• Confirm the legality of the contribution; or
• Refund the contribution. 103.3(b)(1).

**Disgorge Prohibited Contribution Discovered Late**

If a committee deposits a contribution that appears to be legal and later discovers that it is prohibited (based on new information not available when the contribution was deposited), the committee must disgorge the contribution within 30 days of making the discovery. 103.3(b)(2). This situation might arise, for example, if the committee learned that a past contributor was a foreign national or had a contract with the federal government. As another example, the committee might find out that a corporation reimbursed employees for their contributions to the committee (and had thus made corporate contributions and contributions in the name of another).

**Contributor Unknown**

If, however, the identity of the original contributor cannot be determined or is in question, the committee may disburse the funds to a governmental entity (federal, state or local), or to a qualified charitable organization described in 2 U.S.C. §170(c). AOs 1995-19 and 1991-39.

**Prohibited In-kind Contribution**

If the prohibited contribution was an in-kind contribution, the committee should disgorge an amount equal to the value of the contribution to the appropriate party as determined above.

**Insufficient Funds**

If the committee does not have sufficient funds to disgorge the contribution when the illegality is discovered, the committee must use the next funds it receives. 103.3(b)(2).

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6 In *Fireman*, the Court of Federal Claims suggested that a contributor of illegal contributions might have a right to have the contributions refunded to him rather than disgorged to the U.S. Treasury.