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*Election Supervisor*

**MEMORANDUM ON THE CONCLUSION OF  
CAMPAIGN FINANCE REPORTING –  
2020-2021 IBT INTERNATIONAL OFFICER ELECTION**

This memorandum contains instructions on the final Campaign Contribution and Expenditure Report (“CCER”) and Supplemental Form No. 1 filings, the handling of debt that remains at the time of the final report, and handling of surplus funds.

**I. FILING THE FINAL CCER AND THE FINAL SUPPLEMENTAL FORM NO. 1**

The *2021 Election Rules* set January 18, 2022, as the date for filing the final CCER and Supplemental Form No. 1. That filing is to cover the reporting period from November 16, 2021 to December 31, 2021. In addition to these reports, each slate, candidate and independent committee must file a declaration, signed under penalty of perjury, with the Office of the Election Supervisor (“OES”) stating that all debt obligations have been satisfied and all bank accounts have been closed. If a campaign has any outstanding debt at the time of the filing, the final CCER must include a debt statement. The Form 42 “Declaration of Completion” (available at [www.ibtvote.org](http://www.ibtvote.org) under “Official Forms”) shows what steps must be sworn to as completed in order to close out campaign finance reporting. Candidates should take those steps, and use the model declaration to demonstrate that the campaign obligations are satisfied and the accounts closed.

If any candidate has fundraising or expenditure activity after December 31, 2021, OES will set dates for subsequent filing periods. Oversight of campaign finance reporting will continue until every candidate or committee has filed a final report and a declaration of closure for the 2020-2021 International officer election.

**II. CAMPAIGN DEBT**

Campaign debt that remains due as of December 31, 2021 (the last presently scheduled CCER reporting deadline) will be deemed campaign contributions if the creditor is not making commercially reasonable attempts to collect the debt. *Rules*, Article XI, § 1(b)(11). Debt owed to entities that the *2021 Election Rules* prohibit from making campaign contributions must be paid or resolved in a commercially reasonable manner. *See Hoffa 2006 Campaign Debt*, 2007 ESD 404 (March 28, 2007).

The *2021 Election Rules* require the filing of a debt statement with the final CCER, to address settlement of any campaign debts outstanding as of December 31, 2021. This statement must indicate the amount initially owed, the date the debt was incurred, the amount paid, the terms of a planned debt settlement, if any, and the basis for any reduction (that is, the basis for considering the settlement to be commercially reasonable). Documents related to the debt (including all contracts or written agreements, documents concerning the provision of the goods or services, bills, checks and receipts) should be attached to the statement.

Each campaign is responsible for submitting to the OES its own debt statement.<sup>1</sup> The web-based campaign reporting system (“CCERS”) cannot produce the statement. Completed debt statements should be sent to the OES office by email to [ElectionSupervisor@IBTvote.Org](mailto:ElectionSupervisor@IBTvote.Org), by fax to 202-925-8922, or by mail.

The continued monitoring of debt is important to ensure that election financing remains free of improper contributions. For this reason, the OES retains jurisdiction over campaign funding issues until all debt is fully resolved and appropriate debt settlement statements filed.

### III. SURPLUS FUNDS

Surplus funds are monies remaining after all campaign debts and obligations have been paid. Campaigns should prepare to close out all bank accounts with a zero balance. For the purpose of closing out bank accounts, surplus funds in the general election fund and any escrow funds accounts can be treated the same way after certification because no further election-related activity remains.

**Unverified contributions are not surplus funds.** Unverified contributions must not be used to satisfy outstanding debts or other obligations, nor may they be commingled with surplus funds. However, unverified contributions may be returned to the contributor or donated to charity (*i.e.*, an organization recognized by the Internal Revenue Service under 26 U.S.C. § 501(c)(3)). Within three days of the return (or donation) of unverified contributions, an affidavit must be submitted to OES as required by Article XI, § 1(b)(13) of the *2021 Election Rules*.

**Disposal of surplus funds.** Surplus funds must be disposed of within the time limit established by Article XI, Section 1(b)(14) in either of two ways: 1) by refund to contributors on a pro rata basis; or 2) by donation to a non-profit charitable organization recognized under § 501(c)(3) of the Internal Revenue Code. **Surplus funds cannot be used for any other purpose, including for personal expenses (e.g., personal expenses of a candidate or a candidate’s family).** The terminal disbursement of funds (including payees) must be reported on the final CCER.

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<sup>1</sup> Campaigns may use ES Form 45, available at the “Forms” link of [www.ibtvote.org](http://www.ibtvote.org) or the debt statement. Use of this specific form is not required, but any debt statement submitted should include all of the information called for by the form.

**IV. REQUIRED RECORD KEEPING**

Candidates, slates and independent committees must keep adequate records of contributions and expenditures until further notice by OES. The Election Supervisor retains the right to request documentation and review reports for continuing violations, including but not limited to checks, for members who have exceeded the contribution limit, improper contributions and outstanding debts.

**V. FOR FURTHER INFORMATION**

Questions about the final filing requirements, including any questions about complete compliance with the conditions stated in the Form 42 Declaration of Completion, may be directed to:

Teresa M. Flick,  
Office of the Election Supervisor  
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(844) 428-8683

Dated: December 10, 2021  
New York, New York

  
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