

Odd-Year Reporting Hazards

March 2015

PACs filing semiannual reports in odd-numbered years such as 2015 should be aware that contributions in connection with special elections can trigger additional reporting requirements. A semiannual PAC filer that makes previously undisclosed contributions in connection with a special election during the pre- or post-election reporting period is required to file a pre- or post-election report. PACs filing monthly reports are not subject to these requirements.

For example, a special general election will be held in Mississippi's First Congressional district on May 12. The close of books for the pre-election report is April 22. If a PAC filing on a semiannual basis makes a contribution in connection with this special general between January 1, 2015, and April 22, 2015, the PAC is required to file a pre-election report by the deadline of April 30. This means that hazards exist right out of the box in 2015.

Semiannual PAC filers should always consult the Federal Election Commission's notices on special elections (available at http://fec.gov/info/report_dates_2015.shtml#special) prior to making a contribution in connection with a special election.

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