

# FEC, IRS, and Lobbying Disclosure Filing Dates for 2014

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January 2014

## Monthly FEC Filing Dates for PACs

1/31/14 2013 Year-End Report

2/20/14 February Report

3/20/14 March Report

4/20/14 April Report

5/20/14 May Report

6/20/14 June Report

7/20/14 July Report

8/20/14 August Report

9/20/14 September Report

10/20/14 October Report

10/23/14 12-Day Pre-General Election Report

12/04/14 30-Day Post-General Election Report

1/31/15 2014 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.

Additional information on FEC reporting is available at [www.fec.gov/info/report\\_dates.shtml](http://www.fec.gov/info/report_dates.shtml).

### **Monthly IRS Filing Dates**

1/31/14 2013 Year-End Form 8872

2/20/14 February Form 8872

3/15/14 Form 1120-POL<sup>1</sup>

3/20/14 March Form 8872

4/20/14 April Form 8872

5/15/14 Form 990<sup>2</sup>

6/20/14 June Form 8872

7/20/14 July Form 8872

8/20/14 August Form 8872

9/20/14 September Form 8872

10/20/14 October Form 8872

10/23/14 12-Day Pre-General Form 8872

12/04/14 30-Day Post-General Form 8872

1/31/15 2014 Year-End Form 8872

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

<sup>1</sup>For political organizations that account on a calendar-year basis.

<sup>2</sup>Need not be filed by federal PACs registered with the FEC.

Additional information on IRS reporting, including semi annual/quarterly reporting dates, is available at [www.irs.gov/charities/political](http://www.irs.gov/charities/political).

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

1/31/14 2013 Year-End Report

4/15/14 First Quarter Report

7/15/14 Second Quarter Report

10/15/14 Third Quarter Report

10/23/14 12-Day Pre-General Election Report

12/04/14 30-Day Post-General Election Report

1/31/15 2014 Year-End Report

**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. The 12-Day Pre-General Election Report is only required if a PAC makes contributions or expenditures in connection with the general election during the reporting period. 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.

Additional information on FEC reporting is available at [www.fec.gov/info/report\\_dates.shtml](http://www.fec.gov/info/report_dates.shtml).

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

1/31/14 2013 Year-End Report

4/15/14 First Quarter Report

7/15/14 Second Quarter Report

10/15/14 Third Quarter Report

10/23/14 12-Day Pre-General Election Report

12/04/14 30-Day Post-General Election Report

1/31/15 2014 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. Campaigns for a candidate participating in a primary, special, or runoff election are subject to additional pre-election reporting requirements. Campaigns for candidates who are not participating in the 2014 general election are not required to file pre- and post-general election reports.

Additional information on FEC reporting is available at [www.fec.gov/info/report\\_dates.shtml](http://www.fec.gov/info/report_dates.shtml).

**Lobbying Disclosure Act, as Amended by the Honest Leadership and Open Government Act (HLOGA),  
Filing Dates**

1/20/14 2013 Fourth Quarter Activity Report (LD-2) covering October 1-December 31, 2013

1/30/14 Second Semiannual Contributions Report (LD-203) covering July 1-December 31, 2013

4/20/14 First Quarterly Activity Report (LD-2) covering January 1-March 31, 2014

7/20/14 Second Quarterly Activity Report (LD-2) covering April 1-June 30, 2014

7/30/14 First Semiannual Contributions Report (LD-203) covering January 1-June 30, 2014

10/20/14 Third Quarterly Activity Report (LD-2) covering July 1-September 30, 2014

1/20/15 Fourth Quarterly Activity Report covering (LD-2) October 1-December 31, 2014

1/30/15 Second Semiannual Contributions Report (LD-203) covering July 1-December 31, 2014

**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 [http://www.senate.gov/pagelayout/legislative/g\\_three\\_sections\\_with\\_teasers/lobbyingdisc.htm](http://www.senate.gov/pagelayout/legislative/g_three_sections_with_teasers/lobbyingdisc.htm).