



# Michigan Campaign Finance Candidate Manual

INSTRUCTIONS PROVIDED BY THE MICHIGAN BUREAU OF ELECTIONS  
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# I. Introduction

[Michigan's Campaign Finance Act \(MCFA\), P.A. 388 of 1976](#), as amended, promotes the public disclosure of political contributions and expenditures. The Secretary of State and the County Clerks seek disclosure through voluntary compliance of candidates, groups and committees with the requirements of the MCFA.

The MCFA requires groups participating in Michigan elections to form and register committees. Committees are groups that:

- receive contributions or make expenditures to influence voters for or against the
- nomination or election of a candidate;
- receive contributions or make expenditures to influence voters for the qualification, passage, or defeat of a ballot question;
- make independent expenditures to influence voters; or
- receive contributions or make expenditures to assist a political party in qualifying for ballot access in Michigan

Exceptions are:

- An individual, other than a candidate, does not constitute a committee.
- A person, other than a registered committee, making an expenditure to a ballot question committee as long as the person does not solicit or receive contributions for the purpose of making an expenditure to that ballot question committee, does not constitute a committee.

The types of committees covered by the MCFA are:

- Candidate Committees
- Political and Independent Committees (PACS)
- Ballot Question Committees
- Political Party Committees

To register, a committee files a Statement of Organization. Statement of Organization forms can be obtained from the Secretary of State's website at <https://www.michigan.gov/sos/elections/disclosure>. State level filers must file electronically. Once a committee is registered, it may be required to file



campaign statements and other reports to disclose the committee's campaign finance activity in Michigan elections.

The MCFA specifies when and under what conditions a committee may be dissolved. A dissolved committee has no further filing obligations. All committees are encouraged to request dissolution when activity in the committee ends. A committee that has not been

dissolved and does not have a Reporting Waiver must continue to file campaign statements as required by the MCFA.

If you have questions, do not hesitate to seek assistance from the Department of State's Bureau of Elections in Lansing. Possible violations can be avoided with early advice and use of instructional materials provided by the Department. When seeking specific legal advice, always rely on the MCFA and the Rules promulgated to administer the MCFA.

## **Forming and Registering a Candidate Committee**

Candidates seeking state, judicial, county, city, township, village, certain school offices and other publicly elected candidates in Michigan must meet the disclosure obligations provided under Michigan's Campaign Finance Act (MCFA). This is true even if he or she uses personal funds to campaign; does not receive or spend any funds when seeking office; or is running a write-in campaign.

### **Definition of Candidate**

An individual becomes a candidate under the MCFA as soon as he or she:

- files a fee, Affidavit of Incumbency or nominating petition for an elective office; **OR**
- is nominated as a candidate for elective office by a political party convention or caucus and certified to the appropriate filing official; **OR**
- receives a contribution or makes an expenditure in an attempt to be nominated or elected to office; **OR**
- gives consent to someone else to receive a contribution or make an expenditure in an attempt to be nominated or elected to office.

Once a candidate has met one of the conditions above, the committee must be formed within ten (10) calendar days. Once formed, the committee has ten (10) additional calendar days to file the Statement of Organization with



the filing official. Formation is establishing the information needed to complete the Statement of Organization. The most important elements of formation include selecting a committee treasurer and a committee depository.

**Withdrawn Candidate:** [Section 20](#) of the MCFA provides that an individual is not a candidate if the individual 1) filed a fee, affidavit of incumbency, or nominating petition for an elective office, withdraws within the time limit established by law and 2) if the individual has not received a contribution, made an expenditure, or given consent for another person to receive a contribution or make an expenditure to secure the individual's nomination or election to an elective office. Payment of a filing fee for elective office is not an expenditure in this situation.

**Recall Candidate:** An officeholder who is the subject of a recall vote is a candidate. A person who is the subject of a recall may make expenditures from his or her Candidate Committee to oppose the recall. See Appendix P for more information concerning recall elections.

**Appointed Officeholder:** An individual appointed to an elective office is not a candidate under the MCFA until he or she meets the above definition or is the subject of a recall election. For the purposes of the MCFA, an elected officeholder is considered to be a candidate for reelection to that same office unless the officeholder is constitutionally or legally barred from seeking reelection or fails to file for reelection to that office by the applicable filing deadline.

**Write-in Candidate:** An individual nominated at a primary through write-in votes that has not received or spent any funds in order to be elected becomes a candidate five days after the Board of Canvassers certifies the nomination.

An individual elected to office at an election through write-in votes that has not received or spent any funds to be elected becomes a candidate on the date the election is certified.

An individual who receives a contribution, makes an expenditure, or gives consent for another person to receive a contribution or make an expenditure for the purpose of seeking write-in votes at an election is a candidate as soon as he or she receives the contribution or makes the expenditure or gives consent to the other person to receive the contribution or make the expenditure.



**Testing the Waters:** There is no provision in the Michigan Election Law or MCFA for “testing the waters.” A person who spends or receives money to “test the waters” for a Michigan elective office becomes a candidate as soon as he or she spends or receives money or authorizes anyone else to spend or receive money to further the candidate nomination or election.

**Term-Limited Candidate:** An officeholder who is term-limited is no longer a candidate for that office and therefore can no longer make campaign related expenditures from his or her Candidate Committee account for that office. Additional information on term-limited candidates is provided later in this document.

**Federal Candidates:** Candidates running for federal office are subject to federal campaign finance disclosure laws and not required to file under the MCFA. Information on the federal campaign finance disclosure laws can be obtained from the Federal Election Commission (FEC). Contact information for the FEC can be found in Appendix Z.

## **Definition of Candidate Committee**

An individual who becomes a candidate is required to form a Candidate Committee. Candidate Committee means the committee designated in a candidate’s filed Statement of Organization. A Candidate Committee is under the control and direction of the candidate named in the Statement of Organization. A candidate may only have one committee for each office sought.

As soon as a person becomes a “candidate” under Michigan’s Campaign Finance Act, he or she has:

- Up to Ten (10) calendar days to form a Candidate Committee.

After the committee is formed, the candidate has:

- Ten (10) additional calendar days from its formation date to register the committee.

Please note that a group of candidates cannot run their campaigns out of a single candidate committee or PAC. This is often referred to as running as a slate. The MCFA requires that each candidate must have his/her own candidate committee which cannot be used to make contributions to or expenditures on behalf of another candidate. Candidate Committees may have joint fund raising events or make joint expenditures.

See Appendix F. for more information.



## Registering the Committee

A candidate covered by the MCFA registers the committee by filing a Statement of Organization form. Statement of Organization forms can be obtained from the Department of State's Bureau of Elections in Lansing, any County Clerk's office or the Secretary of State's [website](#)

## Where to File

Offices that file with the County Clerk's Office:

- County, City, Township, Village, Public School Board and Community College Board.
- A local candidate whose district crosses county boundaries must register with
- the Clerk of the County where the greatest number of eligible voters reside.

Offices that file with the Michigan Department of State's Bureau of Elections:

Governor, Lt. Governor	Secretary of State
Attorney General	State Senate
State Representative	State Board of Education
University of Michigan Regent	Michigan State University Trustee
Wayne State University Governor	Michigan Supreme Court
Court of Appeals	Circuit Court
District Court	Probate Court
Municipal Court	

## Candidates Exempted from Filing Requirements

**Precinct Delegate:** A candidate who seeks a precinct delegate position is not subject to the filing requirements of the Campaign Finance Act. Consequently, candidates for precinct delegate positions are not required to file a Statement of Organization or Campaign Statements.



**School Board Candidate:** A candidate who seeks a school board seat may not be subject to the filing requirements of the Campaign Finance Act if he or she meets the following criteria:

- the school district in which the office is being sought has a pupil membership count of 2,400 or less; and
- the Candidate Committee of that candidate receives or spends \$1,000.00 or less for the election.

The candidate must still include proper identification on printed and broadcast materials related to the election as required by the MCFA and may **not** accept contributions from any prohibited source such as corporations, labor unions, domestic dependent sovereign, Indian tribes, persons holding a 1% or greater interest in a Detroit casino, public bodies or Ballot Question Committees.

If the candidate spends or receives more than \$1,000.00, or if the pupil count exceeds 2,400 on the most recent pupil count day, the candidate must file a Statement of Organization and meet the filing requirements of the MCFA.

A candidate who determines that he or she is required to file under the Campaign Finance Act should contact the county clerk immediately for filing information and forms. A candidate whose school district crosses county boundaries should contact the Clerk of the County in which the greatest number of voters eligible to vote in the school district's elections reside.

## **Keeping the Committee's Statement of Organization Current**

The information contained on the Statement of Organization must be kept up-to-date. If a change in the information takes place, an amendment to the form must be filed no later than the due date of the next Campaign Statement required after the change. A committee may voluntarily file the required Statement of Organization amendments earlier if desired.

## **When a Candidate Committee Can or Cannot Be Used to Seek a Second Office**

Under certain circumstances, a Candidate Committee can be used to seek a second office.





- A candidate for a local office (village, township, city, school or county) can use his or her Candidate Committee to seek a second local office if the contribution limit for the new office is the same or greater than the contribution limits for the former office.
- A local candidate who wishes to seek election to a state elective office must register a separate Candidate Committee with the Bureau of Elections.
- A state elective officeholder cannot use his or her Candidate Committee to seek another office. A candidate for a state elective office who wishes to seek election to another state elective office, local office, or judicial office must register a separate Candidate Committee to seek the office.
- A candidate for a judicial office can use his or her judicial Candidate Committee to seek another judicial office if the contribution limit for the new office are the same or greater than the contribution limit for the current office. A judicial officeholder cannot use his or her judicial Candidate Committee to seek election to a state elective office.
- A judicial officeholder who wishes to seek election to a
  - state elective office must register a separate Candidate Committee to seek the office.
  - A term-limited state, county or local officeholder must form a new committee to
    - seek election to any other office.

*The term "state elective office" means the office of governor, lieutenant governor, state senator, state representative, secretary of state, attorney general, supreme court justice, state board of education, University of Michigan regent, Michigan State University trustee and Wayne State University governor.*



# II. Campaign Finance Disclosure Requirements

## Campaign Statements

A committee discloses its campaign finance activity on campaign statements. A campaign statement consists of a cover page, a summary page and a series of schedules that itemize the committee's contributions, other receipts, expenditures, debts and fundraisers held by the committee. A fundraiser schedule summarizes each fundraiser held by the committee. Campaign Statement forms and instructions can be obtained from the Department of State's Bureau of Elections in Lansing, any county clerk or the Secretary of State's website. Certain committees are required to file their Campaign Statements electronically with the Bureau of Elections. See Appendix D for more information on these requirements.

## The Reporting Waiver

A Candidate Committee that does not expect to receive or spend more than \$1,000.00 for an election can obtain a Reporting Waiver by selecting **YES** on the Original Statement of Organization or on an amended Statement of Organization. A committee that maintains a Reporting waiver is exempt from filing detailed campaign statements unless it exceeds the \$1,000.00 threshold. The Reporting Waiver does not exempt the committee from filing 48 Hour/Late Contribution Reports. The Reporting Waiver is further explained in Appendix C.

*Note: A Candidate Committee of a former officeholder, who leaves office without a Reporting Waiver, must file campaign statements each year until the committee is officially dissolved.*

## Campaign Statement Closing Dates, Due Dates and Coverage Dates

Campaign statements have specific coverage periods, closing dates and due dates as detailed below. If the due date of a campaign statement falls on a weekend or state holiday, the due date is automatically moved to the next business day. This does not apply to closing dates.



## When Campaign Statements Are Required

The Candidate Committee of a candidate whose name appears on a ballot for an election, who spends funds for a write-in campaign or who participates in a party convention or caucus must file a Pre-Election Campaign Statement and a Post-Election Campaign Statement. This is true for each election in which the candidate seeks nomination or election. If an individual becomes a candidate after the closing date for the Pre-Election Campaign Statement, only the Post-Election Campaign Statement is required for that election. See [Campaign Finance Disclosure](#) for more information.

In addition to Pre-Election and Post-Election Campaign Statements, the following statements are owed by a candidate committee.

- An Annual Campaign Statement must be filed each year;
- A July Quarterly must be filed each year in which the office is not up for election; and
- An October Quarterly must be filed each year in which the office is not up for election.

Exceptions to the filing requirements are explained under “The Reporting Waiver” and “Annual Campaign Statement Filing Exemptions.”

### If candidate is participating in an election:

Type of Statement	Closing Date of Statement	Statement Due Date
Pre-Election Campaign Statement	16 days before election/convention	11 days before election/convention
Post-Election Campaign Statement	20 days after election/convention	30 days after election/convention
Annual Campaign Statement	December 31	January 31

### If candidate is NOT participating in an election:

July Statement	July 20	July 25
October Statement	October 20	October 25



**Campaign Statement Coverage Dates:** A campaign statement's opening date is the date after the closing date of the last campaign statement filed by the committee. If the committee has never filed campaign statements, the opening date of the first Campaign statement filed is the earlier of the following two dates: 1) the committee's formation date or 2) the date the committee accepted its first contribution or made its first expenditure. The first campaign statement filed by a committee extends through the "closing date" of the statement that is due. As the campaign statement that is due picks up where the last campaign statement left off, an Annual Campaign Statement will not cover the entire year.

**Definition of Election:** An "election" is defined as a primary, general, special, recall or school election held in Michigan or a convention or caucus held by a political party in Michigan to nominate candidates. The Primary and the General are separate elections.

**Annual Campaign Statement Filing Exemptions:** The Act exempts certain Candidate Committees from filing an Annual Campaign Statement. As provided under the exemptions, an Annual Campaign Statement is not required of the following:

- The Candidate Committee of an incumbent judge.
- The Candidate Committee of an officeholder whose salary is less than \$100.00 a month. (To be eligible for this exemption, the committee must not have received any contributions or made any expenditures during the period covered by the Annual Campaign Statement.)
- A Candidate Committee that files a Post-General Campaign Statement due between December 1 and January 30. (The requirement to file the Annual Campaign Statement that is due on January 31 immediately following the Post- General due date is waived.) The Candidate Committee is, however, required to file all subsequent Annual Campaign Statements.
- A Candidate Committee that has a Reporting Waiver is not required to file Annual Campaign Statements if it maintains the Reporting Waiver.

**Immediate Disclosure Reports:** See Appendix G

**Late Filing Fees:** See Appendix E



## **Campaign Finance Compliance Statement/Affidavit**

**Pre-Election Campaign Finance Compliance Statement:** The Michigan Election Law requires any candidate filing for office at the state, county or local level to file an affidavit which states that on the date the affidavit was executed, “all statements, reports, late filing fees, and fines required of the candidate or a candidate committee organized to support the candidate’s election under the Michigan Campaign Finance Act ... have been filed or paid.”

The affidavit is not required of a candidate elected to a U.S. Senate, U.S. House, precinct delegate position or school board position in a district with a pupil count of 2,400 or less unless the candidate spends or receives over \$1,000.00 for the election.

The Pre-Election Campaign Finance Compliance Statement is required of candidates and is a part of the Affidavit of Identity and Receipt of Filing form used to gain ballot access. Without the statement, the filing official will reject the filing, and the candidate will be ineligible to appear on the ballot.

A candidate who falsifies the statement is guilty of perjury punishable by a “fine of not more than \$1,000.00 or imprisonment for not more than 5 years or both.”

## **Post-Election Campaign Finance Compliance Statement/Affidavit - Elected Candidates Only**

The Michigan Election Law, MCL 168.848, requires any candidate elected to office on the state, county or local level to file an affidavit prior to assuming office which states that on the date the affidavit was executed, “all statements, reports, late filing fees, and fines required of the candidate or a candidate committee organized to support the candidate’s election under the Michigan Campaign Finance Act ... have been filed or paid.”

The affidavit is not required of an elected candidate whose Candidate Committee did not receive or expend more than \$1,000.00 during the election cycle. In addition, the affidavit is not required of a candidate elected to a U.S. Senate, U.S. House or a precinct delegate position.

An elected candidate who is required to file a Post-Election Campaign Finance Compliance Statement must submit the form to the filing **official designated to receive the elected candidate’s campaign finance disclosure filings.**



An elected candidate who is required to file the statement who fails to submit the form is guilty of a misdemeanor punishable by a “fine of not more than \$500.00 or imprisonment for not more than 90 days, or both.” An elected candidate who falsifies the statement is guilty of perjury punishable by a “fine of not more than \$1,000.00 or imprisonment for not more than 5 years or both.”

## **Frequently Asked Questions (FAQs)**

### **When can I file the Compliance Affidavit?**

The form can be filed any time after the date of the General Election. There is no need to wait until the returns are certified. There is no need to wait until the Post-General Campaign Statement is owed. If at the time of signing the candidate’s committees do not have any outstanding filings required or late filing fees owed, the Compliance Affidavit can be executed and filed.

### **When is the Compliance Affidavit due?**

The Compliance Affidavit is due prior to assuming the duties of the new office. This is the date that the term begins. Therefore, most filings are due on January 1st. However, governmental offices are closed on January 1st, the due date for filing is rolled to the next business day.

### **Can the due date be extended?**

No. There is no provision in the Michigan Election Law that provides for the extension of the due date.

### **Is the postmarked date considered the filed-on date?**

No. The filing is required to be received by the filing official. The postmark is not considered the filing date.

### **Must the Compliance Affidavit be Notarized?**

Yes. The Compliance Affidavit must be properly and completely executed. Please review the Affidavit carefully before submitting it to the filing official. Incomplete dates and missed or incomplete information may require the candidate to re-execute the Affidavit.

### **What if I’m out of state?**

It is recommended that the Compliance Affidavit be executed by a Michigan notary. However, a Compliance Affidavit notarized by an out- of-state notary will not be rejected.



### **What if I file it late?**

While there is no late filing fees assessed for a late filed Compliance Affidavit, Michigan Election Law stipulates that the Compliance Affidavit must be filed before assuming the duties of office. Failure to submit the Affidavit timely subjects the candidate to a possible misdemeanor violation.

### **I have fees, can I apply for a payment plan?**

The Bureau of Elections will enter into payment plans for those committees with outstanding late filing fees. However, entering into a payment plan does not meet the requirement of the Compliance Affidavit. To sign the Affidavit, all fees must be paid in full.

### **Can I use a credit card to pay fees?**

No, the Bureau of Elections does not accept credit cards. You can pay in person at the Bureau of Elections or mail your payment into the Bureau of Elections.

### **I'm appealing the fee; must I pay it before signing the Affidavit?**

Yes. If the fee is not waived by the due date of the Affidavit, the fee must be paid. If it is later determined that the fee is not owed, the committee will be issued a refund.

### **Can I create my own form or change the wording on the form No?**

Michigan Election Law stipulates that the form is prescribed by the Secretary of State.



# III. Contributions And Other Receipts

## Candidate Committee – Recording and Reporting Contributions and Other Receipts

Committees receive monies, goods and services from a variety of sources. Any items of value received by the committee are called receipts. The receipts are separated into two types by the MCFA; “contributions” and “other receipts”.

- **Contributions** are the monies, goods and services donated or loaned to the committee. Contributions of monies donated to the committee are called “direct” contributions. Contributions of goods and services donated to the committee are called “in-kind” contributions.
- **Other Receipts** are the monies received by the committee that are not contributions. Common examples include interest, refunds, rebates received by the committee and un-cashed or returned checks. A loan from a financial institution is also an “other receipt”.

## Types of Contributions

**Contribution of Money:** A Committee may accept direct contributions of money from legal sources. Direct contributions of \$20.01 or more must be on written instruments such as a check, money order or credit card. Direct contributions of \$20.00 or less may be received in cash.

**Credit Card Contributions:** A committee may receive contributions via credit card. The documentation requirement and the identifying information is the same as other contributions. The committee must collect and disclose the name of the contributor, address, date of the contribution and the amount. If the contribution is from an individual that gave over \$100.00, the occupation and employer information is required to be collected and reported by the committee as well. An original signature from the contributor is not needed. The committee may set up an auxiliary account for purposes or receiving credit card contributions. This is considered a legitimate secondary depository. See ([IS: 4/7/1978 Wyszynsk.](#)) The committee must keep the records that substantiate the credit card contributions for 5 years.

**In-kind Contribution:** In-kind contributions are goods, services and facilities donated or loaned to the committee at no cost or at a discount. An in-kind contribution could be a donation of postage stamps, paying off a debt





incurred by the committee or donating professional services to the committee. The value of an in-kind contribution is the fair market value of the goods or services or the usual rental charge of the facility. If the committee receives a discount unavailable to the general public, the value of the in-kind contribution is the amount discounted.

**Loan as a Contribution:** A committee may accept loans from legal sources. A loan is considered a contribution for the same amount as the loan. Therefore, a loan of \$100.00 is a contribution of \$100.00. A loan can be a loan of money or an in-kind contribution. A Loan Endorsement is an in-kind contribution to the committee in the amount of the endorsement.

## Recording and Reporting Receipts

The committee treasurer or designated record keeper must:

- Record and report all contributions received, regardless of amount, from individuals by the amount, date received, and the donor's name and address. If single or cumulative contributions received from the same individual total \$100.01 during the election cycle or more, the donor's occupation, employer and principal place of business (address) must also be recorded and reported.

**Joint Checking Accounts:** Record and report contributions received on a joint personal checking account as being received by the person who has signed the check. If the committee has knowledge that the check was intended to be split among contributors, record and report each contributor separately. This is common for joint checking accounts between spouses.

- Record and report all contributions received from groups, businesses, firms or any other types of organizations that are not registered as a committee under the Act by amount, date received and the contributing organization's name and address. If an individual gave money toward the organization's contribution, the amount the individual gave, the date the organization received the individual's donation, and the individual's name and address must be recorded and reported as a "memo itemization." If an individual gave \$100.01 or more toward the organization's contribution, the individual's occupation, employer and principal place of business (address) must also be recorded.



- Record and report all contributions received from Independent, Political and Political Party Committees registered under the Act by the amount, date received and the committee's name and address.
- Record and report all "other receipts" by the amount, date received, and the name and address of the source. A short description of the "other receipt" must also be included.
- For specific information on how contributions and "other receipts" are reported, refer to the Campaign Statement Instructions and Forms booklet.

**Prompt Deposit Required:** The committee treasurer or agent must promptly deposit all monies received by the committee in the committee's depository. The committee receives a contribution as soon as the committee treasurer or an agent designated by the treasurer receives it.

**When a Written Instrument is Required:** A contribution of \$20.01 or more must be made on a written instrument such as a check or money order. The written instrument must show the name of the person making the contribution, date, amount and the name of the committee accepting the contribution. A committee may not accept contributions of \$20.01 or more in cash. For contributions made by credit card, the committee needs to record the same information for each contribution as if the contribution were made by check or money order.

## Limitations On Contributions to Candidates

The Act establishes contribution limits for all elective candidates. The contribution limits are based on an "election cycle".

- An election cycle begins on the day following a general election in which the office involved appears on the ballot and ends on the day of the next general election in which the office appears on the ballot.
- For a special election, the election cycle begins on the day the special election is scheduled or the date the office involved became vacant (whichever is earlier) and ends on the day of the special election.

Cash contributions, contributions made by a written instrument such as a check or money order, in-kind contributions of goods and services and loans from individuals all count toward the limitation.

The contribution limits chart lists the maximum amount individuals, Independent Committees, Political Committees and Political Party



Committees may give to an elective candidate during the election cycle. **IMPORTANT:** For current contribution limits please see the [Contribution Limits Page](#).

## **Acceptable Contributions and Exemptions**

**Contribution of Money:** A Candidate Committee may accept direct contributions of money from legal sources in the form of cash (\$20.00 or less), check, money order or credit cards.

**Loan as a Contribution:** A committee may accept loans from individuals, Independent Committees, Political Committees, Political Party Committees and financial institutions. Loans, other than financial institution loans, are recorded as contributions and must be within the contribution limits. A loan received by a committee which is endorsed or guaranteed by a third party means the third party is liable for the amount loaned. Amounts repaid on a loan by the committee no longer count toward the contribution limit applicable to the lender or any person endorsing or guaranteeing the loan. A Candidate Committee is prohibited from making a loan to another Candidate Committee.

**Loan as an "Other Receipt" – Financial Institution Loan:** A loan made by a financial institution is recorded as an "other receipt."

**In-Kind Contributions:** In-kind contributions are goods, services and facilities provided to the committee at no cost or at a discount. An in-kind contribution could be a donation of lumber to the committee, a person paying off a debt incurred by the committee or a person donating professional services to the committee.

- The value of an in-kind contribution is the fair market value of the goods or services or the usual rental charge of the facility. If the committee receives a discount unavailable to the general public, the value of the in-kind contribution is the amount discounted.
- A corporation, labor organization or domestic dependent sovereign may not make an in-kind contribution to a Candidate Committee, Political Committee, Independent Committee or Political Party Committee from treasury funds. Any contributions of funds, goods or services must be from the corporations, labor organizations, or domestic dependent sovereign's (Indian Tribe) separate segregated fund that is registered as an Independent or Political Committee.

**Contributions from Out-of-State Groups:** See Appendix K



If the Candidate Committee that received the contribution is a state-level or judicial committee, the group would file the Statement of Organization with the Bureau of Elections. If the contribution was made to a candidate for local office, the Statement of Organization would be filed with the appropriate County Clerk.

**Dependent Minor Contributions:** A contribution made by a dependent minor is counted against the contribution amount given by the minor's parent or guardian.

**Contributions From Committees and Organizations:** A person cannot give a contribution to another person with the understanding or agreement that the contribution will be passed on to a particular Candidate Committee. In view of this, an amount contributed to a candidate by an Independent Committee, Political Committee, Political Party Committee, group, business, firm or other type of organization does not count toward the contribution limit applicable to any person who may have given the funds involved to the contributing committee or organization. This remains true even if a contributing organization is required to supply the committee with information on individuals who gave funds that went toward the contribution.

**Disposing of Debts from a Previous Election Cycle:** Debts may be carried forward and paid in subsequent election cycles. Section 52(6) [8] of the MCFA, MCL 169.252(6), sets out the requirements for paying debts from a previous election cycle with funds received in a current election cycle. There are two options provided in Section 52(6) for the payment of debt from a previous election cycle.

*Option 1:* Written designation from contributor is required.

A contribution received by a candidate committee is considered to be for the current election cycle unless designated by the contributor for a previous election cycle. A designated contribution applies only to the limit of the cycle so designated. A contributor can designate a contribution for a previous election cycle if:

- The designation is made in writing for a specific election cycle identified by the contributor by the date of the election or the year of the election.
- It can be substantiated that the contributor did not reach the contribution limit set for the candidate in the election cycle identified in the designation; and



- The designated contribution does not exceed the candidate committee's outstanding debts from the election cycle identified in the designation.

*Option 2:* Written designation from contributor is not required.

A contribution received by a candidate committee is considered to be for the current election cycle and is applied to the contribution limit of the current election cycle. The debt is paid using the current cycle funds without a written designation up to the contribution limit of the current cycle. The contribution limit of the previous cycle is not considered in this option. Once the contribution limit is reached, additional contributions from the contributor can only be used to pay debts from a previous election cycle using option 1 above.

Committees are encouraged to resolve all debts promptly to avoid future filing requirements and potential violations.

**Partnership, Limited Liability Company (LLC) or Professional Limited Liability Company Contributions:** Contributions can be received from partnerships, LLCs and PLLCs, but special conditions exist for reporting the contributions. For more information see Appendix O2

**Bundled Contributions:** "Bundling" is defined as the delivery of one (1) or more contributions from individuals to the Candidate Committee of a candidate for Governor, Lt. Governor, Secretary of State, Attorney General, State Board of Education, University of Michigan Regent, Michigan State University Trustee, Wayne State University Governor or Supreme Court Justice, by an Independent or Political Committee (PAC) registered with the Secretary of State.

Contribution limits apply to bundled contributions. A PAC may give bundled contributions that are equal in amount to the contribution limit that they must adhere to if they were giving the committee a contribution directly. The bundled contribution limit is in addition to the contribution limit that the committee is allowed to give directly from the committee's PAC account.

**Candidate's Contributions to Own Committee:** Candidates may make unlimited contributions to their own committees. All contributions received from the candidate must be recorded, deposited and reported like all other contributions.

**Loans:** A candidate who wishes to loan his committee funds must report the funds given to the committee as a loan on a campaign statement. If the



committee receives contributions from contributors in excess of the amount needed for expenditures and disposition of other debts and obligations, the candidate can receive repayment on a loan made to his or her Candidate Committee.

**In-Kind Contributions and In-Kind Loans:** A candidate can pay for campaign expenses directly out of his or her own pocket. Campaign purchases made by a candidate with personal funds are in-kind contributions of goods or services to the Candidate Committee. A candidate may be reimbursed for out-of-pocket campaign expenses (in-kind contributions) with committee funds. Reimbursements made by a Candidate Committee for out-of-pocket campaign expenses incurred by the candidate must be reported as detailed below.

**In-Kind Contribution - Candidate Reimbursed During The Reporting Period:**

- The goods and services purchased by the candidate are reported on the Itemized In-Kind Contributions Schedule 1-IK. The “Goods or Services Purchased by Candidate - Loan” box must be checked.
- The reimbursement is reported on the Itemized Expenditures Schedule 1B with the purpose shown as “reimbursement for in-kind contributions”. The purpose must note that the detail information is reported on the In-Kind Schedule.

**In-Kind Loan - Candidate Repaid in a Subsequent Campaign Statement:**

- The goods and services purchased by the candidate are reported on the Itemized In-Kind Contributions Schedule. Check the “Goods or Services Purchased by Candidate - Loan” box.
- The amount owed by the committee to the candidate at the close of the reporting period is reported on the Debts and Obligations Schedule 1E.
- The repayment is reported on the Itemized Expenditures Schedule 1B of the appropriate Campaign Statement. The purpose must note that the detail information is reported on the In-Kind Schedule.

Note: A candidate cannot be repaid for loans made to his or her Candidate Committee unless the transaction has been reported as a loan on the Campaign Statement that covers the period during which the transaction occurred.



**Endorsements:** An endorsement is not (in and of itself) a contribution under the MCFA. An organization such as a corporation, labor organization, domestic dependent sovereign or committee can endorse a candidate. However, the expense to communicate the endorsement may be considered a contribution to a candidate committee. Therefore, committees and organizations must be in compliance with the MCFA when making expenditures to communicate an endorsement. If the candidate committee alone makes expenditures to communicate the endorsement, no violation of the MCFA can occur.

**Contribution Exemptions:** An individual can assist a committee in a number of ways without the assistance counting as a contribution to the committee. For more information see Appendix O1

**Immediate Family Exemption:** A candidate and his or her immediate family members are exempt from the contribution limits except gubernatorial candidates receiving public funds. The Act's definition of "immediate family" is a child residing in the candidate's household, the candidate's spouse, or an individual claimed by the candidate or the candidate's spouse as a dependent for federal income tax purposes.

### **Prohibited Contributions - See Appendix O**

Funds received by a committee which are returned to the contributor within 30 business days after their receipt are not viewed as a "contribution" under the Act.

- Funds that are returned to the contributor which have not been deposited in the committee's account are not reported on the next Campaign Statement required of the committee.
- Funds deposited in a committee's account that are subsequently returned to the contributor must be reported on the Campaign Statement covering the period during which the contribution was received and returned.

**Fund Raisers** - See Appendix F



# IV. Expenditures And Disbursements

## Recording and Reporting Expenditures

**Expenditures** are anything of monetary value spent by the Candidate Committee to influence the nomination or election of the candidate or the qualification, passage or defeat of a ballot question.

The committee treasurer or designated record keeper must record all expenditures by the amount, date made, purpose, and the name and address of the individual or business that received the funds. A receipt must be obtained for each expenditure made by the committee (a canceled check is acceptable). See Appendix A

**When a Written Instrument is Required:** A Candidate Committee may not make expenditures of \$50.01 or more in cash. An expenditure of \$50.01 or more must be made by a written instrument such as a check or money order. The written instrument must show the Candidate Committee name and the name of the recipient. Persons authorized to make committee expenditures do not have to be listed on the committee's Statement of Organization.

## Acceptable Expenditures

**Petty Cash Fund:** The committee treasurer may set up a petty cash fund with funds withdrawn from the committee's official account. The committee must keep records of payments from the petty cash fund showing the amount, date and purpose of each expenditure. Single expenditures of \$50.01 or more must not be made from the petty cash fund.

**In-Kind Expenditures:** In-kind expenditures are goods, services and facilities donated at no cost. The value of an in-kind expenditure is the fair market value or usual rental charge of the good, service or facility.

**Incidental Expense Disbursements (Officeholders Only):** "Incidental Expense" means an expenditure that is an ordinary and necessary expense paid or incurred in carrying out the business of an elective office. The Candidate Committee account of a candidate who is holding office may be used to make disbursements to pay for expenses that are incidental to holding that office. The following is a listing of some of the incidental expenses for which disbursements may be made:





- A disbursement necessary to assist, serve, or communicate with a constituent. A disbursement to purchase office furniture, equipment and supplies.
- A disbursement for a district office if the office is not used for campaign-related activity.
- A disbursement for the public official or his or her staff, or both, to attend a conference, meeting, reception, or similar event.
- A disbursement to maintain a publicly owned residence or temporary residence
  - at the seat of government.
- An un-reimbursed disbursement for travel, lodging, meals or other expenses incurred by the public official, a member of the public official's immediate family, or a member of the public official's staff in carrying out the business of the elective office.
- A donation to a tax-exempt, charitable organization, including the purchase of tickets to charitable or civic events.
- A disbursement to a ballot question committee.
- A purchase of tickets to another Candidate Committee's fund raiser, not to exceed \$100.00 per Candidate Committee per calendar year. The tickets are to be used by the candidate whose committee is making the purchase, or by members of his or her immediate family or his or her staff.
- A purchase of tickets to other committee's fund raisers, not to exceed \$100.00 per committee per calendar year. If tickets to fund raising events sponsored by a Political Committee, Independent Committee, Ballot Question Committee or Political Party Committee are purchased as "incidental expenses", those purchases would be limited to \$100.00 per committee per calendar year.
- A disbursement for an educational course or seminar that maintains or improves skills employed by the public official in carrying out the business of the elective office.
- A purchase of advertisements in testimonials, program books, souvenir books, or other publications if the advertisement does not support or oppose the nomination or election of a candidate.



- A disbursement for consultation, research, polling, and photographic services not related to a campaign.
- A fee paid to a fraternal, veteran, or other service organization.
- A payment of a tax liability incurred as a result of authorized transactions by the Candidate Committee of the public official.
- A fee for accounting, professional, or administrative services for the Candidate
- Committee of the public official.
- A debt or obligation incurred by the candidate committee of a public official for a disbursement authorized by one of the incidental expense subdivisions of the Act, if the debt or obligation was reported in the Candidate Committee is Campaign Statement is filed for the year in which the debt or obligation was incurred.

The Incidental Office Expense Disbursements Schedule 1C is designed to accommodate reporting of incidental expense disbursements as a part of the Candidate Committee's Campaign Statements.

**Credit Card Expenditures:** A committee may make expenditures via credit card. These expenditures are reported based on the committee type and the holder of the credit card. Credit card expenses involve additional considerations and care must be taken to fully report and track the debt records, interest payment and revolving payments in the committee records. Most commonly, there are 3 situations that the committee may find in the use of a credit card.

1. A committee has its own credit card in the name of the committee and the committee makes payments to that credit card company
2. A candidate of a committee or their spouse uses his or her personal credit card to make expenses on behalf of the committee
3. A committee volunteer uses his or her personal credit card to make expenses on behalf of the committee with the understanding that the committee will promptly provide reimbursement

**A committee that has been issued a credit card** (the name of the committee is on the credit card) can make expenditures on that credit card at any time. At the time that the committee discloses making a payment to



the credit card company, the committee must memo-itemized all of the expenses made on the credit card that have not been previously disclosed.

- If the debt to the credit card company is paid in full within the reporting period, the committee is not required to report the expenses on the Debts and Obligations schedule.
- If the debt to the credit card company is not paid in full within a reporting period, the committee must disclose the outstanding debt owed to the credit card company.

Interest paid on a debt over the amount of the original debt is reconciled at the end payment period and can be shown as an expenditure to the credit card company for interest.

A candidate or the candidate's spouse that uses his or her personal credit card to make expenses on behalf of the committee is in fact making in-kind contributions to the committee. How the in-kind contributions are reported depends on when the reimbursement is made to the candidate/spouse.

- If the reimbursement to the candidate/spouse is being made in the same reporting period as the in-kind contribution, the committee reports the reimbursement to the candidate/spouse and memo sub-itemizes the vendors where the goods/services were purchased. The reimbursement is made to the candidate/spouse, not the credit card company. In this situation, the committee does not report anything on the Debts and Obligations Schedule or the In-kind Contribution Schedule.
- If the reimbursement to the candidate/spouse is being made in a subsequent reporting period as the in-kind contribution, the committee reports receiving the in-kind contribution from the candidate/spouse and reports the vendor where the goods/services were purchased on the In-kind Contribution Schedule. The contribution can be listed as a loan that is owed back to the candidate and must be added to the Debts and Obligations Schedule. The credit card company does not appear on the In-kind Contribution Schedule or Debts and Obligations Schedule at all as the committee does not owe the credit card company; the candidate/spouse is assuming this debt as personal debt. When the committee is able to reimburse the candidate/spouse in a subsequent reporting period, a payment is reported on the debt owed to the candidate/spouse. The payment should be reported on both the Direct Expenditure Schedule and the Debts and Obligations



Schedule. (If committee is unable to reimburse the candidate/spouse, the debt must be listed as forgiven on the Debts and Obligations Schedule at the time of dissolution of the committee.)

**A committee volunteer that uses his or her personal credit card** to make expenses on behalf of the committee with the understanding that the committee will promptly reimburse him or her is not making an in-kind contribution. In this case, the volunteer is assuming personal responsibility for the debt and the credit card company does not appear on the campaign statement.

- If the reimbursement to the volunteer is made in the same reporting period as the purchases, the committee reports the reimbursement to the volunteer and memo sub-itemizes the vendors where the goods/services were purchased. The reimbursement is made to the volunteer, not the credit card company. In this situation, the committee does not report anything on the Debts and Obligations Schedule or the In-kind Contribution Schedule.
- If the reimbursement to the volunteer is made in a subsequent reporting period as the purchases, the committee reports the expenditures as an in-kind debt owed to the volunteer in the current campaign statement. The debt is carried forward until the reporting period it is brought to zero. When the committee makes a payment to reimburse to the volunteer the committee, a direct expenditure is made to the volunteer; not the credit card company. The purpose of the expenditure should be made clear that the payment is for an in-kind contribution or loan from the volunteer.
- If the volunteer is not repaid, the debt must be listed as forgiven by the volunteer to the extent that the volunteer does not exceed the contribution limit. Care must be taken to ensure that the contributions limits are not exceeded inadvertently.

### *Credit Card FAQs*

#### **Can my committee use a credit card to make expenditures?**

Yes. There are several ways that a committee might use a credit card. Depending on the situation, care must be taken to report the activity timely and accurately by the committee.

#### **How do I report credit card expenses if the committee has a credit card in its name?**



At the time that the committee discloses making a payment to the credit card company, the committee must memo-itemized all the expenses made on the credit card that have not been previously disclosed. If the debt to the credit card company is paid in full within the reporting period, the committee is not required to report the expenses on the Debts and Obligations schedule. If the debt to the credit card company is not paid in full within a reporting period, the committee must disclose the outstanding debt owed to the credit card company. Interest paid on a debt over the amount of the original debt is reconciled at the end payment period and can be shown as an expenditure to the credit card company for interest.

**The candidate/spouse used a personal credit card to make expenditures for the committee, how is this reported?**

When the candidate or spouse use their personal credit card, they are actually making an in-kind contribution to the committee. The committee does not owe the credit card company as the candidate/spouse is assuming personal debt. The credit card company should not appear on the campaign statements and payment reimbursements should be made to the candidate/spouse, not the credit card company.

**A volunteer used a personal credit card to make expenditures for the committee and wants to be paid back, how is this reported?**

When the volunteer use their personal credit card, they are not making an in-kind contribution to the committee. The committee does not owe the credit card company as the volunteer is assuming personal debt. The credit card company should not appear on the campaign statements and payment reimbursements should be made to the volunteer, not the credit card company.

**Can the committee pay for credit card services charges for the committee's credit card?**

If the credit card is in the committee's name, then the committee can pay for service charges associated with the credit card. The committee can not pay for service charges for a personal credit card.

**Automobile Expenses:** A Candidate Committee may make expenditures for the use of an automobile for campaign purposes or make incidental office expense disbursements for the use of an automobile for constituent services. There are several choices as to how the automobile expense may be managed. The acceptable options for candidates subject to the Act are described below.



## Prohibited Expenditures

Candidate uses personal vehicle:

A candidate who uses his or her personal vehicle for campaign purposes may be reimbursed from the Candidate Committee account. The candidate who is an officeholder may also use a personal vehicle for constituent services and business related to the office held.

- Option 1: If the candidate owns the vehicle, he or she may be reimbursed for miles traveled for campaign or business purposes based on cents per mile rate, such as the IRS standard mileage rate for business miles.
- Option 2: The candidate may be reimbursed for a percentage of actual expenses incurred in operating the vehicle, such as monthly car payment, insurance, gasoline, oil, insurance, licensing, tires, batteries, etc. If the vehicle is leased rather than owned, the actual expense percentage method should be used.

The candidate should choose option 1 or option 2. With either option, the candidate must maintain a log to document the number of miles driven or percentage of usage of the vehicle that details the date of each trip, the number of miles of each trip the rate of reimbursement and the purpose of each trip. This information is required to be disclosed on a campaign statement.

### **Candidate Committee purchases or leases the vehicle with**

**committee funds:** The candidate may choose to purchase or lease the vehicle, paying for it with funds from the Candidate Committee account.

- Option 1: Actual expenses of operating the vehicle for campaign, business and personal purposes would be paid directly from the committee account. The candidate would keep a log to document personal use of the vehicle and reimburse the committee account for that use. If the vehicle is owned or being purchased by the committee, the reimbursement may be by either the mileage rate method or the percentage of actual expense method. If the vehicle is leased, the reimbursement should be based on the actual expense percentage method.
- Option 2: The candidate would use the committee owned vehicle only for campaign or business purposes and uses a personally owned car



for personal business. There would be no need for reimbursement by the candidate to the committee for personal use of the vehicle.

Prior to leasing a vehicle with committee funds, the candidate should verify with the leasing company involved whether the lease can be transferred to the candidate if he or she leaves office prior to the termination of the lease. The Department of State does not offer advice on this matter.

**Disposition Of Vehicle:** If the Candidate Committee is purchasing the vehicle and the candidate ceases to hold office or to be a candidate, the committee may sell the vehicle at fair market value (determined by blue book value or by calculating the depreciated value) to anyone, including the candidate or give it to an Independent Committee or Ballot Question committee, political party or a charity. Money from the sale belongs to the committee and can be disposed of in the same manner as any other unexpended funds.

If the candidate personally owns the vehicle, no disposition of the vehicle would be necessary.

**Automobile Use of Candidate with Multiple Committees:** The officeholder may purchase the vehicle using personal funds. Once this is done, each committee may reimburse the officeholder for miles driven on business for that committee. A log should be kept recording the number of miles driven and a reimbursement rate set that is the same for each committee.

**Use of Independent Contractors:** See Appendix L

### *Additional Prohibited Expenditures*

- A Candidate Committee may not:
  - lend funds to another Candidate Committee;
  - lend funds to the candidate or to any other person;
  - make an expenditure to or on behalf of another Candidate Committee; purchase ads in other candidates' program books; or
  - pay debt from a previous election without meeting the requirements of [Section 52\(6\)](#);
  - contribute to a Legal Defense Fund; including the candidate's own Legal Defense Fund;



- make expenditures for legal purposes other than those that comply with [Section 21a](#).

**Disposing of Debts from a Previous Election Cycle:** Debts may be carried forward and paid in subsequent election cycles. Section [52\(6\)](#) of the MCFA, [MCL 169.252\(6\)](#), sets out the requirements for paying debts from a previous election cycle with funds received in a current election cycle. There are two options provided in Section [52\(6\)](#) for the payment of debt from a previous election cycle.

Option 1: Written designation from contributor is required.

A contribution received by a candidate committee is considered to be for the current election cycle unless designated by the contributor for a previous election cycle. A designated contribution applies only to the limit of the cycle so designated. A contributor can designate a contribution for a previous election cycle if:

- The designation is made in writing for a specific election cycle identified by the contributor by the date of the election or the year of the election.
- It can be substantiated that the contributor did not reach the contribution limit set for the candidate in the election cycle identified in the designation; and
- The designated contribution does not exceed the candidate committee's outstanding debts from the election cycle identified in the designation.

Option 2: Written designation from contributor is not required.

A contribution received by a candidate committee is considered to be for the current election cycle and is applied to the contribution limit of the current election cycle. The debt is paid using the current cycle funds without a written designation up to the contribution limit of the current cycle. The contribution limit of the previous cycle is not considered in this option. Once the contribution limit is reached, additional contributions from the contributor can only be used to pay debts from a previous election cycle using option 1 above.

Committees are encouraged to resolve all debts promptly to avoid future filing requirements and potential violations.

**Dissolution of Committee: See Appendix W**





## **Transfer of Funds See Appendix T**

**Authorized Expenditures:** An officeholder who is barred from seeking reelection may not use his or her Candidate Committee to make election-related expenditures. An expenditure is defined as the payment or transfer of anything of ascertainable monetary value in assistance of, or in opposition to, the nomination or election of a candidate. An officeholder who is seeking election to a new elective office may not make expenditures for the nomination or election to the new office from the bank account of the Candidate Committee that was used to run for the term-limited office.

An officeholder who is constitutionally barred from seeking reelection may make the following types of expenditures or disbursements from his or her existing Candidate Committee bank account:

**Disposing of Debts from a Previous Election Cycle:** Debts may be carried forward and paid in subsequent election cycles. Section 52(6) [12] of the MCFA, MCL 169.252(6), sets out the requirements for paying debts from a previous election cycle with funds received in a current election cycle. There are two options provided in Section 52(6) for the payment of debt from a previous election cycle.

Option 1: Written designation from contributor is required.

A contribution received by a candidate committee is considered to be for the current election cycle unless designated by the contributor for a previous election cycle. A designated contribution applies only to the limit of the cycle so designated. A contributor can designate a contribution for a previous election cycle if:

- The designation is made in writing for a specific election cycle identified by the contributor by the date of the election or the year of the election.
- It can be substantiated that the contributor did not reach the contribution limit set for the candidate in the election cycle identified in the designation; and
- The designated contribution does not exceed the candidate committee's outstanding debts from the election cycle identified in the designation.

Option 2: Written designation from contributor is not required.



A contribution received by a candidate committee is considered to be for the current election cycle and is applied to the contribution limit of the current election cycle. The debt is paid using the current cycle funds without a written designation up to the contribution limit of the current cycle. The contribution limit of the previous cycle is not considered in this option. Once the contribution limit is reached, additional contributions from the contributor can only be used to pay debts from a previous election cycle using option 1 above.

Committees are encouraged to resolve all debts promptly to avoid future filing requirements and potential violations.

**Make Disbursements for Incidental Office Expenses:** The Candidate Committee account of a candidate who is holding office may be used to make disbursements to pay expenses that are incidental to holding that office. See the section on Incidental Expense Disbursements.

### **Transfer unexpended funds to another candidate committee held by the same person:**

See section on Transfer of Funds.

**In-Kind Transfers:** The remaining value of any transferred assets should be reported as an in-kind expenditure on the In-kind Expenditure Schedule. The recipient committee would report the receipt of the transferred assets as an in-kind contribution on the Itemized In-kind Contribution Schedule as "Goods or Services donated" with the description as "Transferred Assets".

**Partial Terms:** A candidate that is appointed or elected as a State Representative or State Senate is considered to serve one term if the partial term period is greater than half of a term for that office.



## V. Important

The information presented in this publication is offered as a summary of the provisions governing the requirements to file campaign statements as a candidate for elective office; it is not a complete description of all the controlling laws. If any errors are found, it the law, itself, which must be followed. Questions may be addressed to:

Michigan Department of State, Bureau of Elections  
P.O. Box 20126  
Lansing, Michigan 48901-0726  
Telephone: (517) 335-3234 or (800) 292-5973  
Fax: (517) 335-3235  
Email: [MDOS-CampaignFinance@Michigan.gov](mailto:MDOS-CampaignFinance@Michigan.gov)  
Web: [www.Michigan.gov/Elections](http://www.Michigan.gov/Elections)

