

NEWSLETTER

FEC, IRS and Lobbying Disclosure Filing Dates for 2010

January 2010

Monthly FEC Filing Dates for PACs

- 01/31/10 2009 Year-End Report
- 02/20/10 February Report
- 03/20/10 March Report
- 04/20/10 April Report
- 05/20/10 May Report
- 06/20/10 June Report
- 07/20/10 July Report
- 08/20/10 August Report
- 09/20/10 September Report
- 10/20/10 October Report
- 10/21/10 12-Day Pre-General Election Report
- 12/02/10 30-Day Post-General Election Report
- 01/31/11 2010 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.

Semiannual/Quarterly FEC Filing Dates for PACs

• 01/31/10 2009 Year-End Report

- 04/15/10 First Quarter Report*
- 07/15/10 Second Quarter Report*
- 10/15/10 Third Quarter Report*
- 10/21/10 12-Day Pre-General Election Report
- 12/02/10 30-Day Post-General Election Report
- 01/31/11 2010 Year-End Report

Note: If a PAC makes contributions in connection with special elections or primary elections, it will have additional reports due. The 12-Day Pre-General Election Report is only required if a PAC makes contributions 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 files must submit their reports on the previous business day. Reports must be received by those 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.

Quarterly House and Senate Candidate Committee Filing Dates

- 01/31/10 2009 Year-End Report
- 04/15/10 First Quarter Report
- 07/15/10 Second Quarter Report
- 10/15/10 Third Quarter Report10/21/10 12-Day Pre-General Election Report
- 10/21/10 12-Day Pre-General Election Report
- 12/02/10 30-Day Post-General Election Report
- 01/31/11 2010 Year-End Report

Note: 2010 candidates also will have pre-primary reports due based on the date of their respective primary elections. 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.

Monthly IRS Filing Dates

- 01/31/10 2009 Year-End Form 8872
- 02/20/10 February Form 8872

- 03/15/10 Form 1120-POL1
- 03/20/10 March Form 8872
- 04/20/10 April Form 8872
- 05/15/10 Form 9902
- 05/20/10 May Form 8872
- 06/20/10 June Form 887207/20/10 July Form 8872
- 07/20/10 July Form 8872
- 08/20/10 August Form 8872
- 09/20/10 September Form 8872
- 10/20/10 October Form 8872
- 10/21/10 12-Day Pre-General Election Report
- 12/02/10 30-Day Post-General Election Report
- 01/31/11 2010 Year-End Form 8872

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

1 For political organizations that account on a calendar-year basis.

2 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.

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

- 01/20/10 2009 Fourth Quarter Activity Report covering October 1-December 31, 2009
- 01/30/10 Second 2009 Semiannual § 203 Contribution Report covering July 1-December 31, 2009
- 04/20/10 First Quarterly Activity Report covering January 1-March 31, 2010
- 07/20/10 Second Quarterly Activity Report covering April 1-June 30, 2010
- 07/30/10 First Semiannual § 203 Contribution Report covering January 1-June 30, 2010
- 10/20/10 Third Quarterly Activity Report covering July 1-September 30, 2010
- 01/20/11 Fourth Quarterly Activity Report covering October 1-December 31, 2010
- 01/30/11 Second Semiannual § 203 Contribution Report covering July 1-December 31, 2010

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.