

**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 which are accepted by the committee during the reporting period. The schedule entries shall be listed 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 complete date (month/day/year) on which the in-kind contribution was provided to the committee. The actual or fair market value of the in-kind contribution shall be reported regardless of whether or not the person providing the in-kind contribution has been billed for the costs.

**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 which has occurred.

*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, typewriters, calculators, copy machines, office furniture, computers and printers.

**4.17(6)** *Fair market value.* The committee shall provide either the actual (if known) or estimated fair market value of the good or service received.

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

**4.17(8)** *Unitemized 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 Supplement section 68A.402.