

How to complete the M102 campaign finance form

Tips and Highlights

Local municipal filers file the M102 campaign finance form with local election officials to disclose campaign finance activity. Local filers include all town candidates, all school committee candidates, and other offices on the municipal level, except mayors, and city councilors in cities with more than 65,000 residents.

Municipal ballot question committees, and some municipal PACs, also file the M102.

This illustrated guide provides basic information and tips on how to successfully file the M102 form.



1. Enter the correct reporting dates



Commonwealth
of Massachusetts

Form CPF M 102: Campaign Finance Report Municipal Form

Office of Campaign and Political Finance

File with: City or Town Clerk or Election Commission

Fill in Reporting Period dates:

Beginning Date:

1/1/2022

Ending Date:

4/15/2022

- The beginning date is the date after the ending date of the last report. In this example, the beginning date is Jan. 1, because the committee filed a year-end report covering a period that ended Dec. 31.
- The ending date is 18 days prior to an election (preliminary or general).
- For the post-election report in spring town elections, the ending date is 20 days after the election.
- Dec. 31 is the ending date for year-end reports.
- TIP: Your local election official, usually the city or town clerk, will provide the correct reporting dates.

2. Choose the type of report

Type of Report: (Check one)				
<input type="checkbox"/> 8th day preceding preliminary	<input checked="" type="checkbox"/> 8th day preceding election	<input type="checkbox"/> 30 day after election	<input type="checkbox"/> year-end report	<input type="checkbox"/> dissolution
<hr/>		<hr/>		<hr/>
John Tavner		Tavner Committee		Tavner Committee
Candidate Full Name (if applicable)		Committee Name		
<hr/>		<hr/>		<hr/>
School Committee		Leslie Claret		Leslie Claret
Office Sought and District		Name of Committee Treasurer		
<hr/>		<hr/>		<hr/>
1234 Patriot Way		5678 West Street		5678 West Street
Residential Address		Committee Mailing Address		
<hr/>		<hr/>		<hr/>
E-mail:	johntavner@xmail.com	E-mail:	leslieclaret@xmail.com	leslieclaret@xmail.com
<hr/>		<hr/>		<hr/>
Phone # (optional):	617-123-1234	Phone # (optional):	617-987-6543	617-987-6543
<hr/>		<hr/>		<hr/>

- Reports are filed eight days before a preliminary, if a candidate's name appears on a preliminary ballot, eight days before a general election, and in January (year-end report).
- In spring town elections, a report is filed 30 days after an election. The post election report's ending date is 20 days after an election.
- Ballot question committees in towns, and in special city elections, file the post election report, due 30 days after an election.
- The dissolution report is filed when a candidate or committee closes the account.
- Candidates: The year-end report is filed by all incumbents, and non-incumbents with activity, a balance, or liabilities.

3. Summary page (cover page)



Form CPF M 102: Campaign Finance Report
Municipal Form
 Office of Campaign and Political Finance

Commonwealth of Massachusetts

File with: City or Town Clerk or Election Commission

Fill in Reporting Period dates: Beginning Date: 1/1/2022 Ending Date: 4/15/2022

Type of Report: (Check one)
 8th day preceding preliminary 8th day preceding election 30 day after election year-end report dissolution

<p><u>John Tavner</u> Candidate Full Name (if applicable)</p> <p><u>School Committee</u> Office Sought and District</p> <p><u>1234 Patriot Way</u> Residential Address</p> <p>E-mail: <u>johntavner@xmail.com</u></p> <p>Phone # (optional): <u>617-123-1234</u></p>	<p><u>Tavner Committee</u> Committee Name</p> <p><u>Leslie Claret</u> Name of Committee Treasurer</p> <p><u>5678 West Street</u> Committee Mailing Address</p> <p>E-mail: <u>leslieclaret@xmail.com</u></p> <p>Phone # (optional): <u>617-987-6543</u></p>
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SUMMARY BALANCE INFORMATION:

Line 1: Ending Balance from previous report	\$500
Line 2: Total receipts this period (page 3, line 11)	\$6,000
Line 3: Subtotal (line 1 plus line 2)	\$6,500
Line 4: Total expenditures this period (page 5, line 14)	\$5000
Line 5: Ending Balance (line 3 minus line 4)	\$1,500
Line 6: Total in-kind contributions this period (page 6)	\$500
Line 7: Total (all) outstanding liabilities (page 7)	0
Line 8: Name of bank(s) used: <u>Northwest Bank</u>	

- The summary page balance information is completed at the end of the process, when all receipts, expenditures, in-kind contributions and liabilities have been itemized.
- The ending balance from the previous report (line 1) is also referred to as the “starting balance.”
- The ending balance (line 5) should never be negative. If a committee has a negative ending balance, it is likely that the campaign did not correctly report a candidate’s “out-of-pocket” spending. [Click here](#) for a guide on how to report out-of-pocket expenditures (money spent by a candidate using his or her personal funds, without first depositing those funds into the campaign account).

4. Receipts schedule

SCHEDULE A: RECEIPTS

M.G.L. c. 55 requires that the name and residential address be reported, in alphabetical order, for all receipts over \$50 in a calendar year. Committees must keep detailed accounts and records of all receipts, but need only itemize those receipts over \$50. In addition, the occupation and employer must be reported for all persons who contribute \$200 or more in a calendar year.

(A "Schedule A: Receipts" attachment is available to complete, print and attach to this report, if additional pages are required to report all receipts. Please include your committee name and a page number on each page.)

Date Received	Name and Residential Address (alphabetical listing required)	Amount	Occupation & Employer (for contributions of \$200 or more)	
2/2/2022	Peter Icabod 56 North Street Anytown, MA 12345	\$200	President Icabod Drilling Inc.	Occupation and employer is required for contributions of \$200 or more, in the aggregate, for the year.
2/3/2022	Kathleen Munroe 98 South Street Anytown, MA 12345	\$40		OCPF highly recommends disclosing all contributions, even those of \$50 or less.
2/4/2022	Michael Norman 1234 West Street Anytown, MA 12345	\$1,000	Engineer Icabod Drilling Inc.	\$1,000 is the annual limit from an individual to a candidate. There are no limits for ballot question committees.
2/5/2022	Debra Pinger 1234 East Street Anytown, MA 12345	\$100		\$100 is the money order limit.
2/6/2022	Real Hardward LLC 5678 Northeast Street Anytown, MA 12345	\$1,000		Contributions from corporations, S corps, LLCs, LLPs and partnerships are prohibited.
2/7/2022	So Good Candidate PAC 3456 Elm Street Anytown, MA 12345	\$500		PACs may contribute up to \$500 per year to municipal candidates.
2/8/2022	Anytown Local Party Committee	\$1,000		Local party committees may contribute up to \$1,000 per year to municipal candidates.
2/9/2022	Cash deposit from meet and greet	\$444		Campaigns may receive up to \$50 per year from an individual in cash. Campaigns are required to get the name and address of each cash donor.

5. Expenditures schedule

SCHEDULE B: EXPENDITURES

M.G.L. c. 55 requires committees to list, in alphabetical order, all expenditures over \$50 in a reporting period. Committees must keep detailed accounts and records of all expenditures, but need only itemize those over \$50. Expenditures \$50 and under may be added together, from committee records, and reported on line 13.

(A "Schedule B: Expenditures" attachment is available to complete, print and attach to this report, if additional pages are required to report all expenditures. Please include your committee name and a page number on each page.)

Date Paid	To Whom Paid (alphabetical listing)	Address	Purpose of Expenditure	Amount
3/1/2022	XYZ Printing	4566 Oak Street Anytown, MA 12345	Flyers for pre-election mailing	\$200
3/2/2022	Good Times Doughnuts	777 Maple Street	Coffee and doughnuts for sign holding volunteers	\$80
3/3/2022	Facebook	www.facebook.com	Boosted ads on Facebook	\$111
3/4/2022	Anytown Tailor	8987 Pine Street Anytown, MA 12345	Suit and tie for campaign events	\$300
3/5/2022	Kurt Smith	9876 Willow Street Anytown, MA 12345	Payment for distributing lawn signs in town	\$100

Candidates may not use campaign money to purchase clothing (common daily attire).

- Expenditures may be made to enhance a candidate's political future, but may not be primarily personal.
- A clear and detailed "purpose" is required for expenditures.

6. In-kind schedule

- In-kind contributions are things of value that are not money.
- Campaigns are not required to disclose personal services (volunteer hours).
- Campaigns are not required to disclose “ordinary hospitality.” For example, if a candidate is invited to someone’s home for a meet and greet, and the host serves a few drinks and pastries that he paid for, the small food expenditure does not need to be reported.
- Many in-kind contributions are from local party committees. There is no in-kind limit from local party committees to candidates.
- When possible, use the market rate when determining the value of an in-kind contribution.

SCHEDULE C: "IN-KIND" CONTRIBUTIONS

Please itemize contributors who have made in-kind contributions of more than \$50. In-kind contributions \$50 and under may be added together from the committee's records and included in line 16 on page 1.

Date Received	From Whom Received*	Residential Address	Description of Contribution	Value
3/4/2022	Anytown Local Party Committee	Anytown, MA 12345	Local party committee rented the Anytown Function Hall for campaign fundraiser	\$1,200
3/3/2022	Tom Tavner	12345 Birch Street Anytown, MA 12345	Plywood and lumber for making lawn sign supports	\$120
3/4/2022	Sally's Bakery, LLC	2323 Main Street Anytown, MA 12345	Cake and cookies for fundraiser	\$140

Corporations, S corps, LLCs, LLPs and partnerships may not contribute in-kind contributions to candidates.

7. Liabilities schedule

- In most cases, liabilities are candidate loans.
- Liabilities may also be unpaid bills.
- Candidates may forgive candidate loans, in the future, by making them in-kind contributions.

SCHEDULE D: LIABILITIES

M.G.L. c. 55 requires committees to report ALL liabilities which have been reported previously and are still outstanding, as well as those liabilities incurred during this reporting period.

Date Incurred	To Whom Due	Address	Purpose	Amount
1/9/2022	CANDIDATE LOAN	CANDIDATE ADDRESS	Candidate loan	\$1,500

8. Sign and file the report

- Ballot question committees only need to sign on the treasurer line.
- The treasurer line is not signed by candidates without a committee.
- The report, after it is signed, can be scanned and e-mailed to the local election official.

Affidavit of Committee Treasurer:

I certify that I have examined this report including attached schedules and it is, to the best of my knowledge and belief, a true and complete statement of all campaign finance activity, including all contributions, loans, receipts, expenditures, disbursements, in-kind contributions and liabilities for this reporting period and represents the campaign finance activity of all persons acting under the authority or on behalf of this committee in accordance with the requirements of M.G.L. c. 55.

Signed under the penalties of perjury: Leslie Claret (Treasurer's signature) Date: 4/20/2022

FOR CANDIDATE FILINGS ONLY: Affidavit of Candidate: (check 1 box only)

Candidate with Committee

I certify that I have examined this report including attached schedules and it is, to the best of my knowledge and belief, a true and complete statement of all campaign finance activity, of all persons acting under the authority or on behalf of this committee in accordance with the requirements of M.G.L. c. 55. I have not received any contributions, incurred any liabilities nor made any expenditures on my behalf during this reporting period that are not otherwise disclosed in this report.

Candidate without Committee

I certify that I have examined this report including attached schedules and it is, to the best of my knowledge and belief, a true and complete statement of all campaign finance activity, including contributions, loans, receipts, expenditures, disbursements, in-kind contributions and liabilities for this reporting period and represents the campaign finance activity of all persons acting under the authority or on behalf of this candidate in accordance with the requirements of M.G.L. c. 55.

Signed under the penalties of perjury: John Tavner (Candidate's signature) Date: 4/20/2022