

approval of those forms is the responsibility of the Office of Government Ethics. See Appendix G.

2. Where to File Reports

Filing with the Federal Government

- Principal campaign committees of House and Presidential candidates file reports and statements with the Federal Election Commission, 999 E Street, NW, Washington, DC 20463. 105.1 and 105.3. (Note that committees in Guam, Northern Mariana Islands and Puerto Rico also have state filing requirements.²)
- Principal campaign committees of Senate candidates file reports and statements with the Secretary of the Senate. 105.2.

When filing a document with the Secretary of the Senate, it is not necessary to send a copy to the FEC. The Secretary automatically makes copies of all filings and forwards them to the FEC for review.

Filing with the Principal Campaign Committee

Authorized committees of a campaign other than the principal campaign committee submit their reports and statements to the principal campaign committee. The principal campaign committee, in turn, files these reports and statements, along with its own, with the appropriate federal and state offices. When filing reports of receipts and disbursements (FEC Form 3), the principal campaign committee must also file a consolidated report (FEC Form 3Z), which summarizes information included in its own report and those filed by other authorized committees. 102.1(b) and 104.3(f). Note that only authorized committees of the current campaign need to be included in the consolidated report.

² Copies of reports for House and Senate candidates running for federal office in Guam, Northern Mariana Islands or Puerto Rico must be filed with the appropriate office in those territories. Presidential committees must file a copy of each report in Guam, Northern Mariana Islands or Puerto Rico if the campaign makes an expenditure in those territories during the reporting period. 105.3 and 108.2.

3. When to Report

Committee treasurers must file reports on time (the Commission cannot grant extensions). General rules on when to file reports are outlined below. The FEC sends more detailed information to treasurers by e-mail shortly before reports are due. (For this reason, it is especially important to list a current e-mail address on the committee's FEC Form 1 (Statement of Organization).) Additionally, the *Record*, the FEC's monthly newsletter, publishes reporting announcements, as does the FEC's website, <http://www.fec.gov/info/filing.shtml>. This section summarizes filing requirements applicable to all authorized committees of House and Senate campaigns. Presidential committees file reports according to a different schedule than the one presented in this section. See 104.5(b).

Quarterly Reports

Once an individual has become a candidate, his or her principal campaign committee (and other authorized committees) must file quarterly reports. 104.5(a). Quarterly reports cover activity through the end of the calendar quarter and are due on April 15, July 15 and October 15. The fourth quarterly report—called the year-end report—is due on January 31 of the following year (additional reports are required during the candidate's election year; see below). All authorized committees must file quarterly reports, even if the candidate decides to retire, withdraws from the race prior to the primary election, loses the primary or drops out of the race prior to the general election. See 2 U.S.C. §434(a)(2). Committees must continue to file quarterly reports until the Commission notifies them in writing that their termination report has been accepted.

The Commission may waive a quarterly report if a pre-election report (see below) is due during the period beginning on the 5th day and ending on the 15th day after the close of the calendar quarter. 104.5(a)(1)(iii).

Election Year Reporting

Election years are years in which regularly scheduled federal elections are held (even-numbered years).

Pre-Election Reports

In addition to quarterly reports, a committee must file pre-election reports:

- A pre-primary report must be filed before the election in which the candidate seeks nomination.³
- A pre-general election report must be filed if the candidate runs in the general election.
- A pre-runoff report must be filed when a candidate is involved in a runoff election (Note: this may be either a primary or a general election).

A pre-election report is due 12 days before the election and covers activity through the 20th day before the election.⁴ If sent by registered or certified mail, priority mail with a delivery confirmation, express mail with a delivery confirmation, or overnight delivery service with an online tracking system, the report must be postmarked no later than the 15th day before the election. 104.5(a)(2)(i).

Authorized committees must file appropriate pre- and post-election reports even if the candidate is unopposed or if the election is not held. AO 1986-21.

Post-General Election Reports

There is no requirement for post-primary reports, but a committee must file a post-general election report if the candidate runs in the general election. A post-general election report covers activity through the 20th day after the election and is due 30 days after the election. 104.5(a)(2)(ii). Committees filing the post-general report must include the Post-Election Detailed Summary Page. See Chapter 13, Section 24, for more information. (Committees of campaigns not

3 Note that in those states in which the party caucus or convention has authority to select a nominee (Virginia) or has authority to select a nominee and is held in addition to a primary (Connecticut and Utah), pre-election reports must be filed for the caucus or convention. See “Party Caucus or Convention” in Chapter 4.

4 In AO 2000-29, the Commission determined that the last day to qualify for a position on the general election ballot in Louisiana must be considered the primary election date for Louisiana candidates. See 11 CFR 100.2(c)(4)(i).

running in the general election include this form with the year-end report following the election).

Last-Minute Contributions (48-Hour Notice)

Campaign committees must file special notices regarding contributions of \$1,000 or more received less than 20 days but more than 48 hours before 12:01 a.m. of the day of any election in which the candidate is running. (These are often called “48-Hour Notices.”) This rule applies to all types of contributions to any authorized committee of the candidate, including:

- Contributions from the candidate;
- Loans from the candidate and other non-bank sources; and
- Endorsements or guarantees of loans from banks. (See Chapter 3, Section 2.)

Committees filing electronically must file their 48-hour notices electronically. See Section 5, “Electronic Filing” below.

Paper-filing committees may file their 48-hour notices using FEC Form 6. Alternatively, a paper-filing committee may file online using the FEC’s web-based forms (<http://www.fec.gov/electfil/online.shtml>), or may use its own paper or stationery for the notice, provided that it contains the following information:

- The candidate’s name and the office sought;
- The identification of the contributor; and
- The amount and date of receipt of the contribution.

Committees filing paper forms may fax the notice to the appropriate office using the following numbers: FEC, 202/219-0174; Secretary of the Senate, 202/224-1851. The committee should keep fax receipts of all transmissions.

The FEC or the Secretary of the Senate must receive the notice within 48 hours of the committee’s receipt of the contribution. The committee must itemize all last-minute contributions in the committee’s next scheduled report. 104.5(f).

Special Elections

Filing dates for special elections are published on the FEC's website, in the *FEC Record* and in the *Federal Register*. The Commission also notifies the principal campaign committees of candidates who are on the ballot in a special election.

If a regularly scheduled report is due within 10 days of the date a special election report is due, the Commission may waive the regular report. 104.5(h).

Meeting the Filing Deadline

By Registered Mail, Certified Mail, Priority Mail with Delivery Confirmation, Express Mail with Delivery Confirmation or Overnight Delivery

If a statement or report is sent by registered mail, certified mail or overnight mail with an online tracking system,⁵ it is considered filed on the date of the U.S. postmark. (Note the special rule for pre-election reports, above.) 100.19. The committee should retain evidence that it delivered the report to the U.S. Postal Service or the overnight delivery service, in the event of a delivery failure. See 111.35(b)(1).

By First Class Mail

If a statement or report is sent by first class mail, it is considered filed on the date it is received by the Secretary of the Senate or the Federal Election Commission. 100.19(b)(2) and 104.5(e). The risk of timely delivery is on the filer.

By Electronic Filing

An electronic report is considered "filed" when it is received and validated by the Commission's computer system on or before 11:59 p.m. (Eastern Time) on the filing date. Incomplete or inaccurate reports that do not pass the FEC's validation program will not be considered filed. The Commission will notify the filer that the report has not been accepted. 100.19(c) and 104.18(e)(2).

⁵ Overnight mail is often used to refer to priority mail having a delivery confirmation, express mail having a delivery confirmation, or an overnight delivery service with an on-line tracking system.

By Diskette or CD

While most electronic filers find it more convenient to file through the Internet, the Commission also accepts properly-formatted electronic reports on compact discs (CDs) or 3.5" 1.44 MB diskettes (either hand delivered or sent by other delivery means, such as the U.S. Postal Service). It is important to note that all mail sent to the FEC through the U.S. Postal Service undergoes special processing which might damage the information on a CD or diskette. For specific instructions on how to file electronically using a CD or diskette, see the Electronic Filing section of the FEC website at http://www.fec.gov/support/faq_filing.shtml#EFQ18.

Mandatory Electronic Filing

Some committees must file electronically (See Section 5, "Electronic Filing"). If a committee required to file electronically files a paper report instead of an electronic report, the report will be considered not filed. The committee may be subject to the Commission's enforcement process for nonfilers and may have its name published as a nonfiler. See 104.18(a)(2).

4. Administrative Fines for Late Filers and Nonfilers

The Administrative Fines Program, which is based on amendments to the *Federal Election Campaign Act*,⁶ assesses civil money penalties for violations involving:

- Failure to file reports on time;
- Failure to file reports at all; and
- Failure to file 48-hour notices.

If the Commission finds "reason to believe" (RTB) that a committee violated the law, the Commission will notify the committee in writing of its finding and the amount of the civil money penalty. 111.32. The committee will have 40 days

⁶ Public Law 106-58, 106th Cong., Section 640, 113 Stat. 430, 476-77 (1999); Commission authority extended in Public Law No. 106-67, 107th Cong., Section 642, 115 Stat. 514, 555 (2001), again in Public Law No. 108-199, 108th Cong., Section 639, 118 Stat. 3 (2004) and again in Public Law No. 109-115, Section 721, 119 Stat. 2396, 2493-2494 (2006).

Reporting Deadlines

Report Type	Covering	Due
Quarterly	January 1 — March 31 April 1 — June 30 July 1 — September 30 October 1 — December 31	April 15 July 15 October 15 January 31
Pre-Election (Both Pre-Primary and Pre-General as well as Pre-Runoff, if appropriate)	First day of the current reporting period through the 20th day before the election	12 days before the election
Post-General	First day of the current reporting period through the 20th day after the general election	30 days after the general election
48 Hour Notices (Reporting contributions of \$1,000 or more)	Contributions received less than 20 days but more than 48 hours before the election	Within 48 hours of receipt of contribution

to either pay the civil money penalty or submit a written challenge to the Commission action. If the committee challenges the finding, it will be reviewed by an independent reviewing officer who was not involved in the RTB finding. After the Commission considers the reviewing officer's recommendation and the committee's response, if any, the Commission will determine whether the committee violated 2 U.S.C. §434(a) and, if so, will assess a civil money penalty based on the schedules of penalties. The committee will then have 30 days to pay the penalty or seek court review of the case.⁷ See 111.34 and 111.35.

Respondents must demonstrate one of the following situations in their challenge:

- The RTB filing is based on factual errors;
- The RTB civil money penalty is improperly calculated; or
- They could not file due to reasonably unforeseen circumstances beyond their

control, and they filed the late report within 24 hours after those circumstances ended (also called the “best efforts” defense).

Excuses involving negligence, illness, inexperience, unavailability of committee staff or treasurer, failure to know filing dates, failure to use Commission software properly, delays caused by vendors or failure of the committee's computers, software or Internet service provider do not qualify for the “best efforts” defense. 111.35(c) and (d).⁸

5. Electronic Filing

Campaign committees of House and Presidential candidates must file all reports and statements electronically if their total contributions or total expenditures exceed, or are expected to exceed, \$50,000 in a calendar year. The requirement to file electronically does not apply to Senate candidate committees (or other committees that support only Senate candidates),

⁷ For more information on the Administrative Fine Program, see 11 CFR 111.30 to 111.45, Subpart B, and the Commission's website at <http://www.fec.gov/af/af.shtml>.

⁸ These rules are effective as of April 30, 2007. See 72 Fed. Reg. 14662 (March 29, 2007).