Instructions for Completing the Pre-formatted Excel Spreadsheet to Disclose Source of Funding Information

Online Filers who meet the Expenditure Threshold and are required to disclose Source of Funding ("SoF") information must either:

1. Utilize COELIG's online Lobbying Application ("LA") to data-enter each Source individually; or
2. Complete and upload the pre-formatted Excel Spreadsheet provided by COELIG.

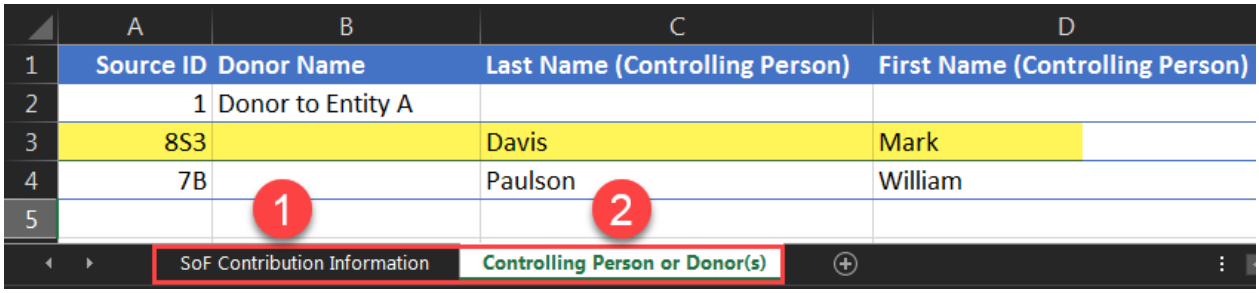
PLEASE NOTE: If any other type of digital source file is used, the COELIG Lobbying Application ('LA') will automatically reject the submission

Paper Filers who meet the Expenditure Threshold and are required to disclose Source of Funding information must utilize the pre-formatted Excel Spreadsheet. The completed, original spreadsheet **MUST** be emailed to COELIG at CSA@ethics.ny.gov; and should include your contact information and the name of the Beneficial Client to avoid filing delays.

PLEASE NOTE: Only the original digital source file will be accepted by COELIG via email. Filers may NOT submit a PDF or any other hard-copy version of the data.

The SoF Excel spreadsheet has two tabs located at the bottom of the spreadsheet:

1. Source of Funding Contribution Information **(Required)**
2. Controlling Person **or** Donor(s) Information **(If applicable)**



The '**SoF Contribution Information**' tab of the Excel spreadsheet contains 19 columns:

A. Source ID
B. Type of Source
C. Membership Dues
D. Source Name (Entity)
E. Source Last Name (Person)
F. Source First Name (Person)
G. Source Middle Name (Person)
H. Source Suffix (Person)
I. Address
J. Address2
K. City
L. State
M. Zip Code
N. Country
O. Phone
P. Extension
Q. Date of Contribution
R. Amount of Contribution
S. In-kind Contribution

Entering Information in the SoF Contribution Information Tab

Many Sources can be listed. However, each Contribution must be listed separately, must be categorized by a **Source Category**, and must be assigned a **unique Source ID Number**.

Use only one row per Source. Do not combine information for more than one Contributor in a single row. The spreadsheet is formatted to disclose Source information for both an Individual **or** an Entity. Required fields are indicated by a red asterisk *.

1. *Source ID – 'Column A'

You must assign each Contributor a **unique Source ID Number.** The Source ID Number is the numeric identifier of the Entity (Organization) **or** Individual for the applicable reporting period. 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.

The unique Source ID helps to identify various situations that may occur during the applicable reporting period (January/June; or July/December):

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

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

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

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

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

2. *Type of Source – 'Column B'

You must indicate the *Type of Source* by typing **'Single'** or **'Multiple'** for EACH Contributor.

- A **'Single Source'** is ***a*** person, corporation, partnership, organization, or entity who 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 in a calendar year.

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

(a) 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**.

	A	B	C	D	E	F
1	Source ID	Type of Source	Membership Di	Source Name (Entity)	Source Last Name (Person	Source First Name (Person
2	1A	Multiple	N		Smith	John
3	2B	Multiple	N		Doe	Mary

(b) 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 be the letter **'S'**.

	A	B	C	D
1	Source ID	Type of Source	Membership Di	Source Name (Entity)
2	1P	Multiple	N	Parent Company A
3	1S	Multiple	N	Subsidiary Company A
4	2P	Multiple	N	Parent Company B
5	2S	Multiple	N	Subsidiary Company B

- When disclosing **multiple Subsidiaries related to the same Parent Entity**, identify the Parent Entity by assigning a numeric value to the Source ID followed by the letter **'P'**. Identify each Subsidiary by using the SAME numeric Source ID of the Parent Entity, followed by the letter **'S' and a number**.

  EXAMPLE: Parent Company A is assigned a Source ID of **1P**. Subsidiary Company A is assigned a Source ID of **1S1**; Subsidiary Company B is assigned a Source ID of **1S2**; etc.

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

3. *Membership Dues – 'Column C'

Disclose if the contribution is for membership dues, fees or assessments by entering 'Y' for yes, or 'N' for no. **Do not include a dollar amount in this column.**

	A	B	C	D	E	F
1	Source ID	Type of Source	Membership Du	Source Name (Entity)	Source Last Name (Person	Source First Name (Person
2	1	Single	Y		Doe	John
3	2	Single	N		Anderson	Maria

4. *Source Name (Entity) – 'Column D'

Only use Column D if reporting the name of an Entity (Organization). Include the full corporate name of the Entity, and **do not use abbreviations** for terms such as "corporation" or "association" if they are part of the Entity name. ***Do not use this column if reporting Contributions received from an Individual.***

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

5. *Source Last Name (Person) – 'Column E'

Only use Columns E, F, G and H if the Source is a **person.** Identify the person's **Last Name** in this column. ***Do not use this column if reporting Contributions received from an Entity.***

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

6. *Source First Name (Person) – 'Column F'

Only use Columns E, F, G and H if the Source is a **person.** Identify the person's **First Name** in this column. ***Do not use this column if reporting Contributions received from an Entity.***

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

7. Source Middle Name (Person) – 'Column G'

Only use Columns E, F, G and H if the Source is a **person**. Identify the person's **Middle Name**, if applicable.

8. Source Suffix (Person) – 'Column H'

Only use Columns E, F, G and H if the Source is a **person**. Identify the person's **Suffix**, if applicable.

9. Business address – 'Column I'

The street address of the Source's place of business is **required** if the source is donating funds or resources related to their business.

10. Business Address 2 – 'Column J'

If applicable, enter additional address information of the Source's place of business.

11. City – 'Column K'

You must disclose the name of the city, province, etc. where the Source's place of business is located.

12. State – 'Column L'

You must disclose the official United States Postal Service two letter abbreviation of the State where the Source's business is located. (**Example: NY, CT, NJ.)** If the Contributor has a non-U.S. address, enter "NA" in the column.

13. ZIP Code – 'Column M'

You must disclose the ZIP Code where the Source's business is located.

14. Country – 'Column N'

You must disclose the Country where the Source's business is located.

15. *Business Phone Number – 'Column O'

You must disclose the area code and telephone number of the Source's place of business, if applicable. **Do not include dashes or other punctuation.**

16. Business Phone Extension – 'Column P'

If applicable, disclose the extension of the Source's business phone number.

17. *Date of Contribution – 'Column Q'

You must disclose the date of each Contribution received from each Source. The correct format is XX/XX/XXXX. **Reminder**: Each Contribution from the same Source **must** be listed separately.

18. *Amount of Contribution – 'Column R'

You must disclose the dollar amount of the Contribution received from the Source in U.S. dollars. **Do not** use any currency symbols or cents, round to the nearest dollar amount.

> **NOTE:** If a Contribution includes only membership dues, fees, or assessments, the Client Filer should disclose the amount of 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 below.

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*):

$ Amount of Contribution (X) Reportable Lobbying Compensation and Expenses (÷) 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.

19. *In-Kind Contribution – 'Column S'

You must disclose if an In-Kind Contribution was given by entering **'Y'** for yes, or **'N'** for no. In-kind Contributions include donations of staff, staff time, personnel, offices, office supplies, financial support of any kind or any other resources, other than money. **Do not include a dollar amount in this column.**

S
In-Kind of Contribution
Y
N

Information related to "Controlling Interests"

"*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.

If a Client Filer has a **"*Controlling Interest*"** in the Source ***OR*** the Source has a **"*Controlling Interest*"** in the Client Filer, then Client Filer must ***ALSO*** disclose either:

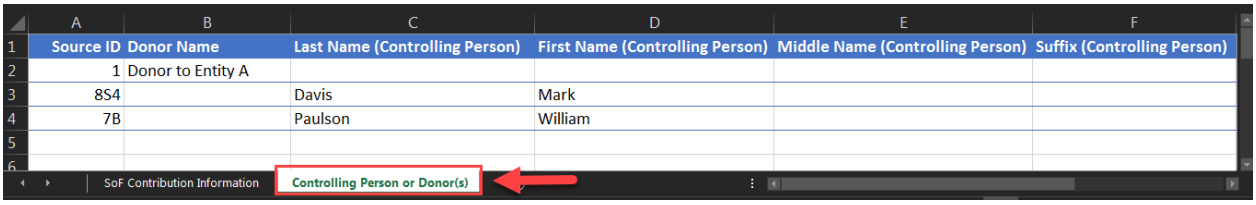
- The name, address and principal place of business of **at least one natural person** (such as an officer, director, partner or proprietors) who shares or exercises discretion or control over the activities of the corporation, partnership, organization, or entity;

OR

- The identities of the Donor(s) (can be an individual(s) or an organization(s)) to the Source.

Entering information in the 'Controlling Person or Donor(s) Info' Tab

The 'Controlling Person or Donor(s) Info' tab of the Excel spreadsheet contains 12 columns:



	A	B	C	D	E	F
1	Source ID	Donor Name	Last Name (Controlling Person)	First Name (Controlling Person)	Middle Name (Controlling Person)	Suffix (Controlling Person)
2	1	Donor to Entity A				
3	8S4		Davis	Mark		
4	7B		Paulson	William		
5						
6						

SoF Contribution Information | Controlling Person or Donor(s)

A. Source ID
B. Donor Name
C. Last Name (Controlling Person)
D. First Name (Controlling Person)
E. Middle Name (Controlling Person)
F. Suffix (Controlling Person)
G. Address
H. Address 2
I. City
J. State
K. Zip Code
L. Country

Required fields are indicated by a red asterisk *.

1. *Source ID – 'Column A'

Information regarding a *Controlling Person* **or** *Donor* is only applicable if the Source is an Entity and the Client Filer has a **"*Controlling Interest*"** in the Source ***OR*** the Source has a **"*Controlling Interest*"** in the Client Filer. **DO NOT include information of a *Controlling Person* or *Donor* if the Source is an**

Individual.

Each *Controlling Person* or *Donor* affiliated to a Source who is an Entity (Organization) must be assigned the IDENTICAL Source ID of the Source Entity. This ensures the *Controlling Person* or *Donor* is accurately affiliated to a Source Entity.

EXAMPLE A: If **Entity A** is required to disclose a *Donor,* and **Entity A** has a **Source ID of 1**; the *Donor* must also have a **Source ID of 1**.

	A	B	C
1	Source ID	Type of Source	Source Name (Entity)
2	1	Single	Entity A
3	2	Single	

Source ID of the Organization Source: Entity A

	A	B	C
1	Source ID	Donor Name	Last Name (Controlling Person)
2	1	Donor to Entity A	
3	8S4		Davis
4	7B		Paulson
5			
6			

SoF Contribution Information | Controlling Person or Donor(s)

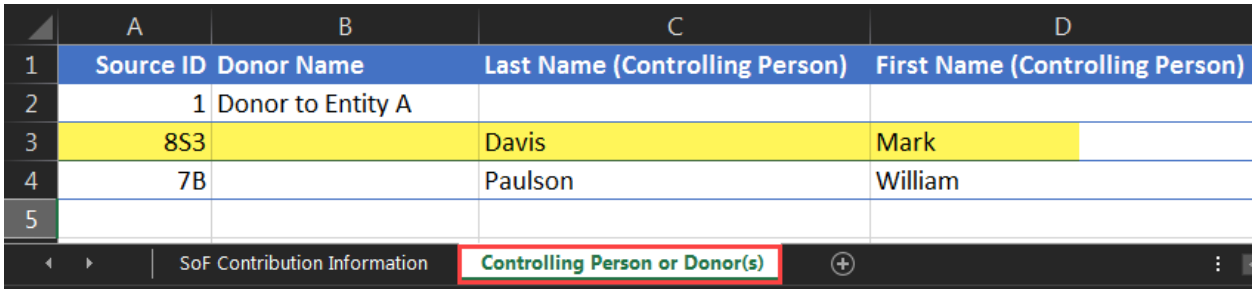
Source ID of the *Donor* affiliated to Entity A

EXAMPLE B: If **Subsidiary Company C** is required to disclose a *Controlling Person*, and **Subsidiary Company C** has a Source ID of 8S3; the *Controlling Person* must also have a Source ID of 8S3.

	Source ID	Type of Source	Source Name (Entity)	Source Last Name (Person)
16	8S2	Multiple	Subsidiary Company B	
17	8S3	Multiple	Subsidiary Company C	
18	8S3A	Multiple	Subsidiary Company C	
19	8S4	Multiple	Subsidiary Company D	
20	8S4A	Multiple	Subsidiary Company D	

SoF Contribution Information | Controlling Person or Donor(s)

Source ID of the Organization Source: Subsidiary Company C



	A	B	C	D
1	Source ID	Donor Name	Last Name (Controlling Person)	First Name (Controlling Person)
2	1	Donor to Entity A		
3	8S3		Davis	Mark
4	7B		Paulson	William
5				

SoF Contribution Information | Controlling Person or Donor(s)

Source ID of the *Controlling Person* affiliated to Subsidiary Company C

2. *Donor Name – 'Column B'

Only use Column B to disclose the name of a *Donor* (Individual or Organization) who made a Contribution to the Source.

NOTE: You may disclose more than one *Donor*. See SoF Instructions for more details.

3. *Controlling Person Last Name – 'Column C'

Only use Columns C, D, E and F to disclose a *Controlling Person*. Identify the **Last Name** of the individual with the "Controlling Interest". ***Do not use this column if disclosing Donor information.***

4. *Controlling Person First Name – 'Column D'

Only use Columns C, D, E and F to disclose a *Controlling Person*. Identify the **First Name** of the individual with the "Controlling Interest". ***Do not use this column if disclosing Donor information.***

5. Controlling Person Middle Name – 'Column E'

Only use Columns C, D, E and F to disclose a *Controlling Person*. Identify the **Middle Name** of the individual with the "Controlling Interest", if applicable. ***Do not use this column if disclosing Donor information.***

6. Controlling Person Suffix – 'Column F'

Only use Columns C, D, E and F to disclose a *Controlling Person*. Identify the **Suffix** of the individual with the "Controlling Interest", if applicable. ***Do not use this column if disclosing Donor information.***

7. Business address – 'Column G'

The street address of the *Controlling Person or Donor*'s place of business is **required** if the *Controlling Person or Donor* is donating funds or resources related to their business.

8. Business Address 2 – 'Column H'

If applicable, enter additional address information of the *Controlling Person* **or** *Donor*'s place of business.

9. City – 'Column I'

You must disclose the name of the city, province, etc. where the *Controlling Person* **or** *Donor's* business is located.

10. State – 'Column J'

You must disclose the official United States Postal Service two letter abbreviation of the State where the *Controlling Person* **or** *Donor's* business is located. (**Example: NY, CT, NJ)** If the Contributor has a non-U.S. address, enter "NA" in the column.

11. ZIP Code – 'Column K'

You must disclose the ZIP Code where the *Controlling Person* **or** *Donor*'s business is located.

12. Country – 'Column L'

You must disclose the Country where the *Controlling Person* **or** *Donor*'s business is located.

Saving the Spreadsheet

When you have completed entry of all data related to Source of Funding disclosures; save the file as either an Excel Workbook (.xlsx) or a Comma Separated Values (.csv) file.

QUESTIONS:

As always, if you have any questions about completing the pre-formatted Excel Spreadsheet, please contact our Lobbying Helpdesk at (518) 408-3976 or by emailing lobbyingHelpDesk@ethics.ny.gov. For any questions about what you need to include in your Filings, please contact our Attorney of the Day at 800-87-ETHICS (800-873-8442), and press '2' when prompted.