

NEWSLETTER

FEC, IRS and Lobbying Disclosure Filing Dates for 2012

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January 2012

Monthly FEC Filing Dates for PACs

01/31/12: 2011 Year-End Report

02/20/12: February Report

03/20/12: March Report

04/20/12: April Report

05/20/12: May Report

06/20/12: June Report

07/20/12: July Report

08/20/12: August Report

09/20/12: September Report

10/20/12: October Report

10/25/12: 12-Day Pre-General Election Report

12/06/12: 30-Day Post-General Election Report

01/31/13: 2012 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 here.

Monthly IRS Filing Dates

01/31/12: 2011 Year End Form 8872

02/20/12: February Form 8872

03/15/12: Form 1120-POL*

03/20/12: March Form 8872

04/20/12: April Form 8872

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05/15/12: Form 990**

05/20/12: May Form 8872

06/20/12: June Form 8872

07/20/12: July Form 8872

08/20/12: August Form 8872

09/20/12: September Form 8872

10/20/12: October Form 8872

10/25/12: 12-Day Pre-General Election Report

12/06/12: 30-Day Post-General Election Report

01/31/13: 2012 Year-End Form 8872

Note: Federal PACs are not required to file Form 8872. Filing dates that fall on a weekend or holiday are extended to the next business day.

- * 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 here.

Quarterly House and Senate Candidate Committee Filing Dates

01/31/12: 2011 Year-End Report

04/15/12: First Quarter Report

07/15/12: Second Quarter Report

10/15/12: Third Quarter Report

10/25/12: 12-Day Pre-General Election Report

12/06/12: 30-Day Post-General Election Report

01/31/13: 2012 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 that are not participating in the 2012 general election are not required to file pre- and post-general election reports.

Additional information on FEC reporting is available here.

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

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01/20/12: Fourth Quarter LD-2 Report covering October 1-December 31, 2011
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01/30/12: Second Semiannual LD-203 Contribution Report covering July 1-December 31, 2011

04/20/12: First Quarterly LD-2 Report covering January 1-March 31, 2012

07/20/12: Second Quarterly LD-2 Report covering April 1-June 30, 2012

07/30/12: First Semiannual LD-203 Contribution Report covering January 1-June 30, 2012

10/20/12: Third Quarterly LD-2 Report covering July 1-September 30, 2012

01/20/13: Fourth Quarterly LD-2 Report covering October 1-December 31, 2012

01/30/13: Second Semiannual LD-203 Contribution Report covering July 1-December 31, 2012

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 here and here.

Semiannual/Quarterly FEC Filing Dates for PACs

01/31/12: 2011 Year-End Report

04/15/12: First Quarter Report

07/15/12: Second Quarter Report

10/15/12: Third Quarter Report

10/25/12: 12-Day Pre-General Election Report

12/06/12: 30-Day Post-General Election Report

01/31/13: 2012 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 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. 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 here.

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