

# **GUIDE FOR OFFICIALS**

## **PREPARING THE ELECTION FINANCING RETURN FOR REGISTERED POLITICAL PARTIES**



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# Guide for Officials: Preparing the Election Financing Return for Registered Political Parties

This guide was prepared for Officials of registered political parties (referred to as “parties” in this guide). Officials must file an Election Financing Return (EFR) within 90 days following the return to the writ to report financial activity during an election or by-election. A party that has no contributions must still file an EFR to report that no contributions were received.

This guide answers these questions:

- What is the role of the party Official?
- Who can make a contribution to a party?
  - How much can be contributed?
  - How are contributions receipted?
- When must the EFR be filed?
- Where is the EFR filed?
- Why is the EFR required?
- What information is required on the EFR?
  - What information on the EFR is available to the public?

This guide provides detailed step-by-step instructions to assist Officials in completing and filing the EFR. It is provided as a resource to parties and their Officials. The *Elections Act* must be consulted for full legal authority.

## What is the role of the party Official?

Officials must be appointed by the leader of the party. Parties are required to notify the Chief Electoral Officer of the name and contact information of one or more Officials to perform certain official duties, in accordance with the *Elections Act*.

An Official is responsible for the financial activities of the party, and must:

- issue receipts for contributions to contributors
- provide duplicate tax receipts for contributions to the Chief Electoral Officer
- make all payments by or on behalf of the party
- keep copies of receipts, records and books of account to provide additional detail to the Chief Electoral Officer, on request, and to verify contribution amounts, if required by Canada Revenue Agency
- complete, sign and file the EFR

## Who can make a contribution to a party?

Contributions can be made by:

- Persons, meaning
  - an individual
  - a corporation which is incorporated in any jurisdiction
  - a partnership or other unincorporated association, organization or body that is registered under the *Partnership and Business Names Act*
- Unincorporated groups, meaning
  - a trade union
  - a political party
  - any other entity that is not a person

Two types of contributions may be made: monetary and “in kind”, which are defined in this guide.

There is no limit on contribution amounts. A contributor can make a contribution of any amount, as long as it is properly received.

There is no restriction in the *Elections Act* on who can contribute to a party, as long as the contributor is identified. Anonymous contributions of any type must be turned over to the Chief Electoral Officer.

There is no limit on the total amount of contributions a party can accept, as long as the contributions are properly disclosed.

### Receipts for Contributions

Receipts for all monetary and in kind contributions related to the campaign, including contributions received before the campaign period, must be issued using official receipts provided by the Chief Electoral Officer. There are two different types of receipt forms: one for monetary contributions, which are eligible for a tax credit and one for in kind contributions, which are not eligible for a tax credit.

The Official is authorized to issue receipts on behalf of the party only after the Official's appointment is received, in writing, by the Chief Electoral Officer.

Receipts must be requested from the Chief Electoral Officer. A receipt cannot be issued for any part of a contribution if the contributor receives in return, or should reasonably expect to receive in return, equivalent value (in cash, negotiable instruments, goods, services or other compensation). No official receipt can be issued by or on behalf of a party other than one provided by the Chief Electoral Officer, although the Official may issue an interim receipt when a contribution is received.

The receipt issued by the Official must show:

- the name of the party
- the name of the party Official
- the date on which the receipt was issued
- the date on which the contribution was received (or the date of the last contribution, if more than one contribution was received from a contributor)
- the name and address of the contributor
  - for an individual, the surname and the first name (or initials); a receipt cannot be made out to Mrs. Brown, for example
  - only one contributor's name; a receipt cannot be made out to John and Jane Brown, for example
- the amount and type of the contribution
- the signature of the Official

Duplicate copies of all receipts issued for campaign contributions must be filed with the EFR, along with voided receipts and any unused receipts. An affidavit is required to account for any missing receipts.

### **When must the EFR be filed?**

The EFR must be filed with the Chief Electoral Officer within 90 days following the return to the writ after an election or by-election. If any candidate surpluses are received after the deadline, an addendum to the EFR must be filed to report the revenue from the surplus(es). The party may apply to the Chief Electoral Officer for an extension of the time for filing the EFR. The application must be made before the filing deadline.

### **Where is the EFR filed?**

The EFR must be filed with the Chief Electoral Officer at the office of Elections Yukon, along with duplicate copies of official receipts and statements from unincorporated groups. It can be personally delivered or mailed to the office. The EFR must contain an original signature of the party Official.

Address: Elections Yukon  
Box 2703  
Yukon Government Building  
2071 Second Avenue  
Whitehorse, YT  
Y1A 3C6

### **Why is the EFR required?**

The EFR must be prepared following an election or by-election by every party registered with Elections Yukon. This is required by section 394 of the *Elections Act*. The purpose of this Return is to publicly disclose the financial activity of the party related to an election or by-election.

## **What information is required on the EFR?**

The EFR must set out the party's total revenue and expenses to provide a complete picture of money/value received and used for campaign purposes. It must include all revenue and expenses relating to the campaign, including revenue received and expenses incurred before the campaign period. Revenue includes contributions and amounts received from all other sources. The EFR has separate sections to record contributions, other revenue and election expenses. It also includes schedules that allow for reporting of specific information that must be disclosed.

The complete EFR includes:

- Total revenue and expenses; campaign surplus/deficit (page one)
- Election Revenue Return (Schedule A)
- Monetary Contributions over \$250 in total (Schedule B)
- In Kind Contributions over \$250 in total (Schedule C)
- Election Expenses Return (Schedule D)
- Amounts Received from Candidates (Schedule E)
- Amounts Received on Behalf of Candidates (Schedule F)

The names and addresses of contributors who contribute more than \$250 (either monetary or in kind, or a combination of both) to the party are reported to the public, along with the contribution amounts. The names and addresses of the principals of unincorporated groups that contribute over this amount are public as well.

Contributions made to a party are aggregated (totalled) for a calendar year. If the total of all annual contributions plus all campaign contributions made by a single contributor exceeds \$250 in the calendar year, the contributor's information will be publicly disclosed.

Disclosure occurs only if the amount contributed to the party exceeds \$250; contributions to the party and candidates endorsed by the party are not combined for reporting purposes. It is important to share this information with contributors; a contributor's guide has been prepared for this purpose.

The party may not have information to record on each schedule. In that case, the schedule should be included with a note indicating that it's not applicable.

## **Completing the Election Financing Return**

### **HEADER INFORMATION**

In this section, record:

- the name of the Registered Political Party
- the date the EFR is submitted to the Chief Electoral Officer
- the dates of the campaign period (begins on the date the writ of election is issued and ends on the 30<sup>th</sup> day after the date of the return to the writ)

## ELECTION FINANCING RETURN

The first page of the EFR provides a summary of all financial activity relating to the campaign. Total election revenue and total election expenses are recorded on page one. These amounts are calculated on Schedules A and D, respectively.

From these amounts you will need to determine whether the party is in a surplus or deficit situation following the election. If a deficit is reported, information about the debt holders is required.

Line by line instructions for completing the EFR follow. The instructions are numbered to correspond with each line of the EFR. The EFR is available as a fillable pdf, which performs calculations automatically to eliminate the requirement for manual calculations and reduce the likelihood of errors. The schedules are designed to record revenue and expenses on an ongoing basis. When the schedules are completed, total amounts will be transferred to the corresponding summary lines for reporting purposes.

Except where noted, the information provided on the EFR will be available for review by the public at the office of the Chief Electoral Officer.

<b>Total Election Revenue</b>	
<b>Line 1</b>	Report total election revenue. This amount can be found on Line 17 of Schedule A. This amount will automatically appear here when Schedule A is completed if the fillable pdf is used.
<b>Total Election Expenses</b>	
<b>Line 2</b>	Report total election expenses. This amount can be found on Line 38 of Schedule D. This amount will automatically appear here when Schedule D is completed if the fillable pdf is used.
<b>Surplus/Deficit</b>	
<b>Line 3</b>	<p>Subtract Line 2 from Line 1 to determine if the party has a surplus or a deficit. This amount will be calculated automatically if the fillable pdf is used.</p> <p>If the result is a positive number you have a surplus. If the result is a negative number you have a deficit.</p> <p>If a deficit is reported, you must list the names and addresses of all debt holders to whom payment is owed and the amount of each debt on Lines 4 through 7 of the Deficit Report.</p>

<b>DEFICIT REPORT</b>	
<b>Line 4</b>	Report the name of each debt holder.
<b>Line 5</b>	Report the address of each debt holder.
<b>Line 6</b>	Report the amount that is owed to each debt holder.
<b>Line 7</b>	Add all amounts in line 6 and report the total debt owed to debt holders. The total debt owed will be calculated automatically if the fillable pdf is used.  This total should equal the total deficit reported on Line 3.
<b>STATEMENT OF VERIFICATION</b>	
<b>Line 8</b>	The Return must be dated and signed by an Official of the party before it is filed with the Chief Electoral Officer.
<b>SCHEDULE A – ELECTION REVENUE RETURN</b>	
<b>CONTRIBUTIONS</b>	
<p>All contributions received for campaign purposes must be reported. This includes contributions received before and during the campaign period. The campaign period begins with the issue of the writ of election and ends on the 37<sup>th</sup> day after polling day, unless a recount is required.</p> <p>Contributions are gifts made to a party in the form of money, a good, a service or a discount off the usual price of a good or service. It does <u>not</u> include volunteer labour. Specific detail is required when reporting contributions.</p> <p>Monetary contributions are contributions in the form of money and include cash, the monetary value of negotiable instruments (such as a cheque) and money conveyed by credit card or other similar means.</p> <p>Contributions in kind are contributions of goods and services. For example, a party could receive a donated good, such as a piece of used office equipment or a donated service, such as computer repairs.</p> <p>The value of a contribution in kind is its fair market value when it is contributed. As an example:</p> <ul style="list-style-type: none"> <li>• for used office equipment, the fair market value would be the cost of purchasing the used equipment</li> <li>• for a service, the fair market value would be the amount that a person would usually charge for this service</li> <li>• for a good or service purchased at a discount, the difference between the price that is usually paid and the discounted price is the fair market value of the contribution</li> </ul>	

<p><b>Line 9</b> <b>Up to \$50</b></p>	<p>Report the number and amount of all monetary contributions and the number and value of all in kind contributions of <b>\$50 or less</b>. In the last column, report the total of all contributions (monetary and in kind) of all contributions of \$50 or less. This amount will be calculated automatically if the fillable pdf is used.</p>
<p><b>Line 10</b> <b>From \$50.01 - \$250</b></p>	<p>Report the number and amount of all monetary contributions and the number and value of all in kind contributions from <b>\$50.01 to \$250</b>. In the last column, report the total of all contributions (monetary and in kind) of \$50.01 to \$250. This amount will be calculated automatically if the fillable pdf is used.</p> <p>For contributions of more than \$50 from a trade union or political party, a disclosure statement is required indicating the name and address of the trade union or political party.</p> <p>For other unincorporated groups, a disclosure statement is required indicating the name and address of an individual who is a principal of the unincorporated group. The statement must also identify any contributors of over \$250 towards the total amount or indicate that no contributor exceeded \$250. The same information is required for any contribution made by another unincorporated group. For example, if ABC Group identifies XYZ Group as a contributor, both groups must provide the information required from unincorporated groups.</p> <p>Public disclosure is limited to contributions over \$250.</p>
<p><b>Line 11</b> <b>Over \$250</b></p>	<p>Report the number and amount of all monetary contributions and the number and value of all in kind contributions <b>over \$250</b>. In the last column, report the total of all contributions (monetary and in kind) of all contributions over \$250.</p> <p>Detailed information on these contributions is required on Schedule B (for monetary contributions) and Schedule C (for in kind contributions). The total of these amounts will be automatically transferred from Schedules B and C if the fillable pdf is used.</p>
<p><b>Line 12</b> <b>Total</b></p>	<p>Add and report the total number and amount of all monetary contributions and the total number and value of all in kind contributions from lines 9 through 11. In the last column, report the total of all contributions (monetary and in kind) from lines 9 through 11. These amounts will be calculated automatically if the fillable pdf is used.</p>



### **Anonymous contributions**

A party cannot accept any anonymous contributions. An anonymous contribution received in the form of cash or negotiable instrument must be immediately remitted to the Chief Electoral Officer where it is paid to the Yukon Consolidated Revenue Fund. An anonymous contribution in kind must be immediately delivered to the Chief Electoral Officer where it is donated or disposed of.

Donations received at a meeting or rally held for campaign purposes are deemed not to be anonymous contributions, but must be reported as revenue in the Election Revenue Return.

<b>Line 13</b>	Report the amounts of anonymous contributions received.
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### **Amounts received from candidates**

<b>Line 14</b>	<p>Report the total of any amounts received from candidates for any expenses that are paid by the party on behalf of candidates. Expenses may include advertising, rental charges, etc.</p> <p>Detailed information on these expenses is required on Schedule E. The total of these expenses will automatically appear here when Schedule E is completed if the fillable pdf is used.</p>
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### **Amounts received on behalf of candidates**

These amounts are deemed to be contributions received by the candidates. The amounts must be reported as contributions on the candidate's Election Financing Return. The party must report the amounts received and transferred to candidates as revenue (on Line 15) and an expense (on Line 36).

<b>Line 15</b>	<p>Report the total of any amounts received by the party on behalf of candidates who are endorsed by the party.</p> <p>Detailed information on the amounts received on behalf of candidates is required on Schedule F. The total of these amounts will automatically appear here when Schedule F is completed if the fillable pdf is used.</p>
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### **OTHER REVENUE**

Revenue includes contributions (which have been recorded above) plus:

- proceeds from fundraising activities
- donations made at meetings and rallies
- membership fees
- event registration fees
- income from investments
- loans
- income from any other source

Other revenue is reported as one amount. Detailed records must be maintained, since additional information may be requested by the Chief Electoral Officer.

<b>Line 16</b>	Report the total of all other revenue from any other source, as defined above.
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**TOTAL ELECTION REVENUE**

<b>Line 17</b>	Add and report the total of all contributions (excluding anonymous contributions) and all other revenue from Lines 12, 14, 15 and 16. This amount will reflect the total revenue received for campaign purposes and will be calculated automatically if the fillable pdf is used.
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**SCHEDULE B – MONETARY CONTRIBUTIONS OVER \$250 IN TOTAL**

**Monetary Contributions (over \$250)**

<b>Line 18</b>	<p>Report monetary contributions over \$250. You must also report monetary contributions that are less than \$250 if the total of monetary contributions and contributions in kind from the same contributor exceeds \$250.</p> <p>The names and addresses of contributors who make monetary contributions over \$250 are public information. They will be published, along with the contribution amounts, in the annual report of the Chief Electoral Officer and posted on the Elections Yukon website.</p> <p>Refer to the instructions on Line 10 of this guide for specific requirements relating to unincorporated groups.</p>
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**Name of Contributor**

<b>Line 19</b>	Report the name of the contributor. For unincorporated groups other than trade unions or political parties, include the name of the group and the name of the principal of the group.
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**Address**

<b>Line 20</b>	Report the address of the contributor. For unincorporated groups other than trade unions or political parties, report the address of the principal of the group.
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**Amount**

<b>Line 21</b>	Report the amount contributed by each of the contributors.
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**Total Monetary Contributions Over \$250**

<b>Line 22</b>	Add and report the total of the monetary contributions over \$250. This amount will be calculated automatically and transferred to Line 11 if the fillable pdf is used.
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## SCHEDULE C – IN KIND CONTRIBUTIONS OVER \$250 IN TOTAL

### In Kind Contributions (over \$250)

<b>Line 23</b>	<p>Report in kind contributions over \$250. You must also report contributions in kind that are less than \$250 if the total of monetary and in kind contributions from the same contributor exceeds \$250.</p> <p>The names and addresses of contributors who make contributions in kind over \$250 are public information. They will be published, along with the contribution amounts, in the annual report of the Chief Electoral Officer and posted on the Elections Yukon website.</p> <p>Refer to the instructions on Line 10 of this guide for specific requirements relating to unincorporated groups.</p>
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### Name of Contributor

<b>Line 24</b>	Report the name of the contributor. For unincorporated groups other than trade unions or political parties, include the name of the group and the name of the principal of the group.
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### Address

<b>Line 25</b>	Report the address of the contributor. For unincorporated groups other than trade unions or political parties, report the address of the principal of the group.
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### Description

<b>Line 26</b>	Provide a brief description of the good or service contributed, e.g. use of office space, supply of campaign brochures or computer set-up.
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### Amount (Value)

<b>Line 27</b>	Report the fair market value of each of the contributions.
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### Total In Kind Contributions Over \$250

<b>Line 28</b>	Add and report the total value of the in kind contributions over \$250. This amount will be calculated automatically and transferred to Line 11 if the fillable pdf is used.
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## SCHEDULE D – ELECTION EXPENSES RETURN

### EXPENSES

All expenses for goods and services used during the election period must be reported, regardless of when payment is made. This includes expenses incurred before and during the election period. The election period begins with the issue of the writ of election and ends on the 7<sup>th</sup> day after polling day, unless a recount is required.

<b>Line 29</b>	<p>Report the amounts paid or the value of goods and services used for the election period (the period from the issuance of the writ to the return to the writ).</p> <p>Election expenses include the cost or fair market value of all goods and services <u>used</u> during the election period, whether they were purchased or received as a donation and, if purchased, regardless of when payment is made or due.</p> <p>Goods and services used in previous elections (e.g. signs used for a previous campaign) should not be included in the Election Expenses Return.</p> <p><b>Note: A candidate's nomination deposit is not considered to be an expense and should not be included on the Return.</b></p>
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### Amount

<b>Line 30</b>	Report the fair market value of the good or service, whether the good or service was received as a donation or purchased at its usual price or a discounted price.
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### Electronic & Print Media

<b>Line 31</b>	Report the amounts for all electronic and print media, including all design, production, placement and distribution costs for advertising, literature, signs and other similar expenses. This would include all costs related to campaign advertising, regardless of the medium used.
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### Office & Administration

<b>Line 32</b>	Report the amounts for all office and administration, including rent, supplies, telecommunications, equipment rental, insurance and other similar expenses. This would include all administrative expenses related to the campaign.
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<b>Personnel</b>	
<b>Line 33</b>	Report the amounts for all personnel, including staff salaries, per diems, honoraria, workers' compensation premiums, transportation, accommodation and other similar expenses. This would include all personnel costs and reimbursements that were paid or would usually be paid for; it does not include volunteer labour (for setting up signs, delivering brochures, etc.)
<b>Election Travel</b>	
<b>Line 34</b>	Report the amounts for all election travel, including gas or mileage, vehicle rental, flights, accommodation, meals and other similar expenses. This would include all travel costs incurred for campaign travel.
<b>All Expenses Paid on Behalf of Candidates</b>	
<b>Line 35</b>	Report all expenses paid by the party on behalf of candidates. This may include expenses paid for advertising, rental charges, etc.
<b>Amounts received on Behalf of Candidates &amp; Transferred to Them</b>	
<b>Line 36</b>	Report all amounts received on behalf of candidates and transferred to them. These amounts will be recorded as contributions on the candidate's EFR.  This amount should be the same as the amount reported as revenue on Line 15 of Schedule A and will be transferred from Line 44.
<b>Any Other Costs</b>	
<b>Line 37</b>	Report any other costs that the party has incurred during the election period that is not covered by the above categories, including the cost of any candidate stipends.
<b>Total Election Expenses</b>	
<b>Line 38</b>	Add and report the total of all election expenses reported on Lines 31 through 37.  This amount will be the same as the amount reported on Line 2 of the EFR. This amount will be calculated automatically and transferred to Line 2 if the fillable pdf is used.

**SCHEDULE E – AMOUNTS RECEIVED FROM CANDIDATES FOR EXPENSES, INCLUDING ADVERTISING EXPENSES**

**NAME OF CANDIDATE**

<b>LINE 39</b>	Report the names of all candidates who paid amounts to the party for expenses, including advertising expenses.
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**AMOUNT**

<b>LINE 40</b>	Report the amounts received from candidates for expenses, including advertising expenses.  This would include all amounts received from candidates for shared services, events or purchases paid for by the party.
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**TOTAL**

<b>Line 41</b>	Add and report the total of all the amounts received from candidates. This amount will be calculated automatically and transferred to Line 14 if the fillable pdf is used.
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**SCHEDULE F – AMOUNTS RECEIVED ON BEHALF OF CANDIDATES AND TRANSFERRED TO THEM**

**NAME OF CANDIDATE**

<b>LINE 42</b>	Report the names of all candidates on whose behalf amounts were received and transferred to them.
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**AMOUNT**

<b>LINE 43</b>	Report the amounts received on behalf of candidates and transferred to them.
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**TOTAL**

<b>LINE 44</b>	Add and report the total of all the amounts received on behalf of candidates and transferred to them. This amount will be calculated automatically and transferred to Line 15 and Line 36 if the fillable pdf is used.  This amount should be the same as the amount reported as an expense on Line 36.
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**SCHEDULE G – MONETARY CONTRIBUTIONS UP TO \$50 IN TOTAL**

**Monetary Contributions (up to \$50)**

<b>Lines 45 - 48</b>	Report monetary contributions up to \$50 in total.  The names and addresses of contributors who make monetary contributions up to \$50 are not public information.
<b>Line 49</b>	Add and report the total value of the monetary contributions up to \$50. This amount will be calculated automatically and transferred to Line 9 if the fillable pdf is used.

**SCHEDULE H – IN KIND CONTRIBUTIONS UP TO \$50 IN TOTAL**

**In Kind Contributions (up to \$50)**

<b>Lines 50 - 54</b>	Report in kind contributions up to \$50 in total.  The names and addresses of contributors who make in kind contributions up to \$50 are not public information.
<b>Line 55</b>	Add and report the total value of the in kind contributions up to \$50. This amount will be calculated automatically and transferred to Line 9 if the fillable pdf is used.

**SCHEDULE I – MONETARY CONTRIBUTIONS \$50.01 TO \$250 IN TOTAL**

**Monetary Contributions (\$50.01 to \$250 in total)**

<b>Lines 56 - 59</b>	Report monetary contributions from \$50.01 to \$250 in total*.  The names and addresses of contributors who make monetary contributions from \$50.01 to \$250 are not public information.
<b>Line 60</b>	Add and report the total value of the monetary contributions from \$50.01 to \$250. This amount will be calculated automatically and transferred to Line 10 if the fillable pdf is used.

## SCHEDULE J – IN KIND CONTRIBUTIONS \$50.01 TO \$250 IN TOTAL

### In Kind Contributions (\$50.01 to \$250 in total)

<b>Lines 61 - 65</b>	Report in kind contributions from \$50.01 to \$250 in total*.  The names and addresses of contributors who make in kind contributions from \$50.01 to \$250 are not public information.
<b>Line 66</b>	Add and report the total value of the in kind contributions from \$50.01 to \$250. This amount will be calculated automatically and transferred to Line 10 if the fillable pdf is used.

\* Refer to the instructions on Line 10 of this guide for specific requirements relating to unincorporated groups.

For additional information, please contact:  
Elections Yukon, Box 2703 Whitehorse Y1A 2C6  
Phone: (867) 667-8683/1-866-668-8683 – Fax: (867) 393-6977  
E-mail: [info@electionsyukon.ca](mailto:info@electionsyukon.ca)  
Website: [www.electionsyuk.ca](http://www.electionsyuk.ca)