



Source of Funding Information

Every Beneficial Client is required to either: (1) Disclose Source(s) of Funding (‘SoF’); or (2) Indicate SoF reporting is not required. The information will be appended to every active CSA and Amended CSA of the affiliated Contractual Client(s) during the specified Year/Reporting Period. A Beneficial Client may be the same as the Contractual Client.

PURPOSE

The purpose of this document is to assist Client Filers (Lobbyists who lobby on their own behalf and Beneficial Clients) with the disclosure of Source of Funding (SoF) information in the Commission’s Lobbying Application.

NOTE: This document is **not** intended to assist Client Filers in determining whether they have met the *Expenditure Threshold* and require reporting to the Commission.

GENERAL SoF INFORMATION

Source of Funding (“SoF”) is a requirement for Client Filers, who meet the *Expenditure Threshold*, to disclose each Source who contributed more than \$2,500 to the Client Filer to fund, in whole or in part, the Client Filer’s activities or operations.

Source of Funding disclosure is intended to provide the public with more information regarding the actual entities and individuals that support lobbying campaigns in New York State.

Client Filers are required to submit a Source of Funding Disclosure even if the Contractual Client’s Client Semi-Annual Report is auto-generated by the Lobbying Application (by virtue of being a Client Filer that only lobbies on its own behalf).

To determine if you have a SoF that may require disclosure, please refer to Part 938 of the Commission’s regulations.

KEY DEFINITIONS

Please reference the following definitions when completing the *Source of Funding Disclosure* forms.

1. Beneficial Client

The term *Beneficial Client* means the specific individual or organization, other than a Public Corporation, on whose behalf and at whose request or behest Lobbying Activity is conducted and include: any individual or organization that lobbies on its own behalf.

NOTE: The Contractual Client and the Beneficial Client may be the same.

2. Source

The term *Source* means any person, corporation, partnership, organization, or entity that makes a Contribution to the Client Filer. There are two types of Sources – **single and multiple** – and each might require disclosure of additional information if there is a “Controlling Interest” or relationship between the Client Filer and the Source.

- A **single Source** is a Source where **a** person, corporation, partnership, organization, or entity makes at least one Contribution during the reporting period.
- A **multiple Source** is a Source with an Affiliate Relationship where **more than one** person, corporation, partnership, organization, or entity comprises the Source and each person, corporation, partnership, organization, or entity makes at least one Contribution during the reporting period.

“**Controlling Interest**” means:

- The Client Filer makes decisions or establishes policy for the corporation, partnership, organization, or entity *making* the Contribution;
- The corporation, partnership, organization, or entity making the Contribution makes decisions or establishes policy for the Client Filer;
- The Client Filer has the authority to hire, appoint, discipline, discharge, demote, remove, or otherwise influence other persons who make decisions or establish policies for the corporation, partnership, organization, or entity making the Contribution;
- The corporation, partnership, organization, or entity making the Contribution has the authority to hire, appoint, discipline, discharge, demote, remove, or otherwise influence other persons who make decisions or establish policies for the Client Filer; or

- The Client Filer and the corporation, partnership, organization, or entity making the Contribution share a majority of directors on their governing boards, or share a majority of executive management, or maintain bank accounts with shared signatories.

NOTE: See *Disclosing an Organization Source* below for more information.

3. Contribution

The term *Contribution* is any payment to, or for the benefit of, the Client Filer and which is intended to fund, in whole or in part, the Client Filer's activities or operations. A Contribution includes equity investments in limited liability companies, general partnerships, and corporations. A Contribution *does not* include a payment in exchange for goods or services rendered or delivered directly to the individual or entity making the payment; publicly traded stocks or shares; or a payment that is earmarked and conditioned by the payor that it may only be used for a specific purpose other than lobbying activity in New York which is maintained in a segregated bank account solely for the specific purpose and unavailable for general operating expenses .

4. Affiliated Relationship

The term *Affiliated Relationship* means:

- (1) Two or more persons whom the Client Filer has actual knowledge live in the same household.
- (2) Two or more corporations, partnerships, organizations, or other entities that the Client Filer has actual knowledge or reason to know have any of the following relationships:
 - parent/subsidiary;
 - subsidiaries with the same corporate parent;
 - national or regional organization and their local chapter(s);
 - local chapters of the same national or regional organization.
- (3) A sole proprietorship and its sole proprietor if the Client Filer knows or has reason to know of the relationship.
- (4) Whether a Client Filer has reason to know of the relationships listed in paragraphs (2) and (3) of this definition is based on an examination of the totality of the facts and circumstances.

NOTE: Reason to know standard – If a reasonable person, looking at all the facts and circumstances, would conclude that a Client Filer should know of the existence of one of the above affiliate relationships, then the “reason to know” standard has been satisfied.

5. Expenditure Threshold

A Client Filer meets the *Expenditure Threshold* when **both** of the following requirements have been satisfied:

- (1) the Client has spent more than \$15,000 in Reportable Compensation and/or Expenses for lobbying in New York State during the *Expenditure Threshold* Period; and
- (2) the Client Filer's Reportable Compensation and Expenses constitute at least 3% of the Client Filer's Total Expenditures during the *Expenditure Threshold* Period.

6. Expenditure Threshold Period

A Client Filer must analyze expenditures under both the Twelve-Month Calculation **and** the Calendar-Year Calculation.

To determine whether the *Expenditure Threshold* has been met, the Client Filer must first use the Twelve-Month Calculation (12-month period preceding and including the last day of the applicable Client Semi-Annual Reporting period). If the Client Filer does not meet the *Expenditure Threshold* using the Twelve-Month Calculation, then the Client Filer must next determine whether it has met the *Expenditure Threshold* using the Calendar Year Calculation (January 1st to the last day of the applicable Client Semi-Annual).

If the Client Filer has met the *Expenditure Threshold* utilizing either calculation, then the Client Filer has met the statutory *Expenditure Threshold*.

Client Semi-Annual Filing Date	Twelve-Month Calculation Dates	Calendar Year Calculation Dates
January 15, 2023 (covering July 1, 2022 – December 31, 2022)	January 1, 2022 – December 31, 2022	January 1, 2022 – December 31, 2022
July 15, 2023 (covering January 1, 2023 – June 30, 2023)	July 1, 2022 – June 30, 2023	January 1, 2023 – June 30, 2023

7. Reportable Amount of Contribution(s)

Reportable Amount of Contribution(s) which require disclosure by a Client Filer include:

- Any Contribution specifically designated for lobbying in New York must be reported in its entirety; and
- Any Contribution **not** specifically designated for lobbying in New York must be reported as the product of the dollar amount of the Contribution and the Reportable Compensation and Expenses divided by Total Expenditures (*see formula below*):

$$\frac{\$ \text{ Amount of Contribution (X) Reportable Lobbying Compensation and Expenses}}{(\div) \text{ Total Expenditures}}$$

A Client Filer can determine the *Reportable Amount of the Contribution* by:

1. Subtracting the amount of a Source's Contribution relating to membership dues, fees or assessments from the Contribution amount;
2. Multiply the remaining dollar amount of the Contribution for any Contribution not specifically designated for Lobbying in NYS by the Reportable Compensation and Expenses;
3. Divide such figure by Total Expenditures; and
4. Add any Contribution amount specifically designated for Lobbying in NYS to the figure yielded by such formula.

The *Reportable Amount of Contribution* **does not** include the amount of any membership dues, fees, or assessments. However, such dues, fees or assessments are included/counted when determining whether the Source exceeded the \$2,500 threshold. For example, a Client Filer who receives only membership dues (of over \$2,500) as a Contribution will still report the Source of the Contribution, and any other information required, but would report the Contribution amount as \$0.

8. Reportable Lobbying Compensation and Expenses

Reportable Lobbying Compensation and Expenses means the Compensation and Expenses devoted to lobbying in New York State.

The term *Reportable Compensation* means any salary, fee, gift, payment, benefit, loan, advance, or any other thing of value paid, owed, given, or promised to the Lobbyist (retained or employed) by the Client Filer for Lobbying, but shall **not** include Contributions reportable pursuant to article fourteen of the Election Law.

The term *Reportable Expenses* means any cost of Lobbying Activity that is not Lobbyist Compensation and that is incurred by or reimbursed in connection with a Lobbying Activity.

- For any Client Filer who lobbies on its own behalf, the term “Expenses” means any expenditures incurred by or reimbursed to the Employed or Designated Lobbyist for lobbying but shall **not** include contributions reportable pursuant to article fourteen of the Election Law.
- For all other Client Filers, the term “Expenses” shall mean any expenditure reimbursed to the Lobbyist for lobbying but shall **not** include contributions reportable pursuant to article fourteen of the Election Law.

9. Total Expenditures

The term *Total Expenditures* means the sum of any and all payments of cash or cash equivalents made in the ordinary course of business, or a charge against available funds in settlement of an obligation made in the ordinary course of business.

Total Expenditures also include a promise to pay, or a promise of a payment or a transfer of anything of value made in the ordinary course of business for goods and services that have been provided or performed.

THINGS TO KNOW

- SoF information is considered part of the Client Semi-Annual Report (CSA). Beneficial Clients are responsible for SoF disclosure. Contractual Clients are responsible for all other parts of the Client Semi-Annual Report.
- Every Beneficial Client is required to either: (1) Disclose Source(s) of Funding (SoF); or (2) Indicate SoF reporting is not required. The information will be appended to every active CSA and Amended CSA of the affiliated Contractual Client(s) during the specified Reporting Period.
- SoF disclosure does not apply to any corporation that qualifies as an exempt organization under I.R.C. Section 501(c)(3).
- If a Client Filer meets the *Expenditure Threshold* and is thereby required to disclose its Sources of Funding, then it must disclose each Source who contributed more than \$2,500 to the Client Filer to fund, in whole or in part, the Client Filer’s activities.
 - Intermediaries or any other entity that obscures the name of the person, corporation, partnership, organization, or entity actually making the Contribution do not qualify as the Source.

- A Client Filer who is a member of an Unstructured Coalition and meets the requirements for SoF disclosure must include all amounts it has contributed to the Coalition when determining whether such Client Filer has exceeded the *Expenditure Threshold*.
- Only one SoF Form **per Beneficial Client** can be submitted per reporting period.

LOBBYING APPLICATION INFORMATION

- A SoF Form can be started, saved and submitted beginning six months less one week prior to the SoF Form's statutory due date (example – the January/June SoF Disclosure can be started around the end of January).
- The LA allows for submission of SoF Forms even if a CSA or CSA Amendment are pending processing.
- Once submitted, a SoF Form cannot be deleted. The Filer must submit a *Request to Withdraw* to remove the Filing from public view.
- Once submitted, the Filer cannot make any changes to the original document (SoF and/or Amendment). Any change or modification to SoF information requires submission of a SoF Amendment form.
- A SoF Form can be completed and submitted after a Client Filer's relationship has terminated (after the *Termination Effective Date*), as long as the Client Filer had an 'active' relationship during the CSA Reporting Period related to the SoF Form.

FILING DEADLINES

Since the SoF Form is considered part of the CSA, the Client Filers responsible for submitting the SoF are subject to the same CSA statutory due dates (July 15th and January 15th).

CSA REPORTING PERIOD	PERIOD COVERED	DUE DATE
January/June	January 1 – June 30	July 15
July/December	July 1 – December 31	January 15 (of the following year)

NOTE: There is a 7-day grace period from a Filing's statutory due date to submit a required Statement and/or Report(s) before any potential late fees *may* be imposed.

CONTRIBUTION REPORTING – WHEN TO DISCLOSE

A Client Filer must aggregate Contributions from any person, corporation, partnership, organization, or entity with an Affiliate Relationship.

Expenditure Threshold met during the *first* Client Semi-Annual reporting period of the Calendar Year (January 1st - June 30th):

- If the aggregated sum of the Contributions received from a Source is ***more than*** \$2,500 (regardless of the amount received per Contribution), the Client Filer is required to disclose **each** Contribution received from the Source in the January/June Client Semi-Annual Report.
- If the aggregated sum of the Contributions received from a Source is \$2,500 ***or less***, then the Client Filer is **not** required to disclose any Contribution(s) received from the Source in the January/June Client Semi-Annual Report.

Expenditure Threshold met during the *second* Client Semi-Annual reporting period of the Calendar Year (July 1st - December 31st):

The Client Filer uses the following to determine whether any Contribution(s) received from a Source shall be disclosed in the July/December Client Semi-Annual Report:

- If during the previous reporting period (January 1st - June 30th), the Client Filer ***did not meet the Expenditure Threshold***, then **no** Contribution(s) received from any Source during the first reporting period are added to Contribution(s) received from any Source during the second reporting period.
- If during the previous reporting period (January 1st - June 30th), the Client Filer ***did not receive any Contribution(s) from the Source***, the Client Filer shall add all Contributions, regardless of the amount, received from the Source during the second reporting period of the Calendar Year and report as follows:
 - If the aggregated sum of the Contributions is ***more than*** \$2,500, then the Client Filer is required to disclose **each** Contribution received from the Source in the July/December Client Semi-Annual Report.
 - If the aggregated sum of the Contributions received from a Source is \$2,500 ***or less***, then the Client Filer is not required to disclose any Contribution(s) received from the Source in the July/December Client Semi-Annual Report.
- If during the previous reporting period (January 1st - June 30th), the Client Filer ***met the Expenditure Threshold*** and the aggregated sum of the Contributions received from a Source was ***more than*** \$2,500, then the Client Filer shall disclose all Contributions, regardless of the amount, received from the Source during the second client semi-annual reporting period of the calendar year;

- If during the previous reporting period (January 1st - June 30th), the Client Filer ***met the Expenditure Threshold*** and the aggregated sum of the Contributions received from a Source was \$2,500 ***or less***, then the Client Filer shall add all Contributions, regardless of the amount, received from a Source over the Calendar Year and report as follows:
 - If the aggregated sum of such Contributions is more than \$2,500, then the Client Filer is required to disclose each Contribution received from the Source during the Calendar Year in the July/December Client Semi-Annual Report.
 - If the aggregated sum of the Contributions received from a Source is \$2,500 or less, then the Client Filer is not required to disclose any Contribution(s) received from the Source.

INFORMATION COLLECTED ON THE SOURCE OF FUNDING FORM

The online SoF Form in the new LA contains its own main navigation menu and can be viewed in a “tabbed format” or in “full view”, depending on Filer preference.

Online Filings will populate specific Information from existing Profiles, if available:

- Client Filer (Beneficial Client) Information
- Contractual Client Information

The SoF Form contains the following fields. Items denoted with a red asterisk ‘*’ are required fields.

Biennial Period*

DEFINITION: Every two-year period commencing with the January 1, 2019 – December 31, 2020 period, and so on thereafter.

SoF Year/Reporting Period*

- January/June
- July/December

Client Information*

The name(s) of **ALL** of the Contractual Client(s) and the Beneficial Client must be identified on every SoF Form.

NOTE: The Contractual Client and the Beneficial Client can be the same person or entity.

BENEFICIAL CLIENT

1. ACCESSING SoF FORM THROUGH CSA:
 - *Data disclosed on your Organization Profile will populate this information.*
2. ACCESSING SoF FORM THROUGH DASHBOARD:
 - You must provide the **'Beneficial Client'** and **'Contractual Client'** names.

CONTRACTUAL CLIENT INFORMATION



ENSURE ALL CONTRACTUAL CLIENTS ARE LISTED ON YOUR SoF FORM

You can add a Contractual Client directly to a SoF Form **as long as** the Contractual Client has an existing Profile established in the Lobby Application. *Refer to ‘Step 3: How to Claim or Create Lobbying or Client Organization Profiles’* on the Commission’s website.

Removing a Contractual Client(s):

You must contact Commission staff to have a Contractual Client(s) REMOVED from a SoF Form.

Source of Funding Statement*

Every Beneficial Client is required to either: (1) Disclose Source(s) of Funding (‘SoF’); or (2) Indicate SoF reporting is not required.

If you do **NOT** meet the SoF reporting requirements, select one of the following options from the drop-down menu:

- Not required to Report – Beneficial Client is a 501(c)(3) or gov’t organization;
- Not required to Report – Beneficial Client had no applicable Contributions;
- Not required to Report – Beneficial Client is under spending threshold; or
- Not required to Report – Exemption pending or previously approved.

If you **ARE REQUIRED** to disclose SoF information, select ‘Required to Report’ from the drop-down menu, and provide the required information.

You have the option to either:

- (1) download the Excel Spreadsheet provided on the SoF tab. You must fill it out and then upload it in the LA; or
- (2) you can add each Source individually through the online form by selecting the ‘**Add Source of Funding**’ button.

IMPORTANT

LA will NOT *upload* the Excel spreadsheet if there is any missing and/or invalid information contained in the spreadsheet. You must correct the information on the spreadsheet *before* LA will allow the spreadsheet to be uploaded.

However, if you notice a *mistake* (spelling, incorrect dollar amount) after the information has been uploaded and populated to this tab, LA will allow you to correct that information.

Source of Funding Information*

When a Source is comprised of more than one person, corporation, partnership, organization, or entity with an Affiliate Relationship, the required information must be supplied for **each** such person, corporation, partnership, organization, or entity.

1. Source Category*

Many Sources can be listed. However, **each** Contribution must be listed separately and must be categorized by a Source Category:

- **Single Source**

A person, corporation, partnership, organization, or entity makes at least one Contribution during the reporting period. A Single Source's contribution (source, dollar amount, date of contribution) can only be listed ONCE within a calendar year.

- **Multiple Sources**

A Source comprised of *more than one* person, corporation, partnership, organization, or entity with an Affiliate Relationship which makes a Contribution during the reporting period.

- When a Source is a **multiple Source**, the required information for each such person, corporation, partnership, organization, or entity must be disclosed.
- Numerous Contributions from the same Multiple Source can be listed. (*see Source ID information*)

Example – January/June Reporting Period

ExampleCorp makes a contribution of \$3,000 on February 1, 2023 and another \$3,000 on May 1, 2023; the two contributions would be reported on the SoF for the January/June period, both with a Source ID of “1”.

NOTE: This exact Contribution CANNOT be listed on the SoF for the July/December period of the same calendar year.

The Source could have more Contributions in the July/December period; but they would have different dates, and (possibly) dollar amounts.

2. Source ID*

The Source ID Number is the numeric identifier of the Entity (Organization) **or** Individual for the applicable reporting period which helps to identify various situations that may occur during the applicable reporting period (January/June; or July/December)

You must assign **each** Contributor a unique Source ID Number. The SAME Source ID number must be used for the identical Contributor (Individual or Entity). The Source ID number assigned to an Entity or Individual is for the applicable reporting period (January/June OR July/December) only.

1	Source	Type of Source	Source Name (Entity)	Source Last Name (Person)	Source First Name (Person)
2	1	Single	Entity A		
3	A	2	Single	Doe	John
4		3	Single	Anderson	Maria
5		4	Single	Entity B	
6		5	Single	Entity C	
7		6	Single	Entity D	
8	B	6	Single	Entity D	
9		6	Single	Entity D	
10		6	Single	Entity D	
11		6	Single	Entity D	
12	C	7A	Multiple	Smith	John
13		7B	Multiple	Doe	Mary
14		8P	Multiple	Parent Company B	
15		8S1	Multiple	Subsidiary Company A	
16		8S2	Multiple	Subsidiary Company B	
17	D	8S3	Multiple	Subsidiary Company C	
18		8S4	Multiple	Subsidiary Company D	
19		8S5	Multiple	Subsidiary Company E	
20		9	Single	Entity E	

A. Identify a Source who makes a single Contribution during the reporting period;

Contributions from a Single Source making one Contribution for the reporting period must have a Source ID of a one-digit number with no letter.

EXAMPLE: - Single Source making one Contribution

ExampleCorp makes a contribution of \$3,000 on February 1, 2023; such Contribution would be reported on the form, with a Source ID of “1”.

1	Source ID	Type of Source	Source Name (Entity)	Date of Contribution	Amount of Contribution
2	1	Single	ExampleCorp	2/1/2023	3000

B. Identify a Source who makes multiple Contributions during the reporting period;

EXAMPLE: - Multiple Affiliated Sources

If John Doe contributes \$6,000 on February 16, 2023, this Source’s contribution would be listed as “1A”; if Jane Smith (who lives at the same address) contributes \$5,500 on May 12, 2023, this Source’s contribution would be listed as “1B.” Every contribution from the affiliated Source would have a Source ID of “1A” or “1B”, respectively.

1	Source ID	Type of Source	Source Name (Entity)	Date of Contribution	Amount of Contribution	In-Kind of Contribution
2	1A	Single	Jon Doe	2/16/2023	6000	
3	1B	Single	Jane Doe	5/12/2023	5500	

C. Identify Multiple Sources where no Parent and Subsidiary relationship exists; and

When disclosing **Multiple Sources** who do **NOT** have a **Parent/Subsidiary relationship**, identify all Entities and/or Individuals that are part of the Multiple Source relationship with the **SAME** Source ID Number **followed by a letter**.

1	Source	Type of Source	Source Name (Entity)	Source Last Name (Person)	Source First Name (Person)
2	7A	Multiple		Smith	John
3	7B	Multiple		Doe	Mary

D. Identify Multiple Contributions from a Source comprised of a Parent and Subsidiary relationship.

Contributions from the same Multiple Source must have the same ID number followed by a letter.

- When disclosing **Multiple Sources with a Parent/Subsidiary relationship**, identify the Parent Entity with a Source ID number followed by the letter ‘P’.
- When disclosing a **single Subsidiary related to the same Parent Entity**, identify the single Subsidiary by using the same numeric Source ID number of the Parent Entity, followed by the letter ‘S’.

	A	B	C
1	Source ID	Type of Source	Source Name (Entity)
12	7P	Multiple	Parent Company A
13	7S	Multiple	Subsidiary Company A
14	8P	Multiple	Parent Company B
15	8S	Multiple	Subsidiary Company A

EXAMPLE: - Multiple Parent/Subsidiary Sources

If ParentCorp contributes \$7,000 on February 1, 2023; such Contribution would be listed as “1P”. If SubsidiaryCorp contributes \$7,000 on May 1, 2023; such Contribution would be listed as “1S”.

1	Source ID	Type of Source	Source Name (Entity)	Date of Contribution	Amount of Contribution	In-Kind of Contribution
2	1P	Multiple	ParentCorp	2/1/2023	7000	
3	1S	Multiple	SubsidiaryCorp	5/1/2023	7000	

EXAMPLE: Parent Company A is assigned a Source ID of **8P**. Subsidiary Company A is assigned a Source ID of **8S1**; Subsidiary Company B is assigned a Source ID of **8S2**;

etc.

1	Source ▾	Type of Source ▾	Source Name (Entity) ▾
2	8P	Multiple	Parent Company B
3	8S1	Multiple	Subsidiary Company A
4	8S2	Multiple	Subsidiary Company B
5	8S3	Multiple	Subsidiary Company C
6	8S4	Multiple	Subsidiary Company D
7	8S5	Multiple	Subsidiary Company E
8			

3. Disclosing an Organization Source

Each Contribution from an Organization should only be disclosed ONCE per *Date of Contribution* within the reporting period.

Name of Source (Organization)

The business name of the Source (Organization) who made the Contribution.

IMPORTANT



The name of a Source cannot be reported as “anonymous” unless the Client Filer affirms to the Commission that the Client Filer is not able to determine the identity of the Source.

Business Address and Phone Number

The Source’s (Organization) business address and phone number.

Date of Contribution

The *Date of Contribution* is the date the Source made the Contribution to the Client Filer.

Amount of Contribution

The *Amount of Contribution* is the dollar amount of the Contribution made by the Source to the Client Filer.

NOTE: If a Contribution includes only membership dues, fees, or assessments, the Client Filer

should disclose the Contribution as \$0. If membership dues, fees, or assessments make up a portion of a Contribution, the “Reportable Amount of the Contribution” is calculated as described above.

In-Kind Contribution

In-kind Contributions include donations of staff, staff time, personnel, offices, office supplies, financial support of any kind or any other resources.

A drop-down menu is provided so a 501(c)(4) that is required to file a Source of Funding report and receives In-kind Contributions of over \$2,500 from a 501(c)(3) can indicate such.

The Client Filer must identify the 501(c)(3) that made the Contribution and select ‘yes’ from the drop-down menu. Please add the fair market value in the ‘*Amount of Contribution*’ box when disclosing an In-Kind Contribution.

NOTE: If you are using the pre-formatted Excel Spreadsheet, you must use CAPITAL “Y” or “N” in this column.

Controlling Interest

Additional information must be disclosed if Client Filer has a “*Controlling Interest*” in the Source **OR** the Source has a “Controlling Interest” in the Client Filer. **NOTE:** A “Controlling Interest” cannot be added for an ‘Individual’ source; only for an ‘Organization’ source.

- name, address and principal place of business of at least one natural person (such as an officer, director, partner or proprietors) who shares or exercises discretion or control over the activities of the corporation, partnership, organization, or entity; **OR**
- the Sources of the funds contributed by the corporation, partnership, organization, or entity (Donors to the Source) to the Client Filer.

Source ID of “Controlling Interest”*

If you are using the pre-formatted Excel Spreadsheet, you must assign the “*Controlling Interest*” (*Controlling Person* **or** *Donor(s) to the Source*) the SAME Source ID number used for the Contributor (Individual or Entity). The Source ID number assigned to an organization or individual is for the applicable reporting period (January/June OR July/December) only.

Type of “Controlling Interest” *

You must indicate whether you are adding information for a “*Controlling Person*” or “*Donor(s) to the Source*” by selecting the corresponding radio button.

Name and Address of “Controlling Interest” *

You must provide the Name and Address for the “*Controlling Person*” or **each** “*Donor to the Source*”

If the “*Donor to the Source*” is an individual, please ensure you have selected the “*Donor to the Source*” radio button and enter their name in the **Organization or Individual’s Name** field. **Do NOT** enter their name on the “*Controlling Person*” tab.

4. Disclosing an Individual Source

Each Individual Contribution should only be disclosed **ONCE** per *Date of Contribution* within the reporting period.

Name of Source (Individual)

The name of the person (Source) who made the Contribution.

IMPORTANT

The name of a Source cannot be reported as “anonymous” unless the Client Filer affirms to the Commission that the Client Filer is not able to determine the identity of the Source.

Business Address and Phone Number

The Source’s (Individual) business address and phone number.

Date of Contribution

The *Date of Contribution* is the date the Source made the Contribution to the Client Filer.

Amount of Contribution

The *Amount of Contribution* is the dollar amount of the Contribution made by the Source to the Client Filer.

NOTE: If a Contribution includes only membership dues, fees, or assessments, the Client Filer should disclose the Contribution as \$0. If membership dues, fees, or assessments make up a portion of a Contribution, the “Reportable Amount of the Contribution” is calculated as described above.

In-Kind Contribution

In-kind Contributions include donations of staff, staff time, personnel, offices, office supplies, financial support of any kind or any other resources.

A drop-down menu is provided so that a 501(c)(4) that is required to file a Source of Funding report and receives In-kind Contributions of over \$2500 from a 501(c)(3) can indicate such contributions.

The Client Filer must identify the 501(c)(3) that made the Contributions and select ‘yes’ from the drop-down menu. Please add the fair market value in the ‘*Amount of Contribution*’ box when disclosing an In-Kind Contribution.

NOTE: If you are using the pre-formatted Excel Spreadsheet, you must use CAPITAL “Y” or “N” in this column.

Attestation*

An Attestation is required before any Filing can be submitted. By attesting, the Filer acknowledges that the information (provided by the Filer) in all statements and reports required under Legislative Law Article 1-A is true, correct and complete to the best knowledge and belief of the signor under penalty of perjury. (See Section 1-p of the Lobbying Act).

SoF AMENDMENTS – WHEN TO FILE

A Client Filer has a duty to amend SoF information if there is any change – permanent or temporary – to the information previously disclosed on a SoF Form during the specified period, which must be completed and submitted to the Commission **within 10 days of the discovery of such**.

Each Amended SoF Form requires the Filer to provide a specific date the change(s) are (or will be) effective; known as an “**Effective Date of Change**”. Multiple changes can be made on a SoF Form **as long as all the changes being made on the Filing have the same Effective Date of Change**. Otherwise, separate Amendments are required for **each** Effective Date of Change.

Amended SoF Forms can be submitted at any time during the calendar year regardless of whether the original SoF Form or other SoF Forms are pending, as long as the “**Effective Date of Change**” is within the same biennial period as the SoF Form being amended.

Amended SoF Form Effective Date

An Amended SoF Form “**Effective Date of Change**” is the date a specific change (or changes) takes effect; **not the date the Amendment is submitted**.

An Amended SoF Form can be completed and filed *after* a **Termination End Date**, as long as the relationship between the Contractual Client and Client Filer was “active” during the reporting period of the SoF Form being amended.

All information will pre-populate from your Profile and most recently submitted SoF Form and Amended SoF Form(s).

An Amended SoF Form is required to reflect any changes to the:

- **Amount of Contribution;**
- **Date of Contribution; and**
- **Source information.**

SOURCE OF FUNDING EXCLUSIONS

This disclosure **shall not** apply to:

- any corporation registered pursuant to article seven-A of the Executive Law that has an exempt status under §501(c)(3); and
- any governmental entity.

NOTE: This disclosure shall apply to any In-kind Contribution. (See “*In-Kind Contribution*” information above.)

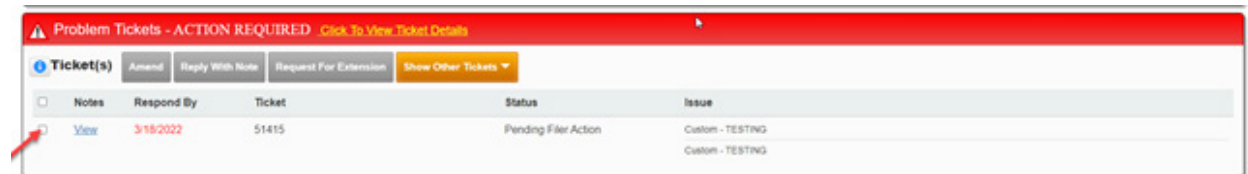
EXEMPTION FROM DISCLOSING SOURCES

Client Filers may apply for an exemption from disclosing some or all of their Sources. (See 19 NYCRR Part 938.4 of the Commission’s Regulations for additional information).

TICKETING IN THE LOBBYING APPLICATION

The Lobbying Application provides for a mechanism of communication between the Filer and Commission staff, facilitating filing issue awareness and deficiency resolution through a system of Ticketing. Tickets may be generated by staff to address a specific issue, or in some cases, auto-generated by the LA. Tickets will appear on your *Dashboard* and within the associated Filing in the LA.

To ***Amend, Reply with Note, or Request an Extension*** to a specific Ticket, you must first select the check-box next to the *Filing Ticket*.



Problem Tickets - ACTION REQUIRED Click To View Ticket Details					
Ticket(s)					
Amend Reply With Note Request For Extension Show Other Tickets					
<input type="checkbox"/>	Notes	Respond By	Ticket	Status	Issue
<input type="checkbox"/>	View	3/18/2022	51415	Pending Filer Action	Custom - TESTING Custom - TESTING