

INSTRUCTIONS — SCHEDULE F TRAVEL PAYMENTS, ADVANCES AND REIMBURSEMENTS

Travel payments reportable on Schedule F include advances and reimbursements for travel and related expenses, including lodging and meals.

Gifts of travel may be subject to a \$320 gift limit. In addition, certain travel payments are reportable gifts, but are not subject to the gift limit. To avoid possible misinterpretation or the perception that you may have received a gift in excess of the gift limit, you may wish to provide a specific description of the purpose of your travel. See the FPPC fact sheet entitled "Limitations and Restrictions on Gifts, Honoraria, Travel, and Loans," which can be obtained from your filing officer or the FPPC at www.fppc.ca.gov.

You are **not** required to disclose:

- Travel payments received from any state, local, or federal government agency for which you provided services equal or greater in value than the payments received.
- Travel payments received from your employer in the normal course of your employment.
- Payments or reimbursements for transportation within California in connection with an event at which you gave a speech, participated in a panel or seminar, or performed a similar service.
- Food, beverages, and necessary accommodations received directly in connection with an event held inside or outside California at which you gave a speech, participated in a panel, or provided a similar service. Note that payments for transportation outside of California are reportable.
- A travel payment that was received from a nonprofit entity exempt from taxation under IRS Code section 501(c)(3) for which you provided equal or greater consideration.

TO COMPLETE SCHEDULE F:

- Disclose the name and address of the source of the travel payment.
- Identify the business activity, if any, of the source.
- Check the box to indicate if the payment was a gift or income, report the amount, and disclose the date(s) if applicable.

-- Travel payments are gifts if you did not provide services that were equal to or greater in value than the payments received. You must disclose gifts totaling \$50 or more from a single source during the period covered by the statement. Gifts of travel are reportable without regard to where the donor is located.

When reporting travel payments that are gifts, you must provide a description of the gift and the date(s) received.

-- Travel payments are income if you provided services that were equal to or greater in value than the payments received. You must disclose income totaling \$500 or more from a single source during the period covered by the statement. The filer has the burden of proving the payments are income rather than gifts.

When reporting travel payments as income, you must describe the services you provided in exchange for the payment. You are not required to disclose the date(s) for travel payments that are income.

Example:

City council member Rick Chandler is a board member of the League of California Cities. The League reimburses its board members for travel and lodging, as well as meals and other expenses associated with board meetings. If Mr. Chandler provides equal or greater consideration for the travel and lodging when he participates in the meeting, the reimbursements are reported as income.

SCHEDULE F

Income – Gifts Travel Payments, Advances, and Reimbursements

CALIFORNIA FORM 700

FAIR POLITICAL PRACTICES COMMISSION

Name _____

➤ NAME OF SOURCE _____

ADDRESS _____

CITY AND STATE _____

BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

TYPE OF PAYMENT: (check one) Gift Income

AMT: \$ _____ DATE(S): ____/____/____ ____/____/____
(If applicable)

DESCRIPTION: _____

➤ NAME OF SOURCE _____

ADDRESS _____

CITY AND STATE _____

BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

TYPE OF PAYMENT: (check one) Gift Income

AMT: \$ _____ DATE(S): ____/____/____ ____/____/____
(If applicable)

DESCRIPTION: _____

➤ NAME OF SOURCE _____

ADDRESS _____

CITY AND STATE _____

BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

TYPE OF PAYMENT: (check one) Gift Income

AMT: \$ _____ DATE(S): ____/____/____ ____/____/____
(If applicable)

DESCRIPTION: _____

➤ NAME OF SOURCE _____

ADDRESS _____

CITY AND STATE _____

BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

TYPE OF PAYMENT: (check one) Gift Income

AMT: \$ _____ DATE(S): ____/____/____ ____/____/____
(If applicable)

DESCRIPTION: _____

➤ NAME OF SOURCE _____

ADDRESS _____

CITY AND STATE _____

BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

TYPE OF PAYMENT: (check one) Gift Income

AMT: \$ _____ DATE(S): ____/____/____ ____/____/____
(If applicable)

DESCRIPTION: _____

➤ NAME OF SOURCE _____

ADDRESS _____

CITY AND STATE _____

BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

TYPE OF PAYMENT: (check one) Gift Income

AMT: \$ _____ DATE(S): ____/____/____ ____/____/____
(If applicable)

DESCRIPTION: _____

Comments: _____