

**NEWSLETTER** 

# FEC, IRS and Lobbying Disclosure Filing Dates for 2011

## January 2011

## **Monthly FEC Filing Dates for PACs**

- 02/20/11 2010 Year-End Report
- 02/20/11 February Report
- 03/20/11 March Report
- 04/20/11 April Report
- 05/20/11 May Report
- 06/20/11 June Report
- 07/20/11 July Report
- 08/20/11 August Report
- 09/20/11 September Report
- 10/20/11 October Report
- 11/20/11 November Report
- 12/20/11 December Report
- 01/31/12 2011 Year-End Report

**Note:** Filing dates that fall on a weekend or holiday are not extended to the next business day. Paper filers must submit their reports on the previous business day. In addition, reports must be received by these filing dates. Only reports sent by registered or certified mail may be postmarked by the filing date, and reports sent by overnight mail must be received by the delivery service by the filing date.

#### Semiannual/Quarterly FEC Filing Dates for PACs

- 01/31/11 2010 Year-End Report
- 07/31/11 Mid-Year Report (for semiannual filers only)
- 01/31/12 2011 Year-End Report

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**Note:** A PAC that is a semiannual/quarterly filer and makes contributions in connection with special elections or primary elections will have additional reports due. Filing dates that fall on a weekend or holiday are not extended to the next business day. Paper filers must submit their reports on the previous business day. In addition, reports must be received by these filing dates. Only reports sent by registered or certified mail may be postmarked by the filing date, and reports sent by overnight mail must be received by the delivery service by the filing date.

# **IRS Filing Dates**

- 01/31/11 2010 Year-End Form 8872
- 02/20/11 February Form 8872
- 03/15/11 Form 1120-POL\*
- 03/20/11 March Form 8872
- 04/20/11 April Form 8872
- 05/15/11 Form 990\*\*
- 05/20/11 May Form 8872
- 06/20/11 June Form 8872
- 07/20/11 July Form 8872
- 07/31/11 Mid-Year Report (for semiannual filers only)
- 08/20/11 August Form 8872
- 09/20/11 September Form 8872
- 10/20/11 October Form 8872
- 11/20/11 November Form 8872
- 12/20/11 December Form 8872
- 01/31/12 2011 Year-End Form 8872

**Note:** Federal PACs are not required to file Form 8872.

- \* For political organizations that account on a calendar-year basis.
- \*\* Need not be filed by federal PACs registered with the FEC.

Additional information on IRS reporting is available at www.irs.gov/charities/political/index.html.

## **Quarterly House and Senate Candidate Committee Filing Dates**

- 01/31/11 2010 Year-End Report
- 04/15/11 First Quarter Report

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- 07/15/11 Second Quarter Report
- 10/15/11 Third Quarter Report
- 01/31/12 2011 Year-End Report

**Note:** Filing dates that fall on a weekend or holiday are not extended to the next business day. Paper filers must submit their reports on the previous business day. In addition, reports must be received by these filing dates. Only reports sent by registered or certified mail may be postmarked by the filing date, and reports sent by overnight mail must be received by the delivery service by the filing date.

#### **Lobbying Disclosure Act Filing Dates**

- 01/20/11 Fourth Quarter Activity Report covering October 1-December 31, 2010
- 01/30/11 Second Semiannual § 203 Contribution Report covering July 1-December 31, 2010
- 04/20/11 First Quarterly Activity Report covering January 1-March 31, 2011
- 07/20/11 Second Quarterly Activity Report covering April 1-June 30, 2011
- 07/30/11 First Semiannual § 203 Contribution Report covering January 1-June 30, 2011
- 10/20/11 Third Quarterly Activity Report covering July 1-September 30, 2011
- 01/20/12 Fourth Quarterly Activity Report covering October 1-December 31, 2011
- 01/30/12 Second Semiannual § 203 Contribution Report covering July 1-December 31, 2011

Note: When the due date falls on a weekend or holiday, it is extended to the next business day.

Additional information on Lobbying Disclosure Act reporting is available online at

http://lobbyingdisclosure.house.gov/ and www.senate.gov/pagelayout/legislative/ q three sections with teasers/lobbyingdisc.htm.

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