



INVALID MATCHING CLAIMS (IMC) CODES GUIDE

Below is an explanation of the codes you may see on the IMC Report in your campaign's 2017 election cycle statement review; instructions on how to correct the problems identified; and a list of the steps you must take to prepare a satisfactory response to this part of your statement review. The codes are organized into five series. Each series contains codes related to a particular type of issue. For example, codes in the "Contribution Limit" series all relate to contributions that have exceeded an applicable limit. More information about each series is contained below.

In your response to each transaction listed on the IMC Report, you must indicate on the report what action you took to correct the problem. The IMC Report has check boxes for common actions such as modifying the transaction in C-SMART or withdrawing the matching claim. You may also write an explanation if directed to do so by the instructions. Before a contribution is considered to be eligible for match, you must address every invalid code for that contribution.

You may address invalid codes by withdrawing the matching claim and filing an amendment in C-SMART. However, please remember that once your campaign withdraws a matching claim the contribution can never be claimed for match in the future.

CFB staff can provide you with sample letters that contain the appropriate text to resolve specific issues. C-SMART also generates some letters that can be used to obtain information needed to correct invalid matching claims.

CONTRIBUTION SOURCE (SRC)

The codes found in the "Contribution Source" series relate to contributions from a non-matchable or prohibited source.

SRC-1: Refunded, Check Did Not Clear, or Credit Card Declined

The SRC-1 code indicates one of three issues: the campaign has claimed matching funds for a contribution it refunded, the contributor's check did not clear, or the contributor's credit card was declined.

To respond to this code:

- ◆ If the contribution was refunded, the check did not clear, or the credit card was declined, withdraw the matching claim in C-SMART and file an amendment with the CFB.
- ◆ If the bounced check was re-deposited successfully, submit documentation demonstrating that the deposit occurred.
- ◆ If the credit card contribution was settled successfully, submit proof of the settlement.

SRC-2: Contribution Drawn on Business Account

The SRC-2 code is assigned when a contribution appears to be drawn from a business account (including sole proprietorships).

To respond to this code:

- ❖ If the contribution was drawn on a personal account, submit a signed letter from the contributor confirming that it was a personal account and is not reimbursed.
- ❖ If the contribution is drawn on an account that is used for both a sole proprietorship and personal purposes, submit a letter from the contributor affirming the dual use. The letter must also affirm that the contributor had sufficient personal funds in the account to cover the contribution and that the contribution will not be deducted as a business expense.
- ❖ If the contribution is drawn on an unincorporated sole proprietor's business account, withdraw the matching claim in C-SMART and file an amendment with the CFB.

SRC-3: Contribution Drawn on Corporate Account

The SRC-3 code is assigned to contributions from corporations, partnerships, and limited liability companies, which are not only ineligible for matching funds but also entirely prohibited.

To respond to this code:

- ❖ Refund the prohibited contribution using a bank or certified check drawn from your committee's bank account. Write the transaction ID on a copy of the refund check and submit it to the CFB. Enter the refund in C-SMART and withdraw the matching claim. Change the contributor's name code to reflect that it is a corporation or partnership and file an amendment with the CFB.

SRC-4: Contribution Drawn on Political Committee Account

The SRC-4 code indicates that the contribution is drawn from a political committee's bank account, and is not eligible to be matched. (Note: Make sure the political committee is registered with the CFB to avoid a violation.)

To respond to this code:

- ❖ Withdraw the matching claim in C-SMART, change the contributor's name code to reflect that it is a political committee, and file an amendment with the CFB.

SRC-5: Money Order Contributions with Sequential Serial Numbers

The SRC-5 code indicates the contribution is a part of a series of money order contributions with sequential serial numbers.

To respond to this code:

- ❖ Submit a written, signed narrative from each contributor who made a contribution using the money orders in sequence; the narratives must fully explain the circumstances surrounding the purchase of the money orders and confirm the reported contributor as the source of the contribution. (Note: providing these statements does not guarantee that the invalid code will be removed.)

AND/OR

- ✦ Withdraw the matching claim in C-SMART, and file an amendment with the CFB.

SRC-6: Contributor is Under Eighteen Years of Age

The SRC-6 code is assigned if the contributor appears to be a minor. Contributions from minors are never eligible to be matched with public funds.

To respond to this code:

- ✦ If the contributor is 18 years old or over, submit a signed statement from the contributor confirming s/he was over the age of 18 at the time of the contribution and that the contribution was made from his/her personal funds, or submit documentation verifying the age of the contributor.

OR

- ✦ If the contributor is a minor, withdraw the matching claim in C-SMART, file an amendment with the CFB.

SRC-7: Contributor is Not an Individual

The SRC-7 code is applied when you have claimed matching funds for a contribution from a contributor who is not an individual, or when a single transaction is reported as being from more than one contributor—such as when both spouses' names are reported for a single check contribution drawn on a joint account.

To respond to this code:

- ✦ If the contribution is not from an individual, withdraw the matching claim in C-SMART, and file an amendment with the CFB.
- ✦ If the name or source of the contribution was entered incorrectly, delete the transaction, create a new name record with the correct name and re-enter the transaction. On the copy of the IMC Report you return with your response, describe the actions taken including the new Transaction ID, and file an amendment with the CFB. (Note: This newly entered transaction will only appear in your next disclosure statement filing with the CFB.)

SRC-8: Contributor has a Non-New York City Address

The SRC-8 code indicates you have claimed a contribution from a non-New York City resident for match.

To respond to this code:

- ✦ If the contributor is not a New York City resident, withdraw the matching claim in C-SMART, and file an amendment with the CFB.
- ✦ If the address was entered incorrectly, modify the contributor's information in C-SMART, and file an amendment with the CFB.

SRC-9: Address Verification (AVS) Failed or AVS Not Performed

The SRC-9 code is assigned in instances where backup documentation for credit card contributions indicates that address verification (AVS) failed or was not performed.

To respond to this code:

- ✦ Submit a signed statement from the contributor affirming (1) s/he is a New York City resident; (2) the credit card used to make the contribution was strictly personal and has no business affiliation; and (3) s/he entered her/his home address as the billing address for the credit card contribution. (If the billing address is not the contributor's home address, the contributor should provide an explanation for why the billing address is not the home address.)

SRC-10: Contributor Has a Non-Residential Address

The SRC-10 code indicates that the contributor's address is non-residential, which indicates the contributor may not be an individual New York City resident. The CFB uses a database maintained and regularly updated by the City to identify non-residential addresses.

To respond to this code:

- ✦ Make sure you entered the contributor's address correctly.
- ✦ If the contributor's address was entered incorrectly, modify the contributor's information in C-SMART, and file an amendment with the CFB.

OR

- ✦ If you entered the address correctly and believe that the code is erroneous, submit documentation showing the address is residential—such as a listing from the White Pages, a real estate advertisement for the building, or a signed letter from the contributor affirming s/he resides at the address entered into C-SMART—and submit it with your response.

SRC-11: Reported Address Not Billing Address on Credit Card Document

The SRC-11 code indicates that the contributor's billing address on the credit card processing documentation is different from the reported contributor address.

To respond to this code:

- ✦ Submit a signed statement from the contributor affirming: (1) s/he is a New York City resident; (2) the credit card used to make the contribution was strictly personal, and has no business affiliation; and (3) s/he entered her/his home address as the billing address for the credit card contribution. (If the billing address is not the contributor's home address, the contributor should provide an explanation for why the billing address is not the home address.)

SRC-12: Contributor is a Vendor to the Campaign

The SRC-12 code indicates the contribution is from a campaign vendor, which is not eligible for match. (This restriction applies to consultants and one-time payees, but does not include regular [salaried] campaign employees, whose contributions may be matchable.)

To respond to this code:

- ✦ If this contribution is from a campaign vendor or one-time payee, withdraw the matching claim in C-SMART, and file an amendment with the CFB.
- ✦ If the contribution is not from a campaign vendor or one-time payee, submit documentation with your response (such as employment contracts and/or timesheets) to substantiate the individual's employment status.

SRC-13: Contributor is in the NYC Doing Business Database

The SRC-13 code is assigned to contributors who were listed in the City [Doing Business Database](#) (DBDB) at the time of their contribution. Contributions from people in the DBDB are not matchable. The DBDB includes the principal owners, principal officers, and senior managers of organizations that have financial dealings with the city; it also includes lobbyists. For more information, see the CFB's [Doing Business—Frequently Asked Questions](#).

To respond to this code:

Unless you can demonstrate that the contributor was listed in the DBDB in error, or that the contributor is not the individual who is listed in the DBDB, you should withdraw the matching claim and submit an amendment. Contributors should contact the Doing Business Accountability Project of the Mayor's Office of Contract Services at (212) 788-8104 if they believe they should not be listed in the DBDB.

SRC-14: Contributor is Listed on a Lobbyist Registration

This code is assigned to contributors who are listed on a lobbyist registration but are not lobbyists and are therefore not in the Doing Business Database. This includes spouses, domestic partners, and unemancipated children of registered lobbyists, as well as non-lobbying employees of lobbyists. Contributions from people listed on a lobbyist registration are not matchable.

To respond to this code:

Unless you can demonstrate that the contributor was listed on a lobbyist registration in error, you should withdraw the matching claim and submit an amendment. Contact the Office of the City Clerk at (212) 699-8171 for more information about lobbyist registration.

CONTRIBUTION DOCUMENTATION (DOC)

The codes found in the “Contribution Documentation” series relate to contributions for which the Campaign has not provided backup documentation and/or the backup documentation provided is incomplete and/or has one or more elements that are unclear (i.e. the contributor’s name, contribution date, amount, and/or instrument).

DOC-1: No Backup Documentation Supplied for Match Claim

All contributions claimed for match must be accompanied by backup documentation. This code is assigned when documentation has not been submitted for the reported matching claim.

To respond to this code:

- ✦ Submit the missing documentation, labeled with the C-SMART transaction ID(s), with your response.

DOC-2: Contribution Card Not Supplied

The DOC-2 code is assigned if a contribution card required for the matching claim has not been submitted.

To respond to this code:

- ✦ Submit a copy of the contribution card, labeled with the C-SMART transaction ID(s), with your response.

DOC-3: Copy of Money Order Not Supplied

This code is assigned for money order contributions when the campaign did not submit a copy of the money order.

To respond to this code:

- ✦ Submit a copy of the money order (a money order receipt is NOT sufficient documentation), labeled with the C-SMART transaction ID(s), with your response.

DOC-4: Copy of Credit Card Processing Documentation Not Supplied

The DOC-4 code is assigned in instances where the campaign did not provide the processing documentation **with its backup documentation, or it provided only part of the processing documentation.**

To respond to this code:

- ✦ Submit a copy of the processing documentation from the credit card processor including all required elements (review the backup documentation requirements for credit card contributions in the [Credit Card Guidance Document](#)), labeled with the C-SMART transaction ID(s).

DOC-5: Illegible Backup Documentation

The DOC-5 code indicates the documentation submitted for the contribution is illegible.

To respond to this code:

- ✦ If the original documentation was copied or scanned poorly, submit a legible copy of the documentation.

OR

- ✦ If the original documentation contains illegible handwriting or other defects, submit a signed letter from the contributor affirming his/her name, the date, amount and the instrument type of the reported contribution. (Note: For copies of checks or money orders, you must always obtain a clearer image of the original check or money order.)

OR

- ✦ In the case of an illegible contribution card, you may submit a new contribution card from the contributor which indicates that it is a replacement.

DOC-6: Contributor Name Missing or Unclear on Backup Documentation

The DOC-6 code is assigned when the contribution backup documentation is missing the contributor's name and/or the contributor's name is unclear (i.e., written in such a way that CFB staff cannot verify the contributor's name).

To respond to this code:

- ✦ Submit a signed letter from the contributor affirming his/her name, the date, amount and the instrument type of the reported contribution.

DOC-7: Instrument Code Missing or Unclear on Contribution Card

The DOC-7 code is assigned if the instrument code on the backup documentation is not indicated or is unclear (i.e., there are multiple instrument types checked off).

To respond to this code:

- ✦ Submit a signed letter from the contributor affirming his/her name, the date, amount and the instrument type of the reported contribution.

DOC-8: Contribution Amount is Missing or Unclear on Backup Document

The DOC-8 code is assigned when the dollar amount on the contribution backup documentation is blank or unclear (i.e., is written in such a way that it is not possible to verify the contribution amount).

To respond to this code:

- ✦ Submit a signed letter from the contributor affirming his/her name, the date, the amount and the instrument type of the reported contribution.

DOC-9: Contribution Date Missing or Unclear on Backup Documentation

The DOC-9 code is assigned when the backup documentation does not contain a contribution date, or the date is unclear (i.e., is written in such a way that CFB staff cannot verify the contribution date).

To respond to this code:

- ✦ Submit a signed letter from the contributor affirming his/her name, the date of the contribution, the amount and the instrument type of the reported contribution.

DOC-10: Required CFB Affirmation Statement Missing or Incorrect

The DOC-10 code is assigned when the contribution card is missing the affirmation statement, or when the affirmation statement on the contribution card deviates from the required language). This code is likely to appear on many transactions if the campaign has failed to include the correct affirmation on its contribution cards.

To respond to this code:

- ✦ Submit a signed letter from the contributor affirming the details of the contribution (amount, date, instrument code). The letter must include the correct affirmation statement.
- ✦ Print new contribution cards with the correct affirmation to avoid this problem going forward. Templates are available on the CFB website.

DOC-11: Not Properly Signed or Affirmation Not Required Online

The DOC-11 code indicates a contribution card or check was submitted to the CFB without the contributor's signature. It is also assigned when the website through which the Campaign collects online contributions does not require contributors to electronically agree to the required affirmation statement prior to processing their credit card contribution.

To respond to this code:

- ✦ Submit a signed letter from the contributor affirming the date, amount and the instrument type of the reported contribution.

OR

- ✦ Submit a new, signed contribution card with the correct information from the contributor which indicates that it is a replacement. (Never alter a contribution card.)

DOC-12: Contribution Not Payable to Principal Committee or Campaign

The DOC-12 code is assigned when: (1) contributions appear to be intended for another committee authorized by the same candidate, e.g., a check made out to a committee used for a previous election; (2) when it is not clear that the money was intended as a campaign contribution, e.g., a check is made out to the candidate personally or the payee line is left blank; or (3) when the contribution card does not include the committee name.

To respond to this code:

- ❖ If the contribution was intended as a contribution to the current committee, submit a signed statement from the contributor confirming the campaign for which the contribution was intended. You may also submit a signed contribution card with the committee name listed on the card.
- ❖ If this transaction should not have been disclosed as a contribution to your current campaign, but was deposited into your current campaign's bank account, refund the contribution via bank or certified check, enter the refund in C-SMART and submit a copy of the refund check with your response.
- ❖ If this transaction should not have been disclosed as a contribution to your current campaign, and was not deposited into your current campaign's bank account, delete the transaction in C-SMART and file an amendment with the CFB. (If the contribution was deposited into the Campaign's account, deleting the transaction will result in a variance in the Campaign's bank reconciliation.)

DOC-13: Credit Card Transaction Pending or Approval Not Provided

The DOC-13 code is assigned in instances where the credit card processing documentation provided does not show that the processor approved the transaction.

To respond to this code:

- ❖ Submit a processing slip or other documentation from the credit card processor showing the transaction in question was approved (review the backup documentation requirements for credit card contributions in the [Credit Card Guidance Document](#)).

DOC-14: Unique Merchant Account Not Linked to Campaign

The DOC-14 code is assigned when the processing documentation for a credit card contribution does not contain information necessary to link the contribution to the Campaign's unique merchant account number.

To respond to this code:

- ❖ Submit documentation from the credit card processor showing that the unique merchant account name and/or account number on the backup documentation is associated with an account the Campaign has disclosed to the CFB.

OR

- ❖ Ensure the Campaign has disclosed the merchant account used for collecting the credit card contribution to the CFB on its Filer Registration/Certification. If necessary, submit a Change of Bank Account Form.

DOC-15: Last 4 Digits of Card Number Missing from Documentation

The DOC-15 code is assigned when the processing documentation for a credit card contribution does not include the last four digits of the contributor's credit card number.

To respond to this code:

- ✦ Submit processing documentation from the credit card processor showing the last four digits of the contributor's credit card number.

DOC-16: Contribution Card Printed Without a Required Element

The DOC-16 code is assigned when a contribution card does not include a required element (i.e., the contribution card has no place for the contributor's name, contribution date, amount, and/or instrument).

To respond to this code:

- ✦ Submit a signed letter from the contributor affirming his/her name, the date, the amount and the instrument type of the reported contribution.
- ✦ Print new contribution cards with all required elements to avoid this problem going forward. Templates are available on the CFB website.

CONTRIBUTION REPORTING (RPT)

The codes found in the "Contribution Reporting" series relate to erroneous or incomplete reporting of contributions (e.g., when information reported to the CFB differs from the backup documentation). The Campaign must file an amendment for the CFB to receive any corrections it makes to its reporting.

RPT-1: Full Contributor Name Not Reported

The contributor's full name must be reported for any contribution claimed for matching funds. The RPT-1 code is assigned when a contributor's full name was not completely reported.

To respond to this code:

- ✦ Make sure the contributor's name was entered correctly in C-SMART; fix any partial reporting of names, use of initials, and misspellings and file an amendment with the CFB.
- ✦ If the name or source of the contribution was entered incorrectly, delete the transaction, create a new name record with the correct name and re-enter the transaction. On the copy of the IMC Report you return with your response, describe the actions taken including the new Transaction ID, and file an amendment with the CFB. (Note: This newly entered transaction will only appear in your next disclosure statement filing with the CFB.)

RPT-2: Required Contributor Employment Information Not Reported

The RPT-2 code indicates the campaign is missing some or all employment information for a contributor whose aggregate contributions exceed \$99.

To respond to this code:

- ✦ Add the employment information to the contributor's name record in C-SMART and file an amendment with the CFB.

If the contributor's occupation is "unemployed," "retired," "student," or "homemaker," enter that in the occupation field and leave the other employment fields blank. However, because the CFB's systems may not recognize variations, make sure those exact terms are used. For contributors who are self-employed, enter "Self-Employed" in the employer field, followed by the contributor's occupation and employer address (even if it is the same as their home address).

RPT-3: Duplicate Matching Claims Reported for Same Contributor

The RPT-3 code is assigned when a campaign has claimed matching funds for the same contribution more than once, e.g., by entering the same contribution in C-SMART more than once.

To respond to this code:

- ✦ If the campaign entered the same contribution twice, delete the duplicate transaction, and file an amendment with the CFB. (Note: The campaign may also need to review all C-SMART names records to determine if a contributor has a duplicate name record.)
- ✦ If the campaign received two separate contributions, submit documentation to substantiate that they are two different contributions and ensure that they do not exceed the matchable limit.

RPT-4: Incomplete Address or P.O. Box Reported

The campaign must report the contributor's full residential address for any contribution claimed for match. The RPT-4 code means that at least part of the contributor's address was not reported or the campaign did not report the contributor's full residential address (e.g., it is missing street information or lists a post office or mail drop box). However, this code is not assigned if only the zip code field is blank.

To respond to this code:

- ✦ If the contributor is a New York City resident, obtain the correct residential address from the contributor, enter it in C-SMART, and file an amendment with the CFB.
- ✦ If the contributor is not a New York City resident, withdraw the matching claim.

RPT-5: Contribution Not Reported Timely

The RPT-5 code is assigned for three different reasons. First, it is assigned when the backup documentation indicates the contribution was not reported and/or claimed for match in the appropriate reporting period. This may occur when the backup documentation lists a date from a previous disclosure period.

Second, it is assigned when the reported date for a contribution is outside of the reporting period in which you disclosed it. This can occur when you delete a transaction and add a new, replacement transaction. Whenever possible, you should modify transactions instead of deleting and re-entering them. If a deletion is absolutely necessary, you should explain that the new transaction was originally reported in the correct reporting period and provide the original transaction ID.

Third, it is assigned when a contribution is received after December 31, 2017.

To respond to this code:

- ❖ If the “Date Received” field in C-SMART was entered incorrectly, correct it and file an amendment with the CFB.
- ❖ If the “Date Received” field in C-SMART was entered correctly, submit documentation (such as a postmarked envelope that contained the contribution) to demonstrate the transaction was received during the appropriate reporting period.
- ❖ For contributions reported after December 31, 2017, if the date received is entered correctly, withdraw the matching claim in C-SMART, and file an amendment with the CFB.

RPT-6: Reported Contributor Name Does Not Match Backup Document

The RPT-6 code is assigned when the reported contributor does not appear to be the person on the submitted backup documentation.

To respond to this code:

- ❖ Make sure you entered the contributor information correctly.
- ❖ If the name or source of the contribution was entered incorrectly, delete the transaction, create a new name record with the correct name and re-enter the transaction. On the copy of the IMC Report you return with your response, describe the actions taken including the new Transaction ID, and file an amendment with the CFB. (Note: This newly entered transaction will only appear in your next disclosure statement filing with the CFB.)

OR

- ❖ For checks that are signed by someone other than the reported contributor (e.g., if the check was signed by a business agent), submit a letter from the account holder containing the details of the contribution and authorizing the signatory of the check to sign on their behalf.

RPT-7: Reported Instrument Code Does Not Match Backup Documentation

The RPT-7 code is assigned when the documentation indicates that the wrong instrument code for a contribution was reported, e.g., reporting a contribution was made by credit card when it was actually made by check.

To respond to this code:

- ❖ Modify the transaction in C-SMART to indicate the correct instrument code, and file an amendment with the CFB.

RPT-8: Reported Contribution Amount Does Not Match Backup Document

The RPT-8 code is assigned when the reported amount of the contribution does not match the amount on the backup documentation.

To respond to this code:

- ❖ Modify the transaction in C-SMART and file an amendment with the CFB.

CONTRIBUTION LIMIT (LMT)

The codes found in the “Contribution Limit” series relate to contributions that exceed an applicable limit.

LMT-1: Aggregate Cash Contribution Exceeds \$100

The LMT-1 code is assigned when the campaign has accepted cash contributions from a single contributor that exceed \$100 in aggregate, in violation of New York State law.

To respond to this code:

- ❖ Refund the amount in excess of \$100 using a bank or certified check drawn from the campaign’s bank account, and enter the refund in C-SMART. Write the transaction ID on a copy of the refund check and submit it to the CFB. (Note: The campaign may also need to review all C-SMART names records to determine if a contributor has a duplicate name record.)

LMT-2: Aggregate Matchable Amount Exceeds \$175

The LMT-2 code indicates the campaign has claimed more than \$175 for match from a single contributor.

To respond to this code:

- ❖ Amend the transaction(s) in C-SMART so that the total amount claimed for match for the contributor does not exceed \$175. (Note: The campaign may also need to review all C-SMART name records to determine if a contributor has a duplicate name record.)

LMT-3: Aggregate Contribution Exceeds Applicable Limit

The LMT-3 code indicates that this contribution, alone or in combination with other contributions from the same contributor, exceeds the contribution limit. Over-the-limit contributions are not matchable and the campaign is subject to penalties for accepting them, even if the violation is corrected by issuing a refund. Issuing a refund for the amount over the limit may make the remaining portion of the contribution eligible for match if it meets all other criteria.

To respond to this code:

- ❖ Refund the amount in excess of the contribution limit using a bank or certified check drawn from the campaign's bank account, and enter the refund in C-SMART. Write the transaction ID on a copy of the refund check and submit it to the CFB.

LMT-4: Aggregate Matchable Amount for Money Order Exceeds \$100

The LMT-4 code indicates the campaign has claimed more than \$100 in money order contributions for match from the same contributor.

To respond to this code:

- ❖ Amend the transaction(s) in C-SMART so that the amount claimed for match for money order contributions from a single contributor does not exceed \$100, and file an amendment with the CFB. (Note: The campaign may also need to review all C-SMART names records to determine if a contributor has a duplicate name record.)

OTHER (OTH)

The codes found in the "Other" series relate to contributions that are not valid for match, but do not fall within one of the other series.

OTH-1: Contribution Not Accepted by the Board

The CFB staff will assign the OTH-1 code to any contribution that is considered invalid and for which there is no other code.

To respond to this code:

- ❖ Contact the CFB to determine why the transaction has been deemed invalid and submit documentation to explain why the matching claim should be considered valid. In certain circumstances, the campaign may be sent a separate letter describing the issue with the contribution.

OR

- ❖ Withdraw the matching claim in C-SMART, and file an amendment with the CFB.

OTH-2: Match Claim Disclosed after Statement Due Date

The OTH-2 code indicates that the campaign has amended a disclosure statement and added a matching claim that was not previously disclosed by the relevant disclosure statement due date. Claims added after the due date of the disclosure statement in which the contribution occurred are not matchable because the contribution was not reported timely.

To respond to this code:

- ✦ Withdraw the matching claim in C-SMART, and file an amendment with the CFB.