

## INSTRUCTIONS FOR SCHEDULE E, ITEMIZED INDEPENDENT EXPENDITURES (FEC FORM 3X)

### General

#### Definition

The term “independent expenditure” means: “an expenditure by a person for a communication expressly advocating the election or defeat of a clearly identified candidate that is not made in cooperation, consultation or concert with, or at the request or suggestion of, a candidate, a candidate’s authorized committee or their agents, or a political party committee or its agents.

#### When to File

Any political committee that makes independent expenditures must report such independent expenditures on Schedule E for the applicable reporting period. Special additional reporting procedures apply to expenditures aggregating \$1,000 or more and made within 20 days before an election; these are described below under “24-hour Reports.” In addition, special reporting procedures apply to expenditures aggregating \$10,000 or more and are described below under “48-hour Reports.”

When the cost of an independent expenditure is not known at the time of dissemination, estimate the cost on the 24/48-Hour Report, and indicate via memo text that the amount is an estimate. Subsequently, when payment is made, report the actual payment on Schedule E and include memo text to explain that the amount on Schedule E is the correct amount, and the amount on the 24/48-Hour Report was an estimate.

#### 48-hour Reports

Any political committee that makes or contracts to make independent

expenditures regarding a particular election (e.g., a particular party’s Presidential nomination or a particular Senate general election) aggregating \$10,000 or more during the calendar year up to and including the 20th day before an election must ensure that the Commission receives a report of these expenditures no later than 11:59 p.m. Eastern Standard/Daylight Time of the second day following the date on which the independent expenditure meeting the \$10,000 threshold is publicly distributed or otherwise publicly disseminated. See Explanation and Justification for 11 CFR 104.4(f). The committee must continue to file additional 48-hour reports each time subsequent independent expenditures reach the \$10,000 threshold with respect to the same election to which the first report related. For purposes of determining whether 48-hour reports must be filed, aggregations of independent expenditures must be calculated as of the first date on which a communication that constitutes an independent expenditure is publicly distributed or otherwise publicly disseminated. See 11 CFR 104.4(f). The report must include all of the information required on Schedule E and be filed with the Federal Election Commission. Committees that are not electronic filers may file 48-hour reports by fax or electronic mail. All filers may submit 48-hour reports online at [www.fec.gov](http://www.fec.gov).

#### 24-hour Reports

The committee must also file a report of if it makes or contracts to make independent expenditures with respect to a particular election aggregating \$1,000 or more made after the 20th day, but more than 24 hours before 12:01 A.M. of the day of the election. The committee must ensure that the Commission receives the report no later than 11:59 p.m. Eastern Standard/Daylight Time of the day following the date on which the \$1,000 threshold is reached during the final 20 days before the election. For purposes of determining whether 24-hour

reports must be filed, aggregations of independent expenditures must be calculated as of the first date on which a communication that constitutes an independent expenditure is publicly distributed or otherwise publicly disseminated. See Explanation and Justification for 11 CFR 104.4(f). The report must include all of the information required on Schedule E and be filed with the Federal Election Commission. The committee must file a new 24-hour report each time it makes subsequent independent expenditures relating to the same election and aggregating \$1,000 or more. Committees that are not electronic filers may file 24-hour reports by fax or electronic mail. All filers may submit 24-hour reports online at [www.fec.gov](http://www.fec.gov).

#### Line By Line Instructions

For Schedule E, enter the full name of the committee and the FEC Identification Number in the appropriate boxes at the top of the page. Check the box “48-hour Report” or “24-hour Report” if applicable, and indicate whether this a new or amended filing. If it is an amendment, provide the filing date of the report it amends.

For each person who receives a payment or disbursement during the calendar year aggregating in excess of \$200 in connection with an independent expenditure, provide on Schedule E the full name, mailing address and zip code of the payee receiving any disbursement, the date and amount of any independent expenditure aggregating in excess of \$200, and the purpose of the independent expenditure (e.g., radio, television, newspaper). Also indicate, in the election check-off box, the election for which the independent expenditure was made.

In situations where the committee incurs a reportable obligation for an independent expenditure in one reporting period, and the communication will be publicly distributed or otherwise publicly disseminated in a future reporting period, report the obligation on Schedule D (Debts and Obligations) in the first period and, in

the future reporting period, report the independent expenditure on Schedule E referencing the debt on Schedule D (using a memo entry if actual payment has not been made). Continue to report the debt on Schedule D and itemize payments on it using Schedule E until the debt is extinguished.

In situations where the committee pays in advance for an independent expenditure in one reporting period and the communication will be publicly distributed or otherwise publicly disseminated in a future reporting period, report the payment on Schedule B as an operating expenditure. Then, in the future reporting period itemize the independent expenditure and its date of dissemination on Schedule E, and itemize the previous expenditure again as a negative entry on Schedule B so that total disbursements are not inflated.

Along with reporting the purpose of the expenditure as required above, the committee should also broadly characterize disbursements by providing the code for each category of disbursement. Examples of the types of disbursements that fall within each of the broad categories are listed below. Use only one code for each itemized disbursement. In cases where the disbursement was for several purposes, assign one of the following codes according to the primary purpose of the disbursement. Note that some of the category titles are not acceptable as the “purpose” of the disbursement and that the categories are not intended to replace or to serve as a substitute for the “purpose of disbursement.”

004 Advertising Expenses -including general public political advertising (e.g., purchases of radio/television broadcast/cable time, print advertisements and related production costs).

In addition, provide the name of the candidate, the office sought by the candidate (including State and Congressional District, where applicable), and whether the independent expenditure was in support of, or in

opposition to, the candidate. Also, list the total amount expended in the aggregate during the calendar year, per election, per office sought. A subtotal of itemized expenditures must be disclosed on Line (a) of the last Schedule E filed. A subtotal of independent expenditures not required to be itemized must also be disclosed on Line (b) of the last Schedule E filed.

The total of all independent expenditures (Line (c)) is carried forward to the appropriate Line of the Detailed Summary Page.

### **Certification**

The treasurer of the committee must sign Schedule E (for electronically-filed reports, type the name of the treasurer) and certify under penalty of perjury that the expenditure was not in fact made in cooperation, consultation or concert with, or at the request or suggestion of, any candidate or authorized committee or agent thereof. If the committee is not a political party committee, it must also certify that the expenditure was not, in fact, made in cooperation, consultation or concert with, or at the request or suggestion of a political party committee or its agents.

Note: Any other person or entity (other than a political committee) that makes an independent expenditure must file on FEC FORM 5, or, if not required to file electronically, may file by Form 5 or letter.