

**DPVA CAUCUS ORGANIZATION PLAN**

The State Party seeks to implement a Caucus Organization Plan for all caucuses. All officially recognized DPVA caucuses, per Party Plan 4.19, are invited to participate in this plan.

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The plan is structured so that each caucus operates as a Political Committee (State Committee; VA SBE [*Virginia Department of Elections > Candidate/PAC Info > Political Committees > Political Party Committees*](http://elections.virginia.gov/index.php/candidatepac-info/political-committees/political-party-committees/)) coordinated with the Democratic Party of Virginia, and each recognized officially as, the “[fill in the blank] Caucus of the Democratic Party of Virginia”.

Each caucus would be a an official entity recognized by the Virginia State Department of Elections, and as such would also be responsible for their own bookkeeping, bank account, IRS EIN, online contributions, and financial reporting subject to all the requirements and applicable laws relating to political committees (Laws and Policies, [click here](http://elections.virginia.gov/Files/CandidatesAndPACs/PoliticalCommittees/PoliticalParty/Party_Summary.pdf)).

Any political party committee that anticipates receiving contributions and/or spending funds in excess of $200 in order to influence the outcome of any non-federal election in Virginia must register as a political party committee with the Virginia Department of Elections.

Virginia recognizes only two political parties: Democrats and Republicans. All other party organizations are required to register as Political Action Committees.

* Caucuses will open their own bank account with the bank of their choice. [will need EIN and caucus Statement of Organization]
* The DPVA will remit payment of all caucus funds in its accounts (if any) for the caucus to use as their opening balance.
* The DPVA will assist caucus in establishing their own ActBlue account, if desired, and any other finance protocols that need to be put in place.
* Caucuses will choose how they will file SBE reports, and who will be responsible for doing so. The DPVA remains willing and able to assist in this process through compliance training and review of report before filing.

The DPVA Caucus Organization Plan has many advantages, and helps avoid pitfalls:

* Increased efficiency
* Increased transparency
* Greater accountability

### ORGANIZATION

* **Caucuses will form independent political committees** with the State Department of Elections, if they have not already done so (*Virginia Department of Elections > Candidate/PAC Info > Political Committees > Political Party Committees*, more information [click here](http://elections.virginia.gov/index.php/candidatepac-info/political-committees/political-party-committees))
* Filing a **Statement of Organization** for a **Political Party Committee**, can be done when **applying for a committee e-filing account** (*create account, and then Statement of Organization can be filled-in, submitted electronically, and as required also hard copy mailed to Department of Elections*), [click here](https://cf.sbe.virginia.gov/Account/Register) to apply. **BEFORE completing the online Statement of Organization print the document**, [click here](http://elections.virginia.gov/Files/CandidatesAndPACs/PoliticalCommittees/PoliticalParty/2014SOO-PoliticalPartyC.pdf), and check with DPVA about the accuracy before final submission (Tom Buneo, DPVA Chief Operating Officer, tom@vademocrats.org).
	+ Best practice for caucuses to **establish email forwarding addresses for their officers** (instead of personal email addresses) so that communications will always be received for the caucus, e.g. treasurer@caucusname.org, chair@caucusname.org.
	+ **Statement of Organization, POLITICAL PARTY COMMITTEE** (recommended information)
	+ Type of Statement
		- NEW
	+ Full Name of Committee
		- NAME Caucus of the Democratic Party of Virginia
	+ Committee Mailing Address
		- (DPVA headquarters) 1710 E. Franklin Street, Richmond, VA 23223
		- Email Address - chair@caucusname.org
		- Business Phone - (804)644-1966
		- Committee Website (if any) - www.caucuswebsite.org
	+ Area, Scope and Jurisdiction of the Committee (Please Check Only One)
		- Party Caucus
	+ Committee Activity
		- complete as indicated
	+ Candidates this Committee Supports or Opposes
		- LEAVE BLANK
	+ Committee Depository
		- caucus bank information; note: 1) in an account in a financial institution within the Commonwealth, and 2) name of the account must match exactly with the name of the committee
	+ Address Where Books are Maintained
		- most likely caucus treasurer's address
	+ Treasurer
		- fill in all personal and business information; note: treasurer must be a resident of the Commonwealth of Virginia
		- The treasurer is responsible for the receipts and expenditures of campaign or committee funds for political purposes. The **duties of a treasurer** can include, but are not limited to:
			* Filing complete, accurate and timely contributions and expenditure reports and Statement of Organization Forms;
			* Signing contributions and expenditure reports and Statement of Organization Forms;
			* Authorizing expenditures (may also be authorized by any other officer of the committee);
			* Monitoring disclosure to ensure compliance with Virginia’s Campaign Finance Laws; and
			* Keeping detailed and accurate records for at least three years after the report is filed.
	+ Principal Custodian of the Books
		- should be same as treasurer, check the box
	+ Additional Officers (optional)
		- LEAVE BLANK
	+ Filing Method
		- File electronically using the Virginia Department of Elections e-filing application COMET.

### E-FILING

The Virginia Department of Elections provides, free of charge, an online application for political committees to file campaign finance reports (*as of 2012, COMmittee Electronic Tracking, known as COMET, replaced the desktop VAFiling software, which had been in use since 1999*). This account is established by filing for the committee e-filing account (above).

**Basic Reporting Requirements**

Political party committees are required to file quarterly reports. E-Filers must file their reports by 11:59 p.m. on the report’s deadline.

Paper Filers must submit their reports in the required office no later than 5:00 p.m. on the deadline. For paper filers who file with the Virginia Department of Elections, paper reports will be considered timely if the report is postmarked on the deadline.

Additional reports are due within three business days after a committee receives a single contribution $10,000 or more

**COMET Step-by-Step**

* **Review the COMET User Manual - VERY IMPORTANT**, [click here](http://elections.virginia.gov/Files/CandidatesAndPACs/COMET/COMETUserManual-rev1-15.pdf).
* Establish an administrator account, done above creating the committee e-filing account.
* Create and submit a Statement of Organization (SOO).
* Have authorized users create their account and add them to the committee.
* Enter Line-Item entries (Receipts, Expenditures, and Loans/Debts).
* Enter any Large Dollar and Large Pre-Election Contributions.
* Manage your Contacts.
* Prepare and Submit your Reports.

### APPLY FOR AN EIN WITH THE IRS

Apply online, [click here](https://sa.www4.irs.gov/modiein/individual/index.jsp).

**IRS Step-by-Step**

* Begin application.
* Type of legal structure: View Additional Types
	+ Choose Political Organization
* Why are you requesting an EIN: Banking purposes.
* Who is the responsible party for organization:
	+ Options include using a SSN of a caucus officer, or using the Party’s EIN. If you wish to use the Party’s EIN, please contact DPVA Chief Operating Officer at tom@vademocrats.org.
	+ You are a duly elected representative of the organization.
* Caucus physical location: DPVA HQ, 1710 E. Franklin Street, Richmond, VA 23223
* Legal name: NAME Caucus of the Democratic Party of Virginia (DPVA)
* Trade name/DBA: Name Caucus
* Closing month of accounting year: December
* Will you file a form 8871: NO
* Confirm information and have electronic letter generated.
* Print copies to use for paperwork at bank, etc.

**FILING QUARTERLY REPORTS**

The VA Department of Elections requires all party committees to file a report that contains all receipts, disbursements, debts, and other financial information for the public record each quarter. These reports are due on the 15th of the month directly after the end of the quarter (April 15th for January - March, etc.). The DPVA caucuses are **NOT** exempt from this requirement, and should follow the procedures below to ensure a timely, complete, and accurate report is filed.

* Obtain bank statements for the period covered by the report.
	+ Review bank statements for accuracy. Once you confirm their accuracy, they can be used to support the development of your quarterly report.
* Enter receipts (contributions, refunds, etc.) and disbursements (bank fees, event expenses, etc.) into COMET.
	+ **Entering receipts**
		- Log into COMET at <https://cf.sbe.virginia.gov/>
		- Click the “Receipts” button under your caucus’ name
		- Click “Add New Receipt”
		- Enter the information requested on screen
			* Date of Receipt: Date contribution was physically received by caucus
			* Amount: Contribution amount
			* Memo: This is internal only. You may put what you want here - not reported.
			* Source: Choose individual or corporate based off of who the check is from, and enter their contact info and business/employer info.
			* Click “Save”
		- **HINT**: If the donor has already given to your caucus, simply do the following:
			* Click “Contacts” under your caucus’ name
			* Click the contact’s name that you wish to enter a new contribution for.
			* Click “Add New Receipt” in the pop-up box next to their name.
			* Enter date of receipt and amount - the contact info will populate for you, saving time.
			* Click “Save”
		- Do this for **EVERY** contribution.
	+ **Entering disbursements**
		- Log into COMET at <https://cf.sbe.virginia.gov/>
		- Click the “Expenditures” button under your caucus’ name
		- Click “Add New Expenditures”
		- Enter the information requested on screen
			* Date of expenditure: Date payment is made
			* Amount paid: Payment amount
			* Authorizing name: Caucus member who authorized this expense, usually chair or treasurer
			* Item, Service, or Disposition Description: Describe the expense accurately but broadly. For example, catering would be Event Expense, ActBlue would be Processing Fees, etc.
			* Payee: Select individual or corporate, and enter their contact info and business/employer info.
			* Click “Save”
		- **HINT**: If the donor has already given to your caucus, simply do the following:
			* Click “Contacts” under your caucus’ name
			* Click the contact’s name that you wish to enter a new contribution for.
			* Click “Add New Expenditure” in the pop-up box next to their name.
			* Enter date of expense and amount - the contact info will populate for you, saving time.
			* Click “Save”
	+ **Entering loans/debts**
		- If your caucus has a loan or debt that needs to be reported, please consult with DPVA staff and contact the Party’s COO at tom@vademocrats.org to ensure it is properly reported.
* View a preview of your report to ensure everything is accurate.
	+ Click on “Reporting” under your caucus’ name.
	+ Click on “File” next to the relevant reporting period.
	+ Click “Prepare Report for Review”
		- A pop-up will appear indicating the system is processing your report.
	+ Click “Review and Submit”
	+ In the upper right-hand corner of the screen, your report is now broken into several parts. Review the following for each section.
		- **Report:** Check your completion rate - it should be 100% or very close to 100%. If it is not, something is missing in one of your entries, like a donor’s employer, or a description of an expense. Go back and fix it.
		- **A:** Contributions itemizing over $100 - review donor info and their contribution amounts.
		- **B:** Inkind contributions over $100 - review donor info and their contribution amounts.
		- **C:** Bank interest and refunds.
		- **D:** Expenditures - review all info.
		- **E:** Loans.
		- **F:** Debts.
		- **G:** Statement of funds - review totals for receipts and disbursements compared to your bank statements.
		- **H:** Summary - review all figures, with special attention to your ending cash on hand. If ending cash on hand does not exactly match what your bank statement says for end of quarter, your report is wrong and needs to be fixed before filing.
	+ If you had to make any changes as a result of reviewing your report, you must click “Prepare Report for Reveiw” under the “REPORT” tab and click “Prepare Report for Review” again in the bottom right-hand corner. Repeat the process above to ensure your changes were made appropriately and the report is now correct.
* Before filing, contact the Party’s COO at tom@vademocrats.org to ensure your report is accurate and complete. Once you receive Party approval, you may file.
* To file,
	+ Click “reporting” under your caucus’ name
	+ Click “review and submit” next to the pertinent period
	+ Check the “I Declare” box at the bottom of the screen
	+ Click “Submit Report”
* Once you have filed successfully, COMET will automatically send you a confirmation email. If you do not receive this email within 5 minutes, contact the SBE at (804) 864-8901 to ensure they have received your report.
* Forward confirmation email to the Party’s COO at tom@vademocrats.org
* You **MUST** file on time. Failure to do so warrants a $100 fine from the state and negatively impacts the Party’s reputation.