

351—4.14(68A,68B) Schedule A - Monetary Receipts.

4.14(1) *Reporting of all monetary receipts; chronological listing.* The committee shall report the amounts of all monetary receipts that are accepted by the committee during the reporting period. If a contribution is returned to a contributor prior to the end of the reporting period and is not deposited into the committee's bank account, the contribution is deemed to have been rejected and shall not be reported. A contribution that is physically received and either deposited into the committee's account or not returned by the end of the reporting period is deemed to have been accepted. The schedule entries shall be listed in chronological order by the date on which the contribution was received.

4.14(2) *Date of contribution—date received.* The schedule shall include the month, day, and year that the contribution was physically received by a person on behalf of the committee. If the contribution is by check, the date of the contribution to be reported is the date the check is physically received by a person on behalf of the committee, even if this date is different from the date shown on the check. For contributions received by mail, the date of the contribution to be reported shall be the date that the recipient physically opens the envelope.

4.14(3) *Name and address of contributor; joint accounts.* The schedule shall include the name and address of each person who has made one or more contributions of money to the committee if the aggregate amount of contributions (either monetary or in-kind) received from that person in the calendar year exceeds \$25, except that the itemization threshold is \$200 for a state statutory political committee and \$50 for a county statutory political committee. In the case of a contribution by check, the contributor name on the disclosure report shall be the name shown as the account name on the account, except that if the check is on a joint account, the contribution shall be presumed to be from the person who signs the check.

4.14(4) *Unitemized contributions through freewill donations.* If the committee does not choose to itemize all contributions under the threshold provided in Iowa Code section 68A.402A, it shall aggregate these contributions, report the aggregate amount as unitemized, and affirm that all aggregated contributions do not individually exceed the threshold. The "date received" to be reported for a freewill donation is the date a representative of the committee takes possession of the proceeds of the collection.

4.14(5) *Relationship to candidate.* In the case of contributions to candidates' committees, the schedule shall include information indicating whether the contributor is related to the candidate within the third degree of consanguinity or affinity.

4.14(6) *Relationship to candidate—definitions.* For purposes of this rule:

"*Affinity*" means a relative through a current marriage. A husband has the same relation, by affinity, to his wife's blood relatives as she has to them by consanguinity and vice versa.

"*Consanguinity*" means a relative through descent from common ancestors.

"*Degree of kinship*" is determined by counting upward from one of the persons in question to the nearest common ancestor, and then down to the other person, calling it one degree for each generation in the ascending as well as the descending line.

4.14(7) *Relationship to candidate—example.* Under this rule, a woman's sister is related to her by consanguinity in the second degree. The sister is thus related to the woman's husband by affinity in the second degree. Other examples of relationships within the third degree between a contributor and a candidate would be the following: children and stepchildren (first degree); siblings and half-siblings (second degree); grandparents (second degree); grandchildren (second degree); aunts and uncles (third degree); nieces and nephews (third degree); great-grandparents (third degree) and great-grandchildren (third degree), all irrespective of whether the blood relationship is to the candidate or to the candidate's spouse.

4.14(8) *ID number and check number.* If a contribution to a statewide or general assembly candidate or a judge standing for retention is from a state political committee (state PAC) or state party committee, the candidate receiving the contribution shall include on the candidate's disclosure report the board-assigned identification number of the contributing committee and the check number by which the contribution was made.

4.14(9) *Fundraiser income.* Contributions arising from the sale of goods or services at a fundraising event shall be designated by marking the indicated space on the schedule.

4.14(10) *Interest and other monetary receipts other than contributions.* If the monetary receipt is not a “contribution,” the name and address of the source of the funds shall be identified in the space provided for the name and address of “contributor,” with a notation as to the purpose of the payment, such as “bank interest.”

4.14(11) *Reverse entries—refunds.* If a committee determines to decline or otherwise return a contribution after it has been deposited, the committee may issue a refund to the contributor, which shall be reported on Schedule A as a reverse entry, reducing the monetary receipts.

This rule is intended to implement Iowa Code section 68A.402.

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