



GUIDE FOR POLITICAL AND ELECTION THIRD PARTY ADVERTISERS

Election Finances and Contributions Disclosure Act

Disclaimer

This guide has been produced to help political third party advertisers (PTPAs) and election third party advertisers (ETPAs) understand the *Election Finances and Contributions Disclosure Act* (EFCDA), which establishes rules for third party advertisers.

This guide does not apply to third party advertisers in the context of local authorities elections, a senate election or a referendum.

Links to relevant legislation can be found on the [Elections Alberta website](#) or the [Alberta Queen's Printer website](#). If the legislation is found to contradict anything presented in this guide, the legislation governs.

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1 Overview

Why do we Regulate Third Party Advertisers?

Third party advertisers (TPAs) are individuals, corporations, trade unions, employee organizations, or groups of these, that raise or spend funds on advertising to promote or oppose political participants, or to take a position on an issue with which a political participant is associated.

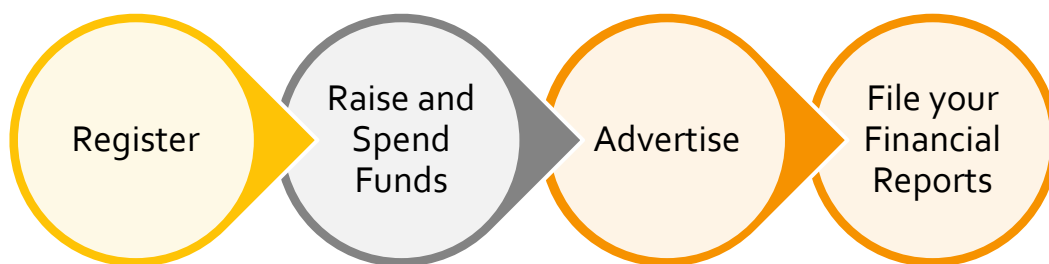
Elections Alberta is responsible for registering TPAs and monitoring their compliance with election finance rules. This legislation has been put in place for two main reasons:

- To prevent parties and candidates from circumventing contribution and expense limits
- The public has the right to know who is paying for and sponsoring advertisements that may influence the outcome of an election.

We regulate and publicly disclose the financial activities of TPAs to ensure their operations comply with legislation and are transparent.

Navigating This Guide

Section 2 of this guide provides information about registering as a TPA and assigning a chief financial officer. **Section 3** of this guide provides information about advertising periods and regulations that apply to TPA advertisements. **Section 4** provides information about raising and spending funds and filing applicable reports with Elections Alberta.



What is Political and Election Advertising?

Political Advertising is defined as transmission to the public by any means, at any time other than during an election advertising period, of an advertising message that promotes or opposes a registered party, a registered party's leader, a Member of the Legislative Assembly, a nomination contestant, a registered leadership contestant or the election of a registered candidate.¹

Political advertising also includes canvassing and organizing events where a significant purpose of the event is to promote or oppose a registered party, a registered party's leader, a Member of the Legislative Assembly, a nomination contestant, a registered leadership contestant or the election of a registered candidate.²

Political advertising does not include an editorial, a debates or news, does not include direct communication by a corporation or group to its members, employees or shareholders and does not include the transmission by a person of that person's views on a non-commercial basis on the internet, including social media.

Election Advertising is defined as transmission to the public by any means during an election advertising period, of an advertising message that promotes or opposes a registered party or the election of a registered candidate, including an advertising message that takes a position on an issue with which a registered party or registered candidate is associated ("issue advertising").³

Election advertising also includes canvassing and organizing events where a significant purpose of the event is to promote or oppose a registered party or registered candidate.⁴

Like political advertising, election advertising does not include an editorial, a debates or news, does not include direct communication by a corporation or group to its members, employees or shareholders and does not include the transmission by a person of that person's views on a non-commercial basis on the internet, including social media.



What is Issue Advertising?

The Chief Electoral Officer (CEO) determines whether an election advertising message “takes a position on an issue with which a registered party or a registered candidate is associated” by evaluating the facts of the situation in relation to several criteria.

In making a determination, the CEO considers the extent to which the advertising:

- focuses on a significant issue currently receiving broad-based public attention within an electoral division or across the province that rises to a level it may determine or strongly influence voters’ choice of party or candidate.
- refers to one or more parties or candidates, either directly or indirectly (e.g. the ads show a party logo, slogan, colour scheme and/or likeness of a party leader or candidate).
- praises or criticizes the performance of a registered party or registered candidate.
- outlines a registered party’s or registered candidate’s stance, views or track record on a specific issue.
- encourages an action, like signing a petition to oppose or change a government policy, that would tend to encourage the election, re-election or defeat of a particular registered party or registered candidate (e.g. words or phrases like *Support, Save, Reject, Stop, Say No, or Make Your Voice Heard* are used in the ad).
- goes beyond normal corporate advertising—intended to build public goodwill and recruit employees or investors—and extends to endorsing a party or party policy that is enabling their business.

The following examples show how the CEO may apply the issue advertising criteria:

Example 1: A key element of the governing party’s election platform is building a new high-capacity transmission line near the town of ABC to export electrical power. The proposed route runs adjacent to several rural subdivisions. A group of concerned homeowners opposed to the route spends \$7,500 to produce and place YouTube pre-roll ads that say, “ABC citizens against the new transmission lines!” Transmission lines cause health problems and reduce property values.” The ads present statistics of reported health concerns of people and animals living close to major power lines, and real estate sales data showing declining property values after lines are constructed.

Ads that only present one side of an issue may still be considered issue advertising, even if they only state facts.

The CEO would likely consider this to be issue advertising because:

- *The governing party is indirectly referenced since the project is a major issue in the party’s platform.*
- *The ads present facts, but all the facts align with the advertiser’s position.*



Example 2: A concerned individual who does not want a certain candidate re-elected buys radio ads costing \$4,500 that say, “MLA X supports privatized healthcare, a policy that hurts average Albertans.”

The CEO would likely consider this to be issue advertising because:

- *The candidate and their stance on a major public policy issue is directly referenced*
- *The ad discourages “average Albertans” from voting to re-elect MLA X*

Example 3: An advocacy group raises and spends \$5,000 to launch a campaign of lawn signs that say, “Support Adult Literacy.”

The CEO would likely not consider this to be issue advertising because:

- *Education is a matter of public policy, but unless adult literacy is a major and current topic of political debate, no party or candidate is specifically associated with this issue.*



2 Registration under the EFCDA

Apply for registration as a TPA when you incur or plan to incur **advertising expenses of \$1,000 or more**, or when you accept or plan to accept **advertising contributions of \$1,000 or more**.

Application for Registration

Submit form TPA-R-01 [Registration of a Third Party Advertiser](#) to Elections Alberta, signed by the chief financial officer whose signature must be a bona fide physical or electronic signature. Attachments are required if the third party is a group or has a governing body.

The **time period when the advertising occurs** determines the type of TPA you should register as.

*An **advertising expense** is any cost incurred by your third party to create or produce an advertising message, to acquire the means to transmit an advertising message to the public, to canvass for the benefit of a registered political participant, or to organize an event to promote or oppose a registered political participant.*

*An **advertising contribution** is any money, real property, goods, or services provided to or for the benefit of your third party for the purpose of political advertising or election advertising without returned compensation to the contributor.*

	Political (PTPA)	Election (ETPA)
When is the advertising?	Outside of an election advertising period	During an election advertising period

Your third party may need to register as both a PTPA and an ETPA if your advertising spans more than one period. In this case, file separate registrations, and keep separate books and accounts. **Refer to Section 3 for more details on advertising periods and messages.**

Who can register?	PTPA	ETPA
Individual	Yes-but must be a Canadian citizen or permanent resident and must live in Canada	Yes-but must live in AB
Corporation ^a	Yes-but must do business in Canada and cannot be a prohibited corporation	Yes-but must do business in AB
Trade Union	Yes- but must be a Canadian Trade Union	Yes-but must do business in AB
Employee Org.	Yes- but must be a Canadian Employee Org	Yes-but must do business in AB

^a Prohibited corporations are **not** eligible to register as TPAs. Prohibited corporations include municipalities, Metis settlements, school boards, post-secondary institutions, and registered charities. Refer to section 1(1)(l) of the EFCDA for a complete list.



Affiliated Third Parties


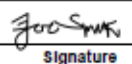

A third party that is affiliated with a registered party is not eligible to be a registered third party advertiser and cannot undertake political advertising or election advertising, or accept advertising contributions.⁵

In determining whether a third party is affiliated with a registered party, the Chief Electoral Officer will consider all relevant information including:⁶

1. How the third party is organized and whether a person holding any of the following positions with the third party holds the same or a similar position with the registered party:
 - the chief financial officer,
 - a signing officer,
 - if the third party is a group, a principal officer of the group, or if there are no principal officers, a principal member,
2. Any interactions or agreements between the third party and the registered that may indicate that the third party is under the control of the registered party,
3. The extent to which the third party participates in the decision-making process of the registered party pursuant to the constitution or founding documents of the registered party,
4. The activities of the third party, the registered party and the registered constituency associations and registered candidates of the registered party, including the extent to which the third party has been involved in electoral campaigns or made public statements in support of or in opposition to the registered party, a registered candidate of the registered party, any other registered party, or a registered candidate of any other registered party,
5. The political programs, advertising materials and policy statements of the third party or registered party.



Example of the TPA-R-01 fillable form, available on our website.

 ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT REGISTRATION OF A THIRD PARTY ADVERTISER (TPA) Form: TPA-R-01				Office Use Only <div>SUBMIT</div> <div>CLEAR</div>	
<input checked="" type="checkbox"/> INITIAL REGISTRATION <input type="checkbox"/> UPDATE TO REGISTRATION					
THIRD PARTY ADVERTISER NAME				ABBREV. (OPTIONAL)	
Vote No to Jane Doe					
REGISTRATION TYPE (SELECT ONLY ONE TYPE PER REGISTRATION FORM)					
<input checked="" type="checkbox"/> ELECTION ADVERTISING		<input type="checkbox"/> POLITICAL ADVERTISING			
ENTITY TYPE (SELECT ONLY ONE PER REGISTRATION FORM)					
<input type="checkbox"/> CORPORATION		<input type="checkbox"/> TRADE UNION		<input type="checkbox"/> EMPLOYEE ORGANIZATION <input type="checkbox"/> GROUP <input checked="" type="checkbox"/> PERSON See Notes at Bottom	
BRIEFLY DESCRIBE THE NATURE OF THE TPA AND ITS OBJECTIVES					
To oppose voting for Jane Doe. +					
CONTACT INFORMATION FOR POSTING ON ELECTIONS ALBERTA WEBSITE					
TPA Website		TPA Email Contact		TPA Phone Number	
www.NotoDoe.com		NotoDoe@email.ca		111-111-1111	
PRIMARY CONTACT					
Prefix	Name			Email	
Mr.	Joe Smith			JS@email.ca	
Street Address or P.O. Box					
123 Main Street					
City / Town / Village / Municipality		Prov.	Postal Code	Primary Phone	Alternate Phone
Edmonton		AB	T1T 1T1	222-222-2222	
CHIEF FINANCIAL OFFICER (CFO)					
Prefix	Name			Email	
	Bob Smith			BS@email.ca	
Street Address or P.O. Box					
321 Main Street					
City / Town / Village / Municipality		Prov.	Postal Code	Primary Phone	Alternate Phone
Edmonton		AB	T1T 1T1	333-333-3333	
LOCATION RECORDS ARE MAINTAINED AND COMMUNICATIONS ADDRESSED (IF OTHER THAN CFO'S ADDRESS)					
Prefix	Name			Email	
Street Address or P.O. Box					
City / Town / Village / Municipality					
Prov.		Postal Code	Primary Phone	Alternate Phone	
FINANCIAL INSTITUTION					
Name					
TD Canada Trust					
Street Address or P.O. Box				Office Phone	
78 South Street					
City / Town / Village / Municipality		Prov.	Postal Code	Email	
Edmonton		AB	T1T 1T1	TDCanadaTrust@email.ca	
Signing Officer(s)					
Joe Smith, Bob Smith					
NOTES:					
1. If the TPA is a <u>Corporation</u> , the Primary Contact must be the Officer who has signing authority for it. 2. If the TPA is a <u>Group</u> , the Primary Contact must be the Principal Officer or Principal Member. Attach list of all Officers or Members. 3. If the TPA has a governing body, attach a copy of the resolution authorizing the third party to incur advertising expenses 4. Submit an Update to Registration within 30 days of any change to registration information.					
ENDORSEMENT BY TPA's CFO (FOR INITIAL REGISTRATION OR CHANGE TO REGISTRATION INFORMATION)					
Joe Smith				8/13/21	
Printed Name		Signature		Date	
ACCEPTANCE BY ELECTIONS ALBERTA					
		Authorized Signature		Date	
FORWARD SIGNED ORIGINAL TO ELECTIONS ALBERTA Suite 100, 11510 Kingsway NW, Edmonton, AB T5G 2Y5 (780) 427-7191 FAXED OR SCANNED COPIES ARE NOT ACCEPTED FOR INITIAL REGISTRATION				OFFICE USE ONLY ENTERED:	

If you provide a website address, we will publish it on our website

Fill out Financial Institution section even if the advertising account is not opened yet

Read notes and attach applicable documents



Registration Approval

Once Elections Alberta receives your registration form, we will process your application and confirm your registration in writing. Once you are registered you are obligated to follow all financial rules under the EFCDA that apply to registered third party advertisers. We publish your TPA name and contact information on our website.

If the TPA name or abbreviation on your application resembles another registered TPA, a candidate, a party, or a political organization in Alberta, we will not register your TPA. Also, your TPA name or abbreviation cannot resemble the name of a party or TPA that changed its name or was de-registered since the last general election.

Registration Updates and Cancellations

Updates

It is important that you update Elections Alberta of any changes to your registration. Changes must be submitted within 30 days of their coming into effect. File all changes using Form TPA-R-01. Updates can be provided to Elections Alberta by fax (780.422.2900) or email (finance@elections.ab.ca).⁷

Cancellation

If for any reason you choose to cancel your registration, you must notify us in writing. We will cancel your registration when:

- You confirm that your third party has ceased its advertising activities,
- You inform us how your third party plans to spend any remaining funds, and
- You file a financial return with supporting documentation to confirm a nil balance.

The EFCDA also allows the Chief Electoral Officer to cancel your registration for any of the following reasons:

- The Chief Electoral Officer determines that you are no longer eligible to be registered, or
- The Chief Electoral Officer determines that your application contains false information.

We will notify you by registered mail when your registration has been cancelled. Cancellation of registration becomes effective starting on the third day following the date the notice was mailed.⁸

Upon cancellation you must disperse any remaining funds in your advertising account not needed to pay outstanding expenses. You can donate the funds to charity or return funds to contributors. If you are a PTPA you can also opt to transfer the funds to another PTPA. If you are an ETPA you can opt to transfer to another ETPA or to a PTPA.



Reviews

If your registration has been cancelled, you can write to the Chief Electoral Officer within 30 days to request a review. The Chief Electoral Officer will review the cancellation within 48 hours of receiving your request and give you an opportunity to present your argument. The Chief Electoral Officer will either withdraw or confirm the cancellation and provide you a written decision.⁹

Chief Financial Officer (CFO)

Appointment

You must appoint a CFO. Many provisions of the EFCDA apply directly to the CFO and the appointed individual must be aware of these duties and responsibilities.

Elections Alberta must be notified no later than 30 days after a change to the CFO's contact information or if a new CFO is appointed.¹⁰

Responsibilities

Your CFO must authorize all advertising expenses and ensure all advertising contributions are deposited in the account on record with Chief Electoral Officer.¹¹ In addition, the CFO must ensure that:

- proper records maintained for all revenues, expenses, assets, and liabilities,
- valued contributions are recorded at fair market value (FMV),
- contributions are recorded in Elections Alberta's Online Financial System (OFS) and official contribution receipts are issued to contributors,
- expenses, including all invoices and major purchases, are paid from the advertising account,
- minor expenses that would normally be paid in cash are paid from an established and tracked petty cash fund,
- payments of more than \$25 are supported by:
 - a document from the supplier that states the particulars of the expense,
 - a receipt or other proof of payment acceptable to Elections Alberta
- financial returns and reports are prepared and filed with Elections Alberta by the filing deadline, and
- a reasonable effort is made to inform prospective contributors of the EFCDA contribution rules.



Bookkeeping Tips

Maintaining accurate and up-to-date records are crucial to ensuring compliance with legislation. CFOs should ensure that:

- bank reconciliations are completed regularly to maintain accurate balances,
- copies of all bank deposit slips are kept,
- bank statements agree to the CFO's record of deposits and withdrawals,
- contributions are recorded as they are received, with the date, contributor name, contributor type, contributor address, amount, and whether the contribution was money or valued,
- details of fund-raising events are recorded including the date, name of event, ticket price, ticket sales revenue, auction revenue, the value of donated items, fund-raising expenses, etc.
- a generic receipt book or other method is used when cash money is received, to record the date, amount, and source,
- all expenses are recorded and categorized by type,
- all supporting documents are filed in sequence by date or other acceptable filing method and,
- all books of account and supporting documents are securely stored

Records Retention

The CFO must retain all the financial records of your TPA for three years following a financial filing deadline. The CFO must be able to supply backup documentation to support the financial filing and records if requested by Elections Alberta.¹²



3 Information on Advertising

Your advertising message and the timing of the advertisement (the advertising period) determines if your advertising falls under the definition of political advertising or election advertising under the EFCD. In turn, this determines if you should register as a PTPA or an ETPA and which rules to follow.

If your message is broadcasted or communicated in any of the following ways, it is excluded from the definitions of election and political advertising and no reporting of these activities is required:



- Transmission of an editorial, a debate, a speech, an interview, a column, a letter, a commentary, or news,
- Distributing a book, or promoting the sale of a book, for no less than its commercial value (if the book was planned to be made available to the public regardless of whether there was to be an election),
- A corporation or a group transmitting a document, or communicating directly, to its members employees, or shareholders,
- Transmitting the political views of a person, corporation, or group, on a non-commercial basis on the internet (including social media pages)
- Phoning electors for the sole purpose of encouraging them to vote,
- Advertising by the Government in any form.¹³

Transmission on a non-commercial basis means that you have not paid, or would not normally need to pay, to promote or push people to your website or social media pages where your political message is hosted or posted.

These examples help to illustrate when communicating a political message on the internet is or is not considered election or political advertising:

Example 1: You spend \$2,000 to hire someone to develop a website for you to promote a political party. Since transmitting political views through a non-commercial basis on the internet is not considered third party advertising, the amount spent on the website development is not considered an advertising expense. This means that you have not spent more than \$1,000 on advertising expenses and there is no need to register as a TPA at this point in time.

Example 2: Initially, you spend \$2,000 to develop a website that promotes a political party, and you do not need to register as a TPA. A month later, you decide that you want to run tv commercials to promote the party, so you spend another \$1,000 to further develop your website so that it can accept donations. Now, you must register as a TPA since you plan to raise and spend more than \$1,000 on political advertising. Still, the \$3,000 you have spent on the website is not considered an advertising expense and does not need to be reported.

Example 3: You spend \$3,000 to develop a website that opposes a policy put in place by the current government. Your website also has an additional monthly maintenance cost of \$75. Neither the initial development cost nor the monthly cost are advertising expenses, so you would not need to register as a TPA. Two months later, you start accepting donations through your website solely to help cover legal costs associated with challenging the government's policy. Since the funds you are raising through the website are not being spent on advertising, you still do not need to register as a TPA.



Advertising Periods

Advertising periods are based on when the election event is called. For a general election held within a fixed election period the **election advertising period** starts on January 1st in the year in which the general election is held and ends at the end of Election Day. For a general election held outside a fixed election period (or for a by-election) the **election advertising period** starts when a Writ of Election is issued and ends at the end of Election Day.

*The **political advertising period** is any time outside of an election advertising period.*

Advertising Scenarios

Scenario 1

You place a billboard by a highway promoting a registered candidate in your area, which appears solely within the election advertising period. This is election advertising, and you must register as an ETPA to engage in this type of activity.

Scenario 2

Your group spends \$2,000 to place lawn signs in your neighborhood containing a message that opposes a registered party. The lawn signs appear outside of the election advertising period. This is political advertising, and your group must register as a PTPA.

Scenario 3

Your group places a billboard by a highway containing a message that takes a stand on an issue associated with a registered party but does not directly promote or oppose the registered party. The billboard was initially put up outside of the election advertising period. Since the billboard does not directly promote or oppose the party, it does not fall within the definition of political advertising, and your group does not have to register as a PTPA.

One month later, your billboard is still up, and a Writ of Election is issued (the advertising is now occurring within the election advertising period). Since issue advertising falls within the definition of election advertising, the billboard now constitutes election advertising, and you must register as an ETPA.



Advertising Guidelines

Your TPA, or a person acting on your behalf, must include the TPA name and contact information on your advertisements in compliance with the [Advertising Guidelines for Political Participants](#) established by the Chief Electoral Officer.¹⁴

Beyond identifying your TPA on a particular advertisement, the purpose of requiring contact information to be displayed is to enable voters to contact you and to ensure that you are accountable for your advertisements.

All advertising must clearly disclose the name and contact information of your TPA and indicate that your TPA authorizes the advertisement, regardless of the delivery method used.

Contact information requirements vary between advertising mediums used to convey your message. Refer to our Guidelines for specific requirements for the following mediums:

- Phone Calls and Text Messaging
- Radio
- TV
- Internet
- Social Media
- Printed Paper Advertising
- Physical Signage



Personal clothing, novelty items (including buttons, badges etc.), and small items of nominal value are excluded from the contact information requirement, but still constitute advertising expenses.

Additional legislation or regulations may apply to the placement, location, and timing of your advertising message. Consult our Guidelines for links to other legislation and regulators.

Elections Alberta does not administer the Canadian Radio-television and Telecommunications Commission (CRTC) Rules and Guidelines, and the CRTC does not administer EFCDA rules. However, both sets of laws may apply to your TPA (i.e., print, or electronic advertising and surveys). For further information on CRTC Rules and Guidelines see www.crtc.gc.ca.

Non-Compliance



If your ad is found to be non-compliant, the Chief Electoral Officer may cause it to be removed or discontinued. Non-compliant ads may also be subject to action by the Election Commissioner. The Election Commissioner may enter into a compliance agreement, issue a letter of reprimand, levy an administrative penalty, or may refer the matter for prosecution.¹⁵

A TPA that violates a provision of the EFCDA may be liable to a fine of up to \$10,000 if the TPA is registered as an individual, and up to \$100,000 if the TPA is registered as a trade union, employee organization, corporation, or other organization.¹⁶



4 Finance Rules and Reporting

Advertising Contributions

All contributions of money, real property, goods, and services received by your TPA, whether before or after you registered, must be reported to Elections Alberta. Money paid from your third party's own funds for election or political advertising must also be reported as contributions.

Contributions are reported quarterly by PTPAs and reported weekly during the election advertising period by ETPAs.¹⁷ Elections Alberta publishes contribution reports including the names and amounts for contributors that donated over \$250 in aggregate on the Elections Alberta website.

Contribution receipts must be issued to all contributors by the filing deadline for the TPA financial return. We publish financial returns together with the names and amounts for contributors who were receipted for contributions over \$250 in aggregate.¹⁸

No eligible contributor can make more than \$30,000 in contributions to PTPAs and ETPAs per calendar year. The \$30,000 maximum is adjusted on January 1 of the year following a general election.

The total combined advertising contribution limit for PTPAs and ETPAs is \$30,000 per calendar year. This means that an eligible contributor can contribute \$30,000 to a PTPA, or \$30,000 to an ETPA or \$30,000 to a combination of PTPAs and ETPAs but in no case can their advertising contributions to all PTPAs and ETPAs exceed \$30,000. Contributions to TPAs are not eligible for Alberta income tax credits.



Eligible Contributors

Rules on who can contribute to your TPA are summarized below:

Who can contribute?	PTPA	ETPA
Individual	Yes-but must be a citizen or permanent resident and must live in Canada	Yes-but must live in AB
Corporation	Yes-but must do business in Canada and cannot be a prohibited corporation	No
Trade Union	Yes-but must be a Canadian trade union	No
Employee Org.	Yes-but must be a Canadian Employee Org.	No
A registered charity	No	No
A political party, constituency association or registered candidate	No	No
A group where any members are otherwise prohibited from contributing	No	No

As noted above, only an individual ordinarily resident in Alberta can make **election** advertising contributions. This means that corporations, trade unions, employee organizations, registered charities, or any group that contains any of these entities, are **not** eligible to make election advertising contributions. Accordingly, any registered ETPA that is an Alberta corporation, Alberta trade union, Alberta employee organization, or a group containing any of these entities, cannot “self-fund” their election advertising; all election advertising contributions must be attributed to and reported by individual person and amount.

A Group is an unincorporated group of individuals or corporations acting together for a common purpose. It includes trade unions and employee organizations, or any combination of persons, corporations, trade unions or employee organizations.



Prohibited Contributors and Contributions

An ETPA can only accept election advertising contributions from an individual normally resident in Alberta. This means that an ETPA cannot accept contributions from:

- A person not ordinarily resident in Alberta,
- A corporation,
- A trade union or employee organization, or
- A registered charity.

PTPAs cannot accept contributions from prohibited corporations. Prohibited corporations include municipalities, Metis settlements, school boards, post-secondary institutions, and registered charities. Refer to section 1(1)(l) of the EFCDA for a complete list.¹⁹

Contributions cannot be directly or indirectly solicited or accepted from any prospective contributor if your TPA knows or should know that the prospective contributor is not eligible to contribute.

Prohibited contributions must be returned to contributors. If your TPA accepts a prohibited contribution in error, the CFO is responsible for notifying Elections Alberta of the steps you will take to rectify the matter as soon as you become aware of it.²⁰

Anonymous contributions are prohibited. If you accept a contribution over \$50 from an unknown source, you must pay the funds to Elections Alberta for deposit into the General Revenue Fund of the Government of Alberta.

When to Accept and Use Contributions

The EFCDA places restrictions on when advertising contributions can be accepted and used.

PTPA	ETPA
Contributions can be accepted anytime, but can only be used for advertising outside an election advertising period	Contributions can be accepted anytime, but can only be used for advertising during an election advertising period

Money Contributions

Money in the form of cash, cheque, e-transfer, credit card, or online donation must be deposited into the advertising account on record with Elections Alberta.

All cash must be deposited in your advertising account—you cannot pay expenses directly with cash you receive.



Valued (Non-monetary) Contributions

Valued contributions include any real property, goods, or services, or the use of real property, goods, or services that are provided for the purpose of election or political advertising, without compensation from your TPA. The value of the contribution is the fair market value (FMV) at the time of the contribution. Your CFO determines the FMV.²¹

Examples of valued contributions include, but are not limited to:

- Use of a computer or furniture,
- Use of a car,
- Use of any venue for an office, meeting, or event,
- Campaign consulting services, and
- Services from an eligible contributor who normally charges for their services (e.g., a graphic design company that provides graphic design services to your TPA).

Some services do not qualify as valued contributions, including:²²

- Volunteer labour provided by a person, if that person does not receive compensation or paid time off to volunteer, and does not normally charge for the services provided,
- Audit and professional services provided free of charge for work relating to compliance with the EFCDA, and
- Services provided free of charge by the CFO for work relating to compliance with the EFCDA.

Fund-Raising Functions

A fund-raising function is any event or activity intended to raise funds for your TPA. The revenue and expenses must be reported whether the event or activity is hosted by your TPA or by someone else. Your CFO should keep a separate record of each event, detailing the date, event type, cost to attend, who purchased tickets, the gross revenue of the event, the value received by attendees and the contribution portion per attendee.

Events Held by Ticket Sales or Admission

Only those eligible to make advertising contributions can purchase tickets or an admission to attend your event or activity. This is because a portion of the purchase price comprises a contribution.

The contribution portion of the ticket or admission price is receipted. The non-contribution portion—“expense portion”—recognizes that the person received something in return for the purchase of the ticket (e.g., a meal, refreshments, golf game, door prize), and is not receipted.



When planning an event or activity, your CFO determines the contribution portion vs. the non-contribution portion, based on the ticket price. The EFCDCA provides an easy method for your CFO to calculate this (Method 1), or your CFO can choose to calculate actual expenses (Method 2) instead.

Method 1:

- a) **Ticket / Admission up to \$50:** Any cost paid, up to \$50, is not required to have a contribution portion. All sales can be recorded as fund-raising revenue, unless your CFO, or any other individual who paid for a ticket or an admission, chooses to consider 50% of the cost as a contribution. (The other half is allowed for expenses, even if actual expenses are less or more.)
- b) **Ticket / Admission \$50.01 to \$100:** The contribution portion of the ticket, less \$25. (The \$25 is allowed for expenses, even if actual expenses are less or more.)
- c) **Ticket / Admission over \$100:** The contribution portion is 75% of the ticket price. (25% is allowed for expenses, even if actual expenses are less or more.)

Method 2:

The contribution portion is the amount paid above the FMV of what the ticket or admission purchaser received. Your CFO calculates the actual cost per person to determine the contribution portion vs the non-contribution portion.²³

Examples for Method 1 and Method 2

The table below shows examples of fund-raising events and how to determine the contribution portion vs. non-contribution portion (expense portion) of each ticket sold or admission charged.

Fund-raising Function	Ticket / Admission Price	Method	Contribution Portion (receipted)	Non-Contribution "Expense" Portion (not receipted)
Barbecue	\$35	Method 1	\$0 -or- \$17.50 (50%)	\$35 -or- \$17.50 (50%)
Luncheon	\$80	Method 1	\$55	\$25
Dinner	\$200	Method 1	\$150 (75%)	\$50 (25%)
Golf Tournament	\$400	Method 2	\$163.55	\$236.45 (actual)

When there is a contribution and non-contribution portion applied for each ticket sold or admission paid, the revenue is split into two categories:

- 1) The contribution portion is recorded as "receipted contributions" and
- 2) The non-contribution portion is recorded as "fund-raising function" revenue.

The actual expenses incurred for the fund-raiser must be reported under expenses.



Auctions

If an auction or silent auction is held in conjunction with an event, a separate record of the auction revenue and expenses must be kept, because different rules apply.

Your TPA can purchase items for the auction and accept items donated by eligible contributors. The actual cost or FMV of auctioned items are expenses of the fund-raising event. Contributors who donate items valued up to \$50 get to choose whether they want a contribution receipt for their donation, but all those who donate items valued at over \$50 are recorded as contributions.

Only eligible contributors can bid on auction items, as bids that exceed the value of the donated items are considered contributions.

The following scenarios illustrate how to report the revenue (and expenses) from silent auctions. In all cases, your CFO records the date, names, and addresses of donors and winning bidders, the amounts and whether valued or money for receipt purposes.

Auction Scenario 1

An accountant donates services for personal tax preparation, with a stated value of \$300.

The CFO verifies that the stated value is FMV. The winning bidder pays \$375. The CFO records:

- \$300 valued contribution received from the donor, and \$300 expense,
- \$300 as fund-raising revenue received from the winning bidder,
- \$75 contribution received from the bidder.

Auction Scenario 2

A retail store donates a \$700 lamp to the auction. The winning bidder pays \$550.

The CFO records:

- \$700 valued contribution received from the donor, and \$700 expense,
- \$550 as fund-raising revenue received from the winning bidder,
- No contribution recorded for the bidder because the bid was lower than the value.

Auction Scenario 3

An individual owns a cabin in the mountains and wishes to donate two night's accommodation.

The individual estimates the value at \$1,000. The CFO conducts online research on similar cabins and locations and decides the value should be \$800. The CFO advises the donor, who acknowledges the revised value. The winning bidder pays \$2,000. The CFO records:

- \$800 valued contribution received, and \$800 expense,
- \$800 as fund-raising revenue received from the winning bidder,
- \$1,200 as a contribution received from the bidder.



Door Prizes

Only eligible contributors can donate prizes, but your TPA can purchase items for prizes. Contributors who donate items with a value up to \$50 get to choose whether they want a receipt for their donation, but all those who donate items valued at over \$50 are receipted.

Your CFO should retain documentation verifying the amount paid for purchased prizes and the FMV of donated prizes. Donated prizes must be recorded as both contribution revenue and fund-raising expenses.

Golf Tournaments

Only eligible contributors can pay an entry fee to a fund-raising golf tournament. If the entry fee exceeds the FMV of goods and services received, the excess should be recorded as a contribution. The entry fees should be recorded as a contribution and non-contribution (expense). An ineligible contributor is not allowed to pay an entry fee or reimburse a fee paid by an eligible contributor. An ineligible contributor is not allowed to sponsor golf carts or food for the same reason they cannot provide money or prizes.

Reporting and Receipting Contributions

Reporting

Elections Alberta provides your TPA CFO and Primary Contact with access to our Online Financial System (OFS). If these roles are held by two individuals, we assign each individual with a unique user ID and password for system access, and either use can enter and receipt contributions.



Your TPA must report all contributions to Elections Alberta using OFS. You must input the following information for each contribution:

- Date received
- Money or valued
- Amount
- Contributor name
- Contributor mailing address
- Contributor email address (optional)
- Contributor type: Individual, corporation, trade union, or employee organization

If your TPA has a long list of contributions (e.g., more than 250), contact us to facilitate a data upload instead of your entering contributions one-by-one.



Sample of Contribution Data Entry in OFS

Add Contribution:

Year: 2021 Event: 2021 Annual Entity: PTPA
PTPA: AAA TPA

Contribution

Date Received: Apr 30, 2021 Type: Cash Amount Received: 15,000.00

Contributor

Contributor: + Add New Contributor

Entity: PTPA PTPA: AAA TPA

ADD CONTRIBUTOR

* Contributor Type: Trade Union
* Receipt Type: Email
PTPA Contributor ID: P-45004
EA ElectorId:

Trade Union Name

* Entity Name: Alberta Trade Union
Email Address: tradeunion@trades.ca

Trade Union Address

Address Type: Alberta
* Address: 123 Union Drive SW

* City/Town/Village/Municipality: CALGARY
* Postal Code: T1T 1T1

Okay Cancel



Official Contribution Receipts

Your CFO must issue official contribution receipts to contributors using OFS. OFS maintains records of all contributions and receipts, including any cancelled and reissued receipts.

Issuing receipts using OFS is a two-step process: your CFO generates the receipts, then issues the receipts. Issuing the receipts means sending them to the contributors. Your CFO can have OFS send receipts by email, or your CFO can print the receipts and mail them to contributors. If your CFO enters more than one contribution for any single contributor, OFS produces one receipt with each contribution listed.

If a contributor misplaces their receipt, your CFO can resend or reprint a copy to send to the contributor. If a receipt was issued incorrectly (e.g., incorrect name or amount), your CFO must cancel the original receipt and issue a corrected replacement following the prompts in OFS.²⁴

Although official contribution receipts are not eligible for Alberta income tax credits, you must ensure that receipts are fully and properly completed.

Loans from Financial Institutions

Your TPA can borrow money from any recognized financial institution, except an Alberta Treasury Branch (ATB Financial). Your CFO must record and report the loan details as part of your advertising return.

Loan payments made by others on behalf of your TPA, that are not repaid, are considered contributions and all contribution restrictions apply. A contribution receipt must be issued unless your TPA repays the full amount of the loan payments made on its behalf prior to filing the advertising report for the period.²⁵



Expenses

Advertising Expenses

Advertising expenses are expenses for the use, distribution, or consumption of property, goods, or services for promotion or for opposing others. Examples include advertising in all formats, advertising production, events, polling including surveys and research, honoraria and salaries, office and technology etc.

An **advertising expense** is an expense incurred in relation to:²⁶

- Producing a political or election advertising message (e.g., costs to create signs/banners/buttons, costs to produce radio/television advertisements)
- Acquiring the means to transmit a political or election advertising message to the public (e.g., costs for using billboards, costs for radio/television airtime)^b
- Canvassing for the benefit of a registered political participant^c
- Organizing events where a **significant purpose** is to promote or oppose a registered political participant.²⁷

When determining whether the significant purpose of the event is to promote or oppose a political participant you must consider:

- *If the event was planned to coincide with an election*
- *If the marketing materials for the event are similar in format or branding to marketing materials used by a registered party or candidate*
- *If an election, a registered party, or a candidate is referred to directly or indirectly at the event or in the promotional materials for the event*
- *If political messages conveyed at the event are associated with a registered party or candidate*

Advertising expenses and transfers to other TPAs should be paid from your advertising account. Every expense must be authorized by your CFO.²⁸

Advertising Expense Limits

The EFCDA applies limits on the amount that ETPAs can spend on election advertising during an election advertising period and penalties apply for over-spending or attempting to evade spending limits.

If the election is held according to a fixed election period, there is a spending limit of **\$318,400** for the entire election advertising period, December 1st to Election Day. Up to half (\$159,200) can be spent between December 1st and the day before Writ Day, and the other half (\$159,200) can be spent between Writ Day and Election Day. In each of these periods, you cannot spend more than \$3,200 in an electoral division to promote or oppose the election of one or more registered candidates.²⁹

^b "Public" means the public at large, not a defined group of individuals who join that group by choice.

^c "Canvassing" means to approach individuals to solicit political support or determine opinions.

Canvassing typically means door-to door but could be broader and include telephone canvassing.



If the election is not held according to a fixed election period, the total election advertising spending limit is **\$159,200** from Writ Day to Election Day. During this period, you cannot spend more than \$3,200 in an electoral division to promote or oppose the election of one or more registered candidates.³⁰

All election advertising expense limits are adjusted for inflation each year in accordance with section 41.5. The annual increases will be calculated and posted on the Elections Alberta website.

There is no advertising expense limit for PTPAs as they cannot advertise during an election advertising period when spending limits apply.

Prohibited Expenses

Your TPA cannot incur expenses for the following activities that support the work of registered parties, registered candidates, nomination contestants, or registered leadership contestants:

- Selling memberships for a registered party,
- Fundraising for a registered party, registered candidate, registered leadership contestant or nomination contestant,
- Collecting, compiling information about electors or potential electors where that information is shared with registered parties, registered candidates, registered leadership candidates or nomination contestants,
- Administrative activities that would otherwise be carried out by registered parties, registered candidates, nomination contestants, or registered leadership contestants

Collusion

Your TPA cannot circumvent or try to circumvent a limit set out in the EFCDA in any manner, including by splitting into two or more TPAs³¹. Your TPA is prohibited from colluding with political parties, candidates, nomination contestants, or leadership contestants to circumvent contribution or expense limits.³²

Transfers Between Advertising Accounts

Funds transferred between two TPAs are not advertising contributions, but the source and amount must be recorded and reported on your advertising return.

PTPAs can transfer between their political advertising account and the political advertising account of other PTPAs. ETPAs can transfer between their election advertising account and the election advertising account of other ETPAs. ETPAs can also transfer amounts from their election advertising account to their political advertising account, or to the political advertising account of other TPAs.³³

*Political TPAs **cannot** transfer funds from their political advertising account to an election advertising account.*



Weekly/Quarterly Contribution Reports

Every registered TPA is subject to contribution reporting regardless of the level of financial activity. In other words, even if there is no activity in a given period the TPA must still file a 'nil' report. We provide your TPA's primary contact and CFO with user access to OFS for your contribution reporting. The system is easy to use and helps you to file accurately and on-time. ETPAs must file weekly contribution reports covering each week of the election advertising period and PTPAs must file quarterly contribution reports that cover the entire year.



Weekly Contribution Reports—ETPAs

Using OFS, your ETPA must file weekly reports to disclose advertising contributions received during the advertising period. **Your first report is due by 11:59 pm on the first Thursday following your effective registration date in the advertising period.** Your last weekly report is due on the Thursday following Election Day.

Only advertising contribution revenue is included in weekly reports. The “received date” of an advertising contribution is the date it is received (or in the case of self-funded expenses, the date the advertising expense is incurred).

If no contributions have been received or used in a week, a NIL report is still required to be filed. We publish weekly reports every Friday on our public disclosure website at efpublic.elections.ab.ca.

OFS tracks each contributor's contributions throughout the weeks. Once a contributor has exceeded \$250 in aggregate, the contributor's name and contribution total are disclosed.³⁴

This is how the first few weeks of your weekly reporting might look in OFS:

If your TPA files a weekly report late—even if it is the day after the due date—you will be subject to pay an automatic late filing fee of \$500. Multiple late reports will result in multiple \$500 late fees. If the report is not filed within 30 days the Chief Electoral Officer may cancel the registration of the TPA. The TPA and the CFO are jointly and severally liable for the payment of the late filing fee (EFCDA s.44.93).

Accepted	Accepted	Accepted	Open
2021	2021	2021	2021
W1	W2	W3	W4
Submitted: May 6, 2021	Submitted: May 13, 2021	Submitted: May 20, 2021	Due: May 27, 2021
NIL Submission	Contributions: \$10,800.00 17 Contributions	Contributions: \$9,234.46 10 Contributions	



Quarterly Contribution Reports—PTPAs

Using OFS, your PTPA must file quarterly reports to disclose contributions received during the calendar year. **Your first report is due 15 days after the end of the quarter in which your registration became effective.** Quarterly reporting is ongoing as long as your PTPA is registered.

Only contribution revenue is included in quarterly reports – this includes both money and valued contributions which qualify for an official contribution receipt. The “received date” of an advertising contribution is the date it is received (or in the case of self-funded expenses, the date the advertising expense is incurred).

If no contributions have been received or used in a quarter, a NIL report is still required to be filed. We publish quarterly reports on our public disclosure website at efpublic.elections.ab.ca within 30 days after the reporting deadline.

OFS tracks each contributor’s contributions throughout the quarters. Once a contributor has exceeded \$250 in aggregate, the contributor’s name and total contributions are disclosed.

If your PTPA files a quarterly report late—even if it is the day after the due date—you will be subject to pay an automatic late filing fee of \$500. Multiple late reports will result in multiple \$500 late fees.

If the report is not filed within 30 days the Chief Electoral Officer may cancel the registration of the TPA. The TPA and the CFO are jointly and severally liable for the payment of the late filing fee (EFCDA s.44.93).

Quarter	Dates Covered by Quarterly Report	Filing Deadline
1	January 1 to March 31	April 15
2	April 1 to June 30	July 15
3	July 1 to September 30	October 15
4	October 1 to December 31	January 15

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Advertising Returns

In addition to contribution reports, **every registered TPA is required to file an election advertising and political advertising return in OFS to disclose all financial and advertising activity** relating to the advertising period, regardless of the level of activity.



Your advertising return consists of a **financial statement, contributions report, expense report** (including an expense limit report where applicable), political or election **advertising details**, and **supporting documentation** such as bank account statements and samples of your advertising. We publish your summary financial statement together with the names and amounts for contributors who contributed over \$250 in aggregate.³⁶

For OFS questions and for technical support, contact Elections Alberta during business hours by phone at 780.427.7191, toll free at 310.0000 then 780.427.7191, or by email at ofs@elections.ab.ca or finance@elections.ab.ca

Record and reconcile your financial transactions (including NIL if applicable) through a series of user-friendly screens with “help” features in the OFS Financial Statement module. Automated calculations and cross-referencing on schedules within the financial statements bring significant benefits to you and to our finance analysts who review submissions. The system allows you to upload almost any file type for your bank statements and advertising samples.

Contributions entered in OFS throughout the advertising period for the weekly or quarterly reports must be reconciled and confirmed, and official contribution receipts generated and issued to contributors. The receipted contributions total auto-populates into the financial statement. Electronic sign-off is required by both the CFO and Primary Contact, even if one person holds both roles.

Sample of Expenses Data Entry in OFS Financial Statement

Enter expense details

Help

* Date:

Dec 21, 2020

* Category:

3. Paid Advertising

* Supplier:

Excellent Design Company

* Description:

Graphic design for facebook ad

* Amount:

3995.00

Add another expense

Or ... record advertising campaign details

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ETPA Election Advertising Return

Your election advertising return covers the election advertising period and must be filed electronically in OFS within six months after Election Day. If the filing deadline date falls on a weekend or holiday, the deadline is extended to the first business day following. You must file an election advertising return even if your TPA did not incur any election advertising expenses.³⁷

Audited financial statements are required if election advertising expenses are \$100,000 or more. The audit must be conducted by a person authorized by the *Regulated Accounting Profession Act* and must include the auditor's report together with the statements the auditor examined as the basis for the report. Upload the auditor's report with statements into OFS.³⁸

ETPA Annual Return

Your ETPA is required to file an annual advertising return only if you accept contributions or pre-pay for advertising expenses outside of the election advertising period, or you have a bank balance at the end of the election advertising period.

Surplus Funds

Disbursing Surplus Funds

Your ETPA can disburse surplus funds held in your advertising account following the advertising period. There are up to three ways to disburse funds:^d

- You can transfer the funds to other TPAs
- You can donate the funds to charity
- You can return the funds to the contributors

Holding Surplus Funds

Your ETPA can hold surplus funds in your advertising account, to be expended for a future election event. **If your TPA chooses this option, you must file an annual election advertising report with us each year by March 31st of the following year.** At the next election, if you do not engage in advertising, you have 6 months after Election Day to disburse your remaining funds and cancel your registration.

^d If the funds cannot be transferred to another TPA, donated to charity, or refunded to contributors, you can pay the funds to Elections Alberta for deposit into the General Revenue Fund of the Province of Alberta.



PTPA Annual Return

Your annual political advertising return covers the calendar year and must be filed electronically in OFS by March 31st of the following year. If the filing deadline date falls on a weekend or holiday, the deadline is extended to the first business day following.

Your PTPA must file an annual advertising return every year. An annual return must be filed even if your PTPA does not receive any contributions or incur any advertising expenses in the year.

Audited financial statements are not required to be filed with annual political advertising returns.

Failure to File Advertising Returns



If your TPA fails to file its advertising report on time, or fails to include audited financial statements where applicable, you will be subject to pay an automatic late filing fee of \$500. In addition, if you do not file your complete report within 30 days after the filing deadline, we may cancel your registration and refer the matter to the Election Commissioner.³⁹



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- ¹ EFCDA s.44.1(1)(g)
² EFCDA s.44.1(1.3)
³ EFCDA ss. 44.1(d), 44.1(g)
⁴ EFCDA s.44.1(1.1)
⁵ EFCDA s.9.1(5.1)
⁶ EFCDA s.9.1(5.2)
⁷ EFCDA s. 9.1(7)
⁸ EFCDA ss. 10(1)(c), 10(4.1), 10(5), 10(6)
⁹ EFCDA ss. 10(7), 10(8), 10(9)
¹⁰ EFCDA ss. 9.1(2.1), 9.1(7)
¹¹ ss.44.22(1), 44.7(3)
¹² EFCDA ss. 4(1)(iii), 10.1(1)
¹³ EFCDA ss. 44.1(1)(g)(vi), 44.1(1)(d)(vi)
¹⁴ EFCDA s.44.8
¹⁵ EFCDA s. 44.8(4)
¹⁶ EFCDA s. 49.1
¹⁷ EFCDA ss.44.81(2), 44.82(2)
¹⁸ EFCDA ss. 4(1)(i) and (j), 44.1(1)(b), 44.21
¹⁹ EFCDA s. 44.2(2)
²⁰ EFCDA ss.44.2, 44.201(7), 44.201(8)
²¹ EFCDA s. 44.31
²² EFCDA s.44.1(2)
²³ EFCDA s. 44.32(3)
²⁴ EFCDA s. 44.6
²⁵ EFCDA s. 44.4
²⁶ EFCDA s.44.1(1)(c) and (e)
²⁷ EFCDA ss.44.1(1.2) and (1.4)
²⁸ EFCDA ss.44.7(1), 44.7(3)
²⁹ EFCDA s.44.11
³⁰ EFCDA ss. 44.11(1). 44.11(2)
³¹ EFCDA s.44.11(5)
³² EFCDA ss. 41.41(1), 41.42(2), 44.11(5.1). 44.11(5.2)
³³ EFCDA ss.44.7(6), 44.7(7)
³⁴ EFCDA s. 44.81
³⁵ EFCDA s.44.82
³⁶ EFCDA s. 44.9
³⁷ EFCDA s.44.9
³⁸ EFCDA s. 44.91
³⁹ EFCDA s. 44.93





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