

## **NOTICE OF PROPOSED GUIDANCE DOCUMENT**

### **CAMPAIGN FINANCE OVERVIEW – REFERENDUM COMMITTEES**

Pursuant to s. 227.112, Wis. Stats., the Wisconsin Ethics Commission is hereby seeking comment on the Campaign Finance Overview – Referendum Committees Manual, a proposed guidance document. This manual is prepared and published by the Wisconsin Ethics Commission as required by WIS. STAT. § 11.1304(3).

### **PUBLIC COMMENTS AND DEADLINE FOR SUBMISSION**

Comments may be submitted to the Wisconsin Ethics Commission until August 12, 2019, by:

1. Emailing [ethics@wi.gov](mailto:ethics@wi.gov), or
2. Mailing written comments to:  
P.O. Box 7125  
Madison, WI 53707-7125

### **WEBSITE LOCATION OF FINAL GUIDANCE DOCUMENT**

The final version of this guidance document will be posted at <https://ethics.wi.gov/Pages/Resources/ResourcesOverview.aspx> to allow for ongoing comment.

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# CAMPAIGN FINANCE OVERVIEW

## Referenda Committees

Updated: July 2019

There has been no change in campaign finance statutes since March of 2016.

This manual has been updated to include specific statutory citations and clarify basic reporting requirements for Referenda committees.

Provided pursuant to [WIS. STAT. § 11.1304\(3\)](#) and in compliance with [WIS. STAT. § 227.112](#).

REGISTRATION REQUIREMENTS .....	3
When Referendum Committees are Required to Register .....	3
Completing a Registration Statement .....	3
Required Registration Information .....	4
Certification .....	4
Amending a Registration Statement .....	4
FILING FEES (STATE-LEVEL COMMITTEES ONLY) .....	5
EXEMPTION FROM FILING CAMPAIGN FINANCE REPORTS .....	6
Eligibility .....	6
Financial Records During Exemption .....	6
Revoking Exemption .....	6
CONTRIBUTIONS AND DISBURSEMENTS .....	7
Prohibited Contributions and Disbursements .....	7
Contributions .....	7
Required Information for Contributions .....	8
Contributions and Other Income from Businesses .....	8
In-Kind Contributions .....	9
Returned Contributions .....	9
Contributions Transferred through Conduits .....	9
Disbursements .....	10
Required Information for Disbursements .....	11
Obligations and Loans .....	11
Required Information for Obligations .....	11
Required Information for Loans .....	11
Cash Balances .....	11
CAMPAIGN FINANCE REPORTS .....	12
Types of Reports .....	12
Local Committees: How to Complete Campaign Finance Reports .....	13
State-level Committees: How to Complete Campaign Finance Reports in CFIS .....	13
ATTRIBUTION STATEMENTS (DISCLAIMERS) .....	15
Formats for Disclaimers .....	15
TERMINATION OF REGISTRATION AND REPORTING REQUIREMENTS .....	16
Disposal of Residual Funds .....	16

## **REGISTRATION REQUIREMENTS**

A Referendum Committee is defined as an entity organized by:

any person, other than an individual, or any permanent or temporary combination of 2 or more persons unrelated by marriage that does not receive contributions or make disbursements for the purpose of influencing a candidate's nomination or election. A referendum committee must also satisfy either of the following:

1. It has the major purpose of making expenditures to support or defeat a referendum, as specified in the entity's organizational or governing documents, the entity's bylaws, resolutions of the entity's governing body, or registration statements filed by the entity; or
2. It uses more than 50 percent of its total spending in a 12-month period on expenditures made to support or defeat a referendum. In this subdivision, total spending does not include a committee's fundraising or administrative expenses.

[WIS. STAT. § 11.0101\(28\).](#)

### **When Referendum Committees are Required to Register**

A new referendum committee must register within 10 days of passing the threshold of \$10,000 of activity in a calendar year. [WIS. STAT. § 11.0802\(2\).](#)

All referendum committees must register at the level where the referendum is occurring (State, County, Municipal or School District). [WIS. STAT. § 11.0102.](#) State-level referendum committees may register online at <http://cfis.wi.gov>. Referendum committees at the county, municipal, or school district level will register with a [CF-1 form](#). When completed, to activate your registration, you must submit a signed copy to the requisite filing officer in person, or by email, fax or US mail. The Wisconsin Elections Commission maintains a directory of county and municipal clerks here: <https://elections.wi.gov/clerks/directory>.

After filing the registration statement, a referendum committee may continue receiving and disbursing campaign funds. The committee's financial activities must be reported to the filing officer on campaign finance reports (state-level committees will use CFIS to file a [CF-2S, CF-2SE, CF-2SU or CF-2NA](#), and local committees will file a [CF-2L/CF-LE \(local\) or CF-2NA](#)), *unless the committee has claimed an exemption from filing finance reports*. These reports will disclose information on the receipts, expenditures, incurred obligations and loans of the committee. [WIS. STAT. § 11.0804.](#)

### **Completing a Registration Statement**

Several items of information are required on a referendum committee's registration statement (CF-1). When any of this information changes, an amendment to the registration statement must be filed **within 10 days**. [WIS. STAT. § 11.0803\(3\).](#)

## Required Registration Information

- After picking the Committee Type of “Referendum Committee”, new registrants must indicate whether they support or oppose the referendum in question. [WIS. STAT. § 11.0803\(1\)\(d\)](#).
- Along with the name and contact information, new committees must also supply a four-digit PIN number. The PIN number will be used when submitting any reports or changing registration information in the CFIS website. (This is required for state-level committees only).
- All committees are required to have an active treasurer. [WIS. STAT. § 11.0803\(1\)\(b\)](#). Please make sure the email address for the treasurer is kept up to date, so the committee receives notices of filing deadlines and other communications. Failure to keep this information current may result in the committee missing important filing deadline reminders and other communications.
- Additional contacts are not required. However, the Ethics Commission recommends having more than one contact person for the committee.
- Every referendum committee must have a campaign account and provide the name and address of the financial institution. [WIS. STAT. § 11.0803\(1\)\(c\)](#). To open the campaign account, it may be necessary to complete a request for Employer Identification Number (EIN) using form SS4. This form should be available from your financial institution or from an IRS office or website <https://www.irs.gov/pub/irs-pdf/fss4.pdf>.
- After registration, every statewide referendum committee will be issued an Ethics Committee ID#. This ID# also serves as the ‘username’ to login to the CFIS website. The Ethics Commission recommends that this ID#, along with the full committee name, appear on all committee checks.

## Certification

The committee treasurer must sign the registration statement certifying that the information is true, correct, and complete. [WIS. STAT. § 11.0803\(2\)](#). When the filing officer receives the signed statement, they will activate the committee. Referenda committees that register at the state level will receive the Ethics Committee ID# (which is also the username) and a password sent to the committee’s email address(es) from the CFIS website.

## Amending a Registration Statement

When any of the information reported on the registration statement changes, the statement must be amended by filing a new CF-1 within 10 days. The treasurer should file an amended CF-1 indicating that it is an amendment. [WIS. STAT. § 11.0803\(3\)](#).

## **FILING FEES (STATE-LEVEL COMMITTEES ONLY)**

Every referendum committee registered with the state whose disbursements exceed a total of \$2,500 in any calendar year must pay an annual filing fee of \$100. The payment is made to the Ethics Commission and is due no later than January 15<sup>th</sup> following the calendar year for which the fee was required. [WIS. STAT. § 11.0102\(2\)](#).

If a committee becomes subject to registration during the year, it must pay the fee when it registers. [WIS. STAT. § 11.0102\(2\)\(b\)](#). If a committee terminates during a year, and spends more than \$2,500 in that year, the registrant must pay the \$100 filing fee with its termination request. [WIS. STAT. § 11.0105\(2\)](#).

Any committee required to pay the filing fee that fails to do so within the time prescribed will be referred to the Commission for further action. The statutes provide for a forfeiture of \$500 plus three times the filing fee (\$300), or \$800 total. [WIS. STAT. § 11.1400\(4\)](#).

## **EXEMPTION FROM FILING CAMPAIGN FINANCE REPORTS**

### **Eligibility**

Committees may amend their registration and claim exemption from filing campaign finance reports if the committee anticipates that it will not receive or spend funds in an aggregate amount exceeding \$2,000 in a calendar year. [WIS. STAT. § 11.0104](#). Since referendum committees have a \$10,000 registration threshold, this will usually only happen if the referendum committee was active in one calendar year and anticipates little financial activity in the next calendar year, but still wishes to remain registered.

An indication of limited activity (exemption) under this section is effective only for the calendar year in which it is granted. [WIS. STAT. § 11.0104\(2\)](#). The Ethics Commission is seeking guidance from the Attorney General's office on interpreting and enforcing this statute. Pending that guidance or legislative change, the Ethics Commission is not requiring committees to renew their exemption status annually.

### **Financial Records During Exemption**

When a committee is exempt, it is not required to file any campaign finance reports. However, the treasurer is still required to keep financial records of all contributions to the committee and of all expenditures from the date of registration until three years from the date of the election in which the referendum committee participates. [WIS. STAT. § 11.0801\(4\)](#).

### **Revoking Exemption**

If, at a later date, the committee expects to exceed the \$2,000 limit on contributions, disbursements, or obligations, the committee must amend its campaign registration statement by checking the box: "This registrant is no longer eligible to claim exemption," on the registration statement. An amendment to the registration statement must be filed with the Wisconsin Ethics Commission or other filing officer within **ten days**. [WIS. STAT. § 11.0803\(3\)](#). The committee is then required to file campaign finance reports beginning with the next regular report due after the date the committee amended its registration statement or the date the committee exceeded \$2,000 in aggregate contributions, disbursements, or obligations. [WIS. STAT. § 11.0104\(3\)](#).

## CONTRIBUTIONS AND DISBURSEMENTS

### Prohibited Contributions and Disbursements

Certain contributions are prohibited by Wisconsin law. A referendum committee may not accept the following types of contributions:

1. Anonymous contributions of more than \$10 ([WIS. STAT. § 11.1108](#));
2. Contributions in cash of more than \$100 ([WIS. STAT. § 11.1107](#));
3. Contributions given in the name of someone other than the contributor ([WIS. STAT. § 11.1204\(1\)](#));
4. Contributions in excess of the limits set by law. **Referendum committees may accept unlimited amounts from individuals, party committees, corporations, labor unions and other referendum committees** ([WIS. STAT. § 11.1104\(12\)](#)); or
5. Contributions from foreign nationals. [WIS. STAT. § 11.1208\(4\)](#).

A referendum committee also may not contribute money to candidates, or make disbursements attempting to influence a candidate's nomination or election. [WIS. STAT. § 11.0101\(28\)\(c\)](#).

### Contributions

"Contribution" means any of the following:

1. A gift, subscription, loan, advance, or transfer of money to a committee;
2. With the committee's consent under [WIS. STAT. § 11.1109](#), a transfer of tangible personal property or services to a committee, valued as provided under [WIS. STAT. § 11.1105](#);
3. A transfer of funds between committees; or
4. The purchase of a ticket for a fundraising event for a committee regardless of whether the ticket is used to attend the event.

[WIS. STAT. § 11.0101\(8\)\(a\)](#).

"Contribution" does not include any of the following:

1. Services that an individual provides to a committee, if the individual is not specifically compensated for providing the services to the committee;
2. Any unreimbursed travel expenses that an individual incurs to volunteer his or her personal services to a committee;
3. The costs of preparing and transmitting personal correspondence;
4. Interest earned on an interest-bearing account;
5. Rebates or awards earned in connection with the use of a debit or credit card;
6. A loan from a commercial lending institution that the institution makes in its ordinary course of business;
7. The reuse of surplus materials or the use of unused surplus materials acquired in connection with a previous campaign for or against the same candidate, political party, or recall if the materials were previously reported as a contribution;
8. The cost of invitations, food, and beverages in connection with an event held in a private residence on behalf of a candidate committee;
9. Any communication that does not expressly advocate for the election or defeat of a clearly identified candidate;



10. A communication made exclusively between an organization and its members. In this subdivision, a member of an organization means a shareholder, employee, or officer of the organization, or an individual who has affirmatively manifested an interest in joining, supporting, or aiding the organization;
11. Any cost incurred to conduct Internet activity by an individual acting in his or her own behalf, or acting in behalf of another person if the individual is not compensated specifically for those services, including the cost or value of any computers, software, Internet domain names, Internet service providers, and any other technology that is used to provide access to or use of the Internet, but not including professional video production services purchased by the individual; or
12. Any news story, commentary, or editorial by a broadcasting stations, cable television operator, producer, or programmer, Internet site, or newspaper or other periodical publication, including an Internet or other electronic publication unless a committee owns the medium in which the news story, commentary, or editorial appears.

[WIS. STAT. § 11.0101\(8\)\(b\).](#)

#### Required Information for Contributions

1. The date, full name, and street address of each person who has made a contribution to the candidate committee, together with the amount of the contribution. [WIS. STAT. § 11.0804\(1\)\(a\)1.](#)
2. The occupation, if any, of each individual contributor whose cumulative contributions to the candidate committee for the calendar year are in excess of \$200. [WIS. STAT. § 11.0804\(1\)\(a\)2.](#)
3. An itemized statement of each contribution made anonymously to the candidate committee. If the contribution exceeds \$10, the candidate committee shall specify whether the candidate committee donated the contribution to the common school fund or to a charitable organization and shall include the full name and mailing address of the donee. [WIS. STAT. § 11.0804\(1\)\(a\)3.](#)
4. A statement of totals during the reporting period of contributions received and contributions donated. [WIS. STAT. § 11.0804\(1\)\(a\)4.](#)

#### Contributions and Other Income from Businesses

1. Corporations **may contribute** to referendum committees in the State of Wisconsin. [WIS. STAT. § 11.1112.](#)
2. Sole-proprietorships may contribute. The contribution must be reported under the name of the individual owner. [WIS. STAT. § 11.1113\(1\).](#)
3. Partnerships may contribute. The contribution must be reported under the names of the individual owners. The partnership may agree beforehand on how to allocate a portion of the contribution to each partner. If the partnership does not inform the candidate how the contribution should be allocated between the partners, then the contribution should be divided up according to each partner's share of the partnership's profits. [WIS. STAT. § 11.1113\(2\).](#)
4. LLCs taxed as a sole-proprietorship or partnership may contribute. The contribution must be reported under the name(s) of the individual owner(s). If there is more than one owner, contributions should be allocated as described in the partnership section above. [WIS. STAT. § 11.1113\(3\).](#)

Occasionally, a committee may receive other income, like interest on a savings or checking account, or a refund of a security deposit, from a business. This other income is not a contribution and may be accepted from any type of business. [WIS. STAT. § 11.0101\(8\)\(b\).](#) The income should be reported on Schedule 1-C (Other Income), rather than Schedule 1-A, where contributions are reported. [WIS. STAT. § 11.0804\(1\)\(a\)9.](#)

## In-Kind Contributions

An in-kind contribution is any good, service, or property offered to the referendum committee free of charge or at less than the usual cost, or payment of a registrant's obligations for such goods, services or property. [WIS. STAT. § 11.0101\(8\)\(a\)2](#). For example, if a volunteer purchases stamps that are used for a mailing and is not reimbursed for the cost of the stamps, the value of the stamps is an in-kind contribution to the committee from that person. When an individual is paid to work on behalf of a committee by a political committee or some other individual, the payment for those services is an in-kind contribution to the committee. If a political committee or individual offers to provide food and beverages for a fundraiser at less than the ordinary market price, the difference between the ordinary market price and the cost to the committee is an in-kind contribution from the political committee or individual. If another committee pays for a newspaper, radio, or TV ad on behalf of the referendum committee, that ad would be an in-kind contribution.

Before making an in-kind contribution, the contributor is required to notify the treasurer of the committee and obtain either oral or written consent to the contribution. [WIS. STAT. § 11.1109](#). If the contributor does not know the actual value of the contribution, a good faith and reasonable estimate of the fair market value should be provided to the referendum committee before the closing date of the next campaign finance report in which the contribution is required to be listed. [WIS. STAT. § 11.1105](#), [WIS. ADMIN. CODE ETH 1.20\(5\)](#).

In-kind contributions are subject to the same itemization thresholds as monetary contributions. [WIS. STAT. § 11.0101\(8\)](#).

## Reporting In-Kind Contributions in CFIS

An in-kind contribution received by the campaign committee is reported by the committee as **both a receipt and expenditure**. Reporting the amount of the in-kind contribution as a contribution allows the campaign to disclose the receipt of the contribution on its campaign finance report along with cash contributions received and track year to date and campaign period totals. To keep the committee's cash balance accurate, the amount of the in-kind is also reported as an expenditure. The two entries offset each other so as to not affect the committee's cash balance.

If an estimate of the value of an in-kind contribution is the only value available at the time the candidate is required to file a report, the committee must report the estimated value of the contribution. [WIS. ADMIN. CODE ETH 1.20\(7\)](#). When the actual value of the estimated in-kind contribution is known, the actual amount is reported as an amendment to the original campaign finance report. *Id.*

## Returned Contributions

A committee may return a contribution at any time before or after it has been deposited. [WIS. STAT. § 11.1110\(1\)](#). Any contribution a committee returns to the donor after depositing it in the campaign account must be reported as a returned contribution to the contributor. A committee that accepts an unlawful contribution, reports that contribution, and returns that contribution within 15 days of the filing date for that report, does not violate the contribution or source limits. [WIS. STAT. § 11.1110\(2\)\(b\)](#).

## Contributions Transferred through Conduits

A conduit is any individual, committee or group that receives contributions from individuals, deposits those contributions in a financial institution, and then transfers the contributions to a candidate or political committee selected by the original contributor. [WIS. STAT. § 11.0101\(7\)](#). The conduit may not exercise any discretion over

the amount or ultimate recipient of the contributions. [WIS. STAT. § 11.0701\(3\)](#). A conduit is required to register with the Ethics Commission. [WIS. STAT. § 11.0702](#).

### Reporting Conduit Contributions in CFIS

Conduits are required to provide a transmittal letter with contribution checks sent to a receiving committee. The transmittal letter must identify the organization as a conduit, and list the individual contributors, the amount of each individual's contribution, and the date the individual authorized the contribution. [WIS. STAT. § 11.0704\(1\)](#).

Contributions transferred through conduits are reported as contributions received from the individuals listed in the transmittal letter. [WIS. STAT. § 11.1106\(2\)](#). These contributions are reported under the individual's name. [WIS. STAT. § 11.1106\(1\)](#). They are subject to itemization on the same basis as other individual contributions. [WIS. STAT. § 11.0804\(1\)\(a\)](#).

### Disbursements

“Disbursement” means any of the following:

1. An expenditure by a committee from the committee's depository account;
2. The transfer of tangible personal property or services by a committee;
3. A transfer of funds between committees. Note that referendum committees may only contribute to other referendum committees ([WIS. STAT. § 11.0101\(28\)\(c\)](#)); or
4. The purchase of a ticket for a fundraising event for a committee regardless of whether the ticket is used to attend the event.

[WIS. STAT. § 11.0101\(10\)\(a\)](#).

“Disbursement” does not include any of the following:

1. A communication made exclusively between an organization and its members. In this subdivision, a member of an organization means a shareholder, employee, or officer of the organization, or an individual who has affirmatively manifested an interest in joining, supporting or aiding the organization;
2. A communication or Internet activity by an individual acting in his or her own behalf, or acting on behalf of another person if the individual is not compensated specifically for those services, including the cost or value of computers, software, Internet domain names, Internet service providers, and any other technology that is used to provide access to or use of the Internet, but not including professional video production services purchased by the individual;
3. Any news story, commentary, or editorial by a broadcasting station, cable television operator, producer, or programmer, Internet site, or newspaper or other periodical publication, including an Internet or other electronic publication unless a committee owns the medium in which the news story, commentary, or editorial appears; or
4. A nominal fee paid for a communication to the general public.

[WIS. STAT. § 11.0101\(10\)\(b\)](#).

## Required Information for Disbursements

1. An itemized statement of every disbursement exceeding \$20 in amount or value, together with the name and address of the person to whom the disbursement was made, and the date and specific purpose for which the disbursement was made. [WIS. STAT. § 11.0804\(1\)\(a\)7](#).
2. A statement of totals during the reporting period of disbursements made. [WIS. STAT. § 11.0804\(1\)\(a\)9](#).

## Obligations and Loans

Committees are required to make full reports of all obligations received, made and incurred by the committee. The committee needs to include in each report information covering the period since the last date covered on the previous report. [WIS. STAT. § 11.0804\(1\)\(a\)](#).

“Obligation” means any express agreement to make a disbursement, including the following:

1. A loan or loan guarantee;
2. A promise to purchase, rent, or lease tangible personal property; or
3. A promise to pay for a service that has been or will be performed.

[WIS. STAT. § 11.0101\(23\)](#).

## Required Information for Obligations

1. An itemized statement of every obligation exceeding \$20 in amount or value, together with the name of the person or business with whom the obligation was incurred, and the date and the specific purpose for which each such obligation was incurred must be reported in campaign finance reports. [WIS. STAT. § 11.0804\(1\)\(a\)8](#).
2. A statement of the balance of obligations incurred as of the end of the reporting period. [WIS. STAT. § 11.0804\(1\)\(a\)10](#).

## Required Information for Loans

Each loan of money made to the committee in an aggregate amount or value in excess of \$20, must be reported with all of the following:

1. The full name and mailing address of the lender;
2. A statement of whether the lender is a commercial lending institution;
3. The date and amount of the loan;
4. The full name and mailing address of each guarantor, if any;
5. The original amount guaranteed by each guarantor; and
6. The balance of the amount guaranteed by each guarantor at the end of the reporting period.

[WIS. STAT. § 11.0804\(1\)\(a\)6](#).

## Cash Balances

Committees are required to provide a statement of the cash on hand at the beginning and end of each reporting period. [WIS. STAT. § 11.0804\(1\)\(a\)5](#). State-level committees will be prompted to provide the beginning and ending cash balances when certifying the campaign finance report in CFIS.

## **CAMPAIGN FINANCE REPORTS**

All registrants that are not exempt from filing must file campaign finance reports. Committees must continue to file periodic reports until termination of their registration. These reports must be filed with the appropriate local filing officer when due. Any state-level referendum committee must file reports electronically through the CFIS website (<https://cfis.wi.gov/>). [WIS. STAT. § 11.1304\(6\)](#).

The information listed on the campaign finance report discloses the financial activity of the referendum committee. The law requires disclosure of contributions, disbursements, and incurred obligations. [WIS. STAT. § 11.0804\(1\)\(a\)](#). Committee treasurers must exercise diligence in acquiring and furnishing the contributor information required on the receipt schedules. For all contributors, the report must disclose the individual's name and address. [WIS. STAT. § 11.0804\(1\)\(a\)1](#). If the individual's year-to-date total exceeds \$200, you must also provide the individual's occupation. [WIS. STAT. § 11.0804\(1\)\(a\)2](#).

Treasurers are required to make a "good faith effort" to obtain all information required on the reports. [WIS. STAT. § 11.0103\(1\)\(a\)](#).

### **Types of Reports**

Referendum committees must file reports based on when the referendum will appear on the ballot. If the referendum is on the ballot for a primary election, the referendum committee must file a report before the primary election and the general election. If the referendum is on the ballot for an April or a November election, the referendum committee must file a report before the general election. Referendum committees must also file continuing reports in January and July of each year until they terminate (or go on exempt status). [WIS. STAT. § 11.0804](#).

Referendum committees that will not spend or receive more than \$2,000 in a calendar year may amend their registration and claim "exempt" status, which means they do not have to file campaign finance reports. See the section "[EXEMPTION FROM FILING CAMPAIGN FINANCE REPORTS](#)" for more information.

### **Reporting Periods and Elections:**

**Spring Primary:** A committee that engages in activity for a referendum at the spring primary must file: (1) a pre-primary report; (2) a pre-election report; and (3) annually in each year of an election cycle, a report on January 15 and July 15. [WIS. STAT. § 11.0804\(2\)](#).

**Spring Election:** A committee that engages in activity for a referendum at the spring election must file: (1) a pre-election report; and (2) annually in each year of an election cycle, a report on January 15 and July 15. [WIS. STAT. § 11.0804\(3\)](#).

**Partisan Primary:** A committee that engages in activity for a referendum at the partisan primary must file: (1) a pre-primary report; (2) a pre-election report; (3) in an odd-numbered year, a report on January 15 and July 15; and (4) in an even-numbered year, a report on January 15 and July 15 and on the 4th Tuesday in September. [WIS. STAT. § 11.0804\(4\)](#).

**General Election:** A committee that engages in activity for a referendum at the general election must file: (1) a pre-election report; (2) in an odd-numbered year, a report on January 15 and July 15; and (3) in an even numbered year, a report on January 15 and July 15 and on the 4th Tuesday in September. [WIS. STAT. § 11.0804\(5\)](#).

Reporting deadlines can be found on the Ethics Commission's website at:

<https://ethics.wi.gov/Pages/CampaignFinance/ReportPeriods.aspx>

## **Local Committees: How to Complete the CF-2L, 2LE or 2NA Campaign Finance Reports**

Local referendum committees will file reports with the local filing officer.

- The [CF-2L](#) is the standard paper report for local committees.
- The [CF-2LE](#) is the Excel version of the CF-2L, used by some local jurisdictions including larger cities and counties. Please talk with your local filing officer to make sure they will accept the CF-2LE before you submit it.
- The [CF-2NA](#) is a no-activity report. This form should be used **only** when there has been no financial activity and the cash balance remains unchanged during the reporting period. [WIS. STAT. § 11.0103\(3\)\(d\)](#).
- The [CF-13](#) (or CF-2L, Schedule 4) is a termination request, used when you wish to close your committee. Please see the "[TERMINATION OF REGISTRATION AND REPORTING REQUIREMENTS](#)" section below for details.

## **State-level Committees: How to Complete Campaign Finance Reports in CFIS**

There are two ways to enter campaign finance transactions (contributions and disbursements):

- Using the manual data entry screens in the Campaign Finance Information System ("CFIS"), and
- Using the CFIS upload templates.

**Every committee must** use one of the specified, approved forms. [WIS. STAT. § 11.1304\(1\)](#). A committee that chooses to use an upload template with schedule detail must use the approved template. Committees can find upload templates on the CFIS site in the "**Upload Transactions**" section of the menu.

For detailed instructions on how to complete and file the campaign finance report, go to <https://cfis.wi.gov> and click on the **CFIS Manuals** link in the center of the page, or go to the Ethics Commission **CFIS Manuals & Frequently Asked Questions** page: <https://ethics.wi.gov/Pages/CampaignFinance/CFISManuals.aspx>.

### **Filing Reports in CFIS**

State candidate committees file campaign finance reports electronically through the CFIS website. The help screens on that site may answer some of your questions. When you have entered all transactions for a reporting period, the CFIS system will automatically generate the report for you and place all transactions on the appropriate schedules.

All contributions received by the committee must be reported in Schedule 1 (Receipts) of the campaign finance report. Contributions and loans from individuals are listed in Schedule 1A (Contributions Including Loans from Individuals). Contributions from other committees, such as political action committees, political party committees, and other candidate committees, are reported in Schedule 1B (Contributions from Committees). All other income such as loans from financial institutions, contributions returned from other registrants, refunds, returns of deposits or interest on investments are reported in Schedule 1C (Other Income and Commercial Loans). The date which must be provided for all contributions is the date the committee **received** the contribution, that is, the date it acquired possession and control of the contribution, **not** the date of deposit or date on the check (unless all dates are the same). [WIS. STAT. § 11.0103\(2\)](#).

All money spent by the committee is reported in Schedule 2 (Disbursements) of the campaign finance report. General operating expenditures are listed in Schedule 2A (Gross Expenditures). Contributions to other political committees are listed in Schedule 2B (Contributions to Committees).

Additional information required to be disclosed is reported in Schedule 3 (Additional Disclosure) of the campaign finance report. All obligations of the committee such as unpaid debts are listed in Schedule 3A (Incurred Obligations Excluding Loans). Loans and the individuals who guarantee loans for the committee are listed in Schedule 3B (Loans).

Schedule 4 of the campaign finance report form (Termination Request) is used for requests to terminate a committee.

## **ATTRIBUTION STATEMENTS (DISCLAIMERS)**

The requirements for attribution statements in Chapter 11 do not apply to referenda committees in the same way they apply to other types of committees.

State law requires communications containing express advocacy paid for by any contribution or disbursement to include an attribution statement identifying its source. [WIS. STAT. § 11.1303\(2\)\(a\)](#). Express advocacy is a communication which clearly identifies a candidate and clearly relates to the election or defeat of the candidate. [WIS. STAT. § 11.0101\(11\)](#). Communications from a referendum committee do not advocate for or against a candidate, but instead advocate to support or defeat a referendum. [WIS. STAT. § 11.0101\(28\)](#).

While state statutes do not require a disclaimer, referenda committees may voluntarily choose to include a disclaimer on their communications. The suggested format for disclaimers is listed below.

### **Formats for Disclaimers**

When a communication is paid for by a committee, the disclaimer should include the words “Paid for by,” followed by the name of the committee:

“Paid for by The Committee to Support our Local Schools.”

The disclaimer may also include the name of the treasurer or other authorized agent:

“Paid for by Citizens for Responsible Spending, James Jones, Treasurer.”



## **TERMINATION OF REGISTRATION AND REPORTING REQUIREMENTS**

A referendum committee may terminate its registration if it meets the following requirements. [WIS. STAT. § 11.0105](#):

1. Determines that all financial activity will stop, and that it will no longer receive contributions, make disbursements, or incur obligations;
2. Files a termination campaign finance report showing that all incurred obligations have been paid or satisfied, and that the cash balance has been reduced to zero; and,
3. Completes a request for termination in Schedule 4.

Referenda committees that wish to remain active with limited financial activity may file for “exempt” status, which means they would not have to file campaign finance reports during that time. See the section [“EXEMPTION FROM FILING CAMPAIGN FINANCE REPORTS”](#) for more information.

### **Disposal of Residual Funds**

Residual funds may be used for any purpose that is not for an individual’s strictly personal use and is not prohibited by law, including:

1. Repaying any outstanding loans. If loans are not repaid, they must be forgiven before the committee can request termination;
2. Returning money to contributors in amounts that are not more than the contributor’s original contribution (note: the treasurer may choose which contributors to refund. The committee is not required to pro-rate and return a portion to all contributors);
3. Donating money to any tax-exempt charitable organization or the Common School Fund;
4. Transferring money to another referendum committee; or
5. Using any combination of the above.

WIS. STAT. §§ [11.0105](#), [11.1208\(2\)\(a\)](#).

Prior to making these disbursements of residual funds, the committee must make sure it does not have any pending fees or settlement offers.



# Wisconsin Ethics Commission

Campaign Finance | Lobbying | Ethics  
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## CERTIFICATION OF AGENCY HEAD

I have reviewed this guidance document or proposed guidance document and I certify that it complies with sections 227.10 and 227.11 of the Wisconsin Statutes. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or a rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

A handwritten signature in black ink, appearing to read "D. Carlton, Jr." with a stylized flourish at the end.

Daniel Carlton, Jr.  
Commission Administrator  
Wisconsin Ethics Commission

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*Wisconsin Ethics Commissioners*

Mac Davis | David R. Halbrooks | Katie McCallum | Tamara Packard | Pat Strachota | Timothy Van Akkeren

*Administrator*

Daniel A. Carlton, Jr.