dates</b>
<b>January 15, 2018 (covering July 1, 2017 – December 31, 2017)</b>	January 1, 2017 – December 31, 2017	January 1, 2017 – December 31, 2017
<b>July 15, 2018 (covering January 1, 2018 – June 30, 2018)</b>	July 1, 2017 – June 30, 2018	January 1, 2018 – June 30, 2018

## Reportable Amount of Contribution(s)

For each Contribution not specifically designated for lobbying in New York, the product of:

- 1) the dollar amount of the Contribution; and
- 2) Reportable Compensation and Expenses divided by Total Expenditures.

The Reportable Amount of Contribution shall also include, in addition to the amount yielded by this formula, any Contribution specifically designated for lobbying in New York.

The Reportable Amount of Contribution shall **not** include any amounts contributed for membership dues, fees, or assessments; however, they are included for purposes of determining whether the source has exceeded the aggregate \$2,500 threshold.

### Reportable Compensation and Expenses

“**Compensation**” and “**Expenses**” devoted to lobbying in New York, as those terms are defined below:

- 1) **Compensation:** shall have the same meaning as is in Legislative Law §1-c(h), i.e. any salary, fee, gift, payment, benefit, loan, advance or any other thing of value paid, owed, given or promised to the lobbyist (retained or employed) by the Client Filer for lobbying but shall not include Contributions reportable pursuant to article fourteen of the Election Law.
- 2) **Expenses:**
  - (i) For any Client Filer who lobbies on its own behalf, the term “Expenses” means any expenditures incurred by or reimbursed to the employed or designated Lobbyist for lobbying, but shall **not** include Contributions reportable pursuant to article fourteen of the election law.
  - (ii) For all other Client Filers, the term “Expenses” shall mean any expenditure reimbursed to the Lobbyist for lobbying, but shall **not** include Contributions reportable pursuant to article fourteen of the Election Law.

### SoF Filing Information

#### Who must disclose their Sources of Funding?

A Client Filer (which may be a Lobbyist who lobbies on its own behalf and/or a Client who retains a Lobbyist) who:

1. has spent in excess of \$15,000 in Reportable Compensation and/or Expenses for lobbying in New York State during the Expenditure Threshold Period; and
2. has Reportable Compensation and Expenses that constitute at least 3% of the Client Filer’s Total Expenditures during the Expenditure Threshold Period.

A Client Filer who is a member of a Coalition must include all amounts it has contributed to the Coalition when determining whether such Client Filer has exceeded the Expenditure Threshold.

#### When am I required to report SoF information?

To determine if reporting is required, a Client Filer shall aggregate the Contributions from each person, corporation, partnership, organization, or entity with an Affiliate Relationship.

When a Client Filer has met the Expenditure Threshold during the first Client Semi-Annual reporting period of the calendar year (January 1<sup>st</sup> - June 30<sup>th</sup>), the Client Filer shall aggregate all such Contributions, regardless of the amount, received from each Source. If the sum of such Contributions is more than \$2,500, then a Client Filer is required to disclose SoF information for each Contribution. If the sum of the Contributions received from each Source is \$2,500 or less, then a Client Filer is **not** required to disclose

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any Contribution(s) from the Source in the Client Semi-Annual Report that covers the first reporting period of the Calendar Year.

When a Client Filer has met the Expenditure Threshold during the second Client Semi-Annual reporting period of a calendar year (July 1<sup>st</sup> - December 31<sup>st</sup>), the Client Filer uses the following to determine whether any Contribution(s) received from a Source shall be disclosed in the Client Semi-Annual Report covering the second reporting period of the calendar year:

- 1) if during the previous reporting period (January 1<sup>st</sup> - June 30<sup>th</sup>), the Client Filer did not meet the Expenditure Threshold, then no Contribution(s) received from any Source during that first reporting period are to be added to Contribution(s) received from any Source during the second reporting period.
- 2) if during the previous reporting period (January 1<sup>st</sup> - June 30<sup>th</sup>), the Client Filer did not receive any Contribution(s) from the Source, a Client Filer shall add all Contributions, regardless of the amount, received from the Source during the second reporting period of the calendar year. If the sum of such Contributions is more than \$2,500, then a Client Filer is required to disclose SoF information for each Contribution. If the sum of the Contributions received from a Source is \$2,500 or less, then a Client Filer is **not** required to disclose any Contribution(s) from the Source in the Client Semi-Annual Report that covers the second reporting period of the calendar year;
- 3) if during the previous reporting period (January 1<sup>st</sup> - June 30<sup>th</sup>), the Client Filer met the Expenditure Threshold and received Contributions(s) from a Source in excess of \$2,500, then the Client Filer shall disclose all Contributions, regardless of the amount, received from the Source during the second client semi-annual reporting period of the calendar year;
- 4) if during the previous reporting period (January 1<sup>st</sup> - June 30<sup>th</sup>), the Client Filer met the Expenditure Threshold and received Contributions(s) from a Source in an amount totaling \$2,500 or less, then the Client Filer shall add all Contributions, regardless of the amount, received from a Source over the calendar year. If the sum of such Contributions is more than \$2,500, then a Client Filer is required to disclose SoF information for each Contribution received during the calendar year. If the sum of the Contributions received from each Source is \$2,500 or less, then a Client Filer is not required to disclose any Contribution(s) from the Source.

### Do I need to disclose Contributions of less than \$2,500?

There is no minimum amount for a Contribution to be reportable when a Source has exceeded the aggregate \$2,500 threshold. While membership dues, fees, and assessments are not included in the Reportable Amount of the Contribution, they **are** included for purposes of determining whether the identity of the Source must be disclosed. Contributions made up entirely of membership dues, fees, or assessments may be reported with an amount of \$0.

- ★ **NOTE:** See **SoF Examples** and “*When am I required to report SoF information?*” for additional rules on the reporting of specific Contributions.

### Are Contributions from persons or entities with an Affiliate Relationship aggregated?

**Yes.** A Client Filer shall aggregate the Contributions from each person, corporation, partnership, organization, or entity with the Affiliate Relationship, and report each Contribution if required (as discussed in “When am I required to report SoF information?” above).

### How do I report SoF Information?

If you are required to file a Client Semi-Annual, each required Contribution must be disclosed on the form provided by the Commission.

### What SoF information is required to be disclosed?

1) Each Contribution required to be disclosed in any Client Semi-Annual Report shall contain the following information:

(i) The name of the Source;

(a) A disclosure that identifies an intermediary or any other entity that obscures the name of the person, corporation, partnership, organization, or entity actually making the Contribution, does **not** qualify as the Source;

(ii) Name and address of principal place of business, if any;

(iii) Date the Client Filer received the Contribution(s); and

(iv) Reportable Amount of the Contribution(s).

★ **NOTE:** If a Contribution includes only membership dues, fees, or assessments, the Client Filer should disclose the contribution as \$0. If membership dues, fees, or assessments make up a portion of a contribution, the “Reportable Amount of the Contribution” is calculated (see SoF Definitions and Examples above).

2) When a Source is comprised of more than one person, corporation, partnership, organization, or entity with an Affiliate Relationship, the required information must be supplied for each such person, corporation, partnership, organization, or entity.

3) When a corporation, partnership, organization, or entity is a Source whose Contribution is required to be disclosed, and meets any one of the requirements in paragraph (4) of this subdivision, the Client Filer must disclose, in addition to the information in paragraph (1) of this subdivision, the following:

(i) name, address and principal place of business of at least one natural person (such as an officer, director, partner or proprietors) who shares or exercises discretion or control over the activities of the corporation, partnership, organization, or entity; or

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- (ii) the sources of the funds contributed by the corporation, partnership, organization, or entity to the Client Filer.

### Conditions for Additional Required Disclosure

- (i) The Client Filer makes decisions or establishes policy for the corporation, partnership, organization, or entity;
- (ii) The corporation, partnership, organization, or entity makes decisions or establishes policy for the Client Filer;
- (iii) The Client Filer has the authority to hire, appoint, discipline, discharge, demote, remove, or otherwise influence other persons who make decisions or establish policies for the corporation, partnership, organization, or entity;
- (iv) The corporation, partnership, organization, or entity has the authority to hire, appoint, discipline, discharge, demote, remove, or otherwise influence other persons who make decisions or establish policies for the Client Filer; or
- (v) The Client Filer and the corporation, partnership, organization, or entity, share a majority of directors on their governing boards, or share a majority of executive management, or maintain bank accounts with shared signatories.

### What if I do not meet the SoF reporting requirements?

**When completing your Client Semi-Annual, you must select one of the following options:**

- Reporting is not required – 501(c)(3) or gov't organization;
- Reporting is not required – no applicable Contributions;
- Reporting is not required – under spending threshold;
- Exemption pending or previously approved;
- Reporting is required and filed on paper;
- Reporting is required and will be uploaded.

### Submitting the SoF Excel Spreadsheet

**If you are required to disclose SoF information, the following options are available:**

#### Online Filers – 2 options:

3. **Upload the Excel Spreadsheet** with your Client Semi-Annual Report Filing via Online Filing System.
4. **Mail or Email** ([Helpdesk@jcope.ny.gov](mailto:Helpdesk@jcope.ny.gov)) paper Excel Spreadsheet to JCOPE.

#### Paper/PDF Filers – 1 option:

2. **Mail paper Excel Spreadsheet** with paper/PDF Client Semi-Annual Report.

### SoF Amendment

#### Can SoF information be amended after being submitted?

**Yes.** A Client Filer has a duty to amend SoF information if any change – permanent or temporary – occurs relating to the information previously disclosed, which must be completed and filed with the Commission **within 10 days of the discovery of such.**

### SoF Exclusions

**This disclosure shall not apply to:**

- a. any corporation registered pursuant to article seven-A of the executive law has exempt status under §501(c)(3), provided, however, that this disclosure shall apply to any in-kind donations of staff, staff time, personnel, offices, office supplies, financial support of any kind or any other resources to any corporation or entity that is qualified as an exempt organization by the United States Department of the Treasury under I.R.C. § 501(c)(4) when such in-kind donations are over two thousand five hundred dollars and from any corporation or entity that is qualified as an exempt organization by the United States Department of the Treasury under I.R.C. § 501(c)(3). In such case the entity receiving such in-kind donations shall disclose the fair market value and identify the I.R.C. § 501(c)(3) entity providing such in-kind donations and give notice within a reasonable time to the § 501(c)(3) entity that it shall be required to file a report with the department of law pursuant to section one hundred seventy-two-e of the executive law; and
- b. any governmental entity.

### Exemption from Disclosing Sources

JCOPE Regulations provide Client Filers with the opportunity to apply for an exemption from disclosing some or all of their sources. See 19 NYCRR Part 938 for additional information.

### Penalties

Failure to report SoF Information in a timely manner or submission of a false Filing may subject the Client Filer to civil penalties as prescribed by section 1-o of the Lobbying Act and/or late fees as prescribed by section 1-j(c)(3) of the Lobbying Act.



## Instructions for Completing the Excel Spreadsheet to Disclose SoF Information

Users must use the pre-formatted Microsoft Excel spreadsheet to enter all data related to Source of Funding (“So F”) disclosures. If a different form is used, the system will automatically reject the submission.

**The SoF Excel spreadsheet contains 13 columns:**

- Source ID
- Type of Source
- Source Name (Entity)
- Source Last Name (Person)
- Source First Name (Person)
- Address
- City
- State
- Zip Code
- Phone
- Date of Contribution
- Amount of Contribution
- In-kind Contribution

### Entering Sources

All required information must be completed for each Contribution in each row.

### Source ID Column

Each Contribution from a Source of Funding must have the same “ID” number.

	A	B
2	Source ID	Type of Source
3	1	Single
4	2	Single
5	3	Multiple
6	3	Multiple
7	3	Multiple

### Type of Source Column

Only those Contributions that exceed \$2,500 in the aggregate within the Expenditure Threshold need to be reported.

- When disclosing a **single Source**, identify the entity or individual with its Source ID number.

	A	B
2	Source ID	Type of Source
3		1 Single
4		2 Single
5		3 Multiple
6		3 Multiple
7		3 Multiple

- When disclosing **multiple or affiliated Sources**, identify all entities or individuals that are part of the Source with the same Source ID number.

	A	B
2	Source ID	Type of Source
3		1 Single
4		2 Single
5		3 Multiple
6		3 Multiple
7		3 Multiple

### Source Name (Entity) Column – Skip this column if the Source is an individual

If the Source is an **entity** (not an individual), include the full corporate name of the entity, spelling-out terms such as “corporation” or “association” where the term is part of the entity’s name. If there are multiple Sources, identify the relationship between the entities (such as affiliate, parent, or subsidiary) in this column.

B	C
Type of Source	Source Name (Entity)
Single	ABC CORPORATION
Single	CITIZENS FOR THINGS, LLC
Multiple	XYZ CENTER FOR EXCELLENCE
Multiple	XYZ CENTER FOR EXCELLENCE
Multiple	XYZ CENTER FOR EXCELLENCE

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### Source Last Name (Person) Column – Skip the column if the Source is an entity

If the Source is a **person**, identify their last name in this column.

	C	D	E
2	Source Name (Entity) ▾	Source Last Name (Person) ▾	Source First Name (Person) ▾
3		Jones	Bob
4		Smith	John
5	XYZ CENTER FOR EXCELLENCE		
6	XYZ CENTER FOR EXCELLENCE		
7	XYZ CENTER FOR EXCELLENCE		

### Source First Name (Person) Column – Skip the column if the Source is an entity

If the Source is a **person**, enter their first name in this column.

	C	D	E
2	Source Name (Entity) ▾	Source Last Name (Person) ▾	Source First Name (Person) ▾
3		Jones	Bob
4		Smith	John
5	XYZ CENTER FOR EXCELLENCE		
6	XYZ CENTER FOR EXCELLENCE		
7	XYZ CENTER FOR EXCELLENCE		

### Address Column

Insert the street address of the Source. Where the contributor has a non-U.S. address and/or phone number, enter the entire address and phone number here and enter “N/A” in the City, State, ZIP Code, and Phone Columns.

### City Column

Insert the city where the Source is located.

### State Column

Insert the official United States Postal Service two letter abbreviation of the state where the source is located.

### ZIP Code Column

Insert the five-digit ZIP Code where the Source is located.

### Phone Column

Insert the 10-digit telephone number for the Source. Do not include dashes or other punctuation.

### Date of Contribution Column

Insert the date of each contribution from each Source. The correct format is XX/XX/XXXX.

Reminder: each Contribution from the same Source should be listed separately.

### Amount of Contribution Column

Insert the dollar amount of each Contribution from each Source, in U.S. dollars. Use numerals only, without any currency symbols.

### In-Kind Contribution Column

Until otherwise notified, nothing is required to be reported in this column.

### Saving the Spreadsheet

When you have completed entry of all data related to Source of Funding disclosures; save the file as either an Excel Workbook (.xlsx) or a Comma Separated Values (.csv) file.

The image shows two examples of file save dialog boxes. The first dialog box has a 'File name' field containing 'source of funding.xlsx' and a 'Save as type' dropdown menu set to 'Excel Workbook (\*.xlsx)'. The second dialog box has a 'File name' field containing 'source of funding.csv' and a 'Save as type' dropdown menu set to 'CSV (Comma delimited) (\*.csv)'.

## SoF Examples

### Single Source

A **Single Source** may make more than one Contribution during the reporting period; list each such Contribution separately using the same Source ID.

**Example:** If ExampleCorp is a **Single Source** with a Source ID of “1”, and contributes \$3,000 on February 1, 2017 and another \$3,000 on May 1, 2017, two Contributions would be reported on the form, both with a Source ID of “1”.

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### Multiple Source

When disclosing a **Multiple Source**, identify each entity or individual that is part of the **Multiple Source** with a Source ID number followed by a letter, e.g., “2A,” “2B,” “2C” in the Source ID Column. Thus, a **Multiple Source** comprised of a parent company and a subsidiary company would be listed as “1A” and “1B.”

**Example:** If ParentCorp contributes \$7,000 on February 1, 2017, this Source’s Contribution would be listed as “2A”; if SubsidiaryCorp contributes \$7,000 on May 1, 2017, this Source’s Contribution would be listed as “2B.” Every Contribution from the parent or subsidiary would have a Source ID of “2A” or “2B”, respectively.

### Affiliated Source

Similar to reporting a **Multiple Source**, when disclosing an **Affiliated Source**, identify the entity making the Contribution to the Client Filer with a number followed by a letter; e.g., “3A”. The accompanying person (who exercises the requisite control) or accompanying Sources of Funding to the original contributor would have a Source ID of “3B”, “3C”, and so forth.

**Example: (Affiliated Source – controlling person identified):** If ExampleCorp, LLC meets the definition of an **Affiliated Source**, and contributes \$7,000 to the Client Filer on February 1, 2017, all Contributions by ExampleCorp, LLC would have a Source ID of “3A”; if John Q. Public exercises control over ExampleCorp, LLC, his Source ID would be “3B”.

- ★ **NOTE:** When reporting a controlling person, the Contribution amount for this controlling person is zero (0).

**Example (Affiliated Source – underlying Sources of Funding disclosed):** If ExampleCorp, LLC meets the definition of an **Affiliated Source**, and contributes \$7,000 to the Client Filer on February 1, 2017, all Contributions by ExampleCorp, LLC would have a Source ID of “4A”; if not disclosing a person who exercises control over ExampleCorp, LLC (like John Q. Public in the example above), the entities that provide funding to ExampleCorp, LLC should be listed with a Source ID of “4B”, “4C”, “4D”, and so on.

- ★ **NOTE:** When reporting such underlying Sources, the Contribution amounts for these underlying Sources should be zero (0).

### Contributions of less than \$2,500

**Example 1:** Jane Doe contributes \$1,000 on May 1, 2017 and \$5,000 on June 1, 2017 to Client Filer, all of which were for membership dues, fees, or assessments only.

For the purpose of filing the Client Semi-Annual Report due July 16, 2017 (covering the period January 1, 2017 through June 30, 2017), assuming the Client Filer met the Expenditure Threshold during the Threshold period, the Client Filer must disclose:

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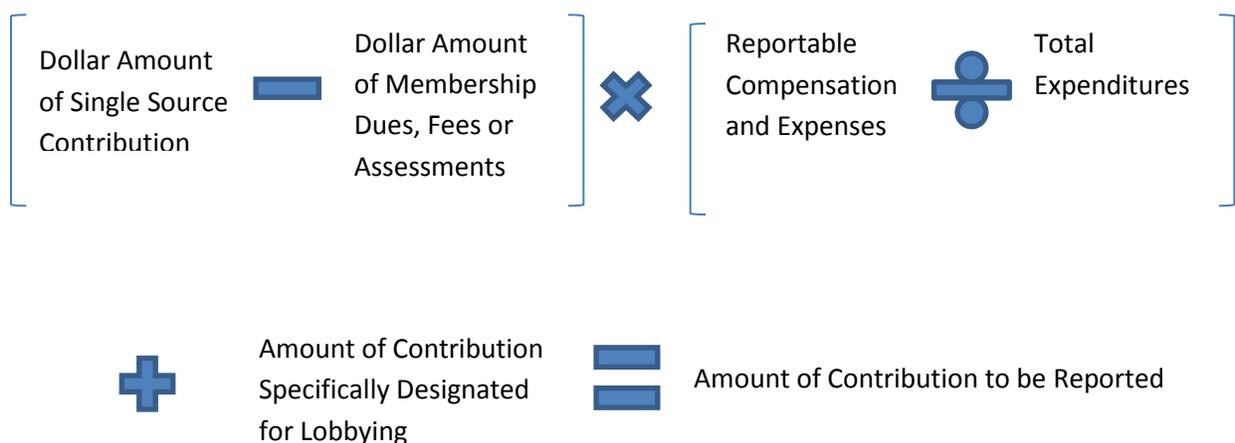
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- (i) the name of the Source;
- (ii) Name and address of principal place of business, if any;
- (iii) Date the Client Filer received the Contribution(s); and
- (iv) the Reportable Amount of Contribution received from Jane Doe as \$0 for each contribution received as described above.

**Example 2:** Jane Doe contributes \$3,000 on March 4, 2017 to Client Filer. Of this \$3,000, \$500 is for membership dues, fees, or assessments only. The Client Filer spent a total of \$1,000,000 in Total Expenditures during the Expenditure Threshold period to run the organization. The Client Filer spent \$100,000 Reportable Compensation and Expenses during the Expenditure Threshold period.

For the purpose of filing the Client Semi-Annual Report due July 16, 2017 (covering the period January 1, 2017 through June 30, 2017); the Client Filer met the Expenditure Threshold during the Expenditure Threshold Period, thus the Client Filer must determine the Reportable Amount of Contribution from Jane Doe by utilizing the following formula:

- 1) Subtract the membership dues and fees from the total Contribution amount;
- 2) For any Contribution not specifically designated for Lobbying in NYS, multiply the remaining dollar amount of the Contribution by the Reportable Compensation and Expenses and divide such figure by Total Expenditures; and
- 3) Add any Contribution amount specifically designated for Lobbying in NYS to the figure yielded by such formula.



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- In the example given, the Client Filer would first take the total \$3,000 contribution and subtract the \$500 in membership dues, fees, or assessments, leaving \$2,500 in Contribution(s) not specifically designated for Lobbying in NYS.
- The Client Filer would then apply the Amount of Contribution Formula, as described above, to the remaining \$2,500 Contribution.
- Utilizing the amounts outlined within the example, the Client Filer would first multiply the \$2,500 by the \$100,000 in Reportable Compensation and Expenses incurred during the Expenditure Threshold period totaling \$250,000,000. This amount is then divided by the Total Expenditures incurred during the Expenditure Threshold period, \$1,000,000, leaving a Reportable Amount of Contribution of \$250, plus any specified amount of contribution specifically designated for lobbying, \$0.

$$(\$3,000 - \$500) \times (\$100,000/\$1,000,000) + (\$0) = \$250$$

### The Client Filer must disclose:

- (i) the name of the Source;
- (ii) Name and address of principal place of business, if any;
- (iii) Date the Client Filer received the Contribution(s); and
- (iv) the Reportable Amount of Contribution received from Jane Doe as **\$250** for the contribution received as described above.