

Local Candidate Guide to Campaign Finance

This document is for information purposes only and should not be construed as legal advice.

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Selected Definitions

See Ohio Campaign Finance Handbook, Chapter 1: Definitions for more information.

Campaign Committee

- A candidate or a combination of two or more persons authorized by a candidate to receive contributions and make expenditures.
- A campaign committee is the entity through which funds are raised, spent, and disclosed when candidates run for office.

Candidate

- A person certified to appear on a ballot or a person who has received contributions or made expenditures, or
- Has appointed a campaign treasurer.
- For purposes of campaign finance law, a write-in candidate is also considered a candidate.

What to do first

See Ohio Campaign Finance Handbook, Chapter 2: Candidates for more information.

Creating a Committee:

Before receiving any contribution or making any expenditure, a candidate or potential candidate must file [Form 30-D, Designation of Treasurer](#) ("DOT"). This form registers the campaign committee with the Franklin County Board of Elections. A candidate must either designate themselves or another person as the campaign committee treasurer. The candidate must sign to approve the DOT. The treasurer, and deputy treasurer if appointed, must sign the DOT to acknowledge their appointment. The DOT may be filed in paper format with the Board of Elections, or electronically at boefile.ohiosos.gov. [R.C. 3517.081, 3517.10(D)]

Candidates who spend only their own personal funds still must file a Designation of Treasurer form before making out-of-pocket expenditures related to their campaign. Purchase of goods and

services for which no reimbursement is expected would be considered In-Kind Contributions to the campaign committee.

Filing Fee Only Candidate:

The petition filing fee paid from the candidate's own funds is not considered either a contribution or an expenditure that would require the filing of a Designation of Treasurer form. Thus, a candidate who receives NO contributions and makes NO expenditures, except for the filing fee, is not required to file the Designation of Treasurer form and create a campaign committee. However, if the candidate has filed a Designation of Treasurer form, payment of a filing fee is an ordinary and legitimate campaign expenditure, may be paid by campaign committee funds, and reported as a normal expenditure. [R.C. 3517.10; OAC 111:2-4-01]

Naming the Committee:

A campaign committee name must include at least the last name of the candidate. When choosing a name for the campaign committee, it may be prudent to make it general in nature rather than office-specific. Example: Friends of John Doe rather than Doe for Council. If the candidate runs for a different office, the committee bank account and any assets with a disclaimer must be corrected.

Bank Account:

A campaign committee must establish a bank account that is separate from a personal or business account of the candidate, or of a member of the candidate's campaign committee. All monetary campaign contributions received must be deposited into this account. All contributions received and all expenses paid from this account must be disclosed. [R.C. 3517.10]

Campaign contributions may not be placed in a candidate's personal or business account. The campaign bank account may not be used for personal or business purposes.

Exception: Candidates who will not accept monetary contributions (use only personal funds) need not establish a separate bank account for the committee.

Note:

- The trend in banking practices is moving away from mailing a paper copy of statements and returning canceled checks. Treasurers should download and save bank statements and copies (images) of canceled checks each month in case the financial institution only provides online access to these items for a limited time.

Campaign Finance Report Filing Requirements

See Ohio Campaign Finance Handbook, Chapter 2: Candidates for more information

A full, true, and itemized statement, made under penalty of election falsification, setting forth in detail the contributions and expenditures of the committee, must be filed with the Board of Elections, or electronically at boefile.ohiosos.gov, **not later than 4:00 p.m.** of the following deadline dates.

Note:

- Campaign committee reports are due based on when the candidate's name appears on the ballot. For example, if the candidate does not appear on a ballot, no pre-election or post-election report is required. [R.C. 3517.10(A)]
- If a candidate's name is not on the ballot, and the committee has not been terminated, an annual campaign finance report must be submitted to the board of elections.
- All reports must be filed with a zero or positive balance. No finance report may be filed with a negative balance on hand.
- All reports must be received, either physically as a paper report or a BOe-file report, by the Franklin County Board of Elections by 4:00 pm on the due date to meet the filing deadline requirement.
- Some municipalities may require additional campaign finance reporting.

Pre-Election Report:

Due the 12th day before the election to disclose activity through the 20th day before the election. Required if the committee has raised or spent more than \$1,000 during the pre-primary period. The \$1,000 threshold includes monetary and in-kind contributions, along with the value of any new loans received during the reporting period.

Post-Election Report:

Due the 38th day after the election to disclose activity through the 31st day after the election if the candidate appeared on the ballot. Any campaign committee whose candidate appeared on the ballot must file a post-election report.

Semiannual Report:

Due the last business day of July to disclose activity through June 30. The campaign committee of any county candidate must file the semiannual report in a year when the candidate does not appear on an election ballot. [R.C. 3517.10(A)(4); OAC 111:2-4-04]

Exceptions and Exclusions:

- The semiannual report is not required if the committee filed a post-primary report.
- Campaign committees of candidates for judicial office are not required to file a semiannual report in any year.
- The campaign committee of a candidate for any non-statewide, non-county, or nonjudicial office is not required to file a semiannual report unless that campaign committee both:
 - Receives, during the semiannual reporting period, contributions exceeding \$10,000; and did not file a post-primary election report.

Annual:

A campaign committee must file an annual report on the last business day of January showing all activity since the last report through December 31 and should reflect only the activity that has occurred since the previous report was filed. An annual report must be filed by a campaign committee that was not required to file a post-general election report.

Local Candidate Waiver

A candidate's campaign committee may be exempt from the requirement to file campaign finance reports (except for the Designation of Treasurer form) if the candidate is running for:

- An elected municipal office that pays an annual compensation of \$5,000 or less;
- A board of education office;
- An educational service center office; or
- Township trustee or fiscal officer.

To qualify for the *Local Candidate Waiver*, the campaign committee must file a certificate within 10 days after filing a candidacy petition. This certificate is prescribed as form No. 31-BB, *Local Candidate Waiver*, and requires that the committee will not:

- accept more than \$2,000 of aggregate contributions during an election period;
- accept more than \$100 from any individual (excluding the candidate's personal funds);
- make expenditures that total more than \$2,000.

Note: See Local Candidate Waiver [Form 31-BB](#) at the end of this guide for more information regarding the requirements for local candidate waiver.

Short Form Report

A candidate may file a *Short Form Report* composed of only an Ohio Campaign Finance Report Cover Page [Form 30-A](#) if all of these criteria are met:

- no campaign finance activity before January 1 of the year in which the candidate appears on the ballot
- spends \$500 or less, and receives \$500 or less in the year he or she appears on the ballot

The Short Form Report must be filed at the respective post-election filing deadline.

If the candidate lost the primary, then the committee must also terminate to qualify to file only a Short Form Report for their post-primary report. If a Short Form Report is filed for the post-general, then the committee must simultaneously terminate. Whenever a Short Form Report is filed, the portion of the form that contains lines to reflect total amounts should be completed. If the candidate does not qualify for the *Short Form Report*, then a full campaign finance report must instead be filed. [R.C. 3517.10(H)]

Closing/Terminating the Committee

After an election a candidate may wish to terminate the campaign committee to avoid having to file regular campaign finance reports. In order to terminate, the committee must have a zero-dollar balance and no outstanding loans or debts. If the committee has a balance, they may dispose of the remaining funds by contributing to another campaign committee or donating the money to a non-profit organization. When these criteria have been met, a committee must file a final report listing all activity, if any, that has occurred since the previous report.

A committee's method for requesting to terminate varies by their filing location and whether they file electronically or via paper.

- Electronic filers with a board of elections will select the "Termination Report" option when creating their final report for submission;
- Paper filers with the board of elections will select the "Termination" option on the Form 30-A, Ohio Campaign Finance Report Cover Page.

Additional Candidate & Campaign Finance Resources

1. Franklin County Board of Elections: <http://vote.franklincountyohio.gov>
 - a. Candidate Publications, Schedule and Requirements, and other Candidate Services:
<https://vote.franklincountyohio.gov/Candidates/Publications>
 - b. Campaign Finance: <https://vote.franklincountyohio.gov/Candidates/Campaign-Finance>
2. Ohio Secretary of State: <https://www.ohiosos.gov/>
 - a. *Ohio Campaign Finance Handbook*:
<https://www.ohiosos.gov/elections/campaign-finance/resources/handbook>
3. Ohio Revised Code Section 3517.10: <http://codes.ohio.gov/orc>
4. Ohio Administrative Code Section 111: <http://codes.ohio.gov/oac>
5. Ohio Elections Integrity Commission: <https://www.ohioelectionintegrity.gov/>
6. Ohio Ethics Commission: <http://www.ethics.ohio.gov/>

Frequently used Campaign Finance Report Forms

Visit <https://www.ohiosos.gov/elections/campaign-finance/resources/filing-forms> for the forms listed below or use the online BOe-file system <https://boefile.ohiosos.gov/> to complete the online versions.

30-D	Designation of Treasurer
30-A	Ohio Campaign Finance Report (cover page)
31-A	Statement of Contributions Received
31-A-2	Statement of Other Income
31-B	Statement of Expenditures
31-BB	Local Candidate Finance Report Waiver
31-C	Statement of Loans Received
31-E	Statement of Contributions Received at a Social or Fund-Raising Event
31-G	Contributors in Officeholder's Employ
31-J-1	In-Kind Contributions Received
31-J-2	In-Kind Contributions Made
31-N	Statement of Outstanding Debts

Securing an EIN for your political organization for banking purposes.

Although Ohio law does not require a campaign committee to obtain a federal employer identification number (EIN), the committee's chosen financial institution may require an EIN for banking purposes. EINs are issued by the Internal Revenue Service ("IRS") upon request. Any questions on obtaining an EIN should be directed to the IRS.

1. Visit the IRS website: <https://www.irs.gov/businesses/small-businesses-self-employed/get-an-employer-identification-number>

The screenshot shows the IRS website's 'Get an EIN' page. The browser address bar displays 'irs.gov/businesses/small-businesses-self-employed/get-an-employer-identification-number'. The page features a dark blue header with the IRS logo and navigation links: File, Pay, Refunds, Credits & Deductions, and Forms & Instructions. On the left, a sidebar lists 'Indian tribal governments', 'Tax exempt bonds', and 'Taxpayer identification numbers (TIN)'. The main content area includes a list of requirements for applying for an EIN, a 'Get an EIN' section with a 'Apply for an EIN' button, and an 'Availability' section stating the tool is available Monday to Friday, 7 a.m. to 10 p.m. Eastern time.

irs.gov/businesses/small-businesses-self-employed/get-an-employer-identification-number

From IE Candidate Petition... Franklin County Au... FCDC Service FCBOE Service Imported BOE Email Login Franklin County Boa...

IRS File Pay Refunds Credits & Deductions Forms & Instructions

Indian tribal governments

Tax exempt bonds

Taxpayer identification numbers (TIN)

- The Social Security number or taxpayer ID number of the [responsible party](#) in control of your business or organization.
- If you're a [third-party designee](#), you must have signed authorization to apply.

Get an EIN

Get your EIN straight from the IRS in minutes.

Apply for an EIN

Availability

This tool is available Monday to Friday, 7 a.m. to 10 p.m. Eastern time.

2. Apply for the EIN following these steps:

The screenshot shows the IRS 'EIN Assistant' page. The browser address bar displays 'sa.www4.irs.gov/modiein/individual/index.jsp'. The page features a dark blue header with the IRS logo and navigation links: Help | Apply for New EIN | Exit. The main content area includes a section titled 'Important Information Before You Begin' with links for 'Do I need an EIN?' and 'Do I need a new EIN?'. Below this is the 'About the EIN Assistant' section with a list of requirements for applying for an EIN. A 'Begin Application >>' button is highlighted in yellow. At the bottom, there is a note about downloading the 'Form SS-4' PDF file and the instructions for alternative ways of applying. The footer contains links for 'IRS Privacy Policy' and 'Accessibility'.

sa.www4.irs.gov/modiein/individual/index.jsp

From IE Candidate Petition... Franklin County Au... FCDC Service FCBOE Service Imported BOE Email Login Franklin County Boa... Gmail

IRS.gov Help | Apply for New EIN | Exit

EIN Assistant

Important Information Before You Begin

Use this assistant to apply for and obtain an Employer Identification Number (EIN).

[Do I need an EIN?](#)

[Do I need a new EIN?](#)

About the EIN Assistant

- You must complete this application in one session, as you will **not** be able to save and return at a later time.
- For security purposes, your session will expire after 15 minutes of [inactivity](#), and you will need to start over.
- You will receive your EIN immediately upon verification. [When will I be able to use my EIN?](#)
- If you wish to receive your confirmation letter online, we strongly recommended that you install [Adobe Reader](#) before beginning the application if it is not already installed.

Restrictions

- Effective May 21, 2012, to ensure fair and equitable treatment for all taxpayers, the Internal Revenue Service will limit Employer Identification Number (EIN) issuance to one per [responsible party](#) per day. This limitation is applicable to all requests for EINs whether online or by phone, fax or mail. We apologize for any inconvenience this may cause.
- If a [third party designee](#) (TPD) is completing the online application on behalf of the taxpayer, the taxpayer must [authorize the third party](#) to apply for and receive the EIN on his or her behalf.
- The business location must be within the United States or [U.S. territories](#).
- Foreign filers without an Individual Taxpayer Identification Number (ITIN) cannot use this assistant to obtain an EIN.
- If you were incorporated outside of the United States or the U.S. territories, you cannot apply for an EIN online. Please call us at 267-941-1099 (this is not a toll free number).

Begin Application >>

If you are not comfortable sending information via the Internet, download the [Form SS-4](#) PDF file and the instructions for alternative ways of applying.

[IRS Privacy Policy](#) | [Accessibility](#)

 **IRS.gov**

Help | [Apply for New EIN](#) | [Exit](#)

EIN Assistant

Your Progress: 1. Identify 2. Authenticate 3. Addresses 4. Details 5. EIN Confirmation

What type of legal structure is applying for an EIN?
Before applying for an EIN you should have already determined what type of legal structure, business, or type of organization is being established.
Choose the type you are applying for. If you don't see your type, select "View Additional Types."

- ☐ [Sole Proprietor](#)
Includes individuals who are in business for themselves and household employers.
- ☐ [Partnerships](#)
Includes partnerships and joint ventures.
- ☐ [Corporations](#)
Includes S corporations, personal service corporations, real estate investment trusts (REIT), regulated investment conduits (RIC), and settlement funds.
- ☐ [Limited Liability Company \(LLC\)](#)
A limited liability company (LLC) is a structure allowed by state statute and is formed by filing articles of organization with the state.
- ☐ [Estate](#)
An estate is a legal entity created as a result of a person's death.
- ☐ [Trusts](#)
All types of trusts including conservatorships, custodianships, guardianships, irrevocable trusts, revocable trusts, and receiverships.
- ☒ **View Additional Types, Including Tax-Exempt and Governmental Organizations**
If none of the above fit what you are establishing, there are several others to choose from.

Help Topics
[What if I do not know what type of legal structure or organization to choose?](#)

<< Back Continue >>

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 **IRS.gov**

Help | [Apply for New EIN](#) | [Exit](#)

EIN Assistant

Your Progress: 1. Identify 2. Authenticate 3. Addresses 4. Details 5. EIN Confirmation

Additional Types
Choose the type you are applying for. You can click the underlined terms for a description.

☐ Bankruptcy Estate (Individual)	☐ Household Employer
☐ Block/Tenant Association	☐ IRA
☐ Church	☐ Memorial or Scholarship Fund
☐ Church-Controlled Organization	☐ Plan Administrator
☐ Community or Volunteer Group	☒ Political Organization
☐ Employer/Fiscal Agent (under IRC Sec 3504)	☐ PTA/PTO or School Organization
☐ Employer Plan (401K, Money Purchase Plan, etc.)	☐ REMIC
☐ Farmers' Cooperative	☐ Social or Savings Club
☐ Government, Federal/Military	☐ Sports Teams (community)
☐ Government, Indian Tribal Governments	☐ Withholding Agent
☐ Government, State/Local	☐ Other Non-Profit/Tax-Exempt Organizations
☐ Homeowners/Condo Association	

Help Topics
[What if I still do not know what type of structure or organization to choose?](#)

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[Help](#) | [Apply for New EIN](#) | [Exit](#)

EIN Assistant

Your Progress: 1. Identify 2. Authenticate 3. Addresses 4. Details 5. EIN Confirmation

Please confirm your selection.

Confirm your selection of **Political Organization** as the type of structure applying for an EIN.

What it is...

- A political organization is a party, committee, association, or fund (including a separate segregated fund described in section 527(f)(3) set up by a section 501(c) organization, or other organization).
- A political organization is organized and operated primarily for the purpose of:
 - Accepting contributions, making contributions, or both
 - Influencing the selection, nomination, election, or appointment of any individual to any public office or office in a political organization.

If you need to change your type of structure, we recommend that you do so **now**, otherwise you will have to start over and re-enter your information. Additional help may be found by reviewing [all types of organizations and structures](#) before making your selection.

<< Change Type
Continue >>

[IRS Privacy Policy](#) | [Accessibility](#)


[Help](#) | [Apply for New EIN](#) | [Exit](#)

EIN Assistant

Your Progress: 1. Identify 2. Authenticate 3. Addresses 4. Details 5. EIN Confirmation

Why is the Political Organization requesting an EIN?

Choose **one** reason that best describes why you are applying for an EIN.

- ☐ **Started a new business**
Select this option if you are beginning a new business.
- ☐ **Hired employee(s)**
Select this option if you already have a business and need to hire employees.
- ☒ **Banking purposes**
Select this option if the reason for applying for the EIN is strictly to satisfy banking requirements or local law.
- ☐ **Changed type of organization**
Select this option if you are changing the type of organization you currently operate, such as changing from a sole proprietor to a partnership, changing from a partnership to a corporation, etc.
- ☐ **Purchased active business**
Select this option if you are purchasing a business that is already in operation.

Continue >>

Help Topics

- [I do not see my reason for applying here. What should I choose?](#)
- [What if more than one reason applies to me?](#)

[IRS Privacy Policy](#) | [Accessibility](#)

3. Fill in your information and receive the EIN.



Designation of Treasurer

Form 30-D
R.C. 3517.10

TYPE OF FILING: ☐ NEW ☐ UPDATE

COMMITTEE TYPE: ☐ Candidate ☐ PAC ☐ PCE ☐ Political Party ☐ Legislative Campaign Fund

If update, please check the appropriate reason(s):

☐ Change of Committee Name. Prior Name was: _____

☐ Change of Filing Location. Prior Location was: _____ New Location is: _____

☐ Change of Office Sought. Previous Office Sought: _____ New Office Sought: _____

☐ Change of Treasurer Info ☐ Designation or Change of Deputy Treasurer Info

☐ Change of address/phone/email for: ☐ Committee ☐ Treasurer ☐ Deputy Treasurer ☐ Candidate

☐ Other Please Explain: _____

All Committees

Full Name of Committee			PAC # (if Updated)	
Street Address	City	State	Zip	
Telephone	Email			

Treasurer	Telephone	Email		
Street Address	City	State	Zip	

Deputy Treasurer (if any)	Telephone	Email		
Street Address	City	State	Zip	

Candidate Committees Only

Full Name of Candidate		Email		
Street Address	City	State	Zip	

Office Sought	Subdivision/District	Party Affiliation/Independent/Non-Partisan	Election Year	
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Political Action Committees Only

PAC is sponsored by: ☐ Labor Organization ☐ Corporation ☐ Not Sponsored	If Sponsored, Name the Sponsor	Acronym Used (if any)
	If Ballot Issue PAC, list issue	

Is this a Ballot Issue PAC ☐ Yes ☐ No	PACs and PCEs Only	List any Affiliated PACs/PCEs
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Signature of Treasurer or Deputy Treasurer	Date (MM/DD/YYYY)	Signature of Candidate or Authorized Party	Date (MM/DD/YYYY)
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Instructions for Designation of Treasurer (DOT) Form 30-D

This form must be filed before a candidate campaign committee, political action committee (PAC), political contributing entity (PCE), legislative campaign fund or political party makes any expenditures or receives any contributions, pursuant to R.C. 3517.10(D), and acts as the official registration document for the committee. In addition, is also used to update any information related to the original designation, such as the address information, name of the committee, office sought, or to appoint a new treasurer or deputy treasurer.

For an original designation of treasurer, please select NEW. To update an existing committee's designation of treasurer, please select UPDATE, and choose which item(s) that is being updated. For all filings, please select the type of committee. **This form should be completed in its entirety each time it is submitted.**

All Committees

On an original designation, complete this with the name of the committee. Pursuant to RC 3517.10(D), the name of a campaign committee shall include at least the last name of the campaign committee's candidate. If there are two or more beneficiaries of a single campaign committee, the name shall include the last name of each candidate beneficiary. Sponsored PACs shall include the name of the sponsoring organization, or a clearly recognized abbreviation or acronym by which the sponsoring organization is commonly known, pursuant to OAC 111:2-1-04. A political party should distinguish the type of account being registered by adding the account type after the political party name (e.g. *XYZ Party Restricted Fund*).

For an update that is changing the committee name, this field should be completed with the **updated** name of the committee. In addition, please indicate the prior committee name in the appropriate field above.

The PAC registration number field should only be completed for **updated** filings of statewide PACs, where a PAC registration has been assigned by the Secretary of State's office.

List the address of the campaign committee and any email address that should be associated with the committee. If the committee files reports electronically, the email address will be used to transmit electronic filing information from the examining authority.

Include the full name and address of the treasurer. R.C. 3517.081 allows the committee to appoint a deputy treasurer. Include the full name and address of the deputy treasurer, if applicable.

A complete **street address** must be provided in each required address field. A post office box may be provided in addition to, but not in lieu of, the required street address (R.C. 3517.10(F)).

Candidate Campaign Committee

This section should be completed by candidate campaign committees only. List the full name and address of the candidate. Also list the party affiliation, office sought, and district/subdivision for that office.

Political Action Committees

This section should be completed by PACs only. If this is a ballot issue PAC, please list the ballot issue. If this PAC is sponsored by a labor organization, corporation, or other business entity, please list the sponsoring organization and any acronym used.

PACs and PCEs

This section should list any affiliated PACs and/or PCEs.

Signature

This form **shall** be signed by the treasurer and/or deputy treasurer when submitted, acknowledging their appointment.

If this form is being submitted by a candidate campaign committee, the candidate shall sign in the designated space. If the form is being submitted by a PAC, PCE or political party, any authorized person shall sign in the designated space.

Candidate Campaign Committee Information

Committee Name		Year Appearing on Ballot
Candidate Name	Office Sought	Municipality/District

The campaign committee/candidate identified above states that the office sought is:

- ☐ A municipal office that pays an annual amount of compensation of five thousand dollars or less;
- ☐ A member of a board of education, except a member of the state board of education; or
- ☐ Township trustee or township clerk.

The undersigned attests that the campaign committee will **not** do any of the following during any election period:

- Accept total aggregate contributions that exceed two thousand dollars from all contributors;
- Accept contributions of more than one hundred dollars from any single individual contributors;
- Make total expenditures in excess of two thousand dollars.

If the committee meets these requirements, it is not required to file the campaign finance reports otherwise required by ORC 3517.10(A)

This form must be filed not later than ten days after the candidate files a declaration of candidacy and petition, a nominating petition, or a declaration of intent to be a write-in candidate. After ten days, the committee no longer qualifies for the Local Candidate Waiver for Campaign Finance Reporting

THIS STATEMENT IS MADE UNDER PENALTY OF ELECTION FALSIFICATION.
WHOEVER COMMITS ELECTION FALSIFICATION IS GUILTY OF A FELONY OF THE FIFTH DEGREE.

Signature of Treasurer or Deputy Treasurer

Date (MM/DD/YYYY)

Note: If the committee exceeds these limits set forth above, the committee is responsible to report all contributions received and expenditures made from the time the candidate filed the candidacy petition on the next required campaign finance statement to be filed under ORC 3517.10(A).