The Honorable John A. Koskinen
Commissioner
Internal Revenue Service
1111 Constitution Ave., NW
Washington, DC 20224

By electronic mail (IRS.Commissioner@IRS.gov) and First Class mail

Re: Complaint Against Michigan Advocacy Trust

Dear Commissioner Koskinen:

Citizens for Responsibility and Ethics in Washington ("CREW") respectfully requests the Internal Revenue Service ("IRS") investigate whether Michigan Advocacy Trust ("MAT"), a political organization established under section 527 of the Internal Revenue Code ("Code"), violated the Code by failing to file any reports disclosing contributions it received and expenditures it made from 2010 until the present.¹

MAT was formed in April 2010 and registered with the IRS as a political organization. In 2010 and 2014, MAT spent millions of dollars on television advertisements promoting Republican Bill Schuette during his campaigns for Michigan attorney general and attacking Schuette’s Democratic opponents. Section 527 requires political organizations like MAT to file reports disclosing both their expenditures and contributions they receive, unless the group falls into one of the statute’s exceptions. MAT failed to file any of these reports, or any similar disclosure reports in Michigan, leaving the public completely in the dark about its spending and the contributors who paid for its ads. MAT appears to claim it falls into one of section 527’s exceptions as either a local political party committee or a qualified local political organization, but MAT is neither. As a result, MAT appears to be violating section 527.

**Michigan Advocacy Trust’s Political Activity**

MAT was established on April 25, 2010.² That fall, MAT became involved in the race for Michigan attorney general between Schuette and his Democratic opponent, David Leyton. In the weeks before the election, MAT spent at least $1 million on television advertisements

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¹ CREW submits this letter in lieu of Form 13909; a copy is being sent to the Dallas office.
² Michigan Advocacy Trust, Form 8871 Political Organization Notice of Section 527 Status, April 28, 2010, Part I, Line 4a ("MAT Form 8871") (attached as Exhibit A).
criticizing Leyton’s handling of his duties as county prosecutor.\(^3\) MAT’s television spending alone exceeded Leyton’s total budget of $714,000,\(^4\) and Schuette defeated Leyton in the race.\(^5\)

MAT again spent heavily during Schuette’s 2014 reelection campaign. This time MAT spent at least $2.6 million on a series of television advertisements praising Schuette and criticizing his Democratic opponent, Mark Totten,\(^6\) an amount that exceeded the spending of both candidates combined on television ads.\(^7\) One of the ads harshly attacked Totten, saying he lied in claiming he was a federal prosecutor,\(^8\) and other advertisements featured effusive praise for Schuette.\(^9\) Several of the ads also seem to demonstrate that Schuette worked collaboratively with MAT in producing them. Three of the advertisements feature video of Schuette sitting in what appears to be his living room speaking directly to the camera, telling voters about his accomplishments.\(^10\) Even though all of these ads stopped just short of telling viewers to vote for Schuette or against his opponent, their content and timing clearly indicates their intent to support Schuette’s candidacy. Following MAT’s ad campaign, Schuette won reelection.\(^11\)

In addition to its efforts to support Schuette, MAT participated in Michigan Republican Party precinct delegate races in 2014, sending out “glossy brochures” in support of specific candidates, apparently in an effort to help Lt. Governor Brian Calley retain the Republican nomination.\(^12\)


\(^4\) Id. at 9.


\(^8\) MAT’s advertisements are available on its YouTube page: [https://www.youtube.com/channel/UCPrl0QsZWfrXn5cpjrdSlgA/videos](https://www.youtube.com/channel/UCPrl0QsZWfrXn5cpjrdSlgA/videos). This ad, called “Lie,” is available at [https://www.youtube.com/watch?v=k3Grj-hKw6M](https://www.youtube.com/watch?v=k3Grj-hKw6M).

\(^9\) See, e.g., [https://www.youtube.com/watch?v=tnb7LvOai10](https://www.youtube.com/watch?v=tnb7LvOai10).

\(^10\) See [https://www.youtube.com/watch?v=4Wt2AACrOno](https://www.youtube.com/watch?v=4Wt2AACrOno) and [https://www.youtube.com/watch?v=UUpz10QsZWfrXn5cpjrdSlgA](https://www.youtube.com/watch?v=UUpz10QsZWfrXn5cpjrdSlgA).


Legal Background

Section 527 of the Code governs registration and reporting by political organizations. A “political organization” is broadly defined to include any “party, committee, association, fund, or other organization (whether or not incorporated) organized and operated primarily for the purpose of directly or indirectly accepting contributions or making expenditures, or both, for an exempt function.” An “exempt function” includes “influencing or attempting to influence the selection, nomination, election, or appointment of any individual to any Federal, State, or local public office.”

A political organization must register with the IRS, unless it is exempt because it is the political committee of a state or local candidate or political party, or anticipates having less than $25,000 in receipts. Registered political organizations must file regular periodic reports disclosing both their expenditures and the names and addresses of all contributors who gave a total of $200 or more in a year and the amount contributed, unless they fall under one of the statute’s exceptions. Those exceptions include “any State or local committee of a political party or political committee of a State or local candidate” and “any organization which is a qualified State or local political organization” (“QSLPO”).

The purpose of these exceptions is to avoid duplicative reporting of expenditures and contributions. As the authors of these exceptions made clear, if the political organization is disclosing its contributors and expenditures to a state agency that makes the information public, it is not necessary also to report that information to the IRS. With regard to state or local committees of parties and candidates, “State laws regulate and require disclosure from all these committees,” and “there is never any doubt as to who is running these committees or whose agenda they aim to promote.”

For state and local political organizations that are not political party committees, however, different states require different amounts of disclosure. To prevent these non-party organizations from avoiding the disclosure of expenditures and contributors required under section 527, the statute limits the exception to organizations that are both governed by strong state disclosure laws and follow them. Specifically, the organization must be subject to state law that requires organizations to report to a state agency the same substantive information about expenditures and contributors “which would otherwise be required to be reported” under section

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527, and that requires the agency to disclose the information.\textsuperscript{20} Moreover, section 527 requires that the organization actually file the state disclosure reports to qualify for the exemption.\textsuperscript{21} As a result, a political organization is required to file disclosure reports with the IRS, but may be exempt if it is a state or local committee of a political party, or if it is a state or local political committee that is required to, and actually does, file state disclosure reports.

**Michigan Advocacy Trust Is Not Exempt From Disclosure to the IRS**

Despite spending more than $3.6 million to influence Michigan’s attorney general elections in 2010 and 2014, MAT has not filed any reports disclosing its expenditures and contributors with the IRS, claiming it is exempt from filing them. Although it is not fully clear what type of organization MAT claims to be, it is neither a local committee of a political party nor a QSLPO. MAT cannot be a local committee of a political party because Michigan law does not recognize the type of local committee MAT claims it is. MAT also cannot qualify as a QSLPO because it is not required to, and has not, filed reports with a Michigan agency disclosing information about its expenditures and contributors that must be reported under section 527.

MAT claimed to be exempt from disclosure to the IRS in the Form 8871 it filed on April 28, 2010 notifying the IRS of its existence as a section 527 political organization.\textsuperscript{22} The form named Lansing attorney Richard D. McLellan as the group’s contact person, custodian of records, and secretary-treasurer, and the address McLellan provided for MAT is that of his law firm.\textsuperscript{23} While the Form 8871 listed Linda Lee Tarver as the chairperson of MAT and Norman D. Shinkle as it vice chair, McLellan appears to operate the organization.\textsuperscript{24} Notably, McLellan also has ties to Schuette, serving as his transition’s senior counsel after Schuette was elected in 2010.\textsuperscript{25}

Even though MAT registered as a political committee in 2010, since then it has not filed a single Form 8872 – the form political organizations use to report expenditures and contributions – with the IRS.\textsuperscript{26} On its Form 8871, MAT answered “yes” to the question asking if it is exempt from filing Form 8872s because it is a qualified state or local political organization.\textsuperscript{27} Although this answer suggested the group considers itself a QSLPO, elsewhere

\textsuperscript{20} 26 U.S.C. § 527(e)(5).
\textsuperscript{21} Id., see also Rev. Rul. 2003-49, Question 16.
\textsuperscript{22} MAT Form 8871.
\textsuperscript{23} MAT Form 8871, Lines 2, 6a, 7a, 15a; McLellan Law Offices website, “Contact” page, available at http://richardmcellan.com/contact.
\textsuperscript{26} Search for Form 8871, Form 8872, and Form 990 for Michigan Advocacy Trust on IRS “Basic Search” page (http://forms.irs.gov/app/pod/basicSearch/search?execution=ae4s1) (results attached as Exhibit B).
\textsuperscript{27} MAT Form 8871, Line 10a. MAT also asserted it the organization files disclosure reports in Michigan. Id., Line 10b.
on the form MAT claimed it is part of a local political party.\textsuperscript{28} In describing its purpose, MAT asserted it is “an administrative account of the 23rd Michigan State Senate Republican District Political Party Committee of Ingham County Michigan,” and further claimed “it is a separate account maintained for paying administrative expenses of the sponsoring political party committee and other exempt functions permitted but not reportable under the Michigan Campaign Finance Act.”\textsuperscript{29}

MAT, however, cannot be part of a local party committee because the “Republican 23rd Michigan State Senate District Political Party Committee of Ingham County” is not a local party committee under Michigan law. Michigan law specifically provides for three types of political party committee: state central committees, congressional district committees, and county committees.\textsuperscript{30} An organization that is not one of these types of committee may not register as a political party committee.\textsuperscript{31} Based on its name, the “Republican 23rd Michigan State Senate District Political Party Committee of Ingham County” does not claim to be any of these. Rather, it purports to be some form of state senate district committee, which is not recognized under Michigan law. The group also cannot claim it is a recognized county party committee. Michigan law permits only one officially designated political party per county,\textsuperscript{32} and the Ingham County Republican Committee has existed since 1978.\textsuperscript{33}

The only report the “Republican 23rd Michigan State Senate District Political Party Committee of Ingham County” appears to have filed supports the conclusion that the organization is not a local political party committee. On October 8, 2010, McLellan filed a Statement of Organization Form for Independent and Political Committees for the group (using a slightly altered name) with the Ingham County Clerk.\textsuperscript{34} The form the group filed, however, is for political action committees, not party committees. Michigan provides and uses a different form for political party committees.\textsuperscript{35} Moreover, although Michigan law requires all political party committees to file a statement of organization with the Michigan Department of State,\textsuperscript{36} the

\textsuperscript{28} The form does not ask if the organization is exempt because it is a state or local committee of a political party.
\textsuperscript{29} Id., Line 12.
\textsuperscript{31} Id.
\textsuperscript{32} Mich. Comp. Law § 169.211(6).
\textsuperscript{33} See http://mibocfr.micusa.com/cgi-bin/cfy/com_det.cgi?com_id=1316.
\textsuperscript{34} 23rd Michigan State Senate Republican District Political Party Committee of Ingham County, Statement of Organization Form for Independent and Political Committees, October 8, 2010 (attached as Exhibit C). The form again lists McLellan as its record keeper and provides his firm’s address as that of the group’s, and names Tarver as its treasurer. Id.
\textsuperscript{36} Mich. Comp. Law §§ 169.224(1), 169.236(3).
“Republican 23rd Michigan State Senate District Political Party Committee of Ingham County” does not appear to have filed one.\textsuperscript{37}

The group’s claim it is a genuine party committee is further undermined claim by its lack of activity. The “Republican 23rd Michigan State Senate District Political Party Committee of Ingham County” does not appear to have been active in any of the races for the 23rd State Senate District since 2010, or even to have a website. In fact, McLellan asserted on the organization’s registration form it did not expect to raise or spend more than $1,000 in any year, and thus was exempt from any further disclosure.\textsuperscript{38} Despite all this, MAT – the party committee’s supposed “administrative account” – managed to pump more than $3.6 million into Schuette’s two statewide races.

MAT also is not shielded from disclosure to the IRS because it asserts it is an “administrative account” of a political party and thus exempt from disclosure to Michigan. Michigan allows parties to establish an “administrative account” that can accept otherwise banned corporate and labor contributions. These may be used to pay administrative expenses “totally unrelated to the party’s political activity” and may not be used to support or oppose candidates, and thus do not need to be reported on the party’s disclosure statements.\textsuperscript{39} Whether the funds are spent by a party itself or an administrative account, however, is irrelevant to section 527’s exception for local party committees. Neither MAT nor the “Republican 23rd Michigan State Senate District Political Party Committee of Ingham County” is a local party committee, so the statute’s exception does not apply. In addition, as discussed below, MAT’s spending clearly is political under the Code and IRS authority, and must be reported to the IRS.

MAT’s filings with the IRS and Michigan also suggest the possibility that it is claiming to be a QSLPO, but the group cannot qualify under that exception to section 527’s disclosure requirements. The QSLPO exception applies only if the group is subject to state law requiring it to report the same substantive information about its expenditures and contributors which would otherwise be required to be reported under section 527 to a state agency that discloses the information, and the organization actually files the state disclosure reports. While Michigan law requires committees that receive contributions or make expenditures for the purpose of influencing an election to register and file disclosure reports,\textsuperscript{40} it also explicitly excludes from the definition of “expenditure” any communication that does not expressly advocate the election or defeat of a candidate.\textsuperscript{41} As a result, issue ads like MAT’s that stopped just short of advocating


\textsuperscript{38} 23rd Michigan State Senate Republican District Political Party Committee of Ingham County, Statement of Organization Form for Independent and Political Committees.


\textsuperscript{40} Mich. Comp. Law §§ 169.203(4), 169.226.

\textsuperscript{41} Mich. Comp. Law § 169.206(2)(f).
Schuette’s election or the defeat of his opponents may not trigger disclosure requirements under Michigan law.

By contrast, those ads would trigger disclosure requirements and are expenditures that must be reported under section 527. Under the Code and IRS authority, a far broader set of communications are “exempt function” activities and expenditures. In determining if a particular communication is political, the IRS takes into consideration all the relevant facts and circumstances, including factors such as whether the communication identifies a candidate, is timed to coincide with an election, identifies the candidate’s position on the issue that is the subject of the communication, and is part of an ongoing series of similar issue advocacy communications by the organization. Under these standards, MAT’s communications about Schuette and his opponents were political and should have required MAT to disclose its expenditures and contributions. MAT, therefore, was not subject to a state law that required it to report the same information which must otherwise be reported under section 527 and accordingly does not qualify for the QSLPO exception.

Moreover, even if Michigan law somehow could be construed to require substantially the same disclosure as section 527, MAT does not appear to have actually made any disclosures of its expenditures and contributions to a Michigan agency. A search of the Michigan Department of State campaign finance database did not locate any filings for MAT, nor does it appear any are on file with the Ingham County Clerk.

As a result, MAT cannot qualify as a QSLPO and is not a local committee of a political party, and thus is not exempt from section 527’s disclosure requirements. 43

Violations

26 U.S.C. § 527

Section 527 requires registered political organizations to file regular periodic reports disclosing their expenditures and contributors unless they fall under one of the statute’s

43 MAT also is not a section 501(c)(4) social welfare organization, as McLellan’s asserted in comments about MAT in late 2014. Richard McLellan, Dark Money Is A Euphemism For Free Speech, Like It Or Not, Bridge Magazine, December 22, 2014, available at http://bridgemi.com/2014/12/pro-dark-money-is-a-euphemism-for-free-speech-like-it-or-not/. McLellan’s statement directly contradicts the Form 8871 he filed under penalty of perjury with the IRS, and MAT has not filed any tax returns with the IRS indicating the group is a section 501(c)(4) organization. Moreover, it is highly unlikely MAT would qualify for tax-exempt status under section 501(c)(4). Under current IRS regulations, a section 501(c)(4) organization must be primarily engaged in the promotion of social welfare, which does not include “direct or indirect participation or intervention in political campaigns on behalf of or in opposition to any candidate for public office. Treas. Reg. § 1.501(c)(4)-1(a)(2). Although MAT’s total spending is not public, it is very likely the millions it spent on television ads supporting Schuette or attacking his opponents – all of which were political under IRS authority and thus did not promote social welfare – constituted the vast majority of its expenditures.
exceptions. MAT registered as a political organization in 2010 and spent at least $3.6 million on Schuette’s campaigns for Michigan attorney general in 2010 and 2014, but has not filed any Form 8872 reports disclosing its expenditures and contributions to the IRS and the public, and is not exempt from filing them. As a result, MAT appears to have violated 26 U.S.C. § 527(j). Under section 527, when an organization fails to make the required disclosures, the IRS assesses a penalty equal to the highest corporate tax rate (currently 35 percent) on the amount of money to which the failure relates, in this case “the sum of the contributions and expenditures not disclosed.”

Conclusion

The principle behind section 527’s disclosure requirements is that groups that spend most of their time and money on politics must disclose their activities and donors to inform voters about who is trying to influence them and to deter corruption. MAT spent millions of dollars on television ads intended to support Schuette in his campaigns for Michigan attorney general and attack his opponents. Yet it is trying to elude the law’s disclosure requirements, erroneously invoking exemptions designed to avoid duplicative reporting in an attempt to avoid any disclosure at all. The IRS should commence an investigation of MAT and must aggressively enforce the law to prevent political organizations from evading the disclosure that is vital to democracy.

Thank you for your prompt attention to this matter.

Sincerely,

Noah Bookbinder
Executive Director
Citizens for Responsibility and Ethics in Washington

Encls.

cc: IRS-EO Classification

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46 IRS, Section 527 Organizations Revised Tax Filing Requirements, FS 2002-13 (November 2002); I.R.M. § 4.76.30.3.2.
EXHIBIT A
**Part I  General Information**

1 Name of organization
Michigan Advocacy Trust

Employer identification number
27 - 2447380

2 Mailing address (P.O. box or number, street, and room or suite number)
201 TOWNSEND ST  SUITE 900

City or town, state, and ZIP code
LANSONG, MI 48823 -

3 Check applicable box: ☑ Initial notice ☐ Amended notice ☐ Final notice

4a Date established
04/25/2010

4b Date of material change

5 E-mail address of organization
RDMLCENAN@COMCAST.NET

6a Name of custodian of records
Richard D McLellan

6b Custodian’s address
201 TOWNSEND ST SUITE 900
LANSONG, MI 48823 -

7a Name of contact person
Richard D McLellan

7b Contact person’s address
201 TOWNSEND ST SUITE 900
LANSONG, MI 48823 -

8 Business address of organization (if different from mailing address shown above). Number, street, and room or suite number
201 TOWNSEND ST  SUITE 900

City or town, state, and ZIP code
LANSONG, MI 48823 -

9a Election authority

9b Election authority identification number
NONE

**Part II  Notification of Claim of Exemption From Filing Certain Forms** (see instructions)

10a Is this organization claiming exemption from filing Form 8872, Political Organization Report of Contributions and Expenditures, as a qualified state or local political organization? Yes ☑ No  

10b If 'Yes,' list the state where the organization files reports: MI

11 Is this organization claiming exemption from filing Form 990 (or 990-EZ), Return of Organization Exempt from Income Tax, as a caucus or associations of state or local officials? Yes  — No ☑
Part III Purpose

12 Describe the purpose of the organization

The Michigan Advocacy Trust is an administrative account of the 23rd Michigan State Senate Republican District Political Party Committee of Ingham County Michigan. It is a separate account maintained for paying administrative expenses of the sponsoring political party committee and other exempt functions permitted but not reportable under the Michigan Campaign Finance Act.
Part IV  List of All Related Entities (see instructions)

13 Check if the organization has no related entities

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<th>14b</th>
<th>Relationship</th>
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<td>Affiliated</td>
<td></td>
<td>201 TOWNSEND ST SUITE 900</td>
<td>LANSING, MI 48823 -</td>
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Part V  List of All Officers, Directors, and Highly Compensated Employees (see instructions)

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<td>Linda Lee Tarver</td>
<td></td>
<td>Chairperson</td>
<td></td>
<td>201 TOWNSEND ST SUITE 900</td>
<td>LANSING, MI 48823 -</td>
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<tr>
<td>Norman D Shinkle</td>
<td></td>
<td>Vice Chairperson</td>
<td></td>
<td>201 TOWNSEND ST SUITE 900</td>
<td>LANSING, MI 48823 -</td>
</tr>
<tr>
<td>Richard D McLellan</td>
<td></td>
<td>Secretary - Treasurer</td>
<td></td>
<td>201 TOWNSEND ST SUITE 900</td>
<td>LANSING, MI 48823 -</td>
</tr>
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Under penalties of perjury, I declare that the organization named in Part I is to be treated as a tax-exempt organization described in section 527 of the Internal Revenue Code, and that I have examined this notice, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that I am the official authorized to sign this report, and I am signing by entering my name below.

Richard D McLellan 04/28/2010

Sign Here

Name of authorized official

Date
EXHIBIT B
Based on your Search Criteria of:

Searching for Form 8871 Form 8872 Form 990
Name of organization "michigan advocacy trust"

Selected organization: Michigan Advocacy Trust

...the following results have been found:

Current organization information
Name: Michigan Advocacy Trust
EIN: 27-2447380
Address: 201 TOWSENDE ST
        SUITE 900
        LANSING, MI 48823
E-Mail: RDMCLELLAN@COMCAST.NET
Contact: Richard D McLellan
Custodian: Richard D McLellan

Name of organization change history

Name: Michigan Advocacy Trust

Last Updated
04/28/2010 12:15 PM

Submitted forms
1 items found, displaying 1 to 1

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Search Again

Return to Political Organization Filing & Disclosure Homepage
EXHIBIT C
ORIGINAL OR AMENDED STATEMENT OF ORGANIZATION FORM FOR INDEPENDENT AND POLITICAL COMMITTEES (PAC'S)

1. Committee ID #: 46249

2. Type of Filing:
   - [ ] Original
   - [ ] Amendment to Items: Eff. Date:

3. Committee Type (Check one):
   - [x] Independent: We acknowledge that we must meet certain requirements before we are legally qualified to make contributions at a limit that is 10 times greater than the applicable contribution limit for an individual.
   - [x] Political: We acknowledge that we can never be legally qualified to make contributions at a limit that is greater than the applicable contribution limit for an individual.

4a. Full Name of Committee—Must include affiliate or sponsor:
   Republican 23rd Michigan State Senate District Political Committee of Ingham County

4b. Acronym or Abbreviation (If any):

4c. Are you a Separate Segregated Fund (SSF)? [ ] YES [ ] NO

4d. If YES, the sponsor is:
   - [ ] Corporation
   - [ ] Labor Organization
   - [ ] D.O.S.

   The sponsor’s name is:

   a. Complete Comm. Mailing Address (May be PO Box):
   201 Townsend Street
   Suite 900
   Lansing, MI 48933

   b. Complete Comm. Street Address (May not be PO Box):

6 Date Committee was Formed In Mi: 04/10/10

7a. Committee Phone #: (517) 374-9111

7b. Committee Fax #: (517) 374-9191

7c. Committee E-mail Address: rdmcellellan@comcast.net

7d. Committee Website Address:

8. Treasurer’s Name and Complete Address:
   Linda Lee Tarver
   201 Townsend St. Suite 900
   Lansing, MI 48933

   Phone #: (517) 775-2527

   E-mail Address: halleuyahlw@sol.com

   [ ] OUT-OF-STATE COMMITTEE TREASURER IRREVOCABLE WRITTEN STIPULATION:
   I stipulate and agree that any legal process affecting this committee served on the Secretary of State or an agent designated by the Secretary of State shall have the same effect as if personally served on me and all other principals of this committee. I further agree that this appointment shall remain in force as long as any liability of this committee remains outstanding within the State of Michigan.

9. Designated Record Keeper Name and Complete Address:
   Richard D. Mcellellan
   201 Townsend Street
   Suite 900
   Lansing, MI 48933

   Phone #: (517) 374-9111

   E-mail Address: rdmcellellan@comcast.net

10. [ ] REPORTING WAIVER REQUEST: If the committee does not expect to receive or expend in excess of $1,000 in a calendar year and checks this box, the filing requirement of pro, post, annual, triannual and quarterly campaign statements is waived. The Reporting Waiver will be automatically lost if the committee exceeds the $1,000 threshold.

11. Name and Address of Depositories or Intended Depositories of committee funds.
   a. Official Depository
   Bank of America
   201 Townsend Street, Suite 600
   Lansing MI 48933

   b. Secondary Depository

12. ELECTRONIC FILING: This item applies to committees that file with the Michigan Department of State Bureau of Elections only and does not apply to PAC’s that file with the County Clerk’s office.
   The Campaign Finance Act requires any committee that files with the Secretary of State and spends or receives $20,000 in the preceding calendar year OR expects to spend or receive $20,000 in the current calendar year to file campaign statements electronically. Marts Plus software is provided to you free of charge to assist you in meeting this requirement.
   - [ ] Committee spent or received or expects to spend or receive in excess of $20,000 and is required to file electronically.
   - [ ] ** OR **
   - [ ] Committee did not spend or receive or does not expect to spend or receive in excess of $20,000 and would like to file electronically voluntarily.

13. Verification: I/we certify that all reasonable diligence was used in the preparation of the above statement and that the contents are true, accurate and complete to the best of my/our knowledge and belief. If filing electronically, we further agree that the signatures below shall serve as the signatures that verify the accuracy and completeness of each statement filed electronically by the committee. I/we certify that all reasonable diligence will be used in the preparation of each statement electronically filed by this committee and that the contents of each statement will be true, accurate and complete to the best of my/our knowledge and belief. (Sign Name and Date below)

[Signature]
Current Treasurer
(Date)

[Signature]
Designated Record Keeper
(Required only if filing electronically)
(Date)

CFR30 PAC 50.doc REV 11/05: Authority granted under Act 386 of 1976, as amended