

STATE OF NORTH CAROLINA

BEFORE THE NORTH CAROLINA
STATE ETHICS COMMISSION

COUNTY OF WAKE

**COMPLAINT AGAINST
REPRESENTATIVE MIKE C. STONE**

The undersigned Complainant files this Complaint with the North Carolina State Ethics Commission against North Carolina House Representative Mike C. Stone for violating North Carolina General Statute (“N.C. Gen. Stat.”) § 14-309.15 by conducting an illegal raffle.

The complainant requests that the State Ethics Commission take the following actions:

- a. Exercise its authority under N.C. Gen. Stat. § 138A-12 and conduct an investigation into whether Representative Mike C. Stone violated N.C. Gen. Stat. § 14-309.15 by holding an illegal raffle.
- b. Exercise its authority under N.C. Gen. Stat. § 138A-12(h)(2) and refer Representative Stone to the Legislative Ethics Committee, if the State Ethics Commission determines after investigation that a violation has occurred.
- c. Exercise its authority under N.C. Gen. Stat. § 138A-12(k)(1) and report the criminal statutory violation to the North Carolina Attorney General and the Lee County District Attorney for possible prosecution as a Class 2 misdemeanor, if the State Ethics Commission determines after investigation that a violation occurred.

FACTS

1. On Friday, August 24, 2012, North Carolina House Representative Mike C. Stone held a raffle to benefit his reelection campaign at the Lee County Fairgrounds.
2. The raffle was listed on a website called “Social Sanford” (www.socialsanford.com). Tickets to the event were \$100 per couple for a steak dinner and “reverse drawing.” The reverse raffle drawing was listed as a having a \$5,000 prize. A screen shot of the listing is attached [Exhibit A].
3. Representative Stone’s 2012 third quarter campaign finance report (“Report”) also demonstrates clear evidence of a raffle [Exhibit B]. The Report was filed on October 29, 2012, the date the political purpose of the raffle became certain. The Report lists eight campaign expenditures of \$5,600 on August 25, 2012 (one

day after the raffle). The eight expenditures are identified as “DRAWING PRIZES.” The recipients and expenditures are highlighted in yellow on Exhibit B.

4. The Report indicates over 100 donations of exactly \$100 during the time preceding the August 24, 2014 raffle. Examples of \$100 donors include: 7/18: Grant Carter, Student, Army National Guard; 7/28: Robert Lefler, Disabled, Unemployed; 8/06: Jamie Norton, Barber, Barbershop; 8/15: Dickie Martin, Amusements, J & J Vending; 8/15: Jimmie Martin, Amusements, J&J Vending; 8/17: Fat Gaines, Owner, Fat Jr.'s Grill; 8/20: Stanton McDuffie, Unemployed Student; 8/24: Ronnie Hock, Tire Salesman, Black's Tires; 8/24: State Senator Ronald Rabin (R-Harnett Co.).
5. The Report shows two winners each of a \$2,500 “drawing prize”. They were Robert M. Fulton with Sanford Contractors and John Thornton, who is listed as receiving a \$2,500 campaign expenditure with no address or identification (itself, a campaign finance law violation).
6. In 2012, N.C. Gen. Stat. § 14-309.15(a) provides that “[i]t is lawful for any nonprofit organization or association, recognized by the Department of Revenue as tax-exempt pursuant to G.S. 105-130.11(a)” to conduct a raffle.
7. In 2012, N.C. Gen. Stat. § 105-130.11(a) provided a list of organizations, which did not include candidates or political committees, as well as “any organization that is exempt from federal income tax under the [Internal Revenue] Code are exempt from the tax imposed under this Part.”
8. In 2012, anyone who conducted a raffle and was not a tax-exempt organization, was in violation of N.C. Gen. Stat. § 14-309.15(a) and was “guilty of a Class 2 misdemeanor.”
9. Upon information and belief, the political committee of Representative Mike C. Stone or Mike C. Stone, individually, was not a tax-exempt organization pursuant to N.C. Gen. Stat. § 105-130.11(a), nor qualified for any other statutory exemption, if applicable.

APPLICABLE LAW AND VIOLATIONS

10. Prior to January 1, 2014, N.C. Gen. Stat. § 14-309.15(a) stated “[i]t is lawful for any nonprofit organization or association, recognized by the Department of Revenue as tax-exempt pursuant to G.S. 105-130.11(a), or for any bona fide branch, chapter, or affiliate of such organization, and for any government entity within the State, to conduct raffles in accordance with this section. **Any person who conducts a raffle in violation of any provision of this section shall be guilty**

of a Class 2 misdemeanor. Upon conviction that person shall not conduct a raffle for a period of one year. It is lawful to participate in a raffle conducted pursuant to this section. It shall not constitute a violation of State law to advertise a raffle conducted in accordance with this section. A raffle conducted pursuant to this section is not "gambling".¹ (*emphasis added*)

11. As noted, N.C. Gen. Stat. § 105-130.11(a) provided a list of organizations, which did not include candidates or political committees, as well as "any organization that is exempt from federal income tax under the [Internal Revenue] Code are exempt from the tax imposed under this Part."
12. However, Representative Mike C. Stone or his political organization did not meet this exception to the prohibition against running a raffle.
13. The Internal Revenue Code ("IRC") § 527 defines a political organizations as an entity that directly or indirectly accepts contributions or makes expenditures, to influence or attempt to influence the selection, nomination, election or appointment of an individual to a federal, state, or local public office or office within a political organization.
14. Proceeds from the sale of raffle tickets are not contributions qualifying as "exempt function income," meaning not tax-exempt, under IRC § 527(c)(3)(A). The purchase of a raffle ticket is viewed by the Internal Revenue Service (IRS) as the purchase of an item for value rather than as a charitable contribution.
15. Rev. Rul. 67-246, 1967-2 C.B. 104 (Exhibit C), specifically provides that amounts paid for chances to participate in raffles, lotteries, or similar drawings or to participate in puzzle or other contests for valuable prizes are not charitable contributions. In Rev. Rul. 83-130, 1983-2 C.B. 148 (Exhibit D), the Service explained that taxpayers who purchased raffle tickets from a charity "received a chance to win a valuable prize and, therefore, received full consideration for their payments."
16. Raffle tickets purchased from political organizations (candidate committees) under a former IRC provision are treated in the same matter, are not a tax-exempt contribution. Until repealed in 1986, IRC § 24 allowed an individual to

¹ In the 2013 North Carolina legislative session, the General Assembly amended the statute to explicitly permit "candidates" and "political committees" to conduct raffles (2013-381, s. 59.1). "For the purpose of this section, "candidate" and "political committee" have the meaning provided by Article 22A of Chapter 163A of the General Statutes, who have filed organization reports under that Article, and who are in good standing with the appropriate board of elections. Receipts and expenditures of a raffle by a candidate or political committee shall be reported in accordance with Article 22A of Chapter 163A of the General Statutes, and ticket purchases are contributions within the meaning of that Article." Prior to this legislative change, Complainant asserts it was a violation of N.C. Gen. Stat. § 14-309.15 for a candidate or political committee to conduct a raffle.

claim a tax credit for all “political contributions” and “newsletter fund contributions.” In Rev. Rul. 72-411, 1972-2 C.B. 5 (Exhibit E), the Internal Revenue Service determined that “an amount paid for a chance to participate in a raffle, lottery, or a similar drawing for valuable prizes is not a contribution or a gift. Such an amount is merely the purchase price of an item of value - the chance to win a valuable prize.” IRC § 24 has been repealed, however, the interpretation by the IRS that the purchase of a raffle ticket is the purchase price of an item for value remains valid and is applied to political contributions under IRC § 527.

- 17. Consequently, Representative Mike C. Stone and his political organization did not receive tax-exempt contributions, and were not tax exempt organizations. From an IRS perspective, the political committee should have filed a tax return. Upon information and belief, it did not.
- 18. Representative Mike C. Stone and his political committee failed to meet the statute’s tax-exempt exception and were prohibited from running a raffle. The facts demonstrate Representative Mike C. Stone conducted a raffle. In 2012, N.C. Gen. Stat. § 14-309.15(a) mandated that “[a]ny person who conducts a raffle in violation of any provision of this section shall be guilty of a Class 2 misdemeanor.”
- 19. This Complaint alleges facts sufficient to constitute violations by Representative Mike C. Stone that are within the jurisdiction of the State Ethics Commission to investigate and grant the relief sought by Complainant.

Respectfully submitted this 20th day of October, 2014

Contact Information:

<p><i>Complainant</i> Progress North Carolina Action Gerrick Brenner, Executive Director PO Box 41306 Raleigh, NC 27629 gerrickbrenner@progressnc.org</p>	<p><i>Attorney for Complainant</i> Michael L. Weisel Bailey & Dixon, LLP PO Box 1351 Raleigh, NC 27602 919.828.0731 mlweisel@bdixon.com</p>
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SWORN COMPLAINT

I hereby swear or affirm, under penalty of perjury and other penalties established by North Carolina law, that the information provided in this complaint is true, correct, complete, to the best of and my own personal knowledge, or if not, upon my own information and belief, believing the information to be true based upon North Carolina State Board of Elections filings and public internet postings.

Progress North Carolina Action
A North Carolina nonprofit corporation



Gerrick Brenner
Executive Director



Gerrick Brenner, Individually

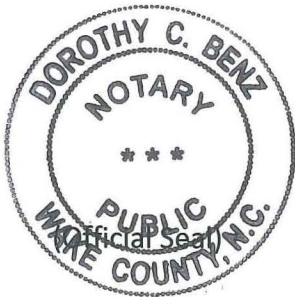
October 20, 2014

STATE OF NORTH CAROLINA
COUNTY OF WAKE

I, Dorothy C. Benz, a Notary Public in and for said County and State, do hereby certify that both individually, and on behalf of Progress North Carolina Action, Gerrick Brenner, its Executive Director, personally appeared before me this day and acknowledged the due execution of the foregoing Complaint.

SWORN TO and subscribed before me this day

WITNESS my hand and official stamp this 20th day of October, 2014.





Dorothy C. Benz

My Commission Expires: March 23, 2019

Exhibit A

socialsanford

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Fitness and leadership that knows no age!
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sanfordantiquemail.com
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reclamationhomefurnishings.com

AUGUST 23, 2012

Weekend Roundup, August 24-26



Thank you to **Cathy Wright for the House** for sponsoring the Weekend Roundup for August. You can learn more about this candidate [here](#).

Skip ahead:

- Friday in Sanford/Lee County NC
- Friday in the Central NC region
- Saturday in Sanford/Lee County NC
- Saturday in the Central NC region
- Sunday in the Central NC region

Cathy for the WRIGHT House
WWW.WRIGHTFORTHEHOUSE.COM

Friday in and around Sanford/Lee County NC

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CALENDAR

View the [SocialSanford Calendar of Events!](#)

WORK WITH US

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- ◆ Be A Sponsor

- Cage Fitness @ Black Belt Leadership Academy, 1716 Westover Drive, Sanford NC**
When: 8:30-9am
What: Interval training that's perfect for all fitness levels. The cost is \$49/month for 2 nights a week, or \$69/month for unlimited classes. The drop in rate is \$10/class. Your first class is always free.
- Freebie Friday at Karma Boutique, 137 Wicker Street, Sanford NC**
When: 10am-5pm
What: Get a free scent shot with any purchase.
- Gymnastics Registration at Lee County Parks & Rec, 221 Commercial Court, Sanford NC**
When: 3-6pm
What: This is the last day to register for Lee County Gymnastics' classes, which are open to children starting at age 18 months. Call 919-774-6445 for more information.
- Parents Night Out at Boomers Party & Play, 2915 Tramway Road, Sanford NC**
When: 6-10pm
What: Drop off the kids for a night of bouncy house fun. The cost is \$20 per child and \$10 per sibling. Socks are required. Call 919-775-3928 to register.
- Shakedown on the Mound at Broadway Optimist Club, Gilbert Lett Family Ballpark, Broadway NC**
When: 6-11pm
What: The group is having a dance party for children ages 5-11 until 8pm. After 8pm, teens will dance until 11pm. There will be a dance contest and singing contest. Snacks and drinks will be provided. The cost is \$7 per child.
- Steak Dinner Fundraiser at Lee County Fairgrounds, 507 N. Seventh Street, Sanford NC**
When: 6:30pm
What: Tickets to this event are \$100 per couple. There will be a reverse drawing for a \$5,000 prize. This fundraiser will benefit Rep. Mike Stone for N.C. House.
- Bingo at the American Legion Post 382, 305 Legion Drive, Sanford NC**
When: 6:30pm
What: Help support veteran activities by trying your luck at bingo.
- Karaoke Night at The Flame Steakhouse**
When: 9pm until...
What: Belt out your favorite song or cheer on everyone else.

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Friday in the Central NC region

Chatham County

Use [our submission form](#) to get your items listed.

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PAST POSTS

- ▶ [2014 \(204\)](#)
- ▶ [2013 \(264\)](#)
- ▼ [2012 \(273\)](#)
 - ▶ [December \(17\)](#)
 - ▶ [November \(23\)](#)
 - ▶ [October \(24\)](#)
 - ▶ [September \(19\)](#)
 - ▼ [August \(21\)](#)
 - [Weekend Roundup, Aug. 31-Sept. 2](#)
 - [Social Buzz, Aug. 30](#)
 - [Social Buzz, Aug. 29](#)
 - [Social Buzz, Aug. 28](#)
 - [Social Buzz, Aug. 27](#)
 - [Weekend Roundup, August 24-26](#)
 - [Social Buzz, August 23](#)
 - [Social Buzz, August 22](#)
 - [Social Buzz, August 21](#)
 - [Social Buzz, August 20](#)
 - [Weekend Roundup, August 17-19](#)
 - [Social Buzz, August 16](#)
 - [Social Buzz, August 15](#)

Exhibit B



POLITICAL COMMITTEE DISCLOSURE REPORT

[Export data to .CSV](#)

COVER

Committee Name	Committee Type	SBoE ID	Report Type	Period Covered
COMMITTEE TO ELECT MIKE STONE 1123 WINTERLOCKEN SANFORD, NC 27330	Candidate Committee		2012 Third Quarter	From: 07/01/2012 To: 10/20/2012 Filed: 10/29/2012

OFFICERS

Type	Name	Address
Treasurer	PATRICIA "PAT" CRONMILLER	2012 SANDALWOOD DRIVE, SANFORD, NC, 27332
Candidate	MICHAEL C STONE	

ACCOUNTS

Name	Type	Address	Purpose	Begin Balance	End Balance
FOUR OAKS BANK	Checking	830 SPRING LANE, SANFORD, NC 27330	RECEIPTS AND DISBURSEMENTS FOR CAMPAIGN	\$0.00	\$0.00
BB&T	Checking		RECEIPTS AND EXPENDITURES FOR COMMITTEE	\$0.00	\$0.00

SUMMARY

	Total this Period	Total this Election
Cash on Hand at Beginning	\$76,046.44	\$73,905.79
RECEIPTS	\$0.00	\$0.00
Aggregated Contributions from Individuals	\$300.00	\$350.00
Contributions from Individuals	\$32,945.00	\$40,595.00
Political Party Committees	\$112,237.66	\$114,737.66

Other Political Committees (such as PACs)	\$38,900.00	\$44,900.00
Loan Proceeds	\$0.00	\$80,000.00
Refunds/Reimbursements To the Committee	\$1,462.50	\$1,462.50
Interest on Bank Accounts	\$0.00	\$0.00
Contributions from Not-For-Profit Organizations	\$0.00	\$0.00
Outside Sources of Income	\$0.00	\$0.00
Legal Expense Fund - Other Sources	\$0.00	\$0.00
Exempt Purchase Price Sales	\$0.00	\$0.00
Total Receipts	\$185,845.16	\$282,045.16
EXPENDITURES	\$0.00	\$0.00
Operating Expenditures	\$108,576.68	\$113,636.03
Contributions to Candidates/Political Committees	\$1,200.00	\$2,700.00
Coordinated Party Expenditures	\$0.00	\$5,000.00
Aggregated Non-Media Expenditures	\$0.00	\$0.00
Loan Repayments	\$40,000.00	\$120,000.00
Refunds/Reimbursements From the Committee	\$0.00	\$0.00
In-Kind Contributions	\$81,737.66	\$84,237.66
Total Expenditures	\$231,514.34	\$325,573.69
Cash on Hand at End of Reporting Period	\$30,377.26	\$30,377.26
ADDITIONAL INFORMATION	\$0.00	\$0.00
Non-Monetary Gifts Given to Other Committees	\$0.00	\$0.00
Outstanding Loans (incl. ones from other campaigns)	\$0.00	\$0.00
Debts and Obligations owed BY the Committee	\$0.00	\$0.00
Debts and Obligations owed TO the Committee	\$0.00	\$0.00
Account Transfers Within the Committee	\$0.00	\$0.00
Administrative Support	\$0.00	\$0.00
Forgiven Loans	\$0.00	\$0.00
48-Hour Notice Reports Sum	\$0.00	\$0.00
Contributions to be Refunded	\$0.00	\$0.00

RECEIPTS

[First](#) [Prev](#) 1 of 2 [Next](#) [Last](#)

Date	Is Prior	Name of Contributor and Complete Mailing Address	Receipt Type	Purpose	Description	Account Code	Form of Payment	Amount of Receipt	Sum To Date
07/18/2012		Aggregated Individual Contribution	Individual Contribution			CTEMS	Cash	\$50.00	\$50.00
09/15/2012		Aggregated Individual Contribution	Individual Contribution			CTEMS	Check	\$50.00	\$50.00

09/22/2012		Aggregated Individual Contribution	Individual Contribution			CTEMS	Check	\$30.00	\$30.00
09/28/2012		Aggregated Individual Contribution	Individual Contribution			CTEMS	Check	\$20.00	\$20.00
10/01/2012		Aggregated Individual Contribution	Individual Contribution			CTEMS	Check	\$50.00	\$50.00
10/02/2012		Aggregated Individual Contribution	Individual Contribution			CTEMS	Cash	\$50.00	\$50.00
10/07/2012		Aggregated Individual Contribution	Individual Contribution			CTEMS	Check	\$50.00	\$50.00
08/07/2012		BILL ABRAMS ENGINEER WEST VALLEY STAFFING 1924 ARBORETUM TRAIL CARY, NC 27518	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
08/24/2012		CHAD ADAMS 3356 HWY 87 S. SANFORD, NC 27332	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
08/24/2012		GREGORY ADAMS OWNER PIGGLY WIGGLY OF SANFORD 2515 BRIGHTON PT SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
08/24/2012		NANCY ADAMS OWNER PIGGLY WIGGLY OF SANFORD 2515 BRIGHTON PT SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
10/15/2012		ALBERT ADCOCK 1414 GORMLY CIRCLE SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$500.00	\$500.00
08/01/2012		PAUL J ADCOCK OWNER ADCOCK & ASSOC REAL ESTATE 2164 VALLEY RD. SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$100.00	\$300.00
07/18/2012		BRYAN ALLEN DEPUTY SHERIFF LEE COUNTY SHERIFF'S OFFICE 499 CHRIS COLE RD.	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00

		SANFORD, NC 27332							
08/24/2012		WYATT ALLEN LANDSCAPING SELF EMPLOYED , NC	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
07/14/2012		JOHN ALTENBURGER RETIRED RETIRED 3017 BOURBON ST. SANFORD, NC 27332	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
08/10/2012		EDWARD AMAN RETIRED RETIRED 1355 VIRGINIA CIRCLE SANFORD, NC 27332	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
10/04/2012		AMERICAN ANESTHESIOLOGY OF NC PAC 4761 SHARPSTONE LANE RALEIGH, NC 27615	Other Political Committee Contribution			CTEMS	Check	\$1000.00	\$1000.00
08/17/2012		JAMES AMMONS SELF-EMPLOYED OWNER , NC	Individual Contribution			CTEMS	Money Order	\$100.00	\$100.00
08/17/2012		JOEL AMMONS SELF EMPLOYED SELF 2333 FARRELL RD. SANFORD, NC 27330	Individual Contribution			CTEMS	Money Order	\$100.00	\$100.00
09/17/2012		ANDY WELLS FOR NC HOUSE COMMITTEE PO BOX 729 HICKORY, NC 28803	Other Political Committee Contribution			CTEMS	Check	\$1000.00	\$1000.00
08/17/2012		ED ANGEL MILITARY RETIRED 54 OLD PLACE LANE SANFORD, NC 27332	Individual Contribution			CTEMS	Cash	\$200.00	\$300.00
08/17/2012		ED ANGEL MILITARY RETIRED 54 OLD PLACE LANE	Individual Contribution			CTEMS	Cash	\$100.00	\$300.00

		SANFORD, NC 27332							
08/24/2012		RICHARD L ANGEL INSURANCE FARM BUREAU 2328 SWANNS STATION RD SANFORD, NC 27332	Individual Contribution			CTEMS	Check	\$100.00	\$200.00
08/17/2012		CHARLES ATKINS REAL ESTATE SELF EMPLOYED 400 CREEKWOOD RD. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$100.00	\$300.00
09/28/2012		CHARLES ATKINS REAL ESTATE SELF EMPLOYED 400 CREEKWOOD RD. SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$200.00	\$300.00
08/20/2012		FRED AYERS COLONIAL VENDING SELF 104 FALKENER DR. GREENSBORO, NC	Individual Contribution			CTEMS	Check	\$300.00	\$300.00
09/24/2012		BANK OF AMERICA STATE AND FEDERAL PAC 1100 NORTH KING ST. DE5-001-02-07 WILMINGTON, DE 19884	Other Political Committee Contribution			CTEMS	Check	\$500.00	\$500.00
07/19/2012		TED BLOUNT REAL ESTATE WHITE LAKE REAL ESTATE 237 WHITE LAKE RD. WHITE LAKE, NC 28337	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
09/12/2012		HOWARD BOKHOVEN BROKER EDWARD JONES 1500 ELM ST. SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$250.00	\$250.00
08/24/2012		JAMES BOLES FUNERAL DIRECTOR BOLES FUNERAL HOME 15 HARMON DR. WHISPERING PINES, NC 28327	Individual Contribution			CTEMS	Check	\$200.00	\$200.00

09/26/2012		D J BRADY PO BOX 13587 GREENSBORO, NC 27415	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
08/17/2012		BOBBY BRANCH TREE REMOVAL SELF 402 FORESTWOOD PARK RD. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$100.00	\$300.00
08/17/2012		BOBBY BRANCH TREE REMOVAL SELF 402 FORESTWOOD PARK RD. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$200.00	\$300.00
10/02/2012		GEORGE F BRICE PASTOR 256 FLYNN MCPHERSON RD. CAMERON, NC 28326	Individual Contribution			CTEMS	Check	\$50.00	\$200.00
08/14/2012		SANDRA BRIDGES FIRST CHOICE HEALTH CARE SELF EMPLOYED 2421 CARBONTON RD. SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
08/15/2012		ROY LEE BUCHANAN RETIRED RETIRED 3601 DINKENS DR. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
05/13/2010	X	ROBERT L BURKEY 2101 JASANY DR. SANFORD, NC 27330	Individual Contribution			CEMS	Check	\$50.00	\$250.00
06/22/2012	X	ROBERT L BURKEY 2101 JASANY DR. SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$100.00	\$250.00
08/19/2012		ROBERT L BURKEY 2101 JASANY DR. SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$100.00	\$250.00
08/20/2012		ALLISON BURRIS 507 GREENSBORO AVE. SANFORD, NC 27330	Individual Contribution			CTEMS	Money Order	\$100.00	\$100.00

07/18/2012		RANDALL BUTLER LAW ENFORCEMENT LEE COUNTY PO BOX 4567 SANFORD, NC 27331	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
07/19/2012		KEN CAMERON OWNER GODFREY'S BODY SHOP 116 CRICKET HEARTH RD. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
07/18/2012		RAYMOND CAMPBELL BUSINESS OWNER WHITE LAKE FAMILY 476 N. BLIZZARD TOWN RD. BEAULAVILLE, NC 28358	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
08/23/2012		DAVID B CAPLAN INSURANCE SLAES FARM BUREAU 2205 LORD ASHLEY DR SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$100.00	\$200.00
08/03/2012		BRIAN CARLYLE LANDSCAPING SELF EMPLOYED 234 PHIL JOHNSON RD. SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
07/18/2012		ANGIE CARTER RETAIL MANAGER FABULOUS FINDS 1573 CHRIS COLE RD. SANFORD, NC 27332	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
07/18/2012		GRANT CARTER STUDENT ARMY NATIONAL GUARD 1573 CHRIS COLE RD. SANFORD, NC 27332	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
07/18/2012		JUSTIN CARTER ENGINEER JB THOMPSON ENGINEERING 1573 CHRIS COLE RD. SANFORD, NC 27332	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00

07/18/2012		RAY CARTER MACHINIST INGERSOLL RAND 2616 LANLIER DR. SANFORD, NC 27332	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
08/17/2012		TC CARTER SELF EMPLOYED SELF EMPLOYED 508 WICKER ST. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
07/10/2012		TRACY CARTER LEE COUNTY SHERIFF LEE COUNTY 1573 CHRIS COLE RD. SANFORD, NC 27332	Individual Contribution			CTEMS	Check	\$100.00	\$200.00
12/07/2011	X	TRACY CARTER LEE COUNTY SHERIFF LEE COUNTY 1573 CHRIS COLE RD. SANFORD, NC 27332	Individual Contribution			CEMS	Check	\$100.00	\$200.00
07/18/2012		WARREN CARTER RETIRED RETIRED 1521 CHRIS COLE RD. SANFORD, NC 27332	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
07/30/2012		JEFFREY CASHION REAL ESTATE APPRAISER SELF EMPLOYED 210 ARLINGTON CIRCLE SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
08/16/2012		CATERPILLAR EMPLOYEES PAC 100 N.E. ADAMS ST. PEORIA, IL 61629	Other Political Committee Contribution			CTEMS	Check	\$2000.00	\$2000.00
07/18/2012		GEORGE CAULDER DEPUTY SHERIFF LEE COUNTY 2107 DUNBAR DR. SANFORD, NC 27332	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
08/06/2012		JIOVANNI CHESNEY ADMIN. NET APP	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00

		1908 KNOLLWOOD DR. SANFORD, NC 27330							
07/30/2012		ROBERT JAY CHILDRESS INSURANCE STATE FARM 2206 S. HORNER BLVD. SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
08/20/2012		PAUL CICOGNA PRESIDENT KAR CRAFT 228 HOLLY BROOK DR. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
10/04/2012		COCA-COLA CONSOLIDATED EMPLOYEE COMMITTEE FOR GOVERNMENT-NC PO BOX 31487 CHARLOTTE, NC 28231	Other Political Committee Contribution			CTEMS	Check	\$250.00	\$250.00
07/18/2012		DON COLE LAW ENFORCEMENT NC HIGHWAY PATROL 192 SILVERSIDE DR. ANGIER, NC 27501	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
08/24/2012		MARK COLE STATE TROOPER RETIRED 698 SHERIFF WATSON RD. SANFORD, NC 27332	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
09/19/2012		COMMITTEE FOR PAT MCELRAFT P. O. BOX 4477 EMERALD ISLE, NC 28594-4477	Other Political Committee Contribution			CTEMS	Check	\$200.00	\$300.00
09/18/2012		COMMITTEE TO ELECT JEFF COLLINS PO BOX 8078 ROCKY MOUNT, NC 27803	Other Political Committee Contribution			CTEMS	Check	\$2000.00	\$4000.00
10/10/2012		COMMITTEE TO ELECT JEFF COLLINS PO BOX 8078 ROCKY MOUNT, NC 27803	Other Political Committee Contribution			CTEMS	Check	\$2000.00	\$4000.00
10/02/2012		COMMITTEE TO ELECT JOHN FAIRCLOTH P O BOX 5972 HIGH POINT, NC 27262	Other Political Committee Contribution			CTEMS	Check	\$300.00	\$400.00

09/18/2012		COMMITTEE TO ELECT PAT B HURLEY 334 SHAMROCK RD. ASHEBORO, NC 27203	Other Political Committee Contribution			CTEMS	Check	\$250.00	\$250.00
09/24/2012		COMMITTEE TO ELECT THOM TILLIS 17209 GREEN DOLPHIN LANE CORNELIUS, NC 28031	Other Political Committee Contribution			CTEMS	Check	\$4000.00	\$4000.00
07/19/2012		ROY COVINGTON FARMER SELF EMPLOYED 70 CROSWELL COURT WHITSETT, NC 27377-9301	Individual Contribution			CTEMS	Cash	\$100.00	\$600.00
08/20/2012		PATRICIA CRONMILLER RETIRED SELF-EMPLOYED 2012 SANDALWOOD DR. SANFORD, NC 27332	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
07/19/2012		DAVID CROSS SELF-EMPLOYED CROSS SPECIALTIES 395 TURTLE COVE DR. WHITE LAKE, NC 28337	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
07/17/2012		MICHAEL DALY COMMERCIAL BANKER BB&T 2608 BRISTOL WAY SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
08/20/2012		MARK A DAVENPORT 300 CARBONTON RD SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$100.00	\$150.00
08/07/2012		CONNIE DEAL STORE OWNER SELF EMPLOYED PO BOX 8 LEMON SPRINGS, NC	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
10/08/2012		DELHAIZE AMERICA POLITICAL ACTION COMMITTEE PO BOX 1330 SALISBURY, NC 28145	Other Political Committee Contribution			CTEMS	Check	\$250.00	\$250.00
07/18/2012		CHARLES DEW LEE COUNTY AGENT LEE COUNTY	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00

		1492 WHITE HILL RD. SANFORD, NC 27330							
08/24/2012		MAX DOLAN EMPLOYMENT SPECIALIST STEVENS CENTER 809 WOODYHILL LANE SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$100.00	\$300.00
08/24/2012		MAX DOLAN EMPLOYMENT SPECIALIST STEVENS CENTER 809 WOODYHILL LANE SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$200.00	\$300.00
09/27/2012		DOLLAR FOR HOUSE PO BOX 1369 CARY, NC 27512	Other Political Committee Contribution			CTEMS	Check	\$1000.00	\$1000.00
08/11/2012		EVELYN DOOLEY RETIRED RETIRED 270A LAKEPOINT SANFORD, NC 27332	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
08/07/2012		RANDALL DOUGLAS FARMER SELF EMPLOYED 1332 NICHOLSON RD. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
08/06/2012		TOM DOUGLAS RETIRED RETIRED 932 CLEARWATER DR. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
06/03/2010	X	ROBERT P DUFF RETIRED RETIRED 579 BROADMOOR CT. SANFORD, NC 27332	Individual Contribution			CEMS	Check	\$100.00	\$360.00
08/14/2010	X	ROBERT P DUFF RETIRED RETIRED 579 BROADMOOR CT. SANFORD, NC 27332	Individual Contribution			CEMS	Cash	\$10.00	\$360.00

08/14/2010	X	ROBERT P DUFF RETIRED RETIRED 579 BROADMOOR CT. SANFORD, NC 27332	Individual Contribution			CEMS	Check	\$50.00	\$360.00
09/08/2010	X	ROBERT P DUFF RETIRED RETIRED 579 BROADMOOR CT. SANFORD, NC 27332	Individual Contribution			CEMS	Check	\$50.00	\$360.00
09/26/2012		ROBERT P DUFF RETIRED RETIRED 579 BROADMOOR CT. SANFORD, NC 27332	Individual Contribution			CTEMS	Check	\$150.00	\$360.00
08/17/2012		DUKE ENERGY CORPORATION CAROLINAS PAC 550 SOUTH TRYON ST. DEC37D CHARLOTTE, NC 28202	Other Political Committee Contribution			CTEMS	Check	\$1000.00	\$1000.00
08/18/2012		JOE DUTY TEACHER LEE COUNTY SCHOOL SYSTEM PO BOX 2523 SANFORD, NC 27331	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
09/13/2012		EDGAR STARNES CAMPAIGN 6715 LAKEVIEW TERRACE HICKORY, NC 28601-9489	Other Political Committee Contribution			CTEMS	Check	\$1000.00	\$3000.00
08/15/2012		ANTWOINE EDWARDS ATTORNEY WILSON & REIVES PLLC 407 COURTLAND DR. SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
07/18/2012		C BRIAN ESTES DEPUTY SHERIFF LEE COUNTY SHERIFF'S OFFICE 3008 BROADWAY RD. SANFORD, NC 27332	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
10/12/2012		FAIRWAY OUTDOOR ADVERTISING, INC 508 CAPITAL BLVD. RALEIGH, NC 27603	Refund/Reimbursement to the Committee	REFUND OF OVERPAYMENT ON INVOICE		CTEMS	Check	\$1462.50	\$3487.50

07/18/2012		JIM FLETCHER COMPUTER CHATHAM COUNTY 164 WOOD WEDGE WAY SANFORD, NC 27332	Individual Contribution			CTEMS	Cash	\$100.00	\$150.00
07/18/2012		JIM FLETCHER COMPUTER CHATHAM COUNTY 164 WOOD WEDGE WAY SANFORD, NC 27332	Individual Contribution			CTEMS	Cash	\$50.00	\$150.00
08/20/2012		AUBA GRAY FOUSHEE SANFORD, NC	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
08/24/2012		DIANNE FOUSHEE NC	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
07/18/2012		FRANK FOUSHEE III OWNER J & F AMUSEMENT 1115 CENTER CHURCH RD. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$100.00	\$1700.00
08/24/2012		FRANK FOUSHEE III OWNER J & F AMUSEMENT 1115 CENTER CHURCH RD. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$100.00	\$1700.00
08/17/2012		FRANK C. FOUSHEE JR OWNER J & F AMUSEMENTS 1115 CENTER CHURCH RD. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$200.00	\$3200.00
08/17/2012		FRANK FOUSHEE SR SANFORD, NC	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
07/18/2012		JIMMY FRALEY OWNER FRALEY'S CYCLE SHOP , NC	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
08/30/2012		FRIENDS OF FORESTRY PAC 1600 GLENWOOD AVE. SUITE 1 RALEIGH, NC 27608	Other Political Committee Contribution			CTEMS	Check	\$1000.00	\$1000.00

07/01/2012		FRIENDS OF RUTH SAMUELSON 1432 FERNCLIFF RD. CHARLOTTE, NC 28211-1936	Other Political Committee Contribution			CTEMS	Check	\$1000.00	\$8000.00
09/14/2012		FRIENDS OF RUTH SAMUELSON 1432 FERNCLIFF RD. CHARLOTTE, NC 28211-1936	Other Political Committee Contribution			CTEMS	Check	\$2000.00	\$8000.00
10/03/2012		FRIENDS OF RUTH SAMUELSON 1432 FERNCLIFF RD. CHARLOTTE, NC 28211-1936	Other Political Committee Contribution			CTEMS	Check	\$1000.00	\$8000.00
09/17/2012		FRIENDS OF TIM MOORE 1417 MERRIMONT DR KINGS MOUNTAIN, NC 28086-2656	Other Political Committee Contribution			CTEMS	Check	\$500.00	\$600.00
08/24/2012		JERRY FRYE RETIRED RETIRED 332 NAPIER RD. CARTHAGE, NC 28527	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
08/24/2012		RICHARD W FRYE REALTOR SANDSTAR REAL ESTATE 125 W. VERMONT AVE SOUTHERN PINES, NC 28387	Individual Contribution			CTEMS	Cash	\$500.00	\$1000.00
10/30/2010	X	RICHARD W FRYE REALTOR SANDSTAR REAL ESTATE 125 W. VERMONT AVE SOUTHERN PINES, NC 28387	Individual Contribution			CEMS	Check	\$500.00	\$1000.00
07/18/2012		RICHARD W. FRYE REAL ESTATE BROKER SON STAR ENTERPRISES, INC. 55 PONTE VEDRA PINEHURST, NC 28374	Individual Contribution			CTEMS	Cash	\$100.00	\$2100.00
07/09/2012		ROBERT M FULTON CONTRACTORS SANDHILLS CONTRACTORS 3315 LEMON SPRINGS RD. SANFORD, NC 27332	Individual Contribution			CTEMS	Check	\$500.00	\$875.00
08/06/2012		ROBERT M FULTON OWNER SANDHILLS CONTRACTORS, INC 3315 LEMON SPRINGS RD.	Individual Contribution			CTEMS	Cash	\$200.00	\$1400.00

		SANFORD, NC 27332							
08/24/2012		ROBERT M FULTON CONTRACTORS SANDHILLS CONTRACTORS 3315 LEMON SPRINGS RD. SANFORD, NC 27332	Individual Contribution			CTEMS	Check	\$275.00	\$875.00
12/11/2011	X	ROBERT M FULTON CONTRACTORS SANDHILLS CONTRACTORS 3315 LEMON SPRINGS RD. SANFORD, NC 27332	Individual Contribution			CEMS	Check	\$100.00	\$875.00
08/17/2012		FAT GAINES OWNER FAT JR'S GRILL 500 BRINN DR. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
10/05/2012		ALLEN E GANT JR 1022 W. DAVIS ST. BURLINGTON, NC 27215	Individual Contribution			CTEMS	Check	\$2000.00	\$2000.00
08/24/2012		RICKY GARCEAU TECHNICIAN WINDSTREAM 1705 PHILIPS DR. SANFORD, NC 27332	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
07/19/2012		PAUL B GAY JR INSURANCE SELF 2657 BUCKINGHAM DR. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
09/18/2012		GEORGE G CLEVELAND CAMPAIGN ACCOUNT 224 CAMPBELL PL JACKSONVILLE, NC 28546	Other Political Committee Contribution			CTEMS	Check	\$300.00	\$450.00
08/10/2012		MIKE GONELLA BUSINESS OWNER PEARSON TEXTILES 7975 VILLANOW DR. SANFORD, NC 27332	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
08/24/2012		ED GOODWIN FARMER SELF EMPLOYED	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00

		1015 MACEDONIA RD. EDENTON, NC 27932							
08/22/2012		ROBERT GRANGER RETIRED RETIRED 1702 ZION CANOPY RD. SANFORD, NC 27336	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
07/31/2012		SHANNON GURWITCH 700 HAWKINS AVE SANFORD, NC 27330-3634	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
07/10/2012		BOBBY RAY HALL CONSULTANT SELF 151 PINNACLE PLACE LITTLE RIVER, SC 29566	Individual Contribution			CTEMS	Check	\$250.00	\$750.00
07/10/2012		GLENN H HALL 151 PINNACLE PLACE LITTLE RIVER, SC 29566	Individual Contribution			CTEMS	Check	\$250.00	\$750.00
08/24/2012		HAROLD HARRINGTON RETIRED RETIRED PO BOX 243 BROADWAY, NC 27505	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
07/18/2012		ROY M HARRINGTON AGENT SANDHILLS INSURANCE AGENCY, INC. 500 PIERCE ST. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$100.00	\$350.00
08/07/2012		SAM HARRINGTON FARMER SELF EMPLOYED 1412 SAN-LEE DR. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$300.00	\$300.00
05/27/2010	X	M VAN HARRIS OWNER VAN HARRIS REAL ESTATE PO BOX 246 SANFORD, NC 27330	Individual Contribution			CEMS	Check	\$100.00	\$300.00
08/03/2012		M VAN HARRIS OWNER VAN HARRIS REAL ESTATE	Individual Contribution			CTEMS	Check	\$200.00	\$300.00

		PO BOX 246 SANFORD, NC 27330							
09/10/2012		LILLIAN B HATFIELD RETIRED RETIRED 1964 WEDGEWOOD DR SANFORD, NC 27332	Individual Contribution			CTEMS	Check	\$50.00	\$150.00
07/16/2012		DONNA K HEIDINGER RETIRED 1929 WEDGEWOOD DR. SANFORD, NC 27332	Individual Contribution			CTEMS	Check	\$100.00	\$150.00
08/24/2012		RONNIE HOCKMAN TIRE SALES BLACKS TIRE 12736 NC 27 W. BROADWAY, NC	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
08/24/2012		WILLIAM HOLDER AGENT FARM BUREAU 40 POTTERS PATH SANFORD, NC 27332	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
07/18/2012		JOHN HOLLY DEPUTY SHERIFF LEE COUNTY SHERIFF'S OFFICE 9640 OLD US HWY 421 BROADWAY, NC 27505	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
08/24/2012		GUY RICHARD HOLSHOUSER 848 STEEL BRIDGE RD SANFROD, NC 27330	Individual Contribution			CTEMS	Check	\$100.00	\$150.00
08/06/2012		JEREMY JACKSON BBLA - MASTER BLACK BELT LEADERSHIP 1716 WESTOVER DR. SANFORD, NC 27330	Individual Contribution			CEMS	Cash	\$100.00	\$100.00
07/18/2012		MITCHELL JACKSON OWNER JACKSON BROTHERS PRODUCTS 2424 JEFFERSON DAVIS HWY. SANFORD, NC 27332	Individual Contribution			CTEMS	Cash	\$200.00	\$200.00
08/10/2012		HAROLD LLOYD "LLOYD" JENNINGS ENGINEER	Individual Contribution			CTEMS	Check	\$100.00	\$200.00

		RETIRED 678 CHELSEA DR. SANFORD, NC 27332							
12/07/2011	X	HAROLD LLOYD "LLOYD" JENNINGS ENGINEER RETIRED 678 CHELSEA DR. SANFORD, NC 27332	Individual Contribution			CEMS	Check	\$100.00	\$200.00
09/12/2012		JM FAMILY ENTERPRISES, INC. 111 JIM MORAN BLVD. DEERFIELD BEACH, FL 33442	Other Political Committee Contribution			CTEMS	Check	\$500.00	\$1000.00
10/18/2012		JOHN BLUST CAMPAIGN COMMITTEE PO BOX 8146 GREENSBORO, NC 27419	Other Political Committee Contribution			CTEMS	Check	\$500.00	\$500.00
07/18/2012		JEFF JOHNSON LAW ENFORCEMENT LEE COUNTY SHERIFF 5256 BUCKHORN RD. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
08/24/2012		CHARLES M JOHNSON JR OWNER USHARRIE FUELS, LLC AH 220 BISCOE, NC	Individual Contribution			CTEMS	Cash	\$300.00	\$800.00
09/24/2012		JUSTIN BURR FOR NC HOUSE 125 SOUTH 3RD STREET ALBEMARLE, NC 28001	Other Political Committee Contribution			CTEMS	Check	\$2500.00	\$3750.00
07/27/2012		MARION U KANE HOUSEWIFE 7902 VILLANOW DR SANFORD, NC 27332	Individual Contribution			CTEMS	Check	\$100.00	\$150.00
07/18/2012		LINDA KELLY ADMINISTRATOR PARKVIEW RETIREMENT 1304 GORMLY CIRCLE SANFORD, NC 27332	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
07/18/2012		MARK KELLY OWNER KELLY'S MOBILE 3107 HAWKINS AVE. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00

08/20/2012		ANDRE KNECHT CHIROPRACTOR SELF 8505 SUGAR CREEK DR. SANFORD, NC 27332	Individual Contribution			CTEMS	Cash	\$300.00	\$400.00
12/07/2011	X	ANDRE KNECHT CHIROPRACTOR SELF 8505 SUGAR CREEK DR. SANFORD, NC 27332	Individual Contribution			CEMS	Cash	\$100.00	\$400.00
08/24/2012		ROB KNIGHT BANKER FIRST CITIZENS 368 EDENS GATE DEEP GAP, NC 28618	Individual Contribution			CTEMS	Cash	\$500.00	\$500.00
07/08/2012		TIM KNOWLES MUG-A-BUG SELF-EMPLOYED PO BOX 3446 SANFORD, NC 27331	Individual Contribution			CTEMS	Check	\$200.00	\$300.00
08/18/2012		TIM KNOWLES MUG-A-BUG SELF-EMPLOYED PO BOX 3446 SANFORD, NC 27331	Individual Contribution			CTEMS	Check	\$100.00	\$300.00
07/10/2012		TED B LANIER RETIRED RETIRED 1818 WINDMILL DR. SANFORD, NC 27330-8267	Individual Contribution			CTEMS	Check	\$100.00	\$1200.00
08/24/2012		CARMEN LEDFORD SELF EMPLOYED SELF EMPLOYED 140 DUBLIN RD SANFORD, NC	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
08/17/2012		FRANK LEE FARMER SELF 1416 WAL PAT RD. SMITHFIELD, NC 27577	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00

07/28/2012		ROBERT LEFFLER DISABLED UNEMPLOYED 7914 VILLANOW DR. SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
08/21/2012		H LEE LITTIKEN CMC, INC. OWNER PO BOX 1781 SANFORD, NC 27331	Individual Contribution			CTEMS	Check	\$200.00	\$200.00
08/24/2012		RICHARD LITTIKEN HVAC COOPER MECHANICAL 314 RHYNEWOOD DR. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$300.00	\$300.00
08/20/2012		SKIP LONDON GENERAL COUNSEL SCC PO BOX 152 SANFORD, NC 27331	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
08/01/2012		LOWPAC LOWE'S COMPANIES, INC. PAC 1000 LOWE'S BLVD. MOORESVILLE, NC 28117	Other Political Committee Contribution			CTEMS	Check	\$250.00	\$250.00
07/18/2012		CARLTON LYLES MAJOR LEE COUNTY SHERIFF'S OFFICE 115 NORTHRIDGE TRAIL SANFORD, NC 27332	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
07/16/2012		DAVID MARSH AUTO SALES SELF-EMPLOYED 282 FAIRWAY LANE SANFORD, NC 27332	Individual Contribution			CTEMS	Check	\$2000.00	\$2000.00
08/15/2012		DICKEY MARTIN AMUSEMENTS J & J VENDING PO BOX 337 SANFORD, NC 27331	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
08/02/2012		N ALEX MARTIN IV OPHTHOLMOLIST	Individual Contribution			CTEMS	Check	\$100.00	\$600.00

		MEDICAL 583 DAVIS LOVE DR CHAPEL HILL, NC 27517							
10/12/2012		N ALEX MARTIN IV OPTOMETRIST MARTIN EYE ASSOCIATES 583 DAVIS LOVE DR. CHAPEL HILL, NC 27517	Individual Contribution			CTEMS	Check	\$75.00	\$575.00
08/15/2012		JIMMY MARTIN AMUSEMENTS J & J VENDING PO BOX 337 SANFORD, NC 27331	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
07/18/2012		ROY MASHBURN RETIRED RETIRED PO BOX 4808 SANFORD, NC 27331	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
08/20/2012		STEVE MASHBURN PRESIDENT WALL TO WALL FLOORING PO BOX 231 LEMON SPRINGS, NC 27332	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
07/18/2012		DALE MATTHEWS RENTAL PROPERTY SELF 1747 HENLEY RD. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$100.00	\$120.00
10/10/2012		DALE MATTHEWS RENTAL PROPERTY SELF 1747 HENLEY RD. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$20.00	\$120.00
08/16/2012		PARKER MCCONVILLE PHYSICIAN SHFP 1708 COBBLESTONE DR. SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
08/06/2012		J MICHAEL MCDONALD RETIRED RETIRED	Individual Contribution			CTEMS	Check	\$100.00	\$350.00

		1904 WEDGEWOOD DR SANFORD, NC 27332-8025							
08/20/2012		STANTON MCDUFFIE STUDENT NONE 624 TIDEWATER DR. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
09/27/2012		CHARLES W MCGRADY COMMISSIONER HENDERSON COUNTY NC 195 W FERNBROOK WAY HENDERSONVILLE, NC 28791	Individual Contribution			CTEMS	Check	\$1000.00	\$3000.00
10/30/2010	X	CHARLES W MCGRADY COMMISSIONER HENDERSON COUNTY NC 195 W FERNBROOK WAY HENDERSONVILLE, NC 28791	Individual Contribution			CEMS	Check	\$2000.00	\$3000.00
08/15/2012		MICHAEL MCGRAW SALES TRION 310 LAFAYETTE SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
10/18/2012		MCIC NC PAC 620 N WEST STREET RALEIGH, NC 27603	Other Political Committee Contribution			CTEMS	Check	\$1000.00	\$2000.00
07/19/2012		TIOMOTHY MCNEILL BUSINESS CONSULTANT 101 CAMERON HERITAGE LANE CAMERON, NC 28326	Individual Contribution			CTEMS	Check	\$200.00	\$300.00
12/07/2011	X	TIOMOTHY MCNEILL BUSINESS CONSULTANT 101 CAMERON HERITAGE LANE CAMERON, NC 28326	Individual Contribution			CEMS	Check	\$100.00	\$300.00
05/14/2010	X	BRIAN L MCRAE VP STEEL & PIPE CORP 1800 CREPE MYRTLE DR SANFORD, NC 27330	Individual Contribution			CEMS	Check	\$125.00	\$425.00
06/15/2012	X	BRIAN L MCRAE VP STEEL & PIPE CORP	Individual Contribution			CTEMS	Check	\$100.00	\$425.00

		1800 CREPE MYRTLE DR SANFORD, NC 27330							
07/01/2012		BRIAN L MCRAE VP STEEL & PIPE CORP 1800 CREPE MYRTLE DR SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$100.00	\$425.00
08/21/2012		BRIAN L MCRAE VP STEEL & PIPE CORP 1800 CREPE MYRTLE DR SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$100.00	\$425.00
07/19/2012		LARRY B MCRAE CHAIRMAN STEEL & PIPE CORPORATION 830 HILLTOP RD. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$100.00	\$600.00
09/05/2012		MITCH GILLESPIE FOR NC HOUSE 185 CROSS CREEK NORTH RIDGE RD MARION, NC 28752	Other Political Committee Contribution			CTEMS	Check	\$4000.00	\$7000.00
10/11/2012		PATRICK D MOLAMPHY 120 SAINT MELLIONS PINEHURST, NC 28374	Individual Contribution			CTEMS	Check	\$500.00	\$500.00
07/26/2012		PATRICIA MOLIN COMPUTER TECH CUMBERLAND COUNTY SCHOOLS 6862 UPPINGHAM RD. FAYETTEVILLE, NC 28306	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
09/14/2012		MOORE CITIZENS FOR BOLES 425 W PENNSYLVANIA AVE SOUTHERN PINES, NC 28387	Other Political Committee Contribution			CTEMS	Check	\$500.00	\$1700.00
08/15/2012		MIKE MORETZ RETIRED RETIRED PO BOX 173 SANFORD, NC 27331	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
08/21/2012		NC ASSOC. OF INSURANCE & FINANCIAL ADVISORS PAC 875 WASHINGTON ST. SUITE 1 RALEIGH, NC 27605	Other Political Committee Contribution			CTEMS	Check	\$500.00	\$500.00

10/16/2012		NC HOME BUILDERS ASSOCIATION BUILD POLITICAL ACTION COMMITTEE PO BOX 99090 RALEIGH, NC 27624	Other Political Committee Contribution			CTEMS	Check	\$250.00	\$250.00
08/31/2012		NC MERCHANTS POLITICAL ACTION COMMITTEE, INC. PO BOX 176001 RALEIGH, NC 27619	Other Political Committee Contribution			CTEMS	Check	\$500.00	\$1000.00
10/04/2012		NC MERCHANTS POLITICAL ACTION COMMITTEE, INC. PO BOX 176001 RALEIGH, NC 27619	Other Political Committee Contribution			CTEMS	Check	\$500.00	\$1000.00
09/12/2012		NC REPUBLICAN HOUSE CAUCUS PO BOX 12905 RALEIGH, NC 27605	Party Contribution			CTEMS	Check	\$16500.00	\$30500.00
10/03/2012		NC REPUBLICAN HOUSE CAUCUS PO BOX 12905 RALEIGH, NC 27605	Party Contribution			CTEMS	Check	\$14000.00	\$30500.00
10/08/2012		NC STATE OPTOMETRIC SOCIETY P O BOX 304 GARNER, NC 27529	Other Political Committee Contribution			CTEMS	Check	\$750.00	\$1250.00
09/12/2012		NFIB-NORYH CAROLINA SAFE TRUST 1201 F STREET, NW SUITE 200 WASHINGTON, DC 20004	Other Political Committee Contribution			CTEMS	Check	\$100.00	\$100.00
07/18/2012		JORDAN NORMANN UNEMPLOYED UNEMPLOYED 2411 BROOKWOOD TRAIL SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
07/18/2012		SHERRILL NORMANN JR TRACTOR SALES SELF EMPLOYED PO BOX 3356 SANFORD, NC 27331	Individual Contribution			CTEMS	Check	\$100.00	\$200.00
08/17/2012		SHERRILL NORMANN JR TRACTOR SALES SELF EMPLOYED PO BOX 3356 SANFORD, NC 27331	Individual Contribution			CTEMS	Cash	\$100.00	\$200.00

07/18/2012		JUDY NORMANN ADMINISTRATOR PARKVIEW RETIREMENT 1801 WICKER ST. SANFORD, NC 27332	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
08/23/2012		NORTH CAROLINA CHAMBER PAC 701 CORPORATE CENTER DR. STE. 400 RALEIGH, NC 27607	Other Political Committee Contribution			CTEMS	Check	\$500.00	\$500.00
07/25/2012		NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	Party Contribution		RESEARCH		In Kind	\$6700.00	\$84237.66
08/20/2012		NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	Party Contribution		DIRECT MAIL		In Kind	\$3786.84	\$84237.66
08/20/2012		NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	Party Contribution		DIRECT MAIL (ROUND 2)		In Kind	\$3786.84	\$84237.66
09/04/2012		NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	Party Contribution		PRODUCTION COSTS		In Kind	\$2950.00	\$84237.66
09/17/2012		NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	Party Contribution		DIRECT MAIL		In Kind	\$3786.84	\$84237.66
09/27/2012		NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	Party Contribution		RESEARCH		In Kind	\$4400.00	\$84237.66
09/28/2012		NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	Party Contribution		DIRECT MAIL		In Kind	\$3787.20	\$84237.66
09/28/2012		NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	Party Contribution		DIRECT MAIL		In Kind	\$3457.80	\$84237.66
09/28/2012		NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	Party Contribution		DIRECT MAIL		In Kind	\$5811.20	\$84237.66
10/12/2012		NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	Party Contribution		DIRECT MAIL		In Kind	\$6539.20	\$84237.66

10/12/2012		NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	Party Contribution		DIRECT MAIL		In Kind	\$6539.20	\$84237.66
10/12/2012		NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	Party Contribution		DIRECT MAIL		In Kind	\$6539.20	\$84237.66
10/12/2012		NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	Party Contribution		DIRECT MAIL		In Kind	\$6866.16	\$84237.66
10/12/2012		NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	Party Contribution		DIRECT MAIL		In Kind	\$6866.16	\$84237.66
10/12/2012		NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	Party Contribution		DIRECT MAIL		In Kind	\$5521.02	\$84237.66
10/18/2012		NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	Party Contribution		RESEARCH		In Kind	\$4400.00	\$84237.66
10/16/2012		NORTH CAROLINA TRUCKING ASSOCIATION PO BOX 14369 DURHAM, NC 27709	Other Political Committee Contribution			CTEMS	Check	\$250.00	\$250.00
08/06/2012		JAMIE NORTON BARBER BARBERSHOP 805 KENSINGTON DR. CARY, NC 27511	Individual Contribution			CTEMS	Cash	\$100.00	\$120.00
08/15/2012		LARRY O'CONNELL RETIRED RETIRED 2020 WINDMILL DR. SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$200.00	\$200.00
07/18/2012		DONNIE OLDHAM 2412 BROOKWOOD TRAIL SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$100.00	\$700.00
07/18/2012		LACY OLDHAM OWNER OLDHAM & OLDHAM CONSTRUCTION 113 LYNBROOK DR. SANFORD, NC	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00

08/24/2012		DENNIS OLIVER 105 LANGSTON MILL CARY, NC	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
08/20/2012		ELDRIDGE PACE RETIRED RETIRED 233 TRACEWAY DR. SANFORD, NC 27332	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
08/06/2012		ED PAGE ATTORNEY SELF-EMPLOYED 315 W. COURTLAND DR. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
08/21/2012		CHARLES PARKS LEE COUNTY COMMISSIONER LEE COUNTY 3581 BUCKHORN RD. SANFORD, NC	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
10/09/2012		PARTNERS FOR EDUCATIONAL FREEDOM PAC 4900 FALLS OF NEUSE RD. STE 155 RALEIGH, NC 27609	Other Political Committee Contribution			CTEMS	Check	\$1000.00	\$1000.00
10/04/2012		PEPSICO, INC. CONCERNED CITIZENS FUND 700 ANDERSON HILL RD. PURCHASE, NY 10577	Other Political Committee Contribution			CTEMS	Check	\$250.00	\$250.00
08/24/2012		PHIL PETERSON BROAD ST. GRILL SELF EMPLOYED 715 S.W. BROAD ST. SOUTHERN PINES, NC 28587	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
07/03/2012		DONALD GLENN PIERCE OWNER/SALES SELF 5300 TEN TEN RD. APEX, NC 27539	Individual Contribution			CTEMS	Check	\$200.00	\$200.00
08/20/2012		PAUL POE OWNER Food Services and Drinking Places 120 BANK ST. SANFORD, NC 27332	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00

07/16/2012		R NIXON "NICK" PORTER JR RETIRED RETIRED 2009 JASANY LANE SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$50.00	\$185.00
08/09/2012		RICHARD PORTER OWNER ROOFING CO. SELF 2621 WINDSOR PLACE SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$200.00	\$200.00
07/16/2012		SARAH PORTER RETIRED RETIRED 2009 JASANY LANE SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$50.00	\$60.00
10/17/2012		PSNC ENERGY PAC 1312 ANNAPOLIS DRIVE STE. 200 RALEIGH, NC 27608	Other Political Committee Contribution			CTEMS	Check	\$500.00	\$1000.00
06/27/2012	X	RONALD RABIN RETIRED MILITARY 383 FALLING WATER RD. SPRING LAKE, NC 28390	Individual Contribution			CTEMS	Check	\$50.00	\$150.00
08/24/2012		RONALD RABIN RETIRED MILITARY 383 FALLING WATER RD. SPRING LAKE, NC 28390	Individual Contribution			CTEMS	Check	\$100.00	\$150.00
08/06/2012		JOHN RAMPSBURGER REALTOR SANFORD REAL ESTATE 2016 PAUL ST. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
07/30/2012		CATINA RAY ATTORNEY SELF EMPLOYED 270 BAYLES RD. LILLINGTON, NC 27546	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
07/26/2012		NICOLE RAY ATTORNEY SELF 2808 WINDBLUFF CIRCLE WILMINGTON, NC 28409	Individual Contribution			CTEMS	Check	\$100.00	\$100.00

08/06/2012		ERNEST RENEGAR SUPERINTENDENT AMERICAN SOUTH 2183 LOWER MONCURE RD. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
09/18/2012		RESIDENT LENDERS OF NC PAC PO BOX 28586 RALEIGH, NC 27611	Other Political Committee Contribution			CTEMS	Check	\$250.00	\$250.00
08/13/2012		JOHN RILEY MEDICAL MGR THE FAMILY DOC 75 POST OAK LANE SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
08/24/2012		JACQUELINE ROBERTS TEACHER LEE COUNTY SCHOOLS 3201 WINDMERE SANFORD, NC 27332	Individual Contribution			CTEMS	Check	\$100.00	\$110.00
08/17/2012		SANDRA M ROCKS PARTNER J&J VENDING 8704 HOLLY POND RD SANFORD, NC 27332	Individual Contribution			CTEMS	Cash	\$100.00	\$300.00
08/18/2012		LARRY ROLLINS LAW ENFORCEMENT HARNETT COUNTY 8538 CHRISTIAN LIGHT RD. FURUQY VARINA, NC 27526	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
08/08/2012		RURAL ELECTRIC ACTION PROGRAM PO BOX 26566 RALEIGH, NC 27611	Other Political Committee Contribution			CTEMS	Check	\$500.00	\$500.00
08/23/2012		JAMES RYSER RETIRED RETIRED 2100 LAKELAND DR. SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
07/09/2012		WILLIAM J SADLICK DEFENSE LOGISTICS CONTRACTOR U.S.DEPT OF DEFENSE 893 COX MADDOX ROAD SANFORD, NC 27332	Individual Contribution			CTEMS	Check	\$100.00	\$350.00

07/19/2012		JOHN SCHRULL CONSTRUCTION CONTRACTOR PHOENIX FIRE PROTECTION 2307 RADIUS DR. SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$200.00	\$200.00
08/14/2012		FAYE SCHULTZ OWNER Food Services and Drinking Places CARTHAGE ST. SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
09/26/2012		KIERAN SHANAHAN 128 E. HARGETT ST. RALEIGH, NC 27601	Individual Contribution			CTEMS	Check	\$250.00	\$250.00
08/17/2012		CAMERON SHARPE PROBATION OFFICER NC DEPT. OF PUBLIC SAFETY 601 SION KELLY RD. BROADWAY, NC 27505	Individual Contribution			CTEMS	Cash	\$100.00	\$150.00
08/07/2012		LINDA SHOOK ELECTED OFFICIAL RETIRED 7992 VILLANOW DR. SANFORD, NC 27332	Individual Contribution			CTEMS	Check	\$100.00	\$200.00
12/07/2011	X	LINDA SHOOK ELECTED OFFICIAL RETIRED 7992 VILLANOW DR. SANFORD, NC 27332	Individual Contribution			CEMS	Check	\$100.00	\$200.00
08/07/2012		STEVE SHOOK EMPLOYEE SIOUX CITY BRICK & TILE 7992 VILLANOW DR SANFORD, NC 27332	Individual Contribution			CTEMS	Check	\$100.00	\$200.00
10/09/2012		CHARLES V SIKES JR DOCTOR 120 JOHNSON ST. BROADWAY, NC 27505	Individual Contribution			CTEMS	Check	\$75.00	\$75.00
08/15/2012		SAMUEL SILLAMAN OWNER ALL DIGITAL 356 WILSON RD.	Individual Contribution			CTEMS	Check	\$100.00	\$100.00

		SANFORD, NC 27332							
07/01/2012		KIRK D SMITH SALES CLERK AUTO ZONE 3108 AVENTS FERRY RD. SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$100.00	\$200.00
08/15/2012		KIRK D SMITH SALES CLERK AUTO ZONE 3108 AVENTS FERRY RD. SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$100.00	\$200.00
07/18/2012		THOMAS SMITH AUTOMOTIVE TOM SMITH 103 GLADE PARK DR. CARY, NC 27518	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
08/15/2012		TIM M SMITH SELF SELF BRIDGES RD. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
07/08/2012		WILLIAM SMITH BUSINESS OWNER SMITH ENTERPRISES 5056 TYNDALL BRIDGE RD. SALEMBURG, NC 28385	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
08/16/2012		PRESTON SPENCE REAL ESTATE BROKER RETIRED 100A NORTHRIDGE TRAIL SANFORD, NC 27332	Individual Contribution			CTEMS	Check	\$100.00	\$110.00
08/16/2012		CHARLES C STALEY RETIRED RETIRED PO BOX 4013 SANFORD, NC 27331	Individual Contribution			CTEMS	Check	\$100.00	\$650.00
09/17/2012		STAM FOR HOUSE P.O. BOX 1600 APEX, NC 27502	Other Political Committee Contribution			CTEMS	Check	\$1000.00	\$4000.00
08/17/2012		ROY MARKHAM STEWART INVESTOR	Individual Contribution			CTEMS	Check	\$100.00	\$100.00

		WESARA ASSOC. 345 CAMELOT LANE SANFORD, NC 27330							
07/01/2012		EUGENE STONE RETIRED RETIRED 413 N 5TH ST. SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$100.00	\$200.00
08/10/2012		RONALD KEVIN STONE PROBATION OFFICER NCDPS 805 COOL SPRINGS RD. SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
07/12/2012		JULIUS LANIER STRICKLAND RETAILER SELF-EMPLOYED 725 WHITE LAKE DR. WHITE LAKE, NC 28337	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
08/20/2012		MICHAEL SWARTZ VICE PRESIDENT STATIC CONTROL CORP. PO BOX 152 SANFORD, NC 27331	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
08/20/2012		WILLIAM SWARTZ PRESIDENT SCC PO BOX 152 SANFORD, NC 27331	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
08/09/2012		DONALD E SYLVESTER RETIRED RETIRED 5106 QUAIL HOLLOW RD SANFORD, NC 27332-8595	Individual Contribution			CTEMS	Check	\$100.00	\$500.00
08/14/2012		CHARLES M TAYLOR GLOBAL MARKET MANAGER 3M 605 TIDEWATER DRIVE SANFORD, NC 27330-9278	Individual Contribution			CTEMS	Check	\$100.00	\$350.00
08/17/2012		GARY THOMAS FARMER GARY THOMAS FARMS	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00

		443 THOMAS RD. SANFORD, NC 27333							
08/15/2012		JIMMY THOMAS PLUMBER SELF 929 MCARTHUR RD. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$100.00	\$120.00
08/17/2012		STEVEN W THOMAS FARMER SELF 446 CASTLEBERRY RD. SANFORD, NC 27332	Individual Contribution			CTEMS	Cash	\$100.00	\$200.00
12/07/2011	X	STEVEN W THOMAS FARMER SELF 446 CASTLEBERRY RD. SANFORD, NC 27332	Individual Contribution			CEMS	Check	\$100.00	\$200.00
07/17/2012		JOHN THORN US ARMY RETIRED 287 FAIRWAY LANE SANFORD, NC 27332	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
08/14/2012		TOMMY THYSTRUP CAROLINA TOWN & COUNTRY OWNER 710 EAST MAIN ST SANFORD, NC 27330	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
08/20/2012		RANDY TODD SELF-EMPLOYED TODD'S UPHOLSTERY 919 S. HORNER BLVD. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$100.00	\$110.00
07/23/2012		RICHARD TROGDON BANKER FIDELITY BANK 65 BROOKRIDGE CT. PITTSBORO, NC 27312	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
08/06/2012		RONNIE TURNER CONSTRUCTION SELF EMPLOYED 3311 LEMON SPRINGS RD.	Individual Contribution			CTEMS	Cash	\$300.00	\$300.00

		SANFORD, NC 27330							
07/09/2012		MELVIN UPCHURCH RETIRED RETIRED 6502 SWANN STATION RD. SANFORD, NC 27332	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
07/01/2012		JOSEPH W VOSS DATA ANALYST NCCCN 211 MINDEN LANE RALEIGH, NC 27607	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
08/22/2012		WAL*PAC WAL-MART STORES, INC. PAC 702 SW 8TH ST. BENTONVILLE, AR 72716	Other Political Committee Contribution			CTEMS	Check	\$250.00	\$250.00
08/06/2012		BRUCE WATSON SELF EMPLOYED LEE EQUIPMENT SALES 1540 TRAMWAY RD. SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
08/13/2012		CHARLIE WELBORN ACCOUNTANT DMJ, LLP 523 CHRIS COLE RD. SANFORD, NC 27332	Individual Contribution			CTEMS	Check	\$100.00	\$100.00
08/24/2012		ROBBY WESTBROOK VP, R&D CLOVER TECH 175 BROMPTON LN SUGAR GROVE, IL 60554	Individual Contribution			CTEMS	Cash	\$100.00	\$110.00
07/18/2012		SCOTT WESTER SERVICE DIRECTOR LEITH HYUNDAI 115 HILLBROOK DR. CAMERON, NC 28326	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00
08/18/2012		ELAINE WESTRICK RETIRED RETIRED 1939 WEDGEWOOD DR SANFORD, NC 27332	Individual Contribution			CTEMS	Check	\$100.00	\$100.00

08/15/2012	DONNA WICKER AMUSEMENTS J & J VENDING PO BOX 337 SANFORD, NC 27331	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00	
08/14/2012	SETH WILLIFORD POLITICAL DIRECTOR RENEE ELLMERS FOR CONGRESS 2204 GREENWICH LANE WILSON, NC 27896	Individual Contribution			CTEMS	Check	\$200.00	\$200.00	
08/06/2012	LISA WILLIS RECEPTIONIST SED/MED 302 S. CENTRAL LEE AVE. DUNN, NC 28334	Individual Contribution			CTEMS	Check	\$100.00	\$100.00	
07/18/2012	DONALD WILTSHIRE AREA MANAGER GREENWOOD INC. 103 W. HARRINGTON BROADWAY, NC 27501	Individual Contribution			CTEMS	Cash	\$100.00	\$140.00	
08/20/2012	BUTCH WINDHAM SECURITY SELF-EMPLOYED 105 WEST MAIN ST SANFORD, NC 27330	Individual Contribution			CTEMS	Cash	\$100.00	\$100.00	
Total ALL Receipts:								\$185,845.16	

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EXPENDITURES

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Date	Name of Payee and Complete Mailing Address	Expenditure Type	Purpose	In-Kind Description	Account Code	Form of Payment	Amount of Expenditure	Sum to Date
07/01/2012	CHAD ADAMS 3356 HWY 87 S. SANFORD, NC 27332	Operating Expense	A - Media CONSULTING		CTEMS	Check	\$3000.00	\$12000.00
08/09/2012	CHAD ADAMS 3356 HWY 87 S. SANFORD, NC 27332	Operating Expense	A - Media CONSULTING		CTEMS	Check	\$3000.00	\$12000.00
10/05/2012	CHAD ADAMS 3356 HWY 87 S. SANFORD, NC 27332	Operating Expense	A - Media CONSULTING		CTEMS	Check	\$3000.00	\$12000.00

10/05/2012	AIMEE BOWEN 212 WALNUT ST. UNIT 302 WILMINGTON, NC 28401	Operating Expense	A - Media RADIO ADS		CTEMS	Check	\$400.00	\$400.00
09/15/2012	BOYS AND GIRLS CLUB SANFORD, NC 27330	Operating Expense	O - Other CONTRIBUTION		CTEMS	Check	\$120.00	\$120.00
10/11/2012	CAPITAL PROMOTIONS PO BOX 231 249 N. KESWICK AVE., 1ST FL GLENSIDE, PA 19038	Operating Expense	A - Media YARD SIGNS		CTEMS	Check	\$1319.00	\$1319.00
09/21/2012	CARROLL PRINTING PO BOX 28591 RALEIGH, NC 27611	Operating Expense	A - Media NEWSPAPER AD		CTEMS	Check	\$106.75	\$106.75
08/25/2012	TC CARTER SELF EMPLOYED SELF EMPLOYED 508 WICKER ST. SANFORD, NC 27330	Operating Expense	C - Fundraising DRAWING PRIZE		CTEMS	Check	\$100.00	\$100.00
08/25/2012	MAX DOLAN EMPLOYMENT SPECIALIST STEVENS CENTER 809 WOODYHILL LANE SANFORD, NC 27330	Operating Expense	C - Fundraising DRAWING PRIZE		CTEMS	Check	\$100.00	\$100.00
08/28/2012	FAIRWAY OUTDOOR ADVERTISING, INC 508 CAPITAL BLVD. RALEIGH, NC 27603	Operating Expense	A - Media OUTDOOR ADVERTISING		CEMS	Check	\$1575.00	\$3487.50
09/21/2012	FAIRWAY OUTDOOR ADVERTISING, INC 508 CAPITAL BLVD. RALEIGH, NC 27603	Operating Expense	A - Media OUTDOOR ADVERTISING		CTEMS	Check	\$1925.00	\$3487.50
08/25/2012	ROBERT M FULTON CONTRACTORS SANDHILLS CONTRACTORS 3315 LEMON SPRINGS RD. SANFORD, NC 27332	Operating Expense	C - Fundraising DRAWING PRIZE		CTEMS	Check	\$2500.00	\$2500.00
08/21/2012	GENE GIBBONS JR CHEF OTTO'S CATERING 1212 BURNS DR. APT. K5 SANFORD, NC 27330	Operating Expense	C - Fundraising FOOD FOR FUNDRAISER		CTEMS	Check	\$1140.00	\$1140.00

09/20/2012	HERNETT COUNTY REPUBLICAN PARTY , NC	Operating Expense	G - Political Party		CTEMS	Check	\$250.00	\$250.00
08/18/2012	INTERSTATE OUTDOOR, INC. PO BOX 124 SELMA, NC 27576	Operating Expense	A - Media OUTDOOR ADVERTISING		CTEMS	Check	\$2615.00	\$6212.50
10/09/2012	INTERSTATE OUTDOOR, INC. PO BOX 124 SELMA, NC 27576	Operating Expense	A - Media OUTDOOR SIGNS		CTEMS	Check	\$1987.50	\$6212.50
08/25/2012	CARMEN LEDFORD SELF EMPLOYED SELF EMPLOYED 140 DUBLIN RD SANFORD, NC	Operating Expense	C - Fundraising DRWING PRIZE		CTEMS	Check	\$100.00	\$100.00
08/20/2012	TABITHA MARTIN , NC	Operating Expense	C - Fundraising DECORATIONS		CTEMS	Check	\$200.00	\$259.37
09/11/2012	TABITHA MARTIN , NC	Operating Expense	C - Fundraising DECORATIONS		CTEMS	Check	\$59.37	\$259.37
07/12/2012	JON MICHAEL MCDONALD GENERAL MANAGER RETIRED 1904 WEDGEWOOD DR. SANFORD, NC 27332	Operating Expense	C - Fundraising FOOD, DRINKS		CTEMS	Check	\$910.59	\$1010.59
08/25/2012	JON MICHAEL MCDONALD GENERAL MANAGER RETIRED 1904 WEDGEWOOD DR. SANFORD, NC 27332	Operating Expense	C - Fundraising DRWAING PRIZE		CTEMS	Check	\$100.00	\$1010.59
07/12/2012	MUST MEDIA PO BOX 36701 CHARLOTTE, NC 28236	Operating Expense	B - Printing INVITATIONS		CTEMS	Check	\$408.38	\$950.38
09/27/2012	NC REPUBLICAN HOUSE CAUCUS , NC	Operating Expense	G - Political Party		CTEMS	Check	\$20000.00	\$35000.00
10/18/2012	NC REPUBLICAN HOUSE CAUCUS , NC	Operating Expense	G - Political Party		CTEMS	Check	\$10000.00	\$35000.00
07/25/2012	NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	In-Kind Contribution		RESEARCH			\$6700.00	\$84237.66
08/20/2012	NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905	In-Kind Contribution		DIRECT MAIL			\$3786.84	\$84237.66

	RALEIGH, NC 27605							
08/20/2012	NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	In-Kind Contribution		DIRECT MAIL (ROUND 2)			\$3786.84	\$84237.66
09/04/2012	NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	In-Kind Contribution		PRODUCTION COSTS			\$2950.00	\$84237.66
09/17/2012	NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	In-Kind Contribution		DIRECT MAIL			\$3786.84	\$84237.66
09/27/2012	NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	In-Kind Contribution		RESEARCH			\$4400.00	\$84237.66
09/28/2012	NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	In-Kind Contribution		DIRECT MAIL			\$5811.20	\$84237.66
09/28/2012	NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	In-Kind Contribution		DIRECT MAIL			\$3787.20	\$84237.66
09/28/2012	NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	In-Kind Contribution		DIRECT MAIL			\$3457.80	\$84237.66
10/12/2012	NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	In-Kind Contribution		DIRECT MAIL			\$6866.16	\$84237.66
10/12/2012	NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	In-Kind Contribution		DIRECT MAIL			\$6539.20	\$84237.66
10/12/2012	NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	In-Kind Contribution		DIRECT MAIL			\$6539.20	\$84237.66
10/12/2012	NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	In-Kind Contribution		DIRECT MAIL			\$6866.16	\$84237.66
10/12/2012	NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	In-Kind Contribution		DIRECT MAIL			\$5521.02	\$84237.66
10/12/2012	NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	In-Kind Contribution		DIRECT MAIL			\$6539.20	\$84237.66

10/18/2012	NORTH CAROLINA REPUBLICAN PARTY PO BOX 12905 RALEIGH, NC 27605	In-Kind Contribution		RESEARCH			\$4400.00	\$84237.66
08/25/2012	JAMIE NORTON BARBER BARBERSHOP 805 KENSINGTON DR. CARY, NC 27511	Operating Expense	C - Fundraising DRAWING PRIZE		CTEMS	Check	\$100.00	\$100.00
08/25/2012	REPUBLICAN PARTY OF LEE COUNTY P O BOX 146 SANFORD, NC 27331	Contribution to Candidate or Political Committee	G - Political Party		CTEMS	Check	\$1200.00	\$5100.00
10/16/2012	REPUBLICAN PARTY OF LEE COUNTY , NC	Operating Expense	B - Printing SAMPLE BALLOTS		CTEMS	Check	\$1100.00	\$2100.00
09/20/2012	SANFORD HERALD/PAXTON MEDIA GROUP 208 SAINT CLAIR ST. SANFORD, NC 27330	Operating Expense	A - Media NEWSPAPER AD		CTEMS	Check	\$500.00	\$7192.01
08/17/2012	SANFORD RENT-ALL, INC 526 WICKER ST SANFORD, NC 27330	Operating Expense	C - Fundraising TABLES, CHAIRS		CTEMS	Check	\$299.60	\$383.14
09/11/2012	SRH MEDIA, INC. 2204 COUNTRYSIDE DR. SILVER SPRING, MD 20905	Operating Expense	A - Media CABLE TV ADS		CTEMS	Electronic Funds Transfer	\$16065.00	\$32130.00
09/29/2012	SRH MEDIA, INC. 2204 COUNTRYSIDE DR. SILVER SPRING, MD 20905	Operating Expense	A - Media CABLE TV ADS		CTEMS	Electronic Funds Transfer	\$16065.00	\$32130.00
07/12/2012	THE ITB CAPITAL GROUP, LLC 1216 BANBURY RD. RALEIGH, NC 27607	Operating Expense	C - Fundraising CONSULTING, DESIGN		CTEMS	Check	\$1421.10	\$1421.10
08/17/2012	THE LAMAR COMPANIES ELIZABETHTOWN, NC 28337	Operating Expense	A - Media OUTDOOR SIGNS		CTEMS	Check	\$8913.00	\$17174.80
08/25/2012	JOHN THORNTON , NC	Operating Expense	C - Fundraising DRAWING PRIZE		CTEMS	Check	\$2500.00	\$2500.00
08/25/2012	RICHARD TROGDON BANKER FIDELITY BANK 65 BROOKRIDGE CT. PITTSBORO, NC 27312	Operating Expense	C - Fundraising DRAWING PRIZE		CTEMS	Check	\$100.00	\$100.00

07/20/2012	UNITED STATES POST OFFICE HORNER BLVD SANFORD, NC 27330	Operating Expense	I - Postage		CTEMS	Check	\$36.00	\$432.42
08/21/2012	US FOODS, INC. PO BOX 602211 CHARLOTTE, NC 28260	Operating Expense	C - Fundraising FOOD FOR FUNDRAISER		CTEMS	Check	\$2930.39	\$2930.39
08/15/2012	KATHY VOSS STATE OF NC LEGISLATIVE STAFF 211 MINDEN LANE RALEIGH, NC 27607	Operating Expense	O - Other MARKETING		CTEMS	Check	\$455.00	\$455.00
09/28/2012	WBFT RADIO / TV 204 ST. CLAIR ST. SAFNORD, NC 27330	Operating Expense	A - Media TV AD		CTEMS	Check	\$650.00	\$650.00
09/27/2012	WDSG LPFM RADIO 207 GORDON ST PO BOX 1176 SAFNORD, NC 27330	Operating Expense	A - Media RADIO AD		CTEMS	Check	\$100.00	\$100.00
09/21/2012	WFJA RADIO 2201 JEFFERSON DAVIS HWY SANFORD, NC 27331	Operating Expense	A - Media RADIO ADS		CTEMS	Check	\$2125.00	\$4849.00
08/31/2012	WRIGHT FOR THE HOUSE COMMITTEE 51315 EASTCHURCH CHAPEL HILL, NC 27517	Operating Expense	D - To Another Candidate		CTEMS	Check	\$300.00	\$300.00
Total ALL Expenditures:								\$191,514.34

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LOAN REPAYMENTS

Repayment Date	Name of Lender and Complete Mailing Address	Original Loan Date	Original Loan Amount	Remaining Loan Balance	Amount
07/02/2012	MIKE STONE , NC	06/29/2012	\$40000.00	\$0.00	\$40000.00
Totals:				\$0.00	\$40,000.00

Exhibit C

Rev. Rul. 67-246; 1967-2 C.B. 104; 1967 IRB LEXIS 53

US Internal Revenue Service

July, 1967

Reporter

1967 IRB LEXIS 53; Rev. Rul. 67-246; 1967-2 C.B. 104

Revenue Ruling 67-246

Subject Matter

SECTION 170. - CHARITABLE, ETC., CONTRIBUTIONS AND GIFTS

Applicable Sections

26 CFR 1.170-1: Charitable, etc., contributions and gifts; allowance of deduction.

Core Terms

ticket, gift, charitable contribution, solicit, concert, fair market value, amount paid, seat, premiere, fund-raising, income tax purposes, orchestra, symphony, purchase price, advertising, charitable, brochure, donate, patron, charitable organization, admission charge, attend, bazaar, card, raise funds, festival

Text

Advice has been requested concerning certain fund-raising practices which are frequently employed by or on behalf of charitable organizations and which involve the deductibility, as charitable contributions under *section 170 of the Internal Revenue Code of 1954*, of payments in connection with admission to or other participation in fund-raising activities for charity such as charity balls, bazaars, banquets, shows, and athletic events.

Affairs of the type in question are commonly employed to raise funds for charity in two ways. One is from profit derived from sale of admissions or other privileges or benefits connected with the event at such prices as their value warrants. Another is through the use of the affair as an occasion for solicitation of gifts in combination with the sale of the admissions or other privileges or benefits involved. In cases of the latter type the sale of the privilege or benefit is combined with solicitation of a gift or donation of some amount in addition to the sale value of the admission or privilege.

The need for [*2] guidelines on the subject is indicated by the frequency of misunderstanding of the requirements for deductibility of such payments and increasing incidence of their erroneous treatment for income tax purposes.

In particular, an increasing number of instances are being reported in which the public has been erroneously advised in advertisements or solicitations by sponsors that the entire amounts paid for tickets or other privileges in connection with fund-raising affairs for charity are deductible. Audits of returns are revealing other instances of erroneous advice and misunderstanding as to what, if any, portion of such payments is deductible in various circumstances. There is evidence also of instances in which taxpayers are being misled by questionable solicitation practices which make it appear from the wording of the solicitation that taxpayer's payment is a "contribution," whereas the payment solicited is simply the purchase price of an item offered for sale by the organization.

Section 170 of the Code provides for allowance of deductions for charitable contributions, subject to certain requirements and limitations. To the extent here relevant a charitable contribution is [*3] defined 105 by that section as "a contribution or gift to or for the use of" certain specified types of organizations.

To be deductible as a charitable contribution for Federal income tax purposes under *section 170 of the Code*, a payment to or for the use of a qualified charitable organization must be a gift. To be a gift for such purposes in the present context there must be, among other requirements, a payment of money or transfer of property without adequate consideration.

As a general rule, where a transaction involving a payment is in the form of a purchase of an item of value, the presumption arises that no gift has been made for charitable contribution purposes, the presumption being that the payment in such case is the purchase price.

Thus, where consideration in the form of admissions or other privileges or benefits is received in connection with payments by patrons of fund-raising affairs of the type in question, the presumption is that the payments are not gifts.

In such case, therefore, if a charitable contribution deduction is claimed with respect to the payment, the burden is on the taxpayer to establish that the amount paid is not the purchase price of the privileges [*4] or benefits and that part of the payment, in fact, does qualify as a gift.

In showing that a gift has been made, an essential element is proof that the portion of the payment claimed as a gift represents the excess of the total amount paid over the value of the consideration received therefor. This may be established by evidence that the payment exceeds the fair market value of the privileges or other benefits received by the amount claimed to have been paid as a gift.

Another element which is important in establishing that a gift was made in such circumstances, is evidence that the payment in excess of the value received was made with the intention of making a gift. While proof of such intention may not be an essential requirement under all circumstances and may sometimes be inferred from surrounding circumstances, the intention to make a gift is, nevertheless, highly relevant in overcoming doubt in those cases in which there is a question whether an amount was in fact paid as a purchase price or as a gift.

Regardless of the intention of the parties, however, a payment of the type in question can in any event qualify as a deductible gift only to the extent that it is shown to [*5] exceed the fair market value of any consideration received in the form of privileges or other benefits.

In those cases in which a fund-raising activity is designed to solicit payments which are intended to be in part a gift and in part the purchase price of admission to or other participation in an event of the type in question, the organization conducting the activity should employ procedures which make clear not only that a gift is being solicited in connection with the sale of the admissions or other privileges related to the fund-raising event, but also, the amount of the gift being solicited. To do this, the amount properly attributable to the purchase of admissions or other privileges and the amount solicited as a gift should be determined in advance of solicitation. 106 The respective amounts should be stated in making the solicitation and clearly indicated on any ticket, receipt, or other evidence issued in connection with the payment.

In making such a determination, the full fair market value of the admission and other benefits or privileges must be taken into account. Where the affair is reasonably comparable to events for which there are established charges for admission, [*6] such as theatrical or athletic performances, the

established charges should be treated as fixing the fair market value of the admission or privilege. Where the amount paid is the same as the standard admission charge there is, of course, no deductible contribution, regardless of the intention of the parties. Where the event has no such counterpart, only that portion of the payment which exceeds a reasonable estimate of the fair market value of the admission or other privileges may be designated as a charitable contribution.

The fact that the full amount or a portion of the payment made by the taxpayer is used by the organization exclusively for charitable purposes has no bearing upon the determination to be made as to the value of the admission or other privileges and the amount qualifying as a contribution.

Also, the mere fact that tickets or other privileges are not utilized does not entitle the patron to any greater charitable contribution deduction than would otherwise be allowable. The test of deductibility is not whether the right to admission or privileges is exercised but whether the right was accepted or rejected by the taxpayer. If a patron desires to support an affair, [*7] but does not intend to use the tickets or exercise the other privileges being offered with the event, he can make an outright gift of the amount he wishes to contribute, in which event he would not accept or keep any ticket or other evidence of any of the privileges related to the event connected with the solicitation.

The foregoing summary is not intended to be all inclusive of the legal requirements relating to deductibility of payments as charitable contributions for Federal income tax purposes. Neither does it attempt to deal with many of the refinements and distinctions which sometimes arise in connection with questions of whether a gift for such purposes has been made in particular circumstances.

The principles stated are intended instead to summarize with as little complexity as possible, those basic rules which govern deductibility of payments in the majority of the circumstances involved. They have their basis in *section 170 of the Code*, the regulations thereunder, and in court decisions. The observance of these provisions will provide greater assurance to taxpayer contributors that their claimed deductions in such cases are allowable.

Where it is disclosed that the [*8] public or the patrons of a fundraising affair for charity have been erroneously informed concerning the extent of the deductibility of their payments in connection with the affair, it necessarily follows that all charitable contribution deductions claimed with respect to payments made in connection with 107 the

particular event or affair will be subject to special scrutiny and may be questioned in audit of returns.

In the following examples application of the principles discussed above is illustrated in connection with various types of fund-raising activities for charity. Again, the examples are drawn to illustrate the general rules involved without attempting to deal with distinctions that sometimes arise in special situations. In each instance, the charitable organization involved is assumed to be an organization previously determined to be qualified to receive deductible charitable contributions under *section 170 of the Code*, and the references to deductibility are to deductibility as charitable contributions for Federal income tax purposes.

Example 1:

The *M* Charity sponsors a symphony concert for the purpose of raising funds for *M*'s charitable programs. *M* agrees [*9] to pay a fee which is calculated to reimburse the symphony for hall rental, musicians' salaries, advertising costs, and printing of tickets. Under the agreement, *M* is entitled to all receipts from ticket sales. *M* sells tickets to the concert charging \$5 for balcony seats and \$10 for orchestra circle seats. These prices approximate the established admission charges for concert performances by the symphony orchestra. The tickets to the concert and the advertising material promoting ticket sales emphasize that the concert is sponsored by, and is for the benefit of *M* Charity.

Notwithstanding the fact that taxpayers who acquire tickets to the concert may think they are making a charitable contribution to or for the benefit of *M* Charity, no part of the payments made is deductible as a charitable contribution for Federal income tax purposes. Since the payments approximate the established admission charge for similar events, there is no gift. The result would be the same even if the advertising materials promoting ticket sales stated that amounts paid for tickets are "tax deductible" and tickets to the concert were purchased in reliance upon such statements. Acquisition of [*10] tickets or other privileges by a taxpayer in reliance upon statements made by a charitable organization that the amounts paid are deductible does not convert an otherwise nondeductible payment into a deductible charitable contribution.

Example 2:

The facts are the same as in *Example 1*, except that the *M* Charity desires to use the concert as an occasion for the solicitation of gifts. It indicates that fact in its advertising material promoting the event, and fixes the payments

solicited in connection with each class of admission at \$30 for orchestra circle seats and \$15 for balcony seats. The advertising and the tickets clearly reflect the fact that the established admission charges for comparable performances by the symphony orchestra are \$10 for orchestra circle seats and \$5 for balcony seats, and that only the excess of the solicited amounts paid in connection with admission to the concert over the established prices is a contribution to *M*. 108

Under these circumstances a taxpayer who makes a payment of \$60 and receives two orchestra circle seat tickets can show that his payment exceeds the established admission charge for similar tickets to comparable performances of [*11] the symphony orchestra by \$40. The circumstances also confirm that amount of the payment was solicited as, and intended to be, a gift to *M* Charity. The \$40, therefore, is deductible as a charitable contribution.

Example 3:

A taxpayer pays \$5 for a balcony ticket to the concert described in *Example 1*. This taxpayer had no intention of using the ticket when he acquired it and he did not, in fact, attend the concert.

No part of the taxpayer's \$5 payment to the *M* Charity is deductible as a charitable contribution. The mere fact that the ticket to the concert was not used does not entitle the taxpayer to any greater right to a deduction than if he did use it. The same result would follow if the taxpayer had made a gift of the ticket to another individual. If the taxpayer desired to support *M*, but did not intend to use the ticket to the concert, he could have made a qualifying charitable contribution by making a \$5 payment to *M* and refusing to accept the ticket to the concert.

Example 4:

A receives a brochure soliciting contributions for the support of the *M* Charity. The brochure states: "As a grateful token of appreciation for your help, the *M* Charity will [*12] send to you your choice of one of the several articles listed below, depending upon the amount of your donation." The remainder of the brochure is devoted to a catalog-type listing of articles of merchandise with the suggested amount of donation necessary to receive each particular article. There is no evidence of any significant difference between the suggested donation and the fair market value of any such article. The brochure contains the further notation that all donations to *M* Charity are tax deductible.

Payments of the suggested amounts solicited by *M* Charity are not deductible as a charitable contribution. Under the

circumstances, the amounts solicited as "donations" are simply the purchase prices of the articles listed in the brochure.

Example 5:

A taxpayer paid \$5 for a ticket which entitled him to a chance to win a new automobile. The raffle was conducted to raise funds for the X Charity. Although the payment for the ticket was solicited as a "contribution" to the X Charity and designated as such on the face of the ticket, no part of the payment is deductible as a charitable contribution. Amounts paid for chances to participate in raffles, lotteries, or [*13] similar drawings or to participate in puzzle or other contests for valuable prizes are not gifts in such circumstances, and therefore, do not qualify as deductible charitable contributions.

Example 6:

A women's club, which serves principally as an auxiliary of the X Charity, holds monthly membership luncheon meetings. Following the luncheon and any entertainment that may have been arranged, the 109 members transact any membership business which may be required. Attendance of the luncheon meetings is promoted through the advance sale of tickets. Typical of the form of the tickets is the following:

While the ticket does not specifically state that the amount is tax deductible, the characterization of the \$5.50 price of the ticket as a "donation" is highly misleading in that it is done in a context which suggests that the price of the ticket is a charitable contribution and, therefore, tax deductible. On the facts recited, no part of the payment is deductible, since there is no showing that any part of the price of the ticket is in fact a gift of an amount in excess of the fair market value of the luncheon and entertainment.

Example 7:

In support of its summer festival program [*14] of 10 free public concerts, the M Symphony, a charitable organization, mails out brochures soliciting contributions from its patrons. The brochure recites the purposes and activities of the organization, and as an inducement to contributors states that:

"A contribution of \$20 entitles the donor to festival membership for the season and free admission to the premiere showing of the motion picture * * * starring * * * and * * *.

Cocktails - 7:00 P.M. Curtain - 8:15 P.M.

This special premiere performance is not open to the public.

* * *

"Your contribution will benefit an important community function; it also entitles you to choice reserved seats for all summer festival concerts and events." 110

The envelope furnished for mailing in payments contains the following:

"Enclosed is my tax-deductible membership contribution to the M Symphony summer concert program in the amount of \$ - . " Send me - tickets to the May 1 premiere performance. "I do not desire to attend the special premiere performance for festival members, but I am enclosing my contribution."

A taxpayer mails in a payment of \$20, indicating on the envelope form that he desires a ticket to the premiere showing of the [*15] film.

No part of the payment is deductible as a charitable contribution. Payment of the \$20 entitles an individual not only to the privilege of attending the cocktail party and the premiere showing of the film, but also the privilege of choice reserved seats for the summer festival concerts. Under the circumstances, no part of the payment qualifies as a gift, since there is no showing that the payment exceeds the fair market value of the privileges involved. Even if a "contributor" indicates he does not desire to attend the cocktail party and premiere showing of the film, it would still be incorrect for the organization to characterize the \$20 payment as a deductible charitable contribution, since under these circumstances the fair market value of the privilege of having choice reserved seats for attending the concerts would, in all likelihood, exceed the amount of the payment. However, if the taxpayer wishes to support the M Symphony, and advises the organization that he does not desire the ticket to the premiere and does not want seats reserved for him, the amount contributed to M is deductible as a charitable contribution.

Example 8:

In order to raise funds, W Charity [*16] plans a theater party consisting of admission to a premiere showing of a motion picture and an after-theater buffet. The advertising material and tickets to the theater party designate \$5 as an admission charge and \$10 as a gift to W Charity. The established admission charge for premiere showings of motion pictures in the locality is \$5.

Notwithstanding W's representations respecting the amount designated as a gift, the specified \$10 does not qualify as a

deductible charitable contribution because *W*'s allocation fails to take into account the value of admission to the buffet dinner.

Example 9:

The *X* Charity sponsors a fund-raising bazaar, the articles offered for sale at the bazaar having been contributed to *X* by persons desiring to support *X*'s charitable programs. The prices for the articles sold at the bazaar are set by a committee of *X* with a view to charging the full fair market value of the articles.

A taxpayer who purchases articles at the bazaar is not entitled to a charitable contribution deduction for any portion of the amount paid to *X* for such articles. This is true even though the articles sold at the bazaar are acquired and sold without cost [*17] to *X* and the total proceeds of the sale of the articles are used by *X* exclusively for charitable purposes. 111

Example 10:

The members of the *M* Charity undertake a program of selling Christmas cards to raise funds for the organization's activities. The cards are purchased at wholesale prices and are resold at prices comparable to the prices at which similar cards are sold by regular retail outlets. On the receipts furnished to its customers, the difference between the amount received from the customer and the wholesale cost of the cards to the organization is designated by the organization as a tax-deductible charitable contribution.

The organization is in error in designating this difference as a tax-deductible charitable contribution. The amount paid by customers in excess of the wholesale cost of the cards to the organization is not a gift to the organization, but instead is part of the purchase price or the fair market value of the cards at the retail level.

Example 11:

In support of the annual fund-raising drive of the *X* Charity, a local department store agrees to award a transistor radio to each person who contributes \$50 or more to the charity. The retail [*18] value of the radio is \$15. *B* receives one of the transistor radios as a result of his contribution of \$100 to *X*. Only \$85 of *B*'s payment to *X* qualifies as a deductible charitable contribution. In determining the portion of the payment to a charitable organization which is deductible as a charitable contribution in these circumstances, the fair market value of any consideration received for the payment from any source must be subtracted from the total payment.

Example 12:

To assist the *Y* Charity in the promotion of a Halloween Ball to raise funds for *Y*'s activities, several individuals in the community agree to pay the entire costs of the event, including the costs of the orchestra, publicity, rental of the ballroom, refreshments, and any other necessary expenses. Various civic organizations and clubs agree to undertake the sale of tickets for the dance. The publicity and solicitations for the sale of the tickets emphasize the fact that the entire cost of the ball is being borne by anonymous patrons of *Y* and by the other community groups, and that the entire gross receipts from the sale of the tickets, therefore, will go to *Y* Charity. The price of the tickets, [*19] however, is set at the fair market value of admission to the event.

No part of the amount paid for admission to the dance is a gift. Therefore, no part is deductible as a charitable contribution. The fact that the event is conducted entirely without cost to *Y* Charity and that the full amount of the admission charge goes directly to *Y* for its uses has no bearing on the deductibility of the amounts paid for admission, but does have a bearing on the deductibility of the amounts paid by the anonymous patrons of the event. The test is not the cost of the event to *Y*, but the fair market value of the consideration received by the purchaser of the ticket or other privileges for his payment.

Load Date: 2006-03-30

Exhibit D

Rev. Rul. 83-130; 1983-2 C.B. 148; 1983 IRB LEXIS 135

US Internal Revenue Service

July 1983

Reporter

1983 IRB LEXIS 135; Rev. Rul. 83-130; 1983-2 C.B. 148

Revenue Ruling 83-130

Subject Matter

Section 1001.-Determination of Amount of and Recognition of Gain or Loss

Applicable Sections

26 CFR 1.1001-1: Computation of gain or (Also Sections 61, 165, 170A, 1.61-1, 1.165-1, 1.170A-1.)

Core Terms

raffle, ticket, win, charitable contribution, gross income, charitable organization, prize, wager, fair market value

Text

Raffled home; sale to charitable organization. The tax consequences of the sale of a personal residence through a raffle conducted by a charitable organization are discussed.

ISSUES

- (1) What is the amount of gain recognized by an individual taxpayer on the sale of the taxpayer's personal residence to a charitable organization that subsequently awards the house as a raffle prize under the circumstances described below?
- (2) Has the taxpayer made any deductible charitable contribution under section 170 of the Internal Revenue Code?
- (3) Are amounts paid to the charitable organization for the purchase of raffle tickets deductible as charitable contributions under section 170 of the Code?
- (4) Is the cost of a losing raffle ticket deductible as a wagering loss under section 165 (d) of the Code?
- (5) What amount, if any, is includible in the gross income of the winner?

FACTS

A, an individual taxpayer under the age of 55, owned a house for many years. The house was A's principal residence within the meaning of section 1034 of the Code, [*2] and A's adjusted basis in the house was \$30,000.

On October 7, 1981, A entered into a contract in which A granted X, a charitable organization described in section 170 (c) (2) of the Code, a 60-day option to purchase the house for \$100,000.

X paid A \$100 for the option, which provided that, if X exercised the option, the \$100 was to be applied to the purchase price of the house. It was understood that X would attempt to raise the remaining \$99,900 by selling raffle tickets and that X would award the house as a prize to the holder of the winning raffle ticket. If X failed to sell \$120,000 in raffle tickets at the end of the 60-day period, X would allow the option to lapse and A would retain the \$100. X would also cancel the raffle and return the money raised from the sale of the tickets to the purchasers of the tickets.

X sold raffle tickets to the general public for \$100 each. The raffle tickets entitled the holders to participate in a drawing to win A's house. At the end of the 60-day period X had raised \$200,000 from the sale of the raffle tickets and exercised the option to purchase A's house. A transferred possession of and title to the house to X for \$99,900 before the raffle drawing [*3] was held. A did not purchase another principal residence within any of the periods set forth in section 1034 of the Code.

On December 21, 1981, X held a raffle drawing in which B held the winning ticket. B uses the cash receipts and disbursements method of accounting and files returns on a calendar year basis. On December 26, 1981, X transferred possession of and title to the house to B for no consideration other than the \$100 B had already paid for the raffle ticket.

A did not participate in any of the activities relating to the raffle held by X. The fair market value of the house was \$100,000 on October 7, 1981.

LAW AND ANALYSIS ISSUE 1

Under *section 1001 (a) of the Code*, the gain from the sale or other disposition of property is the excess of the amount realized from the sale over the adjusted basis of the property.

Under *section 1001 (b) of the Code*, the amount realized from the sale or other disposition of property is the sum of any money received plus the fair market value of the property (other than money) received.

Under *section 1001 (c) of the Code*, the entire amount of the gain or loss on the sale of property is recognized for income tax purposes unless otherwise provided in the [*4] Code.

Under *section 1001 of the Code*, the gain that A recognizes on the sale of the residence to X is the excess of the amount realized from the sale (\$100,000) over A's adjusted basis in the property (\$30,000). The gain is long-term capital gain because A held the residence for more than one year and the residence was a capital asset in A's hands. See *sections 1222 (3)* and *1221*, respectively.

LAW AND ANALYSIS ISSUE 2

Section 170 (a) of the Code allows a deduction for any contribution or gift to or for the use of an organization described in *section 170 (c)*, payment of which is made within the tax year of the tax payer.

A contracted to sell A's principal residence to X for a price reflecting the fair market value of the residence. The sale was subject to a condition precedent, and when the condition had been met, the sale was consummated. Because the price paid by X (\$100,000) to A reflected the fair market value of the residence at the time the option contract was entered into, A made no charitable contribution to X.

LAW AND ANALYSIS ISSUE 3

Rev. Rul. 67-246, 1967-2 C.B. 104, concerns the deductibility, as charitable contributions under *section 170 of the Code*, of payments made by taxpayers [*5] in connection with admission to or other participation in fundraising activities for charity, such as a charity raffle. Example 5 of the revenue ruling states that amounts paid for chances to participate in raffles, lotteries, or similar drawings or to participate in puzzle or other contests for valuable prizes conducted by a charity are not gifts and therefore do not qualify as charitable contributions.

In *Goldman v. Commissioner, 46 T.C. 136 (1966), aff'd 388 F.2d 476 (6th Cir. 1967)*, the court held that a taxpayer was not allowed charitable contribution deductions for amounts paid to various charitable organizations because the taxpayer received full consideration for the payments by receiving a chance to win valuable prizes.

In this situation, the taxpayers who purchased raffle tickets from X received a chance to win a valuable prize and, therefore, received full consideration for their payments to X.

LAW AND ANALYSIS-ISSUE 4

Section 165 (d) of the Code states that losses from wagering transactions shall be allowed only to the extent of the gains from such transactions.

A raffle is the disposal by chance of a single prize among purchasers of separate chances, and an individual buying [*6] a raffle ticket makes a wager through such purchase.

LAW AND ANALYSIS-ISSUE 5

Section 61 of the Code defines "gross income" as all income from whatever source derived, except as otherwise provided by law.

Under *section 1.61-1 (a) of the Income Tax Regulations* gross income includes income realized in any form, whether in money, property or services.

Winnings realized from wagering are gross income under *section 61 of the Code*. See *Dunnock v. Commissioner, T.C.M. 1980-449*.

The value of the house that B won in the raffle drawing is gambling winnings, which B must include in gross income under *section 61 of the Code*. The amount that B must include in gross income is \$99,900, the difference between the fair market value of the house (\$100,000) and the cost of the winning ticket (\$100).

HOLDINGS

(1) A recognizes a long-term capital gain of \$70,000 on the sale of the residence to X.

(2) A is not entitled to any charitable contribution deduction under *section 170 of the Code*.

(3) The purchasers of the raffle tickets may not deduct the cost of the tickets as charitable contributions under *section 170 of the Code*.

(4) Purchasers of losing raffle tickets are allowed a deduction, but only to the extent [*7] of the gains from wagering transactions. If a purchaser is not in the trade or business of wagering, this deduction is only allowable if the purchaser itemizes deductions.

(5) B must include \$99,900 in gross income pursuant to *section 61 of the Code*: In addition, B's basis in the house is \$100,000.

1983 IRB LEXIS 135, *7

Load Date: 2005-08-22

Exhibit E

Rev. Rul. 72-411; 1972-2 C.B. 5; 1972 IRB LEXIS 1

US Internal Revenue Service

July 1972

Reporter

1972 IRB LEXIS 1; Rev. Rul. 72-411; 1972-2 C.B. 5

Revenue Ruling 72-411¹

Subject Matter

Section 41.-Contributions To Candidates for Public Office

Applicable Sections

(Also Section 218.)

Core Terms

raffle, candidate, ticket, elect, public office, political contribution, amount paid, campaign, nominate, gift, prize

Text

Amounts paid for tickets to participate in a raffle held to raise funds for a candidate's campaign for election to public office do not entitle the purchasers to a credit or deduction under sections 41 or 218 of the Code.

Advice has been requested concerning the treatment for Federal income tax purposes of the cost of raffle tickets purchased under the circumstances described below.

A political candidate's campaign committee held a raffle for the purpose of raising funds for use in the candidate's campaign for election to public office, and sold 2,000 raffle tickets at \$30 each. Several items valued at approximately \$500 were raffled off.

Sections 41 and 218 of the Internal Revenue Code of 1954 provide, respectively, subject to certain limitations, a credit or deduction to an individual for political contributions (as defined in section 41 (c) of the Code), payment of which is made by him within the taxable year.

Section 41 (c) (1) (B) of the Code states that the term "political contribution" means a contribution or gift of money to any committee, association, or organization (whether or not incorporated) organized [*2] and operated exclusively for the purpose of influencing, or attempting to influence, the nomination or election of one or more individuals who are candidates for nomination or election to any Federal, State, or local elective public office, for use by such committee, association, or organization to further the candidacy of such individual or individuals for nomination or election to such office.

An amount paid for a chance to participate in a raffle, lottery, or a similar drawing for valuable prizes is not a contribution or gift. Such an amount is merely the purchase price of an item of value-the chance to win a valuable prize.

Accordingly, under the circumstances of the instant case, the amount paid for a raffle ticket does not entitle the purchaser to a credit or deduction allowed taxpayers under sections 41 or 218 of the Code. If a taxpayer desires to make a political contribution to a candidate in the full amount of the cost of the raffle ticket, he should make an outright gift of this amount to the candidate, in which case he should not accept the raffle ticket.

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