



2019 Source of Funding Information

Every Beneficial Client is required to either: (1) Disclose Source(s) of Funding ("SoF"); or (2) Indicate SoF reporting is not required. The information will be appended to every active CSA and Amended CSA of the affiliated Contractual Client(s) during the specified Reporting Period. A Beneficial Client may be the same as the Contractual Client.

PURPOSE

The purpose of this document is to assist Client Filers (Lobbyists who lobby on their own behalf and Beneficial Clients) with the disclosure of Source of Funding (SoF) information in JCOPE's new Lobbying Application.

NOTE: This document is **not** intended to assist Client Filers in determining whether they have met the Expenditure Threshold and require reporting to JCOPE. For assistance in determining whether you have SoF Activities which require reporting, please refer to the Guide to Lobbying and the regulations available on the JCOPE website.

GENERAL SoF INFORMATION

Source of Funding ("SoF") is a requirement for Client Filers, who meet the Expenditure Threshold, to disclose each Source who contributed more than \$2,500 to the Client Filer to fund, in whole or in part, the Client Filer's activities or operations.

Source of Funding disclosure is intended to provide the public with more information regarding the actual entities and individuals that support lobbying campaigns in New York State.

Client Filers are required to submit a Source of Funding Disclosure even if the Contractual Client is not required to submit a Client Semi-Annual Report (by virtue of being a Client Filer that only lobbies on its own behalf).

To determine if you have a SoF that may require disclosure, please refer to Part 938 of the Commission's regulations and the Commission's Guide to Lobbying (which will be posted soon on the Commission's website).

KEY DEFINITIONS

Please reference the following definitions when completing the *Source of Funding Disclosure* forms.

1. Beneficial Client

The term *Beneficial Client* means the specific individual or organization on whose behalf and at whose request or behest Lobbying Activity is conducted, and includes:

- (1) Any individual or organization that lobbies on its own behalf and
- (2) Any members of a Coalition who exceed \$5,000 in cumulative annual Lobbying Compensation and Expenses.

NOTE: The Contractual Client and the Beneficial Client may be the same.

2. Source

The term *Source* is any person, corporation, partnership, organization, or entity that makes a Contribution to the Client Filer. There are two types of Sources – **single and multiple** – and each might require disclosure of additional information if there is a “Controlling Interest” or relationship between the Client Filer and the Source.

- 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 with an Affiliate Relationship 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.

“Controlling Interest” means:

- The Client Filer makes decisions or establishes policy for the corporation, partnership, organization, or entity *making* the Contribution;
- The corporation, partnership, organization, or entity making the Contribution 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 making the Contribution;
- The corporation, partnership, organization, or entity making the Contribution 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 making the Contribution share a majority of directors on their governing boards, or share a majority of executive management, or maintain bank accounts with shared signatories.

NOTE: See ***Disclosing an Organization Source*** below for more information.

3. Contribution

The term *Contribution* is 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. A Contribution includes equity investments in limited liability companies, general partnerships, and corporations. A Contribution

does not include a payment in exchange for goods or services rendered or delivered directly to the individual or entity making the payment or publicly traded stocks or shares.

4. Affiliated Relationship

The term *Affiliated Relationship* means:

- (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.

NOTE: Reason to know standard – If a reasonable person, looking at all the facts and circumstances, would conclude that a Client Filer should know of the existence of one of the above affiliate relationships, then the “reason to know” standard has been satisfied.

5. Expenditure Threshold

A Client Filer meets the Expenditure Threshold when **both** of the following requirements have been satisfied:

- (1) the Client has spent more than \$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.

6. Expenditure Threshold Period

A Client Filer must analyze expenditures under both the Twelve-Month Calculation **and** the Calendar-Year Calculation.

To determine whether the Expenditure Threshold has been met, the Client Filer must first use the Twelve-Month Calculation (12-month period preceding and including the last day of the applicable Client Semi-Annual Reporting period). If the Client Filer does not meet the Expenditure Threshold using the Twelve-Month Calculation, then the Client Filer must next determine whether it has met the

Expenditure Threshold using the Calendar Year Calculation (January 1st to the last day of the applicable Client Semi-Annual).

If the Client Filer has met the Expenditure Threshold utilizing either calculation, then the Client Filer has met the statutory Expenditure Threshold.

Client Semi-Annual Filing Date	Twelve-Month Calculation Dates	Calendar Year Calculation Dates
January 15, 2019 (covering July 1, 2018 – December 31, 2018)	January 1, 2018 – December 31, 2018	January 1, 2018 – December 31, 2018
July 15, 2019 (covering January 1, 2019 – June 30, 2019)	July 1, 2018 – June 30, 2019	January 1, 2019 – June 30, 2019

7. Reportable Amount of Contribution(s)

Reportable Amount of Contribution(s) which require disclosure by a Client Filer include:

- Any Contribution specifically designated for lobbying in New York must be reported in its entirety; and
- Any Contribution **not** specifically designated for lobbying in New York must be reported as the product of the dollar amount of the Contribution and the Reportable Compensation and Expenses divided by Total Expenditures (*see formula below*):

$$\frac{\$ \text{ Amount of Contribution (X) Reportable Lobbying Compensation and Expenses}}{(\div) \text{ Total Expenditures}}$$

A Client Filer can determine the *Reportable Amount of the Contribution* by:

1. Subtracting the amount of a Source’s Contribution relating to membership dues, fees or assessments from the Contribution amount;
2. Multiply the remaining dollar amount of the Contribution for any Contribution not specifically designated for Lobbying in NYS by the Reportable Compensation and Expenses;
3. Divide such figure by Total Expenditures; and
4. Add any Contribution amount specifically designated for Lobbying in NYS to the figure yielded by such formula.

The *Reportable Amount of Contribution* **does not** include the amount of any membership dues, fees, or assessments. However, such dues, fees or assessments are included/counted when determining whether the Source exceeded the \$2,500 threshold. For example, a Client Filer who receives only membership dues (of over \$2,500) as a Contribution will still report the Source of the Contribution, and any other information required, but would report the Contribution amount as \$0.

8. Reportable Lobbying Compensation and Expenses

Reportable Lobbying Compensation and Expenses means the Compensation and Expenses devoted to lobbying in New York State.

The term *Reportable Compensation* means 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.

The term *Reportable Expenses* means any cost of Lobbying Activity that is not Lobbyist Compensation and that is incurred by or reimbursed in connection with a Lobbying Activity.

- 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.
- 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.

9. Total Expenditures

The term *Total Expenditures* means 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.

THINGS TO KNOW

- SoF information is considered part of the Client Semi-Annual Report (CSA). Beneficial Clients are responsible for SoF disclosure. Contractual Clients are responsible for all other parts of the Client Semi-Annual Report.
- Every Beneficial Client is required to either: (1) Disclose Source(s) of Funding (SoF); or (2) Indicate SoF reporting is not required. The information will be appended to every active CSA and Amended CSA of the affiliated Contractual Client(s) during the specified Reporting Period.

- SoF disclosure does not apply to any corporation that qualifies as an exempt organization under I.R.C. Section 501(c)(3).
- If a Client Filer meets the Expenditure Threshold and is thereby required to disclose a SoF, then it must disclose each Source who contributed more than \$2,500 to the Client Filer to fund, in whole or in part, the Client Filer’s activities.
- A Client Filer who is a member of a Coalition and meets the requirements for SoF disclosure must include all amounts it has contributed to the Coalition when determining whether such Client Filer has exceeded the Expenditure Threshold.
- Only one SoF Form **per Beneficial Client** can be submitted per reporting period.
- A SoF Form can be started, saved and submitted beginning six months less one week prior to the SoF Form’s statutory due date (example – the January/June SoF Disclosure can be started around the end of January).
- The SoF Form can be submitted regardless of whether a Client Semi-Annual Report or Client Semi-Annual Report Amendment are pending processing, as long as the SoF information is for the chosen reporting period.
- Once submitted, a SoF Form cannot be deleted; the Filer must submit a Request to Withdraw to remove the Filing from public view.
- Once submitted, the Filer cannot make any changes to the SoF Form. Any change or modification to SoF information requires submission of a SoF Amendment form.
- A SoF filing can be completed and filed after a Client Filer’s relationship has terminated (after the Termination Effective Date), as long as the Client Filer had an ‘active’ relationship during the CSA Reporting Period related to the SoF Filing.

FILING DEADLINES

Since the SoF Form is considered part of the CSA, the Client Filers responsible for submitting the SoF are subject to the same CSA statutory due dates (July 15th and January 15th).

CSA REPORTING PERIOD	PERIOD COVERED	DUE DATE
January/June	January 1 – June 30	July 15
July/December	July 1 – December 31	January 15 (of the following year)

NOTE: Effective January 1, 2019, JCOPE will grant a 7-day grace period from a Filing’s statutory due date to submit a required Statement and/or Report(s) before any potential late fees *may* be imposed.

CONTRIBUTION REPORTING – WHEN TO DISCLOSE

A Client Filer must aggregate Contributions from any person, corporation, partnership, organization, or entity with an Affiliate Relationship.

Expenditure Threshold met during the *first* Client Semi-Annual reporting period of the Calendar Year (January 1st - June 30th):

- If the aggregated sum of the Contributions received from a Source is **more than** \$2,500 (regardless of the amount received per Contribution), the Client Filer is required to disclose **each** Contribution received from the Source in the January/June Client Semi-Annual Report.
- If the aggregated sum of the Contributions received from a Source is **\$2,500 or less**, then the Client Filer is **not** required to disclose any Contribution(s) received from the Source in the January/June Client Semi-Annual Report.

Expenditure Threshold met during the *second* Client Semi-Annual reporting period of the Calendar Year (July 1st – December 31st):

The Client Filer uses the following to determine whether any Contribution(s) received from a Source shall be disclosed in the July/December Client Semi-Annual Report:

- If during the previous reporting period (January 1st - June 30th), the Client Filer ***did not meet the Expenditure Threshold***, then **no** Contribution(s) received from any Source during the first reporting period are added to Contribution(s) received from any Source during the second reporting period.
- If during the previous reporting period (January 1st - June 30th), the Client Filer ***did not receive any Contribution(s) from the Source***, the Client Filer shall add all Contributions, regardless of the amount, received from the Source during the second reporting period of the Calendar Year and report as follows:
 - If the aggregated sum of the Contributions is **more than** \$2,500, then the Client Filer is required to disclose **each** Contribution received from the Source in the July/December Client Semi-Annual Report.
 - If the aggregated sum of the Contributions received from a Source is **\$2,500 or less**, then the Client Filer is not required to disclose any Contribution(s) received from the Source in the July/December Client Semi-Annual Report.
- If during the previous reporting period (January 1st - June 30th), the Client Filer ***met the Expenditure Threshold*** and the aggregated sum of the Contributions received from a Source was **more than** \$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;

- If during the previous reporting period (January 1st - June 30th), the Client Filer ***met the Expenditure Threshold*** and the aggregated sum of the Contributions received from a Source was \$2,500 ***or less***, then the Client Filer shall add all Contributions, regardless of the amount, received from a Source over the Calendar Year and report as follows:
 - If the aggregated sum of such Contributions is more than \$2,500, then the Client Filer is required to disclose each Contribution received from the Source during the Calendar Year in the July/December Client Semi-Annual Report.
 - If the aggregated sum of the Contributions received from a Source is \$2,500 or less, then the Client Filer is not required to disclose any Contribution(s) received from the Source.

INFORMATION COLLECTED ON THE SOURCE OF FUNDING FORM

The online SoF Form in the new LA contains its own main navigation menu and can be viewed in a “tabbed format” or in “full view”, depending on Filer preference.

Online Filings will populate specific Information from existing Profiles, if available:

- Client Filer (Beneficial Client) Information
- Contractual Client Information

Online Filers can access the SoF form within the Lobbying Application (‘LA’):

- (1) from their *Dashboard*
- (2) within their Organization Profile, or
- (3) within an associated Client Semi-Annual Report if the Client Filer is also the Contractual Client.

The SoF Form contains the following fields. Items denoted with a red asterisk ‘*’ are required fields.

Biennial Period*

Every two-year period commencing with the January 1, 2019 – December 31, 2020 period, and so on thereafter.

You can select a different Biennial Period from the drop-down menu. SoF Forms that are available for the corresponding Biennial Period are selectable.

SoF Year/Reporting Period*

- January/June
- July/December

Client Information*

The term 'Client' includes both Contractual and Beneficial Clients. The name(s) of both the Contractual and Beneficial Client(s) must be identified on every SoF Form.

BENEFICIAL CLIENT

The term *Beneficial Client* means the specific individual or organization on whose behalf and at whose request or behest Lobbying Activity is conducted, and includes:

- (1) Any individual or organization that lobbies on its own behalf and
- (2) Any members of a Coalition who exceed \$5,000 in cumulative annual Lobbying Compensation and Expenses.

NOTE: The Contractual Client and the Beneficial Client can be the same person or entity.

1. If you access your SoF Form by selecting 'Start SoF' on the *Beneficial Client(s) & SoF* tab of your Client Semi-Annual Report:
 - *Data disclosed on your Organization Profile will populate this information.*
2. If you create your SoF Form by selecting the '**Source of Funding**' button from the '**Client Filings**' quick start menu:
 - You must provide the '**Beneficial Client**' and '**Contractual Client**' names.

CONTRACTUAL CLIENT INFORMATION

If you have an affiliation with other Contractual Clients during the reporting period, you may add them directly to a SoF Form.

When adding a *new* Contractual Client to your SoF Form, you may be required to provide the following information if a Profile does not yet exist in LA:

a) Contractual Client Business Name

The **Organization Name** (including Coalitions and Public Corporations)

b) Contractual Client Business Address, Phone Number, Email Address

The address, phone number, and email address of the Contractual Client's place of business.

c) Contractual Client Responsible Party (Chief Administrative Officer)

You may be required to also provide the name of the person who is responsible for making and filing Statements and Reports required under the Lobbying Act for the Contractual Client, as well as their business title, address, phone number, and email address.

You may remove Contractual Client(s) directly from a SoF Form. However, please note you must list **at least one Contractual Client on a SoF Form.**

NOTE: Removal of a **Contractual Client** does **NOT** create an Amendment and/or Termination. Removing a **Contractual Client** from a SoF Form has no impact on any associated Filings. If your relationship has terminated, a Registration Amendment or Termination must be submitted.

Source of Funding Statement*

Every Beneficial Client is required to either: (1) Disclose Source(s) of Funding ('SoF'); or (2) Indicate SoF reporting is not required.

If you do **not** meet the SoF reporting requirements, one of the following options must be selected:

- Not required to Report – Beneficial Client is a 501(c)(3) or gov't organization;
- Not required to Report – Beneficial Client had no applicable Contributions;
- Not required to Report – Beneficial Client is under spending threshold; or
- Not required to Report – Exemption pending or previously approved.

If you **are** required to disclose SoF information, select '**Required to Report**' from the drop-down menu, and provide the required information below.

NOTE: You can download and fill-in the Excel Spreadsheet provided on the SoF tab and then upload it; or you can add each Source individually through the online form by selecting the '**Add Source of Funding**' button.

LA will NOT *accept* the Excel spreadsheet if there is any missing and/or invalid information contained in the spreadsheet. You must correct the information on the spreadsheet before LA will allow the information to be uploaded and filled-in.

However, if you notice a 'mistake' (spelling, incorrect dollar amount) after the information has been uploaded and filled-in, LA will allow you to correct that information after it has been uploaded and filled-in.

Contractual Clients | Source Of Funding Form | Reporting Period: 2019 | Full View

Source of Funding

Source of Funding

SOF Summary Statement

Please select one applicable statement

Required to Report

Source of Funding List

Download Template File

Download Example File

Choose a File | Load

Add Source of Funding

Show 10 entries

ID	Type of Source	Name	Address	Phone	Date of Contribution	Amount of Contribution	In-kind Contribution
No data available in table							

Showing 0 to 0 of 0 entries

Continue

Source of Funding Information*

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.

Source Category*

Many Sources can be listed. However, each Contribution must be listed separately and must be categorized by a Source Category:

- **Single Source**

A person, corporation, partnership, organization, or entity makes at least one Contribution during the reporting period. A Single Source's contribution (source, dollar amount, date of contribution) can only be listed ONCE within a calendar year.

- **Multiple Sources**

A Source comprised of *more than one* person, corporation, partnership, organization, or entity with an Affiliate Relationship which makes a Contribution during the reporting period.

- When a Source is a **multiple Source**, the required information for each such person, corporation, partnership, organization, or entity must be disclosed.
- Numerous Contributions from the same Multiple Source can be listed. (*see Source ID information*)

a) **Example – January/June Reporting Period**

ExampleCorp makes a contribution of \$3,000 on February 1, 2019 and another \$3,000 on May 1, 2019; the two contributions would be reported on the SoF for the January/June period, both with a Source ID of "1".

NOTE: This exact Contribution CANNOT be listed on the SoF for the July/December period of the same calendar year.

The Source could have more Contributions in the July/December period; but they would have different dates, and (possibly) dollar amounts.

Source ID*

You must assign each Contributor a unique Source ID Number. The Source ID Number is the numeric identifier of the Entity (Organization) or Individual for the applicable reporting period. The SAME Source ID number must be used for the identical Contributor (Individual or Entity). The Source ID number assigned to an Entity or Individual is for the applicable reporting period (January/June OR July/December) only.

The unique Source ID helps to identify various situations that may occur during the applicable reporting period (January/June; or July/December):

- A. Identify a Source who makes a single Contribution during the reporting period;
- B. Identify a Source who makes multiple Contributions during the reporting period;
- C. Identify Multiple Sources where no Parent and Subsidiary relationship exists; and
- D. Identify Multiple Contributions from a Source comprised of a Parent and Subsidiary relationship.

1	Source	Type of Source	Source Name (Entity)	Source Last Name (Person)	Source First Name (Person)
2	1	Single	Entity A		
3	A	2	Single	Doe	John
4		3	Single	Anderson	Maria
5		4	Single	Entity B	
6		5	Single	Entity C	
7		6	Single	Entity D	
8	B	6	Single	Entity D	
9		6	Single	Entity D	
10		6	Single	Entity D	
11		6	Single	Entity D	
12		7A	Multiple	Smith	John
13	C	7B	Multiple	Doe	Mary
14		8P	Multiple	Parent Company B	
15		8S1	Multiple	Subsidiary Company A	
16		8S2	Multiple	Subsidiary Company B	
17	D	8S3	Multiple	Subsidiary Company C	
18		8S4	Multiple	Subsidiary Company D	
19		8S5	Multiple	Subsidiary Company E	
20		9	Single	Entity E	

- (a) When disclosing **Multiple Sources** who do **NOT** have a **Parent/Subsidiary relationship**, identify all Entities and/or Individuals that are part of the Multiple Source relationship with the **SAME** Source ID Number **followed by a letter**.

1	Source	Type of Source	Source Name (Entity)	Source Last Name (Person)	Source First Name (Person)
2		7A	Multiple	Smith	John
3		7B	Multiple	Doe	Mary

- (b) When disclosing **Multiple Sources with a Parent/Subsidiary relationship**, identify the Parent Entity with a Source ID number followed by the letter **'P'**.
- When disclosing a **single Subsidiary related to the same Parent Entity**, identify the single Subsidiary by using the same numeric Source ID number of the Parent Entity, followed by the letter **'S'**.

	A	B	C
1	Source ID	Type of Source	Source Name (Entity)
12	7P	Multiple	Parent Company A
13	7S	Multiple	Subsidiary Company A
14	8P	Multiple	Parent Company B
15	8S	Multiple	Subsidiary Company A

- When disclosing **multiple Subsidiaries related to the same Parent Entity**, identify the Parent Entity by assigning a numeric value to the Source ID followed by the letter ‘P’. Identify each Subsidiary by using the SAME numeric Source ID of the Parent Entity, followed by the letter ‘S’ and a number.

EXAMPLE: Parent Company A is assigned a Source ID of **8P**. Subsidiary Company A is assigned a Source ID of **8S1**; Subsidiary Company B is assigned a Source ID of **8S2**; etc.

1	Source	Type of Source	Source Name (Entity)
2	8P	Multiple	Parent Company B
3	8S1	Multiple	Subsidiary Company A
4	8S2	Multiple	Subsidiary Company B
5	8S3	Multiple	Subsidiary Company C
6	8S4	Multiple	Subsidiary Company D
7	8S5	Multiple	Subsidiary Company E
8			

Contributions from a Single Source making one Contribution for the reporting period must have a Source ID of a one-digit number with no letter.

a) **Example - Single Source making one Contribution**

ExampleCorp makes a contribution of \$3,000 on February 1, 2019; such Contribution would be reported on the form, with a Source ID of “1”.

Contributions from the same Multiple Source must have the same ID number followed by a letter.

a) **Example – Multiple Parent/Subsidiary Sources**

If ParentCorp contributes \$7,000 on February 1, 2019; such Contribution would be listed as “1P”. If SubsidiaryCorp contributes \$7,000 on May 1, 2019; such Contribution would be listed as “1S”.

b) **Example – Multiple Affiliated Sources**

If John Doe contributes \$6,000 on February 16, 2019, this Source's contribution would be listed as "1A"; if Jane Smith (who lives at the same address) contributes \$5,500 on May 12, 2019, this Source's contribution would be listed as "1B." Every contribution from the affiliated Source would have a Source ID of "1A" or "1B", respectively.

Disclosing an Organization Source

Each Contribution from an Organization should only be disclosed ONCE per *Date of Contribution* within the reporting period.

Name of Source (Organization)

The business name of the Source (Organization) who made the Contribution.

Business Address and Phone Number

The Source's (Organization) business address and phone number.

Date of Contribution

The *Date of Contribution* is the date the Source made the Contribution to the Client Filer.

Amount of Contribution

The *Amount of Contribution* is the dollar amount of the Contribution made by the Source to the Client Filer.

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 as described above.

In-Kind Contribution

In-kind Contributions include donations of staff, staff time, personnel, offices, office supplies, financial support of any kind or any other resources.

A drop-down menu is provided so a 501(c)(4) that is required to file a Source of Funding report and receives In-kind Contributions of over \$2,500 from a 501(c)(3) can indicate such.

The Client Filer must identify the 501(c)(3) that made the Contribution and select 'yes' from the drop-down menu. **DO NOT INCLUDE A DOLLAR AMOUNT.**

NOTE: If you are using the pre-formatted Excel Spreadsheet, you must use CAPITAL "Y" or "N" in this column.

Controlling Person/Entity Information

If a Client Filer has a “*Controlling Interest*” in the Source **OR** the Source has a “controlling interest” in the Client Filer, then Client Filer must **ALSO** disclose the following information:

- 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**
- the Sources of the funds contributed by the corporation, partnership, organization, or entity (Donors to the Source) to the Client Filer.

“*Controlling Interest*” means:

- The Client Filer makes decisions or establishes policy for the corporation, partnership, organization, or entity *making* the Contribution;
- The corporation, partnership, organization, or entity making the Contribution 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 making the Contribution;
- The corporation, partnership, organization, or entity making the Contribution 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 making the Contribution share a majority of directors on their governing boards, or share a majority of executive management, or maintain bank accounts with shared signatories.

Source ID of “Controlling Interest” *

If you are using the pre-formatted Excel Spreadsheet, you must assign the “*Controlling Interest*” (*Controlling Person or Donor(s) to the Source*) the SAME Source ID number used for the Contributor (Individual or Entity). The Source ID number assigned to an organization or individual is for the applicable reporting period (January/June OR July/December) only.

Type of “Controlling Interest” *

You must indicate whether you are adding information for a “*Controlling Person*” or “*Donor(s) to the Source*” by selecting the corresponding radio button.

Name and Address of “Controlling Interest” *

You must provide the Name and Address for the “*Controlling Person*” or each “*Donor to the Source*”

If the “*Donor to the Source*” is an individual, please ensure you have selected the “*Donor to the Source*” radio button and enter their name in the **Organization or Individual’s Name** field. **Do NOT** enter their name on the “*Controlling Person*” tab.

Disclosing an Individual Source

Each Individual Contribution should only be disclosed **ONCE** per *Date of Contribution* within the reporting period.

Name of Source (Individual)

The name of the person (Source) who made the Contribution.

Business Address and Phone Number

The Source's (Individual) business address and phone number.

Date of Contribution

The *Date of Contribution* is the date the Source made the Contribution to the Client Filer.

Amount of Contribution

The *Amount of Contribution* is the dollar amount of the Contribution made by the Source to the Client Filer.

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 as described above.

In-Kind Contribution

In-kind Contributions include donations of staff, staff time, personnel, offices, office supplies, financial support of any kind or any other resources.

A drop-down menu is provided so that a 501(c)(4) that is required to file a Source of Funding report and receives In-kind Contributions of over \$2500 from a 501(c)(3) can indicate such contributions.

The Client Filer must identify the 501(c)(3) that made the Contributions and select 'yes' from the drop-down menu. **DO NOT INCLUDE A DOLLAR AMOUNT.**

NOTE: If you are using the pre-formatted Excel Spreadsheet, you must use CAPITAL "Y" or "N" in this column.

ATTESTATION*

An Attestation is required before any Filing can be submitted. By attesting, the Filer acknowledges that the information (provided by the Filer) in all statements and reports required under Legislative Law Article

1-A is true, correct and complete to the best knowledge and belief of the signor under penalty of perjury. (See Section 1-p of the Lobbying Act).

SoF AMENDMENTS – WHEN TO FILE

A Client Filer has a duty to amend SoF information if there is any change – permanent or temporary – to the information previously disclosed on a SoF Form during the specified period, which must be completed and submitted to the Commission **within 10 days of the discovery of such**.

Each Amended SoF Form requires the Filer to provide a specific date the change(s) are (or will be) effective; known as an “**Effective Date of Change**”. Multiple changes can be made on a SoF Form **as long as all the changes being made on the Filing have the same Effective Date of Change**. Otherwise, separate Amendments are required for **each** Effective Date of Change.

Amended SoF Forms can be submitted at any time during the calendar year regardless of whether the original SoF Form or other SoF Forms are pending, as long as the “**Effective Date of Change**” is within the same biennial period as the SoF Form being amended.

Amended SoF Form Effective Date

An Amended SoF Form “**Effective Date of Change**” is the date a specific change (or changes) takes effect; **not the date the Amendment is submitted**.

An Amended SoF Form can be completed and filed *after* a **Termination End Date**, as long as the relationship between the Contractual Client and Client Filer was “active” during the reporting period of the SoF Form being amended.

All information will pre-populate from your Profile and most recently submitted SoF Form, Amended SoF Form.

An Amended SoF Form is required to reflect any changes to the:

- **Amount of Contribution;**
- **Date of Contribution; and**
- **Source information.**

SOURCE OF FUNDING EXCLUSIONS

This disclosure **shall not** apply to:

- any corporation registered pursuant to article seven-A of the executive law that has an exempt status under §501(c)(3); and
- any governmental entity.

NOTE: This disclosure shall apply to any In-kind Contribution. (See “**In-Kind Contribution**”

information above.)

EXEMPTION FROM DISCLOSING SOURCES

Client Filers may apply for an exemption from disclosing some or all of their Sources. (See 19 NYCRR Part 938.4 of the Commission's Regulations for additional information).

TICKETING IN THE NEW LOBBYING APPLICATION

The new Lobbying Application provides for a mechanism of communication between the Filer and JCOPE staff, facilitating filing issue awareness and deficiency resolution through a system of Ticketing. Tickets may be generated by Staff to address a specific issue, or in some cases, auto-generated by the Lobbying Application. Tickets will appear on your dashboard in the LA.