

**351—4.17(68A,68B) Schedule E - In-kind Contributions.**

**4.17(1)** *Reporting of all in-kind contributions; chronological listing.* The committee shall report the amounts of all in-kind contributions that are accepted by the committee during the reporting period in chronological order by the date on which the contribution is received.

**4.17(2)** *Date of contribution—date received.* The schedule shall include the month, day, and year on which the in-kind contribution was provided to the committee.

**4.17(3)** *Name and address of contributor.* The schedule shall include the name and address of each person who has made one or more in-kind contributions 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.

**4.17(4)** *Relationship to candidate.* In the case of in-kind 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 as defined in subrule 4.14(5).

**4.17(5)** *Description of in-kind contribution; loaned equipment as in-kind contribution.*

*a.* The schedule shall include a description of the good or service contributed to the committee in kind. The description shall be a clear and concise statement that specifically describes the transaction that has occurred. Examples of general terms that are not acceptable are included in subrule 4.15(3).

*b.* A committee's use of equipment owned by another organization, committee, or individual is reportable as an in-kind contribution. Equipment includes but is not limited to computers, copy machines, office space, and printers.

**4.17(6)** *Fair market value.* The committee shall report the actual value of the good or service rendered. However, if the actual value is unknown, the committee may use the estimated fair market value.

**4.17(7)** *Fundraiser item.* Goods or services contributed in kind for sale at a fundraising event shall be designated by marking the indicated space on the schedule.

**4.17(8)** *Unitemized in-kind contributions.* Notwithstanding the other provisions of this rule, in-kind contributions with a fair market value less than the itemization threshold noted in subrule 4.17(3) may be reported as "unitemized in-kind contributions."

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

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