In-Kind Contributions Received - Form 31-J-1

The In-Kind Contributions Received form is used to report when the committee receives items or services. For example, if someone donates postage stamps for use by the committee, the form would show on what date they were received, the name and street address of who gave them, that it was stamps that were received and the fair market value. The date that should be used is the date on which the item was received or benefit occurred [R.C. 3517.01(B)(5), 3517.10(B)(4)]. This form is also used when items or services are purchased by the candidate or someone else on behalf of the committee and for which reimbursement is not requested or desired ("out of pocket" expenses).

The Date block should be completed with six digits. For example, March 9, 2005, would appear as 03 09 05.

The State block should be completed with the U.S. Post Office's standard two-letter abbreviation. For example, Ohio would appear as OH.

In-kind contributions from a person that do not reach an aggregate of \$325* relative to a particular fund-raising event do not need to be itemized. Write in the Full Name of the Contributor box, "In-Kind Contributions Received at a Fund-Raising Event \$325* or less," the amount and date.

The Employer/Occupation/Labor Organization block must be used by statewide or general assembly candidates when they have received individual contributions greater than \$100. If the contributor is self-employed, the occupation and the name of the individual's business, if any, rather than the employer, should be provided. However, **all filers** may use the block for contributions received in any amount from a partnership or unincorporated business when the name of the person as well as the business is required to be provided.

In-kinds should *not* be included in monetary totals reflected on lines 1 through 6 of the cover page.

Contributions of items or services to candidates' committees or ballot issues that were not coordinated in some manner with the committee are not considered to be in-kind contributions and should not be reported by the recipient. The donor reports them as independent expenditures.

The total of all in-kind contributions received should appear on line 7 on the cover page.

^{*}This amount subject to contribution limit adjustment every two years