

Electronic Reporting with the IRS

March 2003

All nonfederal PACs and all state PACs that are not Qualified State or Local Political Organizations (QSLPOs) and that have received contributions or made expenditures in excess of \$50,000 during the year must begin filing Form 8872 electronically with the IRS with reports due on or after June 30, 2003. This electronic filing is mandated by Public Law No. 107-276 (Nov. 2, 2002).

A QSLPO is a state or local PAC that (1) focuses solely on state and local offices, (2) reports with a state, which in turn makes the reports publicly available and (3) makes its own state reports available for public inspection per IRS rules.

For more information, contact Carol A. Laham (202.719.7301) or Thomas W. Antonucci (202.719.7558)