

2026 Indiana Campaign Finance Manual



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Beginning in the 2026 election cycle, the Indiana Election Division is no longer producing hard copies of its publications, including the biannual printing of the Title 3 Code Book.

You may download a copy of any IED publication at in.gov/sos/elections or visit the Indiana General Assembly's website at iga.in.gov to search Indiana Code using the tools available there.

2026 Indiana Election Division Campaign Finance Manual

Important Note About Using This Manual

This campaign finance manual has been revised to bring you the most recent changes in election law and to provide “nuts and bolts” guidance on how to comply with the campaign finance disclosure and filing requirements set forth in Indiana Code 3-9. If you are a candidate or the treasurer of a campaign finance committee (e.g., PAC, regular party committee, legislative caucus committee, or candidate committee), this manual should help you find your way through the myriad of election laws, while giving you the forms you need to comply with campaign finance disclosure provisions.

This manual is designed to serve as a resource for campaign finance requirements. Although the Election Division staff has taken every effort to ensure the accuracy of the information in this publication, **where your legal rights are involved, do not rely on this manual. Instead, review the law yourself or consult your attorney.**

We want to emphasize the importance of your compliance with applicable campaign finance requirements. **By law, you may be fined \$50 per calendar day (maximum of \$1,000) for reports filed past the deadline.** Failure to timely file a campaign finance report may also subject you to criminal penalties. If your report is found to be defective, you may be fined \$10 per calendar day (maximum of \$100) for failure to correct the report in a timely manner. Penalties can also be imposed for other campaign finance violations that can result in even higher civil penalties.

Since the consequences can be dire, we want to provide you with a clear guide to campaign finance compliance. Please contact the Election Division staff for help on any question or issue that may arise. We are happy to assist you and to help you prevent mistakes from happening from the outset.

Our campaign finance coordinators are well trained and eager to assist you. Please also feel free to contact other members of the staff, most of whom are trained to address campaign finance questions. Feel free to call, meet with us in person, or e-mail us through our websites listed below.

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Chapter 1: Where and When to File

In Indiana, there are three types of campaign finance committees: candidate, political action (PAC), and regular party. The type of office or public question the committee supports will dictate where and, to a lesser extent, when reports and documents are filed.

Candidates running for **statewide and state legislative office**, and PACs or regular party committees supporting a statewide or state legislative candidate(s) file campaign finance documents and reports only with the Indiana Election Division.

Candidates for **judicial office or prosecuting attorney**, and PACs or regular party committees supporting judicial or prosecuting attorney candidate(s) file campaign finance documents and reports with the county election board. Note: Most candidates for judicial office or prosecuting attorney are required to file a declaration of candidacy to appear on the ballot with the Indiana Election Division. Filing a declaration of candidacy and opening a candidate's campaign finance committee or submitting campaign finance reports are separate and distinct responsibilities. While candidate filing for these offices occurs with the state, campaign finance reporting is managed only by the county election board.

Candidates for **local office** and PACs or regular party committees supporting local candidates file campaign finance documents and reports with the county election board. If a school board candidate meets the threshold to require reporting, the candidate must file campaign finance reports with each county in the school district. Candidates for party offices like precinct committeeman or state convention delegate are not required to open a campaign finance committee.

Campaign finance documents may be e-mailed, faxed, hand-delivered, or mailed. However, the documents must be filed with the Election Division no later than noon (12 PM Indianapolis time) or filed with the county election board not later than noon (12 PM local prevailing time) on the specific deadline date. Filings received after noon are subject to a \$50 per calendar day fine, up to \$1,000. Only the Indiana Election Commission or county election board may waive or reduce a fine, if the members unanimously agree to do so at a public hearing.

The Indiana Election Division of the Secretary of State's Office is located at Room E-204, Indiana Government Center South, 302 West Washington Street, Indianapolis, Indiana, 46204-2743. The public entrance is located on the east side of Government Center South, off Senate Avenue. The county election board (CEB) is generally located in the office of the Clerk of the Circuit Court.

Candidates for federal office do not file campaign finance documents with the Indiana Election Division or county election board. The Federal Election Commission (FEC) regulates and enforces campaign finance laws for federal candidates. For more information, visit www.fec.gov. However, candidates for federal office like U.S. Senator or U.S. Representative do file a declaration of candidacy or petitions of nomination with the Election Division so that their names may appear on the ballot.

The charts on the following pages indicate where and when campaign finance committees must file required forms and reports.

Where Campaign Finance Committees File

Regular Party Committees

Committee Type	File with IED	File with CEB
State Central Committee	X	
Congressional District Central Committee	X	
County, City, or Town Central Committee	X*	X*

Candidate's Principal or Exploratory Committee

Committee Type	File with IED	File with CEB
Candidate for Statewide Office	X	
Candidate for State Legislative Office	X	
Candidate for Circuit, County, City, Town, Township, or School Board Office		X
Candidate for Federal Office**		

Political Action or Legislative Caucus Committee

Committee Type	File with IED	File with CEB
Supporting or Opposing Statewide Candidates or Public Questions	X	
Supporting or Opposing State Legislative Candidates	X	
Supporting or Opposing Circuit, County, City, Town, or Township Candidates or Public Questions		X
Supporting or Opposing More Than One of the Above*	X	
Federal** (Registered with Federal Election Commission)	Duplicate FEC Reports (if required, see page 4)	

*A committee that supports only circuit, county, city, town, or school board candidates must file with each appropriate county election board required by state law. However, if a committee proposes to influence the election of any candidate for statewide or legislative office, or the outcome of a public question that is on the ballot statewide, then the committee must file with the Indiana Election Division. If a committee must file with the Indiana Election Division, then it is not also required to file a report with a county election board.

**Committees of candidates for federal office and other committees that support only candidates for federal office must file reports with the Federal Election Commission and do not file with either the Indiana Election Division or a county election board. Reports filed with the Federal Election Commission may be viewed online at www.fec.gov/disclosure.shtml.

When Campaign Finance Committees File

NOTICE: The following reporting schedules do not list all reports required of all committees.

Committees who have a change in the person serving as committee treasurer, candidates filling ballot vacancies, independent and minor party candidates, some Libertarian candidates, some candidates nominated in a town convention, and write-in candidates may be required to file additional reports that are not listed in this reporting schedule. These requirements are described in other sections of this manual.

Every committee will continue to have an open committee while campaigning and if elected, while serving as an officeholder and must follow the state's campaign finance reporting schedule until the required final/disbanding report is filed. If the candidate is successful in becoming an officeholder, the candidate's committee must remain open until the individual no longer holds that office. Until the committee is disbanded, reports must be filed with the Indiana Election Division (or the county election board) regardless of whether the committee made a contribution or expenditure during the preceding reporting period. Failure to file on time results in a \$50 per calendar day fine up to a maximum of \$1,000.

The Indiana Election Division discourages submitting reports by regular mail without signature confirmation of receipt by the Division. If a report is delayed or not received by the Division before the applicable deadline, keep in mind that a postmark is not considered the date that the report is filed. Instead, a mailed report must be in the possession of the Election Division and file stamped to meet the deadline. Sending reports by certified U.S. mail results in delivery delays due to the tracking procedures used by USPS for such mail.

Committees filing with the county election board should confirm with their county office if faxed filings are accepted by that office, as faxed filing policies for campaign finance documents are decided on a county-by-county basis.

All statewide and state legislative candidate committees and some PACs are required to file campaign finance reports electronically through the campaignfinance.in.gov website. Other committees not required to file electronically are encouraged to do so. The campaign finance staff is happy to assist you with setting up an account for you to do so conveniently, and with the certainty that your report has been received by the filing deadline.

In addition, committees filing with either the Election Division or the county election board may submit their campaign finance reports via e-mail..

Filing of a report occurs under IC 3-5-2.1-47 on the date and at the time electronically recorded by the office's computer system. If a discrepancy exists between the text of the electronic mail and the printed report, the text of the printed report prevails until an amendment is filed under this article to correct the discrepancy. (IC 3-9-5-7)

The Indiana Election Division does accept e-mailed filings from those committees that are not required to file online; committees filing with the county election board should confirm their office can accept e-mailed filings.

**2026-2027 STATE OF INDIANA CAMPAIGN FINANCE REPORTING SCHEDULE FOR
POLITICAL ACTION COMMITTEES, REGULAR PARTY COMMITTEES AND CANDIDATE'S
COMMITTEES (EXCEPT FOR STATEWIDE CANDIDATES)**

*(All reports must be received and filed by 12:00 noon, local prevailing time.
Local prevailing time means the time in the location where the filing is made)*

REPORT	REPORTING PERIOD	FILING DEADLINE (whether hand delivered, mailed, faxed, or e-mailed)
2025 ANNUAL REPORT	01/01/2025 – 12/31/2025 or Beginning the day after the committee's last reporting period in 2025 and Ending 12/31/2025	01/21/2026 (noon) All Candidates, PACs, and Legislative Caucus Committees 03/02/2026 (noon) All Regular Party Committees
2026 PRE- PRIMARY REPORT	01/01/2026 – 04/10/2026	04/17/2026 (noon) All Candidates (except candidates for statewide office) on the 2026 Primary Election Ballot or who have filed for the primary and are unopposed. All PACs and Regular Party Committees
2026 PRIMARY ELECTION SUPPLEMENTAL REPORT	04/11/2026 – 05/03/2026	No later than 48 hours after receipt and acceptance of "large contributions": All Candidates (except candidates for statewide office) on the 2026 Primary Election Ballot or who have filed for the primary and are unopposed
2026 PRE-ELECTION REPORT	04/11/2026 – 10/09/2026	10/16/2026 (noon) All Candidates (except candidates for statewide office) on 2026 General Election Ballot or who are candidates at the municipal election and are unopposed. All PACs and Regular Party Committees
2026 GENERAL ELECTION SUPPLEMENTAL REPORT	10/10/2026 – 11/1/2026	No later than 48 hours after receipt and acceptance of "large contributions": All Candidates (except candidates for statewide office) on 2026 General Election Ballot or who are candidates at the general election and are unopposed.
2026 ANNUAL REPORT	10/10/2026 – 12/31/2026 or Beginning the day after the committee's last reporting period in 2026 and Ending 12/31/2026	01/20/2027 (noon) All Candidates, PACs, and Legislative Caucus Committees 03/01/2027 (noon) All Regular Party Committees

**2026-2027 STATE OF INDIANA CAMPAIGN FINANCE REPORTING SCHEDULE FOR
CANDIDATE'S COMMITTEES FOR STATEWIDE OFFICE ON THE BALLOT IN 2026**

(All reports must be received and filed by 12:00 noon, Indianapolis time.)

REPORT	REPORTING PERIOD	FILING DEADLINE (through Indiana Campaign Finance Database)
2025 ANNUAL REPORT	07/01/2025 – 12/31/2025	01/21/2026 (noon) Statewide Candidate's Committees
2026 STATEWIDE CANDIDATE QUARTERLY REPORT	01/01/2026 – 03/31/2026	04/15/2026 (noon) Statewide Candidates for offices on 2026 Election Ballot (<i>Secretary of State, State Comptroller, Treasurer of State</i>)
2026 STATEWIDE CANDIDATE SUPPLEMENTAL REPORT	04/01/2026 – 04/15/2026 (noon)	Not later than 48 hours after receipt and acceptance of "large contributions": Statewide Candidates for offices on 2026 Election Ballot (<i>Secretary of State, State Comptroller, Treasurer of State</i>)
2026 STATEWIDE CANDIDATE QUARTERLY REPORT	04/01/2026 – 06/30/2026	07/15/2026 (noon) Statewide Candidates for offices on 2026 Election Ballot (<i>Secretary of State, State Comptroller, Treasurer of State</i>)
2026 STATEWIDE CANDIDATE SUPPLEMENTAL REPORT	07/01/2026 – 07/15/2026 (noon)	Not later than 48 hours after receipt and acceptance of "large contributions": Statewide Candidates for offices on 2026 Election Ballot (<i>Secretary of State, State Comptroller, Treasurer of State</i>)
2026 STATEWIDE CANDIDATE QUARTERLY REPORT	07/01/2026 – 09/30/2026	10/15/2026 (noon) Statewide Candidates for offices on 2026 Election Ballot (<i>Secretary of State, State Comptroller, Treasurer of State</i>)
2026 STATEWIDE CANDIDATE SUPPLEMENTAL REPORT	10/01/2026 – 10/15/2026 (noon)	Not later than 48 hours after receipt and acceptance of "large contributions": Statewide Candidates for offices on 2026 Election Ballot (<i>Secretary of State, State Comptroller, Treasurer of State</i>)
2026 STATEWIDE CANDIDATE QUARTERLY REPORT	10/01/2026 – 10/19/2026	10/27/2026 (noon) Statewide Candidates for offices on 2026 Election Ballot (<i>Secretary of State, State Comptroller, Treasurer of State</i>)
2026 STATEWIDE CANDIDATE SUPPLEMENTAL REPORT	10/20/2026 – 10/26/2026 (noon)	Not later than 48 hours after receipt and acceptance of "large contributions": Statewide Candidates for offices on 2026 Election Ballot (<i>Secretary of State, State Comptroller, Treasurer of State</i>)
2026 STATEWIDE CANDIDATE ANNUAL REPORT	10/20/2026 – 12/31/2026	01/20/2027 (noon) Statewide Candidates for offices on 2026 Election Ballot (<i>Secretary of State, State Comptroller, Treasurer of State</i>)

**2026-2027 STATE OF INDIANA CAMPAIGN FINANCE REPORTING SCHEDULE FOR
CANDIDATE'S COMMITTEES FOR STATEWIDE OFFICE NOT ON THE BALLOT IN 2026**

(All reports must be received and filed by 12:00 noon Indianapolis time.)

REPORT	REPORTING PERIOD	FILING DEADLINE (through Indiana Campaign Finance Database)
2025 ANNUAL REPORT	07/01/2025 – 12/31/2025	01/21/2026 (noon) Statewide Candidate Committees
2026 SEMI-ANNUAL REPORT	01/01/2026 – 06/30/2026	07/15/2026 (noon) (Governor, Lt. Governor, Attorney General)
2026 ANNUAL REPORT	07/01/2026 – 12/31/2026	01/20/2027 (noon) (Governor, Lt. Governor, Attorney General)

Chapter 2: Federal Candidates, Political Action Committees, and Regular Party Committees

Candidates for federal office and federal political committees must file campaign finance reports with the Federal Election Commission (FEC). United States Senate candidates file with the Secretary of the U.S. Senate. Copies of Senate candidate reports are then forwarded to the FEC. (52 USC 30101 et seq., 11 CFR 100 et seq.)

These federally required reports consist of:

- 1) The federal equivalent of the committee's statement of organization.
- 2) The federal campaign finance reports.
- 3) Reports of independent expenditures.

Federal filing requirements are enforced at the federal, **not the state**, level. (52 USC 30101, 11 CFR 108.7)

The Indiana Election Division participates in the state waiver program by which FEC candidates and political action committees no longer file paper copies of their reports with the Division. A public computer terminal with Internet access to the FEC website is available at the Election Division's office to provide public access to FEC campaign finance records. Refer to the appropriate section of this *Manual* for special Indiana reporting requirements for some PACs.

Federal Reports for Candidates

An individual who wishes to become a candidate for federal office (*President of the United States, Vice-President of the United States, United States Senator, and United States Representative*) **should contact the Federal Election Commission** to obtain forms and information regarding federal campaign finance filing deadlines and other requirements.

Federal Election Commission Contact Information

Telephone: 202-694-1100 or 800-424-9530, ext. 6
E-mail: info@fec.gov
Internet: www.fec.gov
Address: 1050 First Street, NE
Washington, DC 20463

NOTE: A candidate for federal office is NOT required to file any Indiana campaign finance forms (such as the CFA-1 or CFA-4 forms) with the Indiana Election Division. However, a candidate for nomination to federal office in a primary election MUST file a primary declaration of candidacy form (CAN-2) with the Election Division no later than the deadline set by state law.

NOTE: There are federal offices on the ballot in Indiana in 2026.

Federal Reports by Political Action Committees

A political action committee wishing to accept contributions or make expenditures regarding candidates **FOR FEDERAL OFFICES ONLY**, such as President of the United States, Vice-President of the United States, United States Senator, and United States Representative, **(AND NOT FOR STATE OR LOCAL OFFICES)** **should contact the Federal Election Commission** to obtain forms and information regarding federal campaign finance filing deadlines and other requirements. The FEC can be reached at the address and telephone number listed above.

Special Reporting Requirements for Some Federal PACs

A political action committee which accepts contributions or makes expenditures regarding elections to federal office **ONLY** is NOT required to file any Indiana campaign finance forms (such as the CFA-2 or CFA-4 forms, or the "supplemental report" discussed below) with the Indiana Election Division.

Federal political action committees that accept contributions and make expenditures regarding CANDIDATES FOR BOTH FEDERAL AND STATEWIDE (OR STATE LEGISLATIVE) OFFICES IN INDIANA OR WHICH MAKE CONTRIBUTIONS TO A POLITICAL ACTION COMMITTEE REGISTERED WITH THE ELECTION DIVISION MUST register with the Indiana Election Division by filing a copy of the (CFA-2) Statement of Organization form.

These political action committees must also file the following documents with the Election Division:

- 1) A duplicate copy of its federal campaign finance report, unless the political action committee files copies of its federal campaign finance reports with both the FEC and the Indiana Election Division. If the PAC's report is available on the FEC's website, the PAC is only required to file a statement to that effect with the Indiana Election Division on or before the date that each federal report is due to be filed with the FEC rather than the entire report. (IC 3-9-5-13)
- 2) A supplemental report itemizing information regarding contributions for contributions made by an individual in an amount more than \$100 and no more than \$200 (see below).

The supplemental report required for this type of political action committee under IC 3-9-5-13(b) lists contributions and expenditures **to the political action committee** by any person in an amount of more than \$100 and no more than \$200 beginning with the date the committee files its CFA-2 Statement of Organization and ending the date the committee is disbanded in the state, **assuming that the contributions were used for state election (rather than federal election) purposes**. See *FEC Advisory Opinion 1986-27 found in the appendix of this Manual*.

Indiana law permits this type of political action committee to file a duplicate copy of its federal filing (Form 3X) rather than recapitulate all of this information on the Indiana version of this form (CFA-4). Many of these political action committees **highlight** the \$100-\$200 contribution entries on their duplicate copy of the FEC report, and file that copy with the Election Division. To reduce data entry costs, the Election Division encourages and welcomes "highlighting."

If there are no contributions in excess of \$100 during a reporting period, the political action committee treasurer must file a written statement to that effect with the Election Division. (IC 3-9-5-13)

Since the reporting of these \$100-\$200 contributions is solely a requirement imposed under Indiana law, the supplemental reports are subject to the same Indiana enforcement procedures that apply to delinquent or defective reports filed by other Indiana political action committees. (IC 3-9-4; IC 3-9-5)

A political action committee accepting contributions and making expenditures regarding **BOTH FEDERAL AND LOCAL CANDIDATES** must follow the same procedure in registering and reporting with the appropriate County Election Board, rather than the Election Division.

Federal Reports by Regular Party Committees

A regular party committee that wishes to accept contributions or make expenditures regarding candidates for federal office (*President of the United States, Vice-President of the United States, United States Senator, United States Representative*) **should contact the Federal Election Commission** at the address and telephone number listed on the previous pages to obtain forms and information regarding federal campaign finance filing deadlines and other requirements.

A regular party committee that accepts contributions or makes expenditures regarding elections to federal office is NOT required to file any Indiana campaign finance forms (such as the CFA-3 or CFA-4) with the Indiana Election Division.

Likewise, although Indiana Code 3-9-5-13(a) and (b) apply to all "persons" required to file duplicate copies of federal reports, such as a regular party committee, since both federal law and Indiana law only require regular party committees to itemize contributions that are more than \$200, and expenditures to persons other than committees in an amount of more than \$200. Supplemental reports are not required for these types of regular party committees under Indiana law. (IC 3-9-5-14 (a)(1))

Chapter 3: Candidate's Committee

Definition of a Candidate: An individual may become a candidate for **other** election law purposes by acting to qualify under Indiana law for listing on the ballot at an election or to become a write-in candidate by publicly announcing or declaring candidacy for an elected office or otherwise by seeking nomination for an election to an elected office. **These announcements do not automatically make the individual a candidate for purposes of the Indiana Campaign Finance Act. (IC 3-9)**

For campaign finance purposes, an individual seeking an office becomes a “candidate” when the individual, the candidate’s committee, or a person acting with the consent of the individual running for an office paying more than \$5,000 in a calendar year:

- 1) receives more than \$100 in contributions; or
- 2) makes more than \$100 in expenditures. (IC 3-5-2.1-16)

There are special exceptions for candidates running for a local office earning less than \$5,000, school board office, and precinct committeeman or state convention delegate. The information is found later in this *Manual*.

Additionally, the definition of “candidate” for campaign finance purposes was expanded to include:

- is required to file a statement of organization designating a principal committee under IC 3-9-1-5.5 or IC 3-9-5-1;
- is subject to campaign contribution and expense restrictions;
- is a current officeholder, subject to the requirements for campaign communications using fabricated media under IC 3-9-8, ensuring all officeholders keep campaign finance committees open for the duration of their time in office; or
- fills a general or municipal election ballot vacancy. (IC 3-5-2.1-16)

Each candidate, when filing a declaration of candidacy or similar document, is required to separately sign a statement indicating that the candidate is aware of the requirements of the Campaign Finance Act and agrees to comply with them. (IC 3-8-2-7)

Candidate's Committee: A candidate's committee is designated by a candidate to accept contributions and make expenditures for the purpose of promoting the candidate for election.

A candidate who has not decided whether to become a candidate for a **specific** office may organize an “**exploratory committee.**” (IC 3-5-2.1-17) This candidate must file an amended statement of organization when the individual decides to become a candidate for a specific office, usually when the individual has filed a declaration of candidacy. A candidate may choose to open an exploratory committee for an office at any time, even during a year in which the office will not appear on the ballot.

Every candidate must have a principal campaign finance committee (*candidate's committee*) and file a CFA-1 form designating the committee as such. The Statement of Organization form (CFA-1) must be filed by the **candidate not later than noon (prevailing local time), ten (10) days after becoming a candidate, or noon (prevailing local time), seven (7) days after the final day and hour for filing for an elected office, whichever occurs first.** (IC 3-9-1-5) If a candidate does not designate a principal campaign finance committee, the Election Division or county election board is required to designate such a committee for the candidate, naming the candidate as both the chairperson and the treasurer. (IC 3-9-1-6)

A candidate's committee cannot be the principal committee for more than one candidate. (IC 3-9-1-5; IC 3-9-1-6)

Every committee must have a chairperson (a chairman) and a treasurer. No expenditures may be made or contributions accepted for or on behalf of a candidate's committee without the authorization of its chairperson or treasurer. (IC 3-9-1-2)

The **chairperson** is the elected or appointed head or presiding officer of the candidate's committee. Every candidate's committee must have a chairperson. A person may be chairperson of more than one committee.

A **treasurer** of a candidate's committee:

- 1) Must be a United States citizen;
- 2) May not be the chairman of a committee except when allowed under IC 3-9-1-7 (IC 3-9-1-13);
- 3) Must be appointed treasurer in writing as required by (IC 3-9-1-14); and
- 4) Must file the written instrument of appointment as required by (IC 3-9-1-15).

A member of the county election board may not be a member of a candidate's committee (that is, the chairperson or treasurer). An elected circuit court clerk may not be a member of a candidate's committee other than the clerk's own candidate's committee. (IC 3-6-5-3) A candidate may be chairman, treasurer, or both, of the candidate's own committee. A treasurer of one committee may be the treasurer of another committee unless the treasurer is also a candidate. (IC 3-9-1-7; IC 3-9-1-18)

The chairman of a committee shall appoint or designate the treasurer of the committee in a written instrument. (*This designation and the treasurer's written acceptance is included on the CFA-1 form.*) (IC 3-9-1-14)

While an individual can be a chair of multiple committees or a treasurer of multiple committees, a person cannot be a chair of one committee and a treasurer of another committee (with the only exception being that a candidate can act as chair and treasurer of their own candidate's committee).

Statement of Organization (CFA-1)

Every candidate for nomination or election to an office, for which the compensation is at least \$5,000 per calendar year, must have a principal campaign finance committee. (*See special exceptions below for candidates for local offices for which the compensation is less than \$5,000 per year and candidates for school board.*)

Whichever comes first, the candidate must file the (CFA-1) statement of organization not later than:

- 1) Noon (prevailing local time), ten (10) days after becoming a candidate (that is, raising or spending more than the \$100 threshold dollar amount); or
- 2) Noon (prevailing local time), seven (7) days after the final date and hour for filing any of the following, whichever applies to the candidate: a declaration of candidacy under IC 3-8-2, a petition of nomination under IC 3-8-6, a certificate of nomination under IC 3-8-7-8, a certificate of candidate selection to fill a ballot vacancy under IC 3-13-1 or IC 3-13-2, or declaration of intent to be a write-in candidate under IC 3-8-2; or
- 3) The date a candidate is required to file the candidate's first campaign finance report under IC 3-9-5.

Not later than noon (prevailing local time), fourteen (14) days after the applicable filing deadline, the Election Division or the appropriate county election board must determine if each candidate has filed the required CFA-1 form. (IC 3-8-1-1.6) If a required form is not filed, the candidate will then be appointed both as the chairperson and treasurer of the committee. (IC 3-9-1-6) Failing to file this statement will result in civil penalties. (*See Chapter 10 of this manual for further information regarding penalties.*)

The requirement to open a candidate's committee and file reports for candidates filing to run for an office paying more than \$5,000 in a calendar year applies even if the candidate does not intend to raise or spend any money toward running for office. The candidate's committee would simply file \$0 on the CFA-4 report by the appropriate deadline.

LOCAL OFFICE EXCEPTION: A candidate for a local office for which the compensation for that office is less than \$5,000 per calendar year who receives more than \$500 in contributions or makes more than \$500 in expenditures as a candidate for the local office must have a principal committee.

A candidate who meets this exception must file the CFA-1 form not later than noon (prevailing local time), ten (10) days after the candidate exceeds the \$500 contribution or expenditure threshold amount. (IC 3-9-1-5.5) If a candidate for a local office for which the compensation is less than \$5,000 per year does not receive more than \$500 in contributions or makes more than \$500 in expenditures as a candidate, then a campaign finance report need not be filed.

SCHOOL BOARD OFFICE EXCEPTION: A candidate for a school board office who receives more than \$500 in contributions or makes more than \$500 in expenditures as a candidate for a school board office must have a principal committee. A candidate who meets this exception must file the CFA-1 form no later than noon (prevailing local time), ten (10) days after the candidate exceeds the \$500 contribution or expenditure amount. (IC 3-9-1-5.5) A school board candidate does not need to file a campaign finance report if the candidate does not raise or spend \$500 toward running for the school board office.

PARTY OFFICE EXCEPTION: A person running for the Republican and Democratic Party offices of precinct committeeman or state convention delegate does not need to open a campaign finance committee. (IC 3-9-1-1)

The chairperson, treasurer, and for a candidate's committee, the candidate must sign the CFA-1. For statewide and state legislative committees, the CFA-1 is first filed electronically with the Election Division. To complete the process, the committee needs to print the completed CFA-1 form and have all parties sign the document before filing. Unless the CFA-1 is amended, this is the only "paper" document a statewide or state legislative candidate's committee will file with the Election Division.

Amending the CFA-1 Form

When changes occur in the information set forth in a previously filed CFA-1 form, such as a new chairperson, treasurer, mailing address, change of committee name, change from an exploratory committee, etc., an **amended** CFA-1 form must be filed not later than ten (10) days after the change. Check the box on the CFA-1 form to indicate an amendment is filed. (IC 3-9-1-10)

NOTE: When filing an amendment, ONLY complete the line or lines where a change has been made. However, please include the name of the committee and file number, if known. If the amendment reflects a change in treasurer, then the treasurer and either a candidate or a committee chairperson must sign the amendment. If the amendment reflects a change in the committee chairperson, then the candidate must sign the amendment. If the amendment is to simply update information about the committee (rather than a change in the treasurer or chairperson of the committee), then only the chairperson or the candidate needs to sign the amendment.

Candidate Committee Required for All Elected Officials

All elected officials in an office paying more than \$5,000 in a calendar year must open and maintain a candidate's committee until such a time the official no longer holds elected office or is not a candidate for election. There is an exception to this rule. If an elected official holds an office paying a salary of less than \$5,000 in a calendar year OR if the person holds a school board office, then a candidate's committee does NOT need to be opened until such a time the committee raises or spends more than \$500 toward running for office. Once the committee is opened, however, it cannot be disbanded until such a time the person is no longer a candidate for election or holding elected office.

Below are some commonly asked questions related to this topic:

- Under state law, a separate bank account must be opened when the committee spends or raises more than \$200 (IC 3-9-2-9(c)); therefore, a candidate's committee that does not intend to raise or spend any money would not need to open a bank account unless they exceeded this threshold amount. A candidate's committee in this situation would not need to identify a bank on the CFA-1 until the committee opens a bank account and then the committee would amend their CFA-1 statement of organization.
- Some currently elected officials plan to seek another elected office and already have a CFA-1 (statement of organization) on file with the county election board or Indiana Election Division. There is no need to open a second candidate's committee, assuming the candidate is seeking election to another local office or, if filing with the Election Division, another statewide or state legislative office.
- Judges and prosecuting attorneys are included in the definition of a candidate and must open a candidate's committee, assuming their salary is \$5,000 or more in a calendar year. In three counties (Lake, Marion, St. Joseph), some or all of their judges face retention instead of election. In these limited circumstances only, this subset of officeholders does not file a CFA-1 (statement of organization). Instead, if they "face opposition" then a CFA-2 (statement of organization) to open a political action committee (PAC) can be filed. The Election Division recommends that judges review the Code of Judicial Conduct, specifically Canon 4.4, to determine the best way to handle this requirement.
- At minimum, all candidate committees will have an annual report due. (Certain statewide candidates will have a mid-year report due, too.)
- An individual who is selected to fill an office vacancy is required to open a campaign finance committee, if the office pays \$5000 or more in a calendar year and the individual does not already have an open campaign finance committee. Their statement of organization must be filed not later than noon, ten days after a copy of their oath of office is filed.

Statewide Candidate Committees

CFA-4 Receipts and Expenditures Report of a Statewide Candidate Committee When Election for Office NOT Held

Reporting responsibilities for a statewide candidate when election for office is NOT held: In a year in which an election to the statewide office that the candidate seeks is **not** held, the treasurer of the candidate's committee shall file **two** CFA-4 reports:

- 1) A report of a candidate's committee that covers the period beginning January 1 of the reporting year and ending June 30. This report must be filed electronically with the Election Division not later than noon (Indianapolis time) July 15.
- 2) A report of a candidate's committee that covers the period from July 1 through December 31 of the year of the report. This report must be filed electronically with the Election Division by noon (Indianapolis time) on the third Wednesday in January of the following year. This report must provide cumulative totals from January 1 through December 31 of the year of the report. (IC 3-9-5-9; IC 3-9-5-10)

This applies only to statewide candidate committees for Governor, Lieutenant Governor, and Attorney General in 2026, as those statewide offices do not appear on the ballot until 2028.

OUTGOING TREASURER'S REPORT: If a treasurer is removed, resigns or otherwise vacates the position of treasurer of a campaign finance committee, the outgoing treasurer must file a report not later than thirty (30) days after the vacancy occurs. This report must cover the period from the most recent report up to the last day the individual was treasurer. This report is filed on a CFA-4 in the usual manner and in the same location as the other reports. (IC 3-9-5-12) The purpose of the outgoing treasurer's report is to enable the new treasurer to assume office with up-to-date records. If the outgoing treasurer is deceased or is otherwise unable to complete this report, the chairman of the campaign finance committee may file the report.

FINAL/DISBANDS COMMITTEE REPORT: Not later than **noon (Indianapolis time)**, thirty (30) days after a candidate's committee disbands, the last treasurer must file a financial report on a CFA-4 complete as of the last day the campaign finance committee existed, covering the period since the most recent report. If the candidate or treasurer is deceased, a personal representative of the deceased person's committee may disband the committee. (IC 29-1-8-12) Alternatively, if the treasurer is deceased or otherwise unable to complete the report, the chairman of the campaign finance committee may file the report. **See the explanation of "Disbanding a Candidate's Committee" under this chapter of the *Manual* for more information. (IC 3-9-5-11)**

State law requires candidates for statewide and state legislative office to file all campaign finance reports and documents online at campaignfinance.in.gov. Campaign finance staff will assist these candidates in providing access to the system after the CFA-1 statement of organization is filed with the office.

NOTE: A candidate's committee is not "automatically" disbanded after an election if the candidate is defeated for the office. A candidate's committee must continue to file reports until a "Final/Disbands Committee Report" is filed in the appropriate office. Failure to file reports according to the state's campaign finance reporting schedule results in a \$50 per calendar day fine, up to \$1000. **If a candidate is elected, the candidate must keep their campaign finance committee open while serving in that elected office or until such a time the person is no longer a candidate for elected office.**

CFA-11 Supplemental "Large Contribution" Report by a Statewide Candidate's Committee (\$10,000 Single Contribution and \$1,000 Contributions or More)

The committee of a candidate for **statewide office** must file this form if:

- 1) The statewide candidate's committee receives and accepts (according to IC 3-9-1-25(b)) a single contribution of ten thousand dollars (\$10,000) **at any time**. This report must be filed not later than noon (Indianapolis time), seven (7) days

after the contribution is received and accepted (according to IC 3-9-1-25b)). NOTE: This rule applies to statewide candidate committees in 2026.

- 2) The statewide candidate's committee receives and accepts (according to IC 3-9-1-25(b)) aggregates of contributions that total one thousand dollars (\$1,000) or more when the contribution is received and accepted after the end of a campaign finance reporting period and before the deadline to file a report. This report must be filed not later than 48 hours of receiving and accepting (according to IC 3-9-1-25(b)) the contribution. (IC 3-9-5-22)

Statewide candidates must file the CFA-11 electronically through the state's campaign finance website if the statewide candidate on the election ballot receives and accepts a "large contribution." However, a statewide candidate does not have to file a CFA-11 form if the candidate did NOT receive and accept (according to IC 3-9-1-25(b)) any single contribution of \$10,000 or more at any time or did NOT receive and accept other "large contributions" during the applicable reporting periods. The CFA-11 form must be filed electronically with the Election Division. Large contribution reports not timely filed are subject to a \$50 per calendar day fine, up to \$1,000.

NOTE: Any large contribution reported on a CFA-11 form must ALSO be reported on the CFA-4 form filed after the end of the regular reporting period.

Electronic Filing of Campaign Reports and Statements Required for Statewide and State Legislative (State Representative or State Senator) Candidate Committees

All candidate committees for statewide and state legislative office must file their required campaign finance reports or statements of organization electronically at campaignfinance.in.gov. (IC 3-9-4-4) Please refer to the section in this *Manual* for information about free online filing of campaign finance reports.

If the committee fails to file its required campaign finance report or statement electronically in accordance with this requirement, the Indiana Election Commission may impose a fine equal to the costs incurred by the Election Division for the manual entry of the data in the campaign finance database, plus any investigative costs. (IC 3-9-4-16)

State Legislative & Local Candidate Committees

CFA-4 Receipts and Expenditures Report for State Legislative or Local Candidate Committee

In most cases, a state legislative or local candidate committee's treasurer must file **three** receipts and expenditures reports (*pre-primary, pre-election, annual*) for every calendar year in which a candidate appears on any election ballot for any office or seeks nomination for election in any caucus. If the candidate's name does not appear on the ballot in an election held in that calendar year, then the candidate's committee is only required to file an annual report. When required by state law, candidate must have an open committee while campaigning and if elected, while serving in that office.

The candidate's committee may also be required to file the pre-primary and pre-election "large contribution" supplemental reports (CFA-11 form), if applicable, as discussed further below.

State law requires the Election Division to mail notice to candidates for state offices and state legislative offices at least twenty-one (21) days before the campaign finance reports are due. However, a county election board may, but is not required to, mail campaign finance notices and forms to candidates for local office. (IC 3-9-4-14). **When filing your campaign finance reports, make sure that you are using the currently approved forms, since using old forms will make your reports defective.** Current versions of campaign finance forms are found on campaignfinance.in.gov. Additionally, county election officials have access to a Forms Master List, which includes which versions of the form are current and those older versions that may be grandfathered and permitted for filing.

PRE-PRIMARY REPORT: The financial report of a candidate's committee that covers the period beginning January 1 of the reporting year (*or the organizational date of the committee if after January 1*) and ending twenty-five (25) days before the primary election.

This report must be filed with the Election Division or appropriate county election board by **noon** (prevailing local time), seven (7) days after the end of the reporting period. **Candidates for state legislative office must file these reports electronically at**

campaignfinance.in.gov; the Election Division cannot accept campaign finance reports filed by state legislative candidate committees by e-mail, mail, fax, or by hand. Candidates for local office can file their campaign finance reports by e-mail, mail, hand-delivery, or fax with the county election board not later than **noon** (prevailing local time) seven (7) days after the end of the reporting period. (IC 3-9-5-6; IC 3-9-5-7)

Special requirements apply to city and town candidates in municipal election years a city or town office is on the ballot such as 2027 or 2031. **Even if one or both major political parties (that is, the Democratic and Republican party) do not conduct a municipal primary** in the city or town, a candidate for a city office or a town office who is required to file a pre-primary report must file a pre-primary report. (IC 3-9-5-9(d))

PRE-ELECTION REPORT: The financial report of a candidate's committee that covers the period beginning twenty-four (24) days before the primary election and ending twenty-five (25) days before the general election.

This report must be filed with the Election Division or appropriate county election board by **noon** (prevailing local time), seven (7) days after the end of the reporting period. **Candidates for state legislative office must file these reports electronically at campaignfinance.in.gov**; the Election Division cannot accept campaign finance reports by e-mail, mail, fax, or by hand-delivery. Candidates for local office can file their campaign finance reports by e-mail, mail, hand-delivery or fax with the county election board not later than **noon** (prevailing local time) seven (7) days after the end of the reporting period. (IC 3-9-5-6; IC 3-9-5-7)

Special requirements apply to city and town candidates in municipal election years a city or town office is on the ballot such as 2027 or 2031.

A candidate for a city or town office who is required to file a pre-election report must file a pre-election report **even if a municipal election is not conducted** in the city or town in November. (IC 3-9-5-9(d))

ANNUAL REPORT: The financial report of a candidate's committee that covers the period beginning twenty-four (24) days before the general election and ending December 31 of that year. If the office associated to the candidate's committee was not up for election that year, the report will cover the entire calendar year or from the date the candidate's committee was established through the end of the year.

This report must be filed with the Election Division or appropriate county election board by **noon** (prevailing local time) on the third Wednesday in January of the following year. **Candidates for state legislative office must file these reports electronically at campaignfinance.in.gov**; the Election Division cannot accept campaign finance reports filed by state legislative candidate committees by e-mail, mail, fax, or by hand. Candidates for local office can file their campaign finance reports by e-mail, mail, hand-delivery or fax with the county election board not later than **noon** (prevailing local time) on the third Wednesday in January. (IC 3-9-5-10)

OUTGOING TREASURER'S REPORT: If a treasurer is removed, resigns, or otherwise vacates the position of treasurer of a campaign finance committee, the outgoing treasurer must file a report not later than thirty (30) days after the vacancy occurs. This report must cover the period from the most recent report up to the last day the individual was treasurer. This report is filed on a CFA-4 in the usual manner and in the same location as the other reports. (IC 3-9-5-12) The purpose of the outgoing treasurer's report is to enable the new treasurer to assume office with up-to-date records. If the outgoing treasurer is deceased or is otherwise unable to complete this report, the chairman of the campaign finance committee may file the report. (IC 3-9-5-12)

FINAL/DISBANDS COMMITTEE REPORT: No later than **noon** (prevailing local time), thirty (30) days after a candidate's committee disbands, the last treasurer must file a financial report on a CFA-4 that is complete as of the last day the campaign finance committee existed, covering the period since the most recent report. If the candidate or treasurer is deceased, a personal representative of the deceased person's committee may disband the committee. (IC 29-1-8-12) See the explanation of "Disbanding a Candidate's Committee" later in this *Manual* for more information. (IC 3-9-5-11)

NOTE: A candidate's committee is not "automatically" disbanded after an election if the candidate is defeated for the office. A candidate's committee must continue to file reports until a "Final/Disbands Committee Report" is filed in the appropriate office. Failure to file reports according to the state's campaign finance reporting schedule results in a \$50 per calendar day fine, up to \$1000. **If a candidate is elected, the candidate must keep their campaign finance committee open while serving in that elected office or until such a time the person is no longer a candidate for elected office.**

CFA-11 Supplemental "Large Contribution" Report by a State Legislative or Local Candidate's Committee (\$1,000 Contributions or More)

This form, often called the "48-hour" report, is to be used by the treasurer of a candidate's committee to report aggregates of "large contributions" received and accepted (according to IC 3-9-1-25(b)) after the end of a pre-primary or pre-election reporting period. This form consists of a single sheet to report "large contributions" of at least \$1,000 or more received and accepted by a candidate, candidate's committee, or the treasurer of a candidate's committee in either a lump sum or in the aggregate:

- 1) not more than twenty-five (25) days before a convention, primary, or general election; and
- 2) ending 48 hours before a convention or a primary, municipal, special, or general election. (IC 3-9-5-20.1)

In other words, a candidate's committee must receive contributions totaling \$1,000 or more (whether lump sum or aggregate) during supplemental filing period only. For the 2026 primary election, the supplemental report filing period is April 11, 2026, to 6:00 a.m. May 3, 2026; for the 2026 general election, the supplemental report filing period is October 10, 2026, to 6:00 a.m. November 1, 2026. **NOTE: the CFA-11 report only applies to candidate committees. Political action committees and regular party committees need not file the CFA-11 report.**

This form must be filed ["filing" is defined in IC 3-5-2.1-47] within 48 hours after a candidate or candidate's committee receives and accepts a "large contribution." The candidate does not have to file a CFA-11 form if the candidate did not receive and accept (according to IC 3-9-1-25(b)) any "large contributions" during these reporting periods.

Candidates for state legislative office must file the CFA-11 form electronically with the Election Division. Candidates for judicial office, prosecuting attorney, or local office must file the CFA-11 form with the appropriate county election board. This report may be filed with the county election board by fax, e-mail, or hand-delivery with the county election board. Mailing a CFA-11 form is not advised as the report must be received and filed by the county election board no later than 48-hours after the contribution is made. Large contribution reports not timely filed are subject to a \$50 per calendar day fine, up to \$1,000. If your report is found to be defective, you may be fined \$10 per calendar day (maximum of \$100) for failure to correct the report in a timely manner.

State legislative candidates must file the CFA-11 electronically through the state's campaign finance website (campaignfinance.in.gov) if the candidate on the election ballot receives a "large contribution." State law requires candidates for state legislative office to file all campaign finance reports and documents online at campaignfinance.in.gov. Campaign finance staff will assist these candidates in providing access to the system after the CFA-1 statement of organization is filed with the office.

NOTE: Any contribution reported on the supplemental report must ALSO be reported on the CFA-4 form filed after the end of the regular reporting period.

State Legislative or Local Candidates Not Seeking Nomination or Election

Generally speaking, in a year in which an office associated to a candidate's committee is not on the ballot for election, or the candidate does not seek nomination at a caucus for election to an office to which IC 3-9 applies, the treasurer of the candidate's committee shall file only one report that is complete as of December 31 of the previous year and covers the period since the last report. (IC 3-9-5-16) This report shall be filed with the Election Division or appropriate county election board office by noon (prevailing local time) of the third Wednesday in January of the following year. (IC 3-9-5-9)

EXCEPTION: A candidate who holds one office and is a candidate for a different office shall have the treasurer of the candidate's committee for the office the candidate holds to file the following report:

- 1) If the committee spends, transfers in, or transfers out at least ten thousand dollars (\$10,000) from January 1 until twenty-five (25) days before the primary election, the treasurer shall file a pre-primary report.
- 2) If the committee spends, transfers in, or transfers out at least ten thousand dollars (\$10,000) from twenty-five (25) days before the primary election until twenty-five (25) days before the general election, then the treasurer shall file a pre-election report.
- 3) The treasurer shall file a report that is complete as of December 31 of the previous year and covers the period from the last report. This annual report is due by noon (prevailing local time) of the third Wednesday in January. (IC 3-9-5-9)

Candidates for City and Town Offices when Election Not Held

Special requirements apply to city and town candidates in municipal election years a city or town office is on the ballot such as 2027 or 2031.

Even if one or both major political parties (that is, the Democratic and Republican party) do not conduct a municipal primary in the city or town, a candidate for a city office or a town office who is required to file a pre-primary report must file a pre-primary report. (IC 3-9-5-9(d))

A candidate for a city or town office who is required to file a pre-election report must file a pre-election report **even if a municipal election is not conducted** in the city or town in November. (IC 3-9-5-9(d))

County, City or Town Convention Candidates

NOTE: *Libertarian Party candidates may be nominated by county, city, or town conventions in even or odd-numbered years. In odd-numbered election years (such as 2027 or 2031), the Democratic Party and Republican Party candidates may be nominated by town conventions if there is a contest in the town for that major party's nomination to the contested office and the town is less than 3,500 in population and has not adopted an ordinance to hold a primary election. If the town council has adopted an ordinance to conduct a primary, then the filing requirements above apply.*

CFA-1 Candidate's Statement of Organization and Designation of Principal Committee or Exploratory Committee

A candidate nominated by convention must file the CFA-1 form not later than the earliest of the following:

- 1) Noon (prevailing local time), ten (10) days after becoming a candidate; or
- 2) The date a candidate is required to file the candidate's first campaign finance report under IC 3-9-5. (IC 3-9-1-5)

CFA-4 Receipts and Expenditures Report of a Political Committee

PRE-CONVENTION REPORT: This report is used by candidates for offices nominated at a Libertarian political party convention held in an even or odd-numbered election year. This report is used by candidate for offices nominated at a Democratic or Republican town convention in odd-numbered municipal election years, when applicable. This report is only filed if a candidate's committee has been opened ahead of the party convention.

Convention candidates file this report instead of the pre-primary report. This report covers the period beginning January 1, of the reporting year, *(or the date the individual becomes a candidate pursuant to IC 3-5-2-6 if after January 1)* and ending twenty-five (25) days before the convention. This report must be filed with the county election board by **noon** (prevailing local time), eighteen (18) days before the convention. (IC 3-9-5-6; IC 3-9-5-7)

POST-CONVENTION REPORT: This report is used by candidates for offices nominated at a Libertarian political party convention held in an even or odd-numbered election year. This report is used by candidate for offices nominated at a Democratic or Republican town convention in odd-numbered municipal election years, when applicable. This report is only filed by those candidates who become candidates after the pre-convention reporting period deadline.

The reporting period for this report begins on the date the individual becomes a candidate pursuant to IC 3-5-2-6 and ends on the day following the adjournment of the convention. This report is due no later than **noon** (prevailing local time), twenty (20) calendar days after the convention convenes. (IC 3-9-5-8)

Note: Convention candidates who filed pre- or post-convention reports will use the day following that reporting period as the beginning of the pre-election reporting period. Thereafter they will follow the normal reporting requirements of a candidate's committee.

OUTGOING TREASURER'S REPORT: If a treasurer is removed, resigns, or otherwise vacates the position of treasurer of a campaign finance committee, the outgoing treasurer must file a report not later than thirty (30) days after the vacancy occurs. This report must cover the period from the most recent report up to the last day the individual was treasurer. This report is filed on a CFA-4 in the usual manner and in the same location as the other reports. (IC 3-9-5-12) The purpose of the outgoing treasurer's report is to enable the new treasurer to assume office with up-to-date records. If the outgoing treasurer is deceased or is otherwise unable to complete this report, the chairman of the campaign finance committee may file the outgoing treasurer's report. (IC 3-9-5-12)

FINAL/DISBANDS COMMITTEE REPORT: No later than **noon (local prevailing time)**, thirty (30) days after a candidate's committee disbands, the last treasurer must file a financial report complete as of the last day the campaign finance committee existed, covering the period since the most recent report. (CFA-4)) If the candidate or treasurer is deceased, a personal representative of the deceased person's committee may disband the committee. (IC 29-1-8-12) See the explanation of "Disbanding a Candidate's Committee" under this Chapter of the *Manual* for more information. (IC 3-9-5-11)

NOTE: A candidate's committee is not "automatically" disbanded after an election if the candidate is defeated for the office. A candidate's committee must continue to file reports until a "Final/Disbands Committee Report" is filed in the appropriate office. Failure to file reports according to the state's campaign finance reporting schedule results in a \$50 per calendar day fine, up to \$1000. **If a candidate is elected, the candidate must keep their campaign finance committee open while serving in that elected office or until such a time the person is no longer a candidate for elected office.**

CFA-11 Supplemental "Large Contribution" Report by a Local Candidate's Committee (\$1,000 Contributions or More)

This form, often called the "48-hour" report, is to be used by the treasurer of a candidate's committee to report aggregates of "large contributions" received and accepted (according to IC 3-9-1-25(b)) after the end of a pre-primary or pre-election reporting period. This form consists of a single sheet to report "large contributions" of at least \$1,000 or more received and accepted by a candidate, candidate's committee, or the treasurer of a candidate's committee in either a lump sum or in the aggregate:

- 1) not more than twenty-five (25) days before a convention, primary, or general election; and
- 2) ending 48 hours before a convention or a primary, municipal, special, or general election. (IC 3-9-5-20.1)

In other words, a CFA-11 must be filed when a candidate's committee receives and accepts contributions totaling \$1,000 or more (whether lump sum or aggregate) during supplemental filing period, up to 48 hours before the date of the county, city, or town convention. For the 2026 general election, the supplemental report filing period is October 10, 2026, to 6:00 a.m. November 1, 2026. **NOTE: the CFA-11 report only applies to candidate committees. Political action committees and regular party committees need not file the CFA-11 report.**

This form must be filed [“filing” is defined in IC 3-5-2.1-47] within 48 hours after a candidate or candidate’s committee receives and accepts a “large contribution.” The candidate does not have to file a CFA-11 form if the candidate did not receive and accept (according to IC 3-9-1-25(b)) any “large contributions” during these reporting periods.

Candidates for judicial office, prosecuting attorney, or local office must file the CFA-11 form with the appropriate county election board. This report may be filed with the county election board by fax, e-mail, or hand-delivery with the county election board. Mailing a CFA-11 form is not advised as the report must be received and filed by the county election board no later than 48-hours after the contribution is made. Large contribution reports not timely filed are subject to a \$50 per calendar day fine, up to \$1,000. If your report is found to be defective, you may be fined \$10 per calendar day (maximum of \$100) for failure to correct the report in a timely manner.

NOTE: Any contribution reported on the supplemental report must ALSO be reported on the CFA-4 form filed after the end of the regular reporting period.

Candidates Nominated by State Convention

NOTE: The information below is current as of October 2025. Any changes to state law in 2026 will be reflected in the 2027 Campaign Finance Manual.

CFA-1 Candidate’s Statement of Organization and Designation of Principal Committee or Exploratory Committee

A candidate nominated by state convention must file the CFA–1 form not later than the earliest of the following:

- 1) Noon (prevailing local time), ten (10) days after becoming a candidate; or
- 2) The date a candidate is required to file the candidate’s first campaign finance report under IC 3-9-5. (IC 3-9-1-5)

CFA-4 Receipts and Expenditures Report of a Statewide Candidate’s Committee

A candidate nominated by state convention must file the following reports for a year in which a statewide office election is held:

- 1) A financial report of a statewide candidate’s committee that covers the period beginning January 1 of the reporting year, *(or the organizational date of the committee, if after January 1)* and ending March 31 of the year of the report. This report must be filed electronically with the Election Division not later than **noon (Indianapolis time) on April 15** of the year covered by the report. (IC 3-9-5-6)
- 2) A financial report of a statewide candidate’s committee that covers the period beginning April 1 of the reporting year and ending June 30 of the year of the report. This report must be filed electronically with the Election Division not later than **noon (Indianapolis time), July 15** of the year covered by the report. (IC 3-9-5-6)
- 3) A financial report of a statewide candidate’s committee that covers the period beginning July 1 of the reporting year and ending September 30 of the year of the report. This report must be filed with the Election Division not later than **noon (Indianapolis time), October 15** of the year covered by the report. (IC 3-9-5-6)
- 4) A financial report of a statewide candidate’s committee that covers the period beginning October 1 of the reporting year through the date that is fifteen (15) days before the date of the election. This report must be filed electronically with the Election Division not later than **noon (Indianapolis time), seven (7) days** before the date of election (IC 3-9-5-6)
- 5) A financial report of a statewide candidate’s committee that covers the period beginning from fourteen (14) days before the date of the election through December 31 of the year of the report. This report must provide cumulative totals from January 1 through December 31 of the year of the report. Reports must be filed electronically with the Election Division not later than **noon (Indianapolis time) on the third Wednesday in January**. (IC 3-9-5-6; IC 3-9-5-10)

OUTGOING TREASURER'S REPORT: If a treasurer is removed, resigns, or otherwise vacates the position of treasurer of a campaign finance committee, the outgoing treasurer must file a report not later than thirty (30) days after the vacancy occurs. This report must cover the period from the most recent report up to the last day the individual was treasurer. This report is filed on a CFA-4 in the usual manner and in the same location as the other reports. (IC 3-9-5-12) The purpose of the outgoing treasurer's report is to enable the new treasurer to assume office with up-to-date records. If the outgoing treasurer is deceased or is otherwise unable to complete this report, the chairman of the campaign finance committee may file the outgoing treasurer's report. (IC 3-9-5-12)

FINAL/DISBANDS COMMITTEE REPORT: No later than **noon (Indianapolis time)**, thirty (30) days after a candidate's committee disbands, the last treasurer must file a financial report complete as of the last day the campaign finance committee existed, covering the period since the most recent report. (CFA-4)) If the candidate or treasurer is deceased, a personal representative of the deceased person's committee may disband the committee. (IC 29-1-8-12) See the explanation of "Disbanding a Candidate's Committee" under this Chapter of the *Manual* for more information. (IC 3-9-5-11)

NOTE: A candidate's committee is not "automatically" disbanded after an election if the candidate is defeated for the office. A candidate's committee must continue to file reports until a "Final/Disbands Committee Report" is filed in the appropriate office. Failure to file reports according to the state's campaign finance reporting schedule results in a \$50 per calendar day fine, up to \$1000. **If a candidate is elected, the candidate must keep their campaign finance committee open while serving in that elected office or until such a time the person is no longer a candidate for elected office.**

Candidates Defeated at the Primary Election or Political Party Convention

The treasurer of a candidate who is required to file a pre-primary or pre-convention report and who is defeated at the primary or convention, is disqualified, or withdraws before the general election **IS NOT** required to file the pre-general election report. Instead, the treasurer must file an annual report the following January covering the period since the previous pre-primary or pre-convention report. (IC 3-9-5-9(c))

Minor Party or Independent Candidates Nominated by Petition

CFA-1 Candidate's Statement of Organization and Designation of Principal Committee or Exploratory Committee

A candidate nominated by petition must file the CFA-1 form not later than the earliest of the following:

- 1) Noon (prevailing local time), ten (10) days after becoming a candidate.
- 2) Noon (prevailing local time), seven (7) days after the final date and hour for filing a petition of nomination under IC 3-8-6.
- 3) The date a candidate is required to file the candidate's first campaign finance report under IC 3-9-5. (IC 3-9-1-5)

CFA-4 Receipts and Expenditures Report of a Political Committee

Independent and minor political party candidates nominated by petition are not required to file a campaign finance report before the "nomination date." The "nomination date" for these candidates is the final date a candidate may file the candidate's certified petition of nomination with the Election Division or appropriate county election board. (IC 3-5-2-32.7)

The reporting period for the first report (filed on the CFA-4 form) required for a candidate nominated by petition begins on the date that the individual became a candidate and ends fourteen (14) days after the nomination date (the deadline for filing certified petitions). (IC 3-9-5-8.2)

This report must be filed with the Election Division or appropriate county election board by noon (prevailing local time), seven (7) days after the end of the reporting period. Reports filed electronically must be filed with the Election Division or county election board not later than noon (prevailing local time), seven (7) days after the end of the reporting period. (IC 3-9-5-6; IC 3-9-5-7)

Statewide Candidates Nominated By Petition

These statewide candidates are required to file the five (5) CFA-4 reports according to the schedule set forth above rather than the schedule that applies to these candidates when seeking a state legislative or local office. (IC 3-9-5-6(e); IC 3-9-5-8.2)

See above sections for more information about the Outgoing Treasurer's Report and the CFA-11 Large Supplemental Reports that may be required. Statewide candidates nominated by petition will follow the statewide candidate schedule, including the special reporting requirements for large contributions in the amount of \$10,000 or more as well as the amended CFA-4 and CFA-11 reporting schedule.

NOTE: A candidate's committee is not "automatically" disbanded after an election if the candidate is defeated for the office. A candidate's committee must continue to file reports until a "Final/Disbands Committee Report" is filed in the appropriate office. Failure to file reports according to the state's campaign finance reporting schedule results in a \$50 per calendar day fine, up to \$1000. **If a candidate is elected, the candidate must keep their campaign finance committee open while serving in that elected office or until such a time the person is no longer a candidate for elected office.**

Write-In Candidates

CFA-1 Candidate's Statement of Organization and Designation of Principal Committee or Exploratory Committee

A write-in candidate must file the CFA-1 form not later than the earliest of the following:

- 1) Noon (prevailing local time), ten (10) days after becoming a candidate.
- 2) Noon (prevailing local time), seven (7) days after the final date and hour for filing a declaration of intent to be a write-in candidate under IC 3-8-2.
- 3) The date a candidate is required to file the candidate's first campaign finance report under IC 3-9-5. (IC 3-9-1-5)

CFA-4 Receipts and Expenditures Report of a Political Committee

Write-in candidates are not required to file campaign finance reports before the "nomination date." The "nomination date" for these candidates is the final date the candidate may file a declaration of intent to be a write-in candidate with the Election Division or appropriate county election board. (IC 3-5-2-32.7)

The reporting period for the first report (*filed on the CFA-4 form*) required for a write-in candidate begins on the date that the individual became a candidate and ends fourteen (14) days after the nomination date (*the deadline for filing a declaration of intent to be a write-in candidate*). (IC 3-9-5-8.4)

This report must be filed with the Election Division or appropriate county election board by noon (prevailing local time), seven (7) days after the end of the reporting period. Reports must be filed with the Election Division or county election board not later than noon (prevailing local time), seven (7) days after the end of the reporting period. NOTE: statewide and state legislative candidates are required to file campaign finance reports online at campaignfinance.in.gov. (IC 3-9-5-6)

Write-In Candidates for Statewide Office:

These candidates are required to file the five (5) CFA-4 reports according to the schedule set forth above rather than the schedule that applies to these candidates when seeking a state legislative or local office. (IC 3-9-5-6(e); IC 3-9-5-8.4)

See above sections for more information about the Outgoing Treasurer's Report and the CFA-11 Large Supplemental Reports that may be required. Statewide candidates nominated by petition will follow the statewide candidate schedule, including the special reporting requirements for large contributions in the amount of \$10,000 or more as well as the amended CFA-4 and CFA-11 reporting schedule.

NOTE: A candidate's committee is not "automatically" disbanded after an election if the candidate is defeated for the office. A candidate's committee must continue to file reports until a "Final/Disbands Committee Report" is filed in the appropriate office. Failure to file reports according to the state's campaign finance reporting schedule results in a \$50 per calendar day fine, up to \$1000. **If a candidate is elected, the candidate must keep their campaign finance committee open while serving in that elected office or until such a time the person is no longer a candidate for elected office.**

Candidates Selected to Fill Ballot Vacancies

CFA-1 Candidate's Statement of Organization and Designation of Principal Committee or Exploratory Committee

A candidate selected to fill a ballot vacancy must file the CFA-1 form not later than the earliest of the following:

- 1) Noon (prevailing local time), ten (10) days after becoming a candidate.
- 2) Noon (prevailing local time), seven (7) days after the final date and hour for filing a certificate of candidate selection under IC 3-13-1 or IC 3-13-2.
- 3) The date a candidate is required to file the candidate's first campaign finance report under IC 3-9-5. (IC 3-9-1-5)

CFA-4 Receipts and Expenditures Report of a Political Committee

Candidates selected to fill ballot vacancies are not required to file campaign finance reports before the "nomination date." The "nomination date" for these candidates is the date the certificate of selection of the candidate is filed with the Election Division or appropriate county election board. (IC 3-5-2-32.7)

Candidates selected to fill an "early" ballot vacancy (occurring more than thirty (30) days before the general or municipal election): The reporting period for the first report (*filed on the CFA-4 form*) required for a candidate selected to fill an "early" ballot vacancy begins on the date that the individual became a candidate and ends fourteen (14) days after the nomination date (*the date the certificate of selection is filed*). (IC 3-9-5-8.5(c)) This report must be filed with the Election Division or appropriate county election board by noon (prevailing local time), seven (7) days after the end of the reporting period. Reports filed electronically must be filed with the Election Division or county election board not later than noon (prevailing local time), seven (7) days after the end of the reporting period. (IC 3-9-5-6; IC 3-9-5-7)

Candidates selected to fill a "late" ballot vacancy (occurring thirty (30) days or less before the general or municipal election): The reporting period for the first report (*filed on the CFA-4 form*) required for a candidate selected to fill a "late" ballot vacancy begins on the date that the individual became a candidate and ends December 31 following the election. (IC 3-9-5-8.5(d)) This report must be filed with the Election Division or county election board by noon (prevailing local time) on the third Wednesday in January of the following year.

Candidates Selected to Fill Ballot Vacancies for Statewide Office: These candidates are required to file the five (5) CFA-4 reports according to the schedule set forth above rather than the schedule that applies to these candidates when seeking a state legislative or local office. (IC 3-9-5-6(e); IC 3-9-5-8.5)

See above sections for more information about the Outgoing Treasurer's Report and the CFA-11 Large Supplemental Reports that may be required. Statewide candidates nominated by petition will follow the statewide candidate schedule, including the special reporting requirements for large contributions in the amount of \$10,000 or more as well as the amended CFA-4 and CFA-11 reporting schedule.

NOTE: A candidate's committee is not "automatically" disbanded after an election if the candidate is defeated for the office. A candidate's committee must continue to file reports until a "Final/Disbands Committee Report" is filed in the appropriate office. Failure to file reports according to the state's campaign finance reporting schedule results in a \$50 per calendar day fine, up to \$1000. **If a candidate is elected, the candidate must keep their campaign finance committee open while serving in that elected office or until such a time the person is no longer a candidate for elected office.**

Candidate for Local Office with Compensation of Less than \$5,000 per Year

If a candidate is seeking an office for which the compensation is less than \$5,000 per year, this candidate **IS NOT REQUIRED TO FILE ANY CAMPAIGN FINANCE STATEMENT OR REPORT WITH A COUNTY ELECTION BOARD UNLESS THE CANDIDATE RECEIVES MORE THAN \$500 IN CONTRIBUTIONS OR MAKES MORE THAN \$500 IN EXPENDITURES.** (IC 3-9-1-5.5)

Once the candidate crosses the \$500 threshold in contributions or expenditures (that is, \$500.01 or more), the candidate must file a Statement of Organization (*CFA-1 form*) to establish a principal candidate's committee no later than noon (prevailing local time), ten (10) days after crossing this threshold. The candidate will then file campaign finance reports (*CFA-4 forms*) in the same manner as other candidates. Once a candidate crosses the threshold, the candidate's committee must remain open for the remainder of the campaign and if elected for the duration of the candidate's time in that office. If the candidate is unsuccessful or once the candidate completes their time in that office, the committee may disband. (IC 3-9-5-6; IC 3-9-5-7)

To determine whether an office receives more than \$5,000 in compensation per year, the total salary that an individual receives must be computed, even if the funds come from different local government accounts. For example, if a town budget ordinance provides for the town clerk-treasurer to receive \$4,000 as a base salary for the office and also allots \$6,000 to the town clerk-treasurer for work performed for a town utility, then the total compensation to the town clerk-treasurer is \$10,000 for campaign finance reporting purposes. A declared candidate for the office in this example must file reports with the county election board regardless of whether the candidate has raised more than \$500 in contributions or spent more than \$500 in expenditures.

See above sections for more information about the Outgoing Treasurer's Report and the CFA-11 Large Supplemental Reports that may be required when the candidate's statement of organization (CFA-1) is filed.

NOTE: A candidate's committee is not "automatically" disbanded after an election if the candidate is defeated for the office. A candidate's committee must continue to file reports until a "Final/Disbands Committee Report" is filed in the appropriate office. Failure to file reports according to the state's campaign finance reporting schedule results in a \$50 per calendar day fine, up to \$1000. **If a candidate is elected, the candidate must keep their campaign finance committee open while serving in that elected office or until such a time the person is no longer a candidate for elected office.**

Candidates for School Board Offices

A candidate for school board office is **NOT REQUIRED TO FILE ANY CAMPAIGN FINANCE REPORT OR STATEMENT WITH A COUNTY ELECTION BOARD UNLESS THE CANDIDATE'S COMMITTEE RECEIVES MORE THAN \$500 IN CONTRIBUTIONS OR MAKES MORE THAN \$500 IN EXPENDITURES.** (IC 3-9-1-5.5)

Once the candidate crosses the \$500 threshold in contributions or expenditures (that is, \$500.01 or more), the candidate must file a Statement of Organization (CFA-1 form) to establish a principal candidate's committee no later than noon (prevailing local time), ten (10) days after crossing this threshold. The candidate will then file campaign finance reports (CFA-4 forms) in the same manner as other candidates. Once a candidate crosses the threshold, the candidate's committee must remain open for the remainder of the campaign and if elected for the duration of the candidate's time in office. If the candidate is unsuccessful or once the candidate completes their time in office, the committee may disband. (IC 3-9-5-6; IC 3-9-5-7)

Candidates for school board must file campaign finance reports with each county within the school board district. (IC 3-9-5-4)

See above sections for more information about the Outgoing Treasurer's Report and the CFA-11 Large Supplemental Reports that may be required when the candidate's statement of organization (CFA-1) is filed.

NOTE: A candidate's committee is not "automatically" disbanded after an election if the candidate is defeated for the office. A candidate's committee must continue to file reports until a "Final/Disbands Committee Report" is filed in the appropriate office. Failure to file reports according to the state's campaign finance reporting schedule results in a \$50 per calendar day fine, up to \$1000. **If a candidate is elected, the candidate must keep their campaign finance committee open while serving in that elected office or until such a time the person is no longer a candidate for elected office.**

Notice from Organization or Other Campaign Finance Committee to Candidate's Committee

CFA-5 Notice to Candidate's Committee

This form is used by any organization or other campaign finance committee (*including another candidate's committee*) to notify a candidate's committee of either:

- 1) receipt of a contribution on behalf of the candidate's committee, or
- 2) the expenditure of funds by the committee on behalf of a candidate's committee, if the expenditure is made in support of the candidate who is specifically identifiable, or the expenditure is made in opposition to an opponent of the candidate who is specifically identifiable. (IC 3-9-5-15)

An expenditure is not considered to be made on behalf of a candidate if the expenditure is made to inform the members of the organization or the development of the committee's political party.

When any of the above listed events occur, this notice must be transmitted immediately to the candidate's committee. Failure to do so may create discrepancies in the Receipts and Expenditures Reports of the candidate's committee.

The CFA-5 notice must contain **ALL** information required for the candidate's committee to properly report the contribution on the CFA-4 or CFA-11 report. This form is not to be filed with the Election Division or any county election board but must be maintained as part of the records of the candidate's committee for the same period of time as required for all other records. (IC 3-9-5-15)

Contributions

Definition of Contribution

A **contribution** is any donation accepted by a candidate's committee and made for the purpose of influencing an Indiana election. A "contribution" includes cash, checks, gifts of property or services, loans, in-kind contributions, or any other things received by the committee having value. Contributions may be made by an individual, business, profit or non-profit corporation, trade association, labor organization, regular party committee, candidate's committee, or any other type of organization. (IC 3-5-2-15)

A contribution is considered to be received and accepted by a committee when any member of the committee:

- 1) has physical possession of the contribution; and
- 2) manifests an intent to keep the contribution by depositing the contribution, subject to IC 3-9-5-14(c). (IC 3-9-1-25)

A person makes a contribution during the calendar year in which the person relinquishes control over the contribution by (1) depositing the contribution in the United States mail; or (2) transferring the contribution to any other person who has been directed to convey the contribution to the person intended to be the recipient of the contribution. (IC 3-9-1-25.5)

Itemized Contribution

Itemized contributions are those contributions received by a candidate's committee from a contributor whose individual contributions or cumulative (*aggregate*) contributions exceed \$100 during any calendar year. Thus, if a donor makes one contribution of more than \$100 in a year (that is \$100.01 and above), then the name and address of the donor and the amounts and dates of this and each subsequent contribution must be itemized (*listed*) on Schedule A of the CFA-4 form. The total of all itemized contributions per reporting period must be entered in Column A on line 15(a) of the CFA-4 Summary Sheet. It is not necessary to amend previously filed reports to itemize contributions of less than \$100 given during the year **before** the individual crossed the threshold for itemization. (IC 3-9-5-14)

Unitemized Contributions

Unitemized contributions are those contributions received by a candidate's committee from contributors whose total contributions for a calendar year do not exceed \$100. Thus, if a donor makes one contribution per year of \$100 or less or several contributions whose total is \$100 or less for the year, then the total the donor gave is not itemized. Instead, it is totaled with all other similar unitemized contributions as reported on the CFA-4 Summary Sheet in Column A on line 15(b). (IC 3-9-5-14)

Note: If during the calendar year the cumulative contributions from any individual total \$100.01 or more, then the contribution must be itemized by identifying the individual on the appropriate Schedule A of the CFA-4 Report.

Example: Mr. Smith gives \$10 to primary candidate Jones in March, which was totaled with the other unitemized contributions for the pre-primary report. Mr. Smith contributes another \$101 in June and \$10 in September to candidate Jones. The June and September contributions must be itemized on the October report, bringing the year to date total for Mr. Smith to \$121 (\$10 + \$101 + \$10). The pre-primary report does not need to be amended to itemize Mr. Smith's March contribution as it is noted in the year-to-date total on the October report.

In-Kind Contribution

In-kind contributions are generally those contributions of things or services (*such as posters, billboards, use of automobile, free lodging or any other type of property or services*) that are paid for by another person or entity and then given to the committee or distributed by another for the benefit of the reporting committee. An in-kind contribution **does not** include a donation of cash, checks, or promissory notes. (IC 3-5-2-15)

Example: A private individual or a committee printed and distributed 1,000 posters using the reporting candidate's picture and name, with the candidate's approval. The posters would be an in-kind contribution to the candidate's committee. If the posters have a fair market value of \$250, this amount should be listed on Schedule A **and also** on Schedule B of the CFA-4 form.

The reason for the double entry of the value of an in-kind contribution (on the contribution schedule and the expenditure schedule of the CFA-4) is that the receipt by a committee of a non-cash item (*posters, lodging, transportation, etc.*) is considered the same

as receiving the value of the goods or services in money and then spending that money to obtain the goods or services. In-kind contributions are itemized generally under the same guidelines as itemized contributions, except when between campaign finance committees. (*In that situation, the contribution would be considered a "Transfer-In."*)

Double Entry Method for In-Kind Contributions

In-kind contributions are generally those contributions of things or services (*such as posters, billboards, use of automobile, free lodging or any other type of property or services*) that are paid for by another person or entity and then given to the committee or distributed by another for the benefit of the reporting committee. An in-kind contribution **does not** include a donation of cash, checks, or promissory notes. (IC 3-5-2-15)

Example: A private individual or a committee printed and distributed 1,000 posters using the reporting candidate's picture and name, with the candidate's approval. The posters would be an in-kind contribution to the candidate's committee. If the posters have a fair market value of \$250, this amount should be listed on Schedule A **and also** on Schedule B of the CFA-4 form.

The reason for the double entry of the value of an in-kind contribution (on the contribution schedule and the expenditure schedule of the CFA-4) is that the receipt by a committee of a non-cash item (*posters, lodging, transportation, etc.*) is considered the same as receiving the value of the goods or services in money and then spending that money to obtain the goods or services. In-kind contributions are itemized generally under the same guidelines as itemized contributions, except when between campaign finance committees.

Returning or Refunding Contributions

On occasion, a committee may decide not to accept all or part of a contribution. This may occur because the contributor is prohibited under state law from making any contribution (*a foreign national, for example*), or because the contributor has made a contribution that exceeds the total amount allowed in that calendar year (*a corporation or labor union, for example*). A committee may also decide not to accept all or part of a contribution for purely political reasons.

If a committee has not "received and accepted" the contribution by depositing the contribution in an account or otherwise using this money (see IC 3-9-1-25), then the committee may **simply return** the contribution to the contributor. In this case, the committee is **not** required to report that the contribution was received or returned or to otherwise refer to this contribution on the committee's report.

If the committee has received and accepted the contribution by depositing the contribution in an account or otherwise using this money (see IC 3-9-1-25), then the committee **may refund** the contribution (*typically by sending a check in that amount to the contributor*). However, the committee **must** report the contribution on the appropriate contributor schedule (*CFA-4 Schedule A-1, for example*) and **must** report the refund of the contribution on CFA-4 Schedule B if the committee chooses to refund the contribution.

Candidate's Contribution

A candidate may make contributions to the candidate's own committee or to another campaign finance committee. Candidate contributions include expenditures made by the candidate from the candidate's personal funds to further the candidate's candidacy. Thus, if a candidate gives money to the candidate's committee, this money must be treated as a contribution or a loan and appropriately designated on CFA-4 Schedule A-1. In addition, all loans must be listed as a debt owed by the committee on CFA-4 Schedule D.

If a candidate makes a direct expenditure from the candidate's own funds for a political purpose, this money must be reported as a contribution or loan and then as an expenditure; in other words, as an in-kind contribution. For example, Judge Judy purchased \$750 in yard signs using her own personal funds and does not want it reported as a loan. This direct expenditure would still need to be reported as an in-kind contribution made by Judy and reported on the CFA-1 Schedule A-1 (contributions) and Schedule B (expenditures). (See below for more information about in-kind contributions.)

If a candidate makes a contribution or a direct expenditure to the candidate's own committee in excess of \$1,000 or more in one lump sum or aggregate during the supplemental reporting period, then a CFA-11 report ("48-hour" contribution report) must be filed. For example, Daniel Dogcatcher loaned his committee \$2000 during the supplemental filing period before the primary election. The loan is considered a contribution and must be disclosed, and a CFA-11 report must be timely filed.

Transfer-In

A “Transfer-In” is when funds are transferred from one committee to another or when a donation of funds to influence an election on a public question is accepted as a contribution. The accepting committee is considered to be receiving a contribution in the amount of the funds transferred.

Contributions Received Through Third-Party Electronic Payment Platforms

Committees receiving contributions through a third-party electronic payment platform must report the total amount received before fees or charges from the payment platform are applied in the contributions section of the committee’s campaign finance report (Schedule A of the CFA-4 Report of Receipts and Expenditures or CFA-11 Supplemental Large Contribution Report. (IC 3-9-5-14) Any fees or charges from the payment platform must be reported as an expenditure by the committee on Schedule B of their CFA-4 Report of Receipts and Expenditures. (IC 3-9-5-14)

Contributions from Joint Accounts

If a committee receives an itemized contribution from an account held by more than one person (*the most common example being spouses whose names are both on a checking account*), the contribution should be listed on the CFA-4 schedules as having been made by the person who signed the check. If the check is signed by both persons, or the check is accompanied by a written statement specifying that each person is a contributor and the amount of the contribution to be attributed to each, then the contribution should be listed on the CFA-4 schedules accordingly. If it is impossible to assign the contribution to one individual using these rules, then put the names of both individuals as the contributor on Schedule A-1.

Limitations on Contributions

The most significant limitations on contributions contained in the Campaign Finance Act apply to corporations, labor organizations, candidates for statewide office, state legislative candidates, certain judges, and certain state employees. (*See the Corporations and Labor Organizations section later in this Manual for further information on contribution limitations.*)

- A. **Statewide Candidates:** An individual who holds a state office (a “statewide” office) or who is a candidate for state office, or the candidate’s committee of a candidate for state office, may not solicit contributions, accept campaign contributions, or conduct other fundraising activities during the period beginning on the day in January in each odd-numbered year when the general assembly reconvenes and ending on the day in the odd-numbered year when the general assembly adjourns sine die. This restriction does not prohibit a state officeholder or a candidate for state office from participating in party activities conducted by a regular party committee.
- B. **State Legislative Candidates:** A candidate for a state legislative office (*whether an incumbent state legislator, or not*) and the candidate’s committee may not solicit or accept campaign contributions or conduct other fundraising activity during the “long session” (*odd-numbered years*). The “long session” begins for the purpose of the prohibition when the General Assembly reconvenes in January. This prohibition ends when the General Assembly adjourns sine die in an odd-numbered year, such as 2025 and 2027, for example.

This prohibition **does not** apply in even-numbered years (*such as 2026, for example*), although the House, Senate, or legislative caucus committees may have adopted rules restricting activity by the committee or its members. This prohibition **does not** apply to legislative candidates participating in regular party committee activities. Contact the respective legislative caucus for information on this issue. (IC 3-9-2-12)

- C. **Judicial Candidates:** Candidates for election to (*or retention in*) judicial office are governed by *The Code of Judicial Conduct*, which restricts political activity including the acceptance of contributions by these candidates. Contact Indiana Office of Court Services (formerly State Court Administration) at (317) 232-2542 or (317) 232-1313 for more information regarding these restrictions.
- D. **Allen County Superior Court Judge Candidates:** A special statute (IC 33-33-2-11) limits the amount of contributions that may be accepted by candidates for this office to a total of \$10,000 from all sources and prohibits contributions from political parties and political action committees to their candidates.

- E. **Lake County Superior Court Judge Candidates:** A special statute, which only applies to Lake County superior court judges (IC 33-33-45-44(c)), provides that a political party shall not directly or indirectly campaign for or against a judge who is subject to a retention vote under IC 33-33-45.
- F. **State Employees:** Although most state officers and employees have the right to make contributions to candidates and participate fully in the political process (IC 4-15-10-2), some officers and employees may not solicit or receive contributions. Refer to the statutes listed below for detailed information:
- 1) The Alcohol and Tobacco Commission is prohibited from the following pursuant to IC 7.1-2-1-12:
A commissioner may not solicit or accept a political contribution from any person or entity that has a permit or has applied for a permit issued by the commission. However, the right of a commissioner to vote as the commissioner chooses and to express the commissioner's opinions on political subjects and candidates may not be impaired.
 - 2) Department of Homeland Security Employees are prohibited from the following per IC 10-14-3-26:
Full-time employees of the agency may not participate in political activities.
 - 3) The Indiana Ethics Commission enforces the following administrative rule, 42 IAC 1-5-4 Political Activity:
 - a. state employee or special state appointee shall not engage in political activity including solicitation of political contributions from:
 1. another employee or special state appointee; or
 2. any other person;when on duty or acting in an official capacity.
 - b. This section does not prohibit a state employee or special state appointee from engaging in such activity when not on duty.
 - c. A state employee or special state appointee shall not solicit political contributions at any time from:
 1. persons whom the employee or special state appointee knows to have a business relationship with the employee's or the special state appointee's agency; or
 2. state employees or special state appointees directly supervised by the employee or the special state appointee.
 - d. The appointing authority of an agency and all employees or special state appointees with purchasing or procurement authority on behalf of the state shall not solicit political contributions on behalf of any candidate for public office, unless that individual is a candidate for public office himself or herself.

Prohibited Contributions

No contribution may be lawfully made unless it is made to a candidate's committee or to a person authorized by law to accept contributions. Other prohibitions in state law apply to foreign nationals and individuals and other entities involved in the regulated gaming industries. (See "Prohibited Contributors" section later in this Manual for detailed information.)

Separate Personal Funds from Campaign Funds

All funds of a candidate's committee that accept contributions or makes expenditures in an aggregate amount of more than two hundred dollars (\$200) in a year must be segregated from and not commingled with any personal funds of officers, members, or associates of the committee. (IC 3-9-2-9) In other words, most candidate committees will need to open a separate bank account for campaign finance purposes. Committees should work with the financial institution to determine what, if any, additional information is needed to open the account. Committees may be required to contact the Internal Revenue Service to obtain an "employer identification number" (EIN) to open the account. However, the Indiana Election Division and county election boards cannot advise committees on these matters.

Joint Fundraisers by Candidates

On occasion, two or more candidates may wish to conduct a campaign fundraising event and to share in the proceeds. If a contribution to participate in the fundraiser is made to one candidate's committee, and a percentage of the funds is then transferred to one or more other candidates, a question may arise whether the transaction has violated IC 3-14-1-11, which prohibits making or accepting a contribution in the name of another person.

Although the contributor clearly intended to make a contribution to both candidates, the contributor's name would appear only on one campaign finance report and would not be identified in the report of the committee receiving the transferred funds.

The safest solution to this problem may be to have the event hosted by a political action committee, which would report contributions on its report, and then report the transfer of funds to each candidate committee. A political action committee may be specially created for this purpose and then dissolved following the fundraising event. (See *Chapter 4 for detailed information concerning political action committees.*)

Expenditures

Money received by a candidate or any committee as a contribution may not be used for primarily personal purposes by the candidate, the committee, or by any other person except as described below. (IC 3-9-3-4)

Definition of Expenditure

An **expenditure** is any payment, transfer or disbursements of money or things of value to another for political purposes. All expenditures made by a campaign finance committee must be reported on the Report of Receipts and Expenditures of a Candidate's Committee (CFA-4) for the period in which the expenditure was made. (IC 3-5-2-23)

Itemized Expenditure

Expenditures made by a campaign finance committee to an individual, business, group or others when the total (*aggregate or cumulative*) of the individual payments exceed \$100 during any calendar year or reporting period must be itemized.

Example: If a committee makes a payment that totals more than \$100 for the year, then the individual receiving the payment from the committee must be itemized (*listed*) on Schedule B of the CFA-4. The total of all itemized expenditures per reporting period must be entered in Column A on line 17(a) of the CFA-4 Summary Sheet. (IC 3-9-5-14)

Unitemized Expenditure

Expenditures made by a campaign finance committee to an individual, business, group, or others, the total of which does not exceed \$100 during any calendar year may be reported as unitemized expenditures. The total of all unitemized expenditures per reporting period must be entered on line 17b of the Summary Sheet on the CFA-4. (IC 3-9-5-14)

Double Entry Method for Candidate Expenditures

If a candidate makes a direct expenditure from the candidate's own funds for a political purpose, this money must be reported as a contribution or loan and then as an expenditure; in other words, as an in-kind contribution. For example, Judge Judy purchased \$750 in yard signs using her own personal funds and does not want it reported as a loan. This direct expenditure would still need to be reported as an in-kind contribution made by Judy and reported on the CFA-1 Schedule A-1 (contributions) and Schedule B (expenditures). (See below for more information about in-kind contributions.)

If a candidate makes a contribution or a direct expenditure to the candidate's own committee in excess of \$1,000 or more in one lump sum or aggregate during the supplemental reporting period, then a CFA-11 report ("48-hour" contribution report) must be filed. For example, Daniel Dogcatcher loaned his committee \$2000 during the supplemental filing period before the primary election. The loan is considered a contribution and must be disclosed, and a CFA-11 report must be timely filed. (IC 3-9-2-2)

Double Entry Method for In-Kind Contributions

In-kind contributions are generally those contributions of things or services (*such as posters, billboards, use of automobile, free lodging or any other type of property or services*) that are paid for by another person or entity and then given to the committee or distributed by another for the benefit of the reporting committee. An in-kind contribution **does not** include a donation of cash, checks, or promissory notes. (IC 3-5-2-15)

Example: A private individual or a committee printed and distributed 1,000 posters using the reporting candidate's picture and name, with the candidate's approval. The posters would be an in-kind contribution to the candidate's committee. If the posters have a fair market value of \$250, this amount should be listed on Schedule A **and also** on Schedule B of the CFA-4 form.

The reason for the double entry of the value of an in-kind contribution (on the contribution schedule and the expenditure schedule of the CFA-4) is that the receipt by a committee of a non-cash item (*posters, lodging, transportation, etc.*) is considered the same as receiving the value of the goods or services in money and then spending that money to obtain the goods or services. In-kind contributions are itemized generally under the same guidelines as itemized contributions, except when between campaign finance committees.

Fees Or Charges On Contributions Received Through Third-Party Electronic Payment Platforms

Committees receiving contributions through a third-party electronic payment platform must report the total amount received before fees or charges from the payment platform are applied in the contributions section of the committee's campaign finance report (Schedule A of the CFA-4 Report of Receipts and Expenditures or CFA-11 Supplemental Large Contribution Report. (IC 3-9-5-14) Any fees or charges from the payment platform must be reported as an expenditure by the committee on Schedule B of their CFA-4 Report of Receipts and Expenditures. (IC 3-9-5-14)

Transfer-Out

A "Transfer-Out" is when funds are transferred from one committee to another or when a donation of funds to influence an election on a public question is accepted as a contribution. The giving committee is considered to be making an expenditure in the amount of the funds transferred.

Prohibited Expenditures

It is unlawful for any person, other than a treasurer, to pay any of the expenses of any committee, except as provided by law. A candidate's committee or any person may not collect, receive, keep, or disburse money or other things of value for political purposes, unless a treasurer has been appointed **and unless such money or things so received, disbursed, or expended have passed through the hands of the treasurer.** (IC 3-9-4-16(a)(3); IC 3-9-4-17(a)(3))

Money received by a candidate or committee as a contribution may be used only:

- 1) To defray any expenses reasonably related to the person's or committee's:
 - a. Campaign for federal, statewide, state legislative, or local offices;
 - b. Continuing political activity; or
 - c. Activity related to service in an elected office;
- 2) To make an expenditure to any national, state, or local committee of any political party or another candidate's committee; or
- 3) Upon dissolution of a committee, in a manner permitted under IC 3-9-1-12.

A person who knowingly or intentionally violates IC 3-9-3-4 commits a Class A infraction and may be subject to a judgment of up to \$10,000 or a civil penalty of up to \$1,000 assessed by the Commission or the appropriate county election board. (IC 3-14-1-16; IC 3-9-4-16; IC 3-9-4-17)

Reporting In-Kind Expenditures for Joint Fundraisers

On occasion, more than one candidate may join together for a fundraising event. Candidate A agrees to make expenditures before the event to pay for the fundraising costs, with the understanding that Candidate B will reimburse Candidate A for a portion of the total costs. If this occurs, Candidate B should report this reimbursement as an expenditure on the date funds are transferred to Candidate A, which may not necessarily be the same date of the joint fundraiser.

Expenditure Codes

All campaign finance committees MUST enter an expenditure code for each itemized expenditure made by the committee. (IC 3-9-4-4) The committee must enter one of the four (4) codes listed below in the box at the upper left corner of the "Recipient's Name and Mailing Address" section on Schedule B of the CFA-4 form. The reverse side of the form contains instructions regarding these codes. The expenditure codes committees must use are as follows:

Code: C

Expenditure Type: Contributions

Expenditure Definition: Direct and in-kind contributions the campaign can legally make to other campaigns, political action committees, community and charitable organizations. In the description column, the filer is directed to specify who benefited and, if in-kind, what was purchased.

Code: F

Expenditure Type: Fundraising

Expenditure Definition: Expenditures, direct or in-kind, associated with holding a fundraiser, including payments to restaurants, hotels and caterers, other food and refreshment vendors, entertainers, and speakers.

**Filers are directed to use an "A" for expenditures for printed matter produced in connection with fundraising events.*

Code: A

Expenditure Type: Advertising

Expenditure Definition: Expenditures associated with the production, design, photography, copy, layout, printing, reproduction and purchase of advertising and campaign communications including:

- Radio and television advertising
- Advertising in newspapers, periodicals, and other publications
- Advertisements on billboards and yard signs
- Campaign paraphernalia such as buttons, bumper stickers, T-shirts, hats, etc.
- Websites
- Campaign literature
- Printed solicitations
- Fundraising letters
- Mailing lists

Code: O

Expenditure Type: Operations

Expenditure Definition: General campaign operating expenses and overhead including:

- Wages, salaries and benefits associated with hiring campaign employees and other paid workers who provide miscellaneous services
- Contracts, fees, and commissions paid to campaign management companies and contract consultants including law firms
- Headquarters purchase or rental
- Utilities
- Purchase or rental of office equipment and furniture for the campaign
- Surveys and Polls – Including expenditures associated with the design and production of polls, election trend reports, voter surveys, telemarketing, telephone banks, Get out the Vote drives, etc.
- Postage – Including stamps, or metered postage, direct mail services and delivery services like United Parcel Services and Federal Express
- Travel – Including fares, accommodations and meals from campaign trips

Penalty: A report without the required expenditure codes is considered a defective report. The committee may be subject to a possible civil penalty of \$10 a calendar day up to \$100 plus any investigative costs if the defect is not timely corrected. (See Chapter 10 for more information about the penalty for defective reports.)

Debts

Debts (Loans): Debts (*loans*) include all money or things of value that must be repaid or returned. Debts include, but are not limited to, amount of monies or items borrowed, credit purchases, credit card accounts, or other unpaid debts.

- Debts **owed by** a committee (*Schedule D, CFA-4*) are those items borrowed by the reporting committee from an individual, business, lending institution, credit card company or another committee.

- Debts **owed to** a committee (*Schedule E, CFA-4*) are those items that the reporting committee has loaned to another committee or other entity with the requirement that the item or money be returned. (IC 3-9-5-14)

If a committee pays a debt owed by the committee and does so by mailing a check to the creditor, the committee should indicate that the debt has been paid as of the date the check was mailed or otherwise delivered to the creditor.

If the creditor does not deposit the committee's check, or for any other reason the check does not clear the committee's account before the end of the reporting period, the committee's report should nonetheless show the debt as paid by the committee. However, if the check remains outstanding at the end of the following reporting period, it may be necessary for the committee to amend its earlier report to reconcile the balances shown on the summary sheet of the CFA-4.

Credit Purchases: Credit cards, credit accounts, etc., must be listed on the Debts Owed By the Committee, CFA-4 Schedule D, to the extent that there is still an outstanding balance (*amount still owing*). However, any payment made to pay off a credit purchase is considered an expenditure and the vendor or individual must be itemized as such.

Investments: Money received as a contribution may be invested by a committee in an account with a financial institution, savings and loan association, or credit union, or in any equity account. Any loss resulting from an investment may be reported as a committee expenditure. Any gain resulting from an investment must be reported as income.

Filing of Campaign Finance Reports

Facsimile (FAX) Filings

The Election Division or county election board is not required to accept a campaign finance report sent by fax unless the Indiana Election Commission or county election board has approved a policy permitting it. The Commission has approved the filing of reports or statements by fax with the Election Division. (IC 3-9-5-7) (IEC Order 1999-87). However, statewide and state legislative candidates are required to file electronically with the Election Division at campaignfinance.in.gov, and not by fax. (IC 3-9-4-4) Judicial or local candidates are directed to check with the appropriate county election board for more information regarding the county's fax policy.

E-Mail Filing

Committees filing with the county election board may submit their campaign finance reports via e-mail.. (IC 3-9-5-7) Committees filing with the county election board should confirm the email address to submit a campaign finance report.

Filing of a report occurs under IC 3-5-2.1-47 on the date and at the time electronically recorded by the office's computer system. If a discrepancy exists between the text of the electronic mail and the printed report, the text of the printed report prevails until an amendment is filed under this article to correct the discrepancy. (IC 3-5-9-7)

Some political action committees and all regular party committees required to file with the Indiana Election Division may email their campaign finance reports to campaignfinance@iec.in.gov. However, all candidate committees and certain political action committees are otherwise required to file reports electronically with the Indiana Election Division (see below).

Online Filing

The Indiana Election Division is required to notify each candidate's committee that is required to file with the Election Division that the Election Division will provide (*at the candidate's request and at no cost*) a standardized online database to permit the committee to generate an electronic version of the campaign finance reports and statements required to be filed with the Election Division. However, the Election Division is not required to provide or alter the database to make the program compatible for installation or operation on a specific computer. (IC 3-9-4-4)

State legislative and statewide candidates are required by law to file campaign finance reports electronically! If the committee fails to file its required campaign finance report or statement electronically in accordance with this requirement, the Indiana Election Commission may impose a fine equal to the costs incurred by the Election Division for the manual entry of the data in the campaign finance database, plus any investigative costs. (IC 3-9-4-16)

The online system is not designed for local candidate committees. County election boards may, but are not required, to offer an online campaign finance solution for local candidate committees, political action committees, or regular party committees. Please contact your county election board to inquire if such a system is available through their office.

For further information regarding online filing, contact the Election Division at (800) 622-4941 or (317) 232-3939 or send an e-mail to campaignfinance@iec.IN.gov.

Electronic Signatures

Indiana Code 3-5-4-1.7(c) authorizes use of an electronic signature, digital signature, digitized signature, or photocopied signature of a candidate, campaign finance committee chairman, or campaign finance committee treasurer to be used for campaign finance statements and reports filed under [IC 3-9](#).

Filing Reminders

NOTE: For those candidates, political action committees, or regular party committees that are not required to file online, the Indiana Election Division discourages submitting reports by regular mail. If a report is delayed or not received by the Division before the applicable deadline, keep in mind that a postmark is not considered the date that the report is filed. Instead, a mailed report must be in the possession of the Election Division or the county election board and file stamped to meet the deadline. Additionally, sending reports by certified U.S. mail results in delivery delays due to the tracking procedures used by USPS for such mail.

Committees filing with the Indiana Election Division is encouraged to file reports electronically through campaignfinance.in.gov. The Campaign Finance staff is happy to assist you with setting up an account for you to do so conveniently, and with the certainty that your report has been received by the filing deadline. Judicial officers and local candidates should contact the county election board to confirm their capacity to receive e-mail or fax filings or whether the county offers an online campaign report filing solution.

Internet Publishing of Campaign Finance Reports

The Indiana Election Division has a Campaign Finance Database that makes the information contained in the campaign finance reports filed with the Division available in a searchable, digital form on the Internet. All reports filed with the Division are published on the Election Division's Internet homepage at www.in.gov/sos/elections and on the state's campaign finance website: <http://campaignfinance.in.gov>

The Election Division strives to ensure that all entries on this homepage concerning the committee's campaign finance reports are accurate and complete. However, due to large volumes of data entry and short deadlines for publishing reports before elections, some errors can be expected to occur. If you discover an error or have a question regarding the Internet publication of a report, please contact the Election Division as soon as possible. We will work to resolve any problem quickly and efficiently. County election boards may publish campaign finance reports online. Please contact your local election board to determine if such an arrangement has been made.

The state's website does not contain campaign finance reports for local candidates, political action committees or regular party committees that do not support state candidates. Please contact your county election board to inquire if such a system is available through their office.

Audits & Inquiries

The Election Division campaign finance staff or the county election board may contact your committee advising that a report or statement of organization is delinquent or defective, asking for clarification of a report or statement, or requesting information promptly.

Defective & Delinquent Reports

The Election Division and each county election board shall:

- 1) Ascertain whether candidates, committees or other persons have failed to file statements of organization or reports or have filed defective statements of organization or defective reports.

- 2) Give notice to **delinquents** to file a statement of organization or a report immediately upon receipt of notice.
- 3) Give notice to a committee filing a **defective** report to file a report to correct the defective report not later than noon (prevailing local time), five (5) calendar days after receiving the notice.
- 4) Make available for public inspection a list of delinquent reports and persons who fail to file the required statements and reports. The Election Division and each county election board shall post a list of delinquents in a public place at or near the entrance of the Division's or election board's respective offices. (IC 3-9-4-14 (a)(3))

DELINQUENT REPORT FINES: A person who fails to file a required statement or report is subject to a civil penalty of up to \$1,000 to be assessed by the Commission or county election board, for the delinquent report. The penalty is \$50 per calendar day with the afternoon of the deadline day counting as the first day. The Commission or county election board may add investigative costs to the penalty. (IC 3-9-4-16(c); IC 3-9-4-17(c))

A person who fails to file a report required by the Campaign Finance Act with the appropriate office commits a Class B misdemeanor and is subject to a \$1,000 fine, 180 days imprisonment, or both. (IC 3-14-1-14)

DEFECTIVE REPORT FINES: A person who fails to file a correction to a defective report after being notified to do so is subject to a civil penalty up to \$100 to be assessed by the Commission, county election board, or both. The penalty is \$10 per calendar day, with the afternoon of the fifth day after receipt of the notice counting as the first day. The Commission or county election board may add investigative costs to the penalty. (IC 3-9-4-16(b); IC 3-9-4-17(b))

A person who knowingly files a fraudulent report commits a Level 6 felony, and is subject to a \$10,000 fine, two and one-half years imprisonment, or both. (IC 3-14-1-13)

OTHER PROHIBITIONS: Committees for state office or state legislative office that violate the prohibition against fundraising during a "long session" are subject to a civil penalty to be assessed by the Commission. This penalty is equal to the greater of \$1,000 or two times the amount of the contribution received. (IC 3-9-4-16(f))

A candidate for Allen County Superior Court Judge who exceeds the special limits applicable to those candidates is also subject to a Class B misdemeanor penalty along with a civil penalty to be assessed by the Allen County Election Board of no more than three times the amount of the excess contribution. (IC 3-14-1-10.5)

Disbanding a Candidate's Committee

A candidate's committee may disband by giving written notification and filing a final report (*CFA-4 form*) with the Election Division or appropriate county election board. Please note, elected officials are required to keep their candidate's committee open for the duration of their time in that office or until such a time the person is no longer a candidate for elected office.

Be certain to CHECK THE FINAL/DISBANDS BOX in section 11 of the CFA-4 Summary Sheet indicating that report is the final report. Otherwise, the committee will remain open, and the candidate's committee will be required to file an annual report the third Wednesday of each January that the committee remains open.

If there are surplus funds, the committee may transfer the funds before disbanding to one or any combination of the following:

- 1) one or more regular party committees;
- 2) one or more candidate's committees;
- 3) the Election Division;
- 4) an organization exempt from Federal income taxation under section 501 of the Internal Revenue Code; and/or
- 5) contributors to the committee (*on a pro rata basis*). (IC 3-9-1-12)

The funds may also be used to:

- 1) defray any expense reasonably related to the candidate or committee's campaign for office;
- 2) continuing political activity, or activity related to service in an elected office; and/or
- 3) to make an expenditure to any political party committee or another candidate's committee. (IC 3-9-3-4)

A dissolution and transfer of funds do not relieve the committee or its members from civil or criminal liability. (IC 3-9-1-12(g))

NOTE: A candidate's committee is not "automatically" disbanded after an election if the candidate is defeated for the office. A candidate's committee must continue to file reports until a "Final/Disbands Committee Report" is filed in the appropriate office. Failure to file reports according to the state's campaign finance reporting schedule results in a \$50 per calendar day fine, up to \$1000. **If a candidate is elected, the candidate must keep their campaign finance committee open while serving in that elected office or until such a time the person is no longer a candidate for elected office.**

Federal Tax Information

If a committee treasurer wants to open a bank account, most banks will require an employer identification number (EIN). For more information on obtaining this number, call the IRS at 800-829-4933.

Obtaining an EIN or other tax ID number is not a requirement of the state's Campaign Finance Act or other election laws. Therefore, the Indiana Election Division and the county election board cannot assist you with obtaining this employer identification number.

Chapter 4: Political Action Committee and Legislative Caucus Committee

Political Action Committee: An organization located within or outside Indiana that:

- 1) proposes to influence the election or defeat of a candidate for statewide, state legislative, local or school board office or the outcome of a public question that will appear on the ballot in Indiana, **and**
- 2) accepts contributions or makes expenditures during a calendar year that in the aggregate exceeds one hundred dollars (\$100) (that is, \$100.01 or more).

“Organization” has a very broad definition. It means any person who is not an individual. The term includes a business firm or corporation, a limited liability company, a labor organization, a religious organization, a political club, a trustee, a receiver, or any other type of association or group of individuals. (IC 3-5-2.1-74).

“Political Action Committee” also refers to all campaign finance committees that **are not** candidate’s committees, regular party committees, legislative caucus committees, or an auxiliary party organization. (IC 3-5-2.1-78)

A corporation or labor organization that makes a contribution authorized by state law or makes an expenditure is not considered a PAC. Please see Chapter 6 in the *Manual* for more information.

Legislative Caucus Committee: An organization that is (1) organized by members of the general assembly who belong to the same state political party; (2) proposes to influence only the election of candidates for state legislative office; and (3) accepts contributions or makes expenditures that exceed \$100 during a calendar year to influence only the election of candidates for state legislative office. (IC 3-5-2.1-59)

As used in this chapter, “PAC” refers to political action committees AND legislative caucus committees unless otherwise indicated.

Organizing a Political Action Committee

Every political action committee must have a chairperson (chairman) and a treasurer. No expenditures may be made or contributions accepted for or on behalf of a political action committee without the authorization of its chairperson or treasurer. Within ten (10) days after an organization becomes a political action committee, the committee must file a statement of organization (*CFA-2 form*). This form contains a line for a committee to indicate if it is a “legislative caucus committee” rather than a political action committee. (IC 3-9-1-3)

The **chairperson** is the elected or appointed head or presiding officer of the political action committee. Every political action committee must have a chairperson. A person may be the chairperson of more than one committee but cannot be a treasurer of any committee.

A **treasurer** of the political action committee:

- 1) Must be a United States citizen;
- 2) May not be the chairman of a committee (IC 3-9-1-13);
- 3) Must be appointed treasurer in writing as required by IC 3-9-1-14; and
- 4) Must file the written instrument of appointment as required by IC 3-9-1-15.

A treasurer of a political action committee may be the treasurer of another campaign finance committee unless the treasurer is also a candidate. (IC 3-9-1-18)

While an individual can be a chair of multiple committees or a treasurer of multiple committees, a person cannot be a chair of a committee and a treasurer of any committee. The only exception is that a candidate for elected office can act as chair and treasurer of their own candidate's committee. If a candidate serves as the chair and treasurer of their own candidate's committee then the candidate cannot be designated to serve as a treasurer of any other committee. The chairman of a committee shall appoint or designate the treasurer of the committee in a written instrument. (*This is included on the CFA-2 form.*) (IC 3-9-1-14)

Forms to File

CFA-2 Political Action Committee Statement of Organization

All political action committees must file a statement of organization (*CFA-2 form*) to disclose the committee's organization and purpose. The political action committee must file the CFA-2 form not later than noon (prevailing local time), ten (10) days after the committee becomes a PAC. The committee becomes a PAC when the organization raises or spends more than \$100.00 (that is, \$100.01 or more) toward supporting the election or defeat of a candidate, political party, or public question. Both the chairperson and the treasurer must sign this form. (IC 3-9-1-3; IC 3-9-1-4)

AMENDING THE CFA-2 FORM: When changes occur in the information set forth in a previously filed CFA-2 form, such as a new chairperson, treasurer, mailing address, change of committee name, etc., an amended CFA-2 form must be filed not later than ten (10) days after the change. Check the box on the CFA-2 form to indicate an amendment is filed. (IC 3-9-1-10)

NOTE: When filing an amendment, ONLY complete the line or lines where a change has been made. However, please include the name of the committee and the file number, if known. The chairperson and treasurer must sign the amendment.

CFA-4 Receipts and Expenditures Report of a Political Committee

Generally speaking, a political action committee treasurer must file **three (3)** receipts and expenditures reports (*pre-primary, pre-election, and annual*) for every calendar year in which the political action committee is open and active (in other words, has not filed a report and checked the appropriate box to indicate that the committee is disbanding.)

NOTE: Should a political action committee not receive or make contributions or expenditures before a primary, general, or municipal election, the political action committee must file a "zero" CFA-4 report stating that none have been made. (IC 3-9-5-16) When filing your campaign finance reports, please make sure that you are using currently approved forms, since obsolete forms cannot be accepted for filing.

Current versions of campaign finance forms can be found online at campaignfinance.in.gov. County election officials have access to a Forms Master List, which notes which version of a form is current and older versions of a form that may be grandfathered and acceptable for filing.

PRE-PRIMARY REPORT: The financial report of a political action committee covering the period beginning January 1 of the reporting year (*or the organizational date of the committee if after January 1*) and ending twenty-five (25) days before the primary election. This report must be filed with the Election Division or appropriate county election board by **noon** (prevailing local time), seven (7) days after the end of the reporting period. (IC 3-9-5-6; IC 3-9-5-7)

PRE-ELECTION REPORT: The financial report of a political action committee covering the period beginning twenty-four (24) days before the primary election and ending twenty-five (25) days before the general election. This report must be filed with the Election Division or appropriate county election board by **noon** (prevailing local time) seven (7) days after the end of the reporting period. (IC 3-9-5-6; IC 3-9-5-7)

ANNUAL REPORT: The financial report of a political action committee covering the period beginning twenty-four (24) days before the general election and ending December 31 of that year. This report must be filed with the Election Division or appropriate county election board by **noon** (prevailing local time) on the third Wednesday in January of the following year. (IC 3-9-5-10)

NOTE: Although a legislative caucus committee is required to file a pre-primary, pre-election, and annual report for its activity in a general election year, the committee is not required to file a pre-primary or pre-election report during municipal election years (2027 or 2029, for example). (IC 3-9-5-6(c))

PACs must file three reports (pre-primary, pre-election, and an annual report) in every year, except in the year after a presidential election year (2029 and 2033, for example), where only the annual report is filed unless the PAC is making contributions or expenditures to influence a special election (or, in rare instances, a municipal election) held in that year.

OUTGOING TREASURER'S REPORT: If a treasurer is removed, resigns, or otherwise vacates the position of treasurer of a political action committee, the outgoing treasurer must file a report no later than thirty (30) days after the vacancy occurs. This report must cover the period from the most recent report up to the last day the individual was treasurer. This report is filed in the usual manner and in the same location as the other reports. (IC 3-9-5-12) The purpose of the outgoing treasurer's report is to enable the new treasurer to assume office with up-to-date records. If the outgoing treasurer is deceased or is otherwise unable to complete this report, the chairman of the campaign finance committee may file the outgoing treasurer's report. (IC 3-9-5-12)

FINAL/DISBANDS COMMITTEE REPORT: No later than **noon** (prevailing local time) thirty (30) days after a political action committee disbands, the last person to be treasurer must file a financial report complete as of the last day the political action committee existed, covering the period since the most recent report. If the treasurer is deceased, a personal representative of the deceased treasurer may disband the committee. (IC 29-1-8-12) See the explanation of "Disbanding of a Political Action Committee" under this Chapter of the *Manual* for more information. (IC 3-9-5-11)

Contributions

Definition of Contribution

A **contribution** is any donation accepted by a political action committee governed by Indiana's election laws. A "contribution" includes cash, checks, gifts of property or services, loans, in-kind contributions, or any other things received by the committee that have value. Contributions may be made by an individual, business, profit or non-profit corporation, trade association, labor organization, regular party committee, candidate's committee, or any other type of organization. However, whenever a PAC accepts a donation of rent, office expenses, management fees, costs of solicitation of contributions, or other administrative costs, the PAC is not considered to be receiving a contribution. (IC 3-5-2-15)

A contribution is considered to be received and accepted by a committee when any member of the committee:

- 1) has physical possession of the contribution; and
- 2) manifests an intent to keep the contribution by depositing the contribution, subject to IC 3-9-5-14(c). (IC 3-9-1-25)

A person makes a contribution during the calendar year in which the person relinquishes control over the contribution by:

- 1) depositing the contribution in the United States mail; or
- 2) transferring the contribution to any other person who has been directed to convey the contribution to the person intended to be the recipient of the contribution. (IC 3-9-1-25.5)

Itemized Contribution

Itemized contributions are those contributions received by a political action committee from a contributor whose individual contributions or cumulative (*aggregate*) contributions exceed \$100 (that is, \$100.01 or more) during any calendar year or reporting period. Thus, if a donor makes one contribution that is more than \$100 in a year, then the name and address of the donor and the amounts and dates of this and each subsequent contribution must be itemized (*listed*) on Schedule A of the CFA-4 form.

The total of all itemized contributions per reporting period must be entered in Column A on line 15(a) of the CFA-4 Summary Sheet. It is not necessary to amend previously filed reports to itemize contributions of less than \$100 given during the year **before** the individual crossed the threshold for itemization. (IC 3-9-5-14)

Unitemized Contribution

Unitemized contributions are those contributions received by a political action committee from contributors whose total contributions for a calendar year do not exceed \$100. Thus, if a donor makes one contribution per year of under \$100 or several

contributions whose total is \$100 or less for the year, then the total the donor gave is not itemized but must be totaled with all other similar unitemized contributions. The total of all unitemized contributions per reporting period must be entered in Column A on line 15(b) of the CFA-4 Summary Sheet (IC 3-9-5-14).

If during the calendar year the cumulative contributions from any individual total \$100.01 or more, then this individual must be identified on the appropriate Schedule A of the CFA-4 Report.

Example: Mr. Smith gives \$10 to Good Government PAC in March, \$101 in June and another \$10 in September. The June and September contributions must be itemized on the October report. The April pre-primary report does not need to be amended to itemize the March contribution.

In-Kind Contribution

In-kind contributions are generally those contributions of things or services (*such as posters, billboards, use of automobile, free lodging or any other types of property or services*), that are paid for by another person or entity and then given to the committee or distributed by another for the benefit of the reporting committee. An in-kind contribution **does not** include a donation of cash, checks, or promissory notes. (IC 3-5-2-15)

Example: A private individual printed and distributed 1,000 posters using the reporting PAC's name, with the PAC's approval. The posters would be an in-kind contribution to the PAC. If the posters have a fair market value of \$250, this amount should be listed on Schedule A **and also** on Schedule B of the CFA-4 form.

The reason for the double entry of the value of an in-kind contribution (*on the contribution schedule and the expenditure schedule of the CFA-4*) is that the receipt by a committee of a non-cash item (*posters, lodging, transportation, etc.*) is considered the same as receiving the value of the goods or services in money and then spending that money to obtain the goods or services. In-kind contributions are itemized generally under the same guidelines as itemized contributions, except when between campaign finance committees.

Double Entry Method for In-Kind Contributions

In-kind contributions are generally those contributions of things or services (*such as posters, billboards, use of automobile, free lodging or any other type of property or services*) that are paid for by another person or entity and then given to the committee or distributed by another for the benefit of the reporting committee. An in-kind contribution **does not** include a donation of cash, checks, or promissory notes. (IC 3-5-2-15)

Example: A private individual or a committee printed and distributed 1,000 posters using the reporting candidate's picture and name, with the candidate's approval. The posters would be an in-kind contribution to the candidate's committee. If the posters have a fair market value of \$250, this amount should be listed on Schedule A **and also** on Schedule B of the CFA-4 form.

The reason for the double entry of the value of an in-kind contribution (*on the contribution schedule and the expenditure schedule of the CFA-4*) is that the receipt by a committee of a non-cash item (*posters, lodging, transportation, etc.*) is considered the same as receiving the value of the goods or services in money and then spending that money to obtain the goods or services. In-kind contributions are itemized generally under the same guidelines as itemized contributions, except when between campaign finance committees.

Returning or Refunding Contributions

On occasion, a committee may decide not to accept all or part of a contribution. This may occur because the contributor is prohibited under state law from making any contribution (*a foreign national, for example*), or because the contributor has made a contribution that exceeds the total amount allowed in that calendar year (*a corporation or labor union, for example*). A committee may also decide not to accept all or part of a contribution for purely political reasons.

If a committee has not "received and accepted" the contribution by depositing the contribution in an account or otherwise using this money (see IC 3-9-1-25), then the committee may **simply return** the contribution to the contributor. In this case, the committee is **not** required to report that the contribution was received or returned or otherwise refer to this contribution on the committee's report.

If the committee has received and accepted the contribution by depositing the contribution in an account or otherwise using this money (see IC 3-9-1-25), then the committee **may refund** the contribution (*typically by sending a check in that amount to the contributor*). However, the committee **must** report the contribution on the appropriate contributor schedule (*CFA-4 Schedule A-1, for example*), and **must** report the refund of the contribution on CFA-4 Schedule B, if the committee chooses to refund the contribution

Transfer-In

A “Transfer-In” is when funds are transferred from one committee to another; or when a donation of funds to influence an election on a public question is accepted as a contribution; the accepting committee is considered to be receiving a contribution in the amount of the funds transferred.

Contributions Received Through A Third-Party Payment Platform

Committees receiving contributions through a third-party electronic payment platform must report the total amount received before fees or charges from the payment platform are applied in the contributions section of the committee’s campaign finance report (Schedule A of the CFA-4 Report of Receipts and Expenditures or CFA-11 Supplemental Large Contribution Report. (IC 3-9-5-14) Any fees or charges from the payment platform must be reported as an expenditure by the committee on Schedule B of their CFA-4 Report of Receipts and Expenditures. (IC 3-9-5-14)

Contributions from Joint Accounts

If a committee receives an itemized contribution from an account held by more than one person (*the most common example being spouses whose names are both on a checking account*), the contribution should be listed on the CFA-4 schedules as having been made by the person who signed the check. If the check is signed by both persons or the check is accompanied by a written statement specifying that each person is a contributor and the amount of the contribution to be attributed to each, then the contribution should be listed on the CFA-4 schedules accordingly. If it is impossible to assign a contribution to one individual using these rules, then put both names of the individuals as the contributor on Schedule A-1.

Limitations on Contributions

The most significant limitations on contributions contained in the Campaign Finance Act apply to corporations, labor organizations, state legislative candidates, certain judges, and certain state employees. (*See the Corporations and Labor Organizations section later in this Manual for further information on contribution limitations.*)

- A. **Statewide Candidates:** An individual who holds a state office (a “statewide” office) or who is a candidate for state office, or the candidate’s committee of a candidate for state office, may not solicit contributions, accept campaign contributions, or conduct other fundraising activities related to political activity during the period beginning on the day in January in each odd-numbered year when the general assembly reconvenes and ending on the day in the odd-numbered year when the general assembly adjourns sine die. This restriction does not prohibit a state officeholder or a candidate for state office from participating in party activities conducted by a regular party committee.
- B. **State Legislative Candidates:** A candidate for a state legislative office (*whether an incumbent state legislator or not*) and the candidate’s committee may not solicit or accept campaign contributions or conduct other fundraising activity related to political activity during the “long session” (*odd-numbered years*). The “long session” begins for the purpose of the prohibition, when the General Assembly reconvenes in January. This prohibition ends when the General Assembly adjourns sine die in an odd-numbered year, such as 2027 and 2029, for example.

This prohibition ends when the General Assembly adjourns sine die in an odd-numbered year. This prohibition **does not** apply in even-numbered years (*such as 2026, for example*). This prohibition **does not** apply to legislative candidates participating in regular party committee activities. (IC 3-9-2-12)

- C. **Judicial Candidates:** Candidates for election to (*or retention in*) judicial office are governed by *The Code of Judicial Conduct*, which restricts political activity including the acceptance of contributions, by these candidates. Contact Indiana Office of Court Services (formerly State Court Administration) at (317) 232-2542 or (317) 232-1313 for more information regarding these restrictions.

- D. **Allen County Superior Court Judge Candidates:** A special statute (IC 33-33-2-11) limits the amount of contributions that may be accepted by candidates for this office to a total of \$10,000 from all sources, and prohibits contributions from political parties and political action committees to their candidates.
- E. **Lake County Superior Court Judge Candidates:** A special statute which only applies to Lake County superior court judges (IC 33-33-45-44(c)) provides that a political party shall not directly or indirectly campaign for or against a judge who is subject to a retention vote under IC 33-33-45.
- F. **State Employees:** Although most state officers and employees have the right to make contribution to candidates and participate fully in the political process (IC 4-15-10-2), some officers and employees may not solicit or receive contributions. Refer to the statutes listed below for detailed information.
- 1) The Alcohol and Tobacco Commission is prohibited from the following pursuant to IC 7.1-2-1-12:
A commissioner may not solicit or accept a political contribution from any person or entity that has a permit or has applied for a permit issued by the commission. However, the right of a commissioner to vote as the commissioner chooses and to express the commissioner's opinions on political subjects and candidates may not be impaired.
 - 2) Department of Homeland Security Employees are prohibited from the following per IC 10-14-3-26:
Full-time employees of the agency may not participate in political activities.
 - 4) The Indiana Ethics Commission enforces the following administrative rule, 42 IAC 1-5-4 Political Activity:
 - a. state employee or special state appointee shall not engage in political activity including solicitation of political contributions from:
 - i. another employee or special state appointee; or
 - ii. any other person;
 - iii. when on duty or acting in an official capacity.
 - b. This section does not prohibit a state employee or special state appointee from engaging in such activity when not on duty.
 - c. A state employee or special state appointee shall not solicit political contributions at any time from:
 - i. persons whom the employee or special state appointee knows to have a business relationship with the employee's or the special state appointee's agency; or
 - ii. state employees or special state appointees directly supervised by the employee or the special state appointee.
 - d. The appointing authority of an agency and all employees or special state appointees with purchasing or procurement authority on behalf of the state shall not solicit political contributions on behalf of any candidate for public office, unless that individual is a candidate for public office himself or herself.

Prohibited Contributions: No contribution may be lawfully made unless it is made to a political action committee or to a person authorized by law to accept contributions.

All funds of a political action committee that accepts contributions or makes expenditures in an aggregate amount of more than two hundred dollars (\$200) in a year must be segregated from and not co-mingled with any personal funds of officers, members, or associates of the committee. (IC 3-9-2-9)

A PAC may not knowingly or willfully, directly or indirectly, accept a contribution or expenditure from a foreign national to influence the outcome of a public question. The treasurer of the PAC must confirm in each of the PAC's campaign finance reports (CFA-4) that the PAC has not knowingly or willfully received, solicited, or accepted, either directly or indirectly, contributions or expenditures from a foreign national that exceed \$50,000 in total within the four (4) years immediately preceding the date of the contribution. (IC 3-9-2-11.5; IC 3-9-5-14)

Before accepting a contribution to influence an election on a public question, a treasurer of a PAC shall obtain from the person offering the contribution certification that the person is not a foreign national and has not knowingly or willfully accepted contributions that exceed \$50,000 in total from one or more prohibited source within four (4) years prior to date the contribution is offered. A PAC supporting or opposing a public question must certify, on the PAC's statement of organization (CFA-2), that no preliminary activity was funded by a prohibited source before the committee filed the CFA-2. (IC 3-9-1-4; IC 3-9-1-25)

A PAC that makes a contribution or expenditure to influence an election on a public question must obtain and keep receipted bills, cancelled checks, or other proof of payment, stating the particulars for each expenditure made by or on behalf of a committee or person. The treasurer of a PAC must preserve all receipts and accounts for three (3) years or one (1) year after the date of dissolution of the committee; whichever comes first. (IC 3-9-1-24)

Other prohibitions in state law apply to foreign nationals and individuals and other entities involved in the regulated gaming industries. (See Chapter 8 for detailed information.)

Corporate Contributions to Expenditure Only Political Action Committees

In 2024, a federal court ruled that the contributions limits in IC 3-9-2-4 and IC 3-9-2-5 for corporations, and described in Chapter 6 of this Guide, do not apply to contributions from a corporation to a political action committee which engages only in independent expenditures. (Order Granting Declaratory Judgment and a Permanent Injunction, *Indiana Right to Life Victory Fund et. al. v. Morales*, No. 1:21-cv-2796 (S.D. Ind. 2024))

While the term “independent expenditure,” as defined in IC 3-5-2.1-53.3, does not apply here, instead a political action committee which engages only in independent expenditures is very similar to an independent expenditure only PAC or “Super PAC” in federal campaign finance. This is a PAC that only makes expenditures “for a communication, such as an advertisement through a website, digital device, application, advertising platform, newspaper, TV or direct mail that expressly advocates the election or defeat of a clearly identified candidate, and is not made in consultation or cooperation with, or at the request or suggestion of any candidate, or his or her authorized committees or agents, or a political party committee or its agents. (<https://www.fec.gov/help-candidates-and-committees/making-independent-expenditures/>)

Expenditures

Money received by a candidate or any committee as a contribution may not be used for primarily personal purposes by the candidate, the committee, or by any other person except as described below. (IC 3-9-3-4)

Definition of Expenditure

An **expenditure** is any payment, transfer, or disbursement of money or things of value to another for political purposes. All expenditures made by a campaign finance committee must be reported on the Report of Receipts and Expenditures of a political action committee (CFA-4) for the period in which the expenditure was made. (IC 3-5-2.1-44)

Itemized Expenditure

Expenditures made by a legislative or political action campaign finance committee to an individual, business, group, or others when the total (*aggregate or cumulative*) of the individual payments exceed \$100 (that is, \$100.01 or more) during any calendar year or reporting period must be itemized.

Example: If a committee makes a payment that totals more than \$100 for the year, then the individual receiving the payment from the committee must be itemized (*listed*) on Schedule B of the CFA-4. The total of all itemized expenditures per reporting period must be entered in Column A on line 17(a) of the CFA-4 Summary Sheet. (IC 3-9-5-14)

Unitemized Expenditure

Expenditures made by a political action committee to an individual, business, group or others, the total of which does not exceed \$100 (that is \$100.01 or more) during any calendar year may be reported as unitemized expenditures. The total of all unitemized expenditures per reporting period must be entered on line 17b of the Summary Sheet on the CFA-4. (IC 3-9-5-14)

Double Entry Method for In-Kind Contributions

In-kind contributions are generally those contributions of things or services (*such as posters, billboards, use of automobile, free lodging or any other type of property or services*) that are paid for by another person or entity and then given to the committee or distributed by another for the benefit of the reporting committee. An in-kind contribution **does not** include a donation of cash, checks, or promissory notes. (IC 3-5-2-15)

Example: A private individual or a committee printed and distributed 1,000 posters using the reporting candidate’s picture and name, with the candidate’s approval. The posters would be an in-kind contribution to the candidate’s committee. If

the posters have a fair market value of \$250, this amount should be listed on Schedule A **and also** on Schedule B of the CFA-4 form.

The reason for the double entry of the value of an in-kind contribution (on the contribution schedule and the expenditure schedule of the CFA-4) is that the receipt by a committee of a non-cash item (*posters, lodging, transportation, etc.*) is considered the same as receiving the value of the goods or services in money and then spending that money to obtain the goods or services. In-kind contributions are itemized generally under the same guidelines as itemized contributions, except when between campaign finance committees.

Fees Or Charges On Contributions Received Through Third-Party Electronic Payment Platforms

Committees receiving contributions through a third-party electronic payment platform must report the total amount received before fees or charges from the payment platform are applied in the contributions section of the committee's campaign finance report (Schedule A of the CFA-4 Report of Receipts and Expenditures or CFA-11 Supplemental Large Contribution Report. (IC 3-9-5-14)

Any fees or charges from the payment platform must be reported as an expenditure by the committee on Schedule B of their CFA-4 Report of Receipts and Expenditures. (IC 3-9-5-14)

Transfer-Out

A "Transfer-Out" is when funds are transferred from one committee to another; or when a donation of funds to influence an election on a public question is accepted as a contribution; the giving committee is considered to be an expenditure in the amount of the funds transferred.

Prohibited Expenditures

It is unlawful for any person, other than a treasurer, to pay any of the expenses of any committee, except as provided by law. A political action committee or any person may not collect, receive, keep or disburse money or other things of value, for political purposes, unless a treasurer has been appointed **and unless such money or things so received, disbursed, or expended have passed through the hands of the treasurer.** (IC 3-9-4-16 (a)(3) and IC 3-9-4-17(a)(3))

Money received by a political action committee as a contribution may be used only:

- 1) To defray any expenses reasonably related to the political action committee's continuing political activity;
- 2) To make an expenditure to any national, state, or local committee of any political party or a candidate's committee; or
- 3) Upon dissolution of a political action committee, in a manner permitted under IC 3-9-1-12.

Money received by a political action committee as a contribution may not be used for primarily personal purposes by the committee or by any other person except as described above. (IC 3-9-3-4) **A person who knowingly or intentionally violates IC 3-9-3-4 commits a Class A infraction and may be subject to a judgment of up to \$10,000 or a civil penalty of up to \$1,000 assessed by the Indiana Election Commission or the appropriate county election board.** (IC 3-14-1-16; IC 3-9-4-16; IC 3-9-4-17)

Expenditure Codes

All campaign finance committees MUST enter an expenditure code for each itemized expenditure made by the committee.

(IC 3-9-4-4) The committee must enter one of the four (4) codes listed below in the box at the upper left corner of the "Recipient's Name and Mailing Address" section on Schedule B of the CFA-4 form. The reverse side of the form contains instructions regarding these codes. The expenditure codes committees must use are as follows:

Code: C
Expenditure Type: Contributions

Expenditure Definition: Direct and in-kind contributions the campaign can legally make to other campaigns, political action committees, community, and charitable organizations. In the description column, the filer is directed to specify who benefited and, if in-kind, what was purchased.

Code: F
Expenditure Type: Fundraising

Expenditure Definition: Expenditures, direct or in-kind, associated with holding a fundraiser, including payments to restaurants, hotels and caterers, other food and refreshment vendors, entertainers, and speakers.

**Filers are directed to use an "A" for expenditures for printed matter produced in connection with fundraising events.*

Code: A
Expenditure Type: Advertising

Expenditure Definition: Expenditures associated with the production, design, photography, copy, layout, printing, reproduction and purchase of advertising and campaign communications including:

- Radio and television advertising
- Advertising in newspapers, periodicals, and other publications
- Advertisements on billboards and yard signs
- Campaign paraphernalia such as buttons, bumper stickers, T-shirts, hats, etc.
- Websites
- Campaign literature
- Printed solicitations
- Fundraising letters
- Mailing lists

Code: O
Expenditure Type: Operations

Expenditure Definition: General campaign operating expenses and overhead including:

- Wages, salaries and benefits associated with hiring campaign employees and other paid workers who provide miscellaneous services
- Contracts, fees, and commissions paid to campaign management companies and contract consultants including law firms
- Headquarters purchase or rental
- Utilities
- Purchase or rental of office equipment and furniture for the campaign
- Surveys and Polls – Including expenditures associated with the design and production of polls, election trend reports, voter surveys, telemarketing, telephone banks, Get out the Vote drives, etc.
- Postage – Including stamps, or metered postage, direct mail services and delivery services like United Parcel Services and Federal Express
- Travel – Including fares accommodations and meals from campaign

Penalty: A report without the required expenditure codes is considered a defective report. The committee may be subject to a civil penalty of \$10 a calendar day, up to \$100, plus any investigative costs if the defect is not timely corrected. *(See Chapter 10 for more information about the penalty for defective reports.)*

Debts

Debts (Loans): Debts (*loans*) include all money or things of value that must be repaid or returned. Debts include, but are not limited to, amount of monies or items borrowed, credit purchases, credit card accounts, or other unpaid debts.

Debts **owed by** a committee (*Schedule D, CFA-4*) are those items borrowed by the reporting committee from an individual, business, lending institution, credit card company or another committee.

Debts **owed to** a committee (*Schedule E, CFA-4*) are those items that the reporting committee has loaned to another committee or other entity with the requirement that the item or money be returned. (IC 3-9-5-14)

If a committee pays a debt owed by the committee and does so by mailing a check to the creditor, the committee should indicate that the debt has been paid as of the date the check was mailed or otherwise delivered to the creditor.

If the creditor does not deposit the committee's check, or for any other reason the check does not clear the committee's account before the end of the reporting period, the committee's report should nonetheless show the debt as paid by the committee. However, if the check remains outstanding at the end of the following reporting period, it may be necessary for the committee to amend its earlier report to reconcile the balances shown on the summary sheet of the CFA-4.

Credit Purchases: Credit cards, credit accounts, etc., must be listed on the Debts Owed By the Committee, CFA-4 Schedule D, to the extent that there is still an outstanding balance (*amount still owing*). However, any payment made to pay off a credit purchase is considered an expenditure and the vendor or individual must be itemized as such.

Investments: Money received as a contribution may be invested by a committee in an account with a financial institution, savings and loan association, or credit union, or in any equity account. Any loss resulting from an investment may be reported as a committee expenditure. Any gain resulting from an investment must be reported as income.

Filing of Campaign Finance Reports

Electronic Filing of Campaign Reports and Statements Required for Certain Political Action Committees

Political action committees that have received more than fifty thousand dollars (\$50,000) in contributions since the close of the previous reporting period must file their required campaign finance reports or statements electronically using a standardized online database provided by the Election Division or by using another format approved by the Election Division. (IC 3-9-4-4)

If the committee fails to file its required campaign finance report or statement electronically in accordance with this requirement, the Indiana Election Commission may impose a fine equal to the costs incurred by the Election Division for the manual entry of the data in the campaign finance database, plus any investigative costs. (IC 3-9-4-16)

Facsimile (FAX) Filings

The Election Division or county election board is not required to accept a campaign finance report sent by fax unless the Indiana Election Commission or county election board has approved a policy permitting it. The Commission has approved the filing of reports or statements by fax with the Election Division. (IC 3-9-5-7) (IEC Order 1999-87). However, statewide and state legislative candidates are required to file electronically with the Election Division at campaignfinance.in.gov, and not by fax. (IC 3-9-4-4) Judicial or local candidates are directed to check with the appropriate county election board for more information regarding the county's fax policy.

E-Mail Filing

Committees filing with the county election board may submit their campaign finance reports via e-mail.. (IC 3-9-5-7) Committees filing with the county election board should confirm the email address to submit a campaign finance report.

Filing of a report occurs under IC 3-5-2.1-47 on the date and at the time electronically recorded by the office's computer system. If a discrepancy exists between the text of the electronic mail and the printed report, the text of the printed report prevails until an amendment is filed under this article to correct the discrepancy. (IC 3-5-9-7)

Some political action committees and all regular party committees required to file with the Indiana Election Division may email their campaign finance reports to campaignfinance@iec.in.gov. However, all candidate committees and certain political action committees are otherwise required to file reports electronically with the Indiana Election Division (see below).

Online Filing

The Indiana Election Division is required to notify each candidate's committee that is required to file with the Election Division that the Election Division will provide (*at the candidate's request and at no cost*) a standardized online database to permit the committee to generate an electronic version of the campaign finance reports and statements required to be filed with the Election Division. However, the Election Division is not required to provide or alter the database to make the program compatible for installation or operation on a specific computer. (IC 3-9-4-4)

State legislative and statewide candidates are required by law to file campaign finance reports electronically! If the committee fails to file its required campaign finance report or statement electronically in accordance with this requirement, the

Indiana Election Commission may impose a fine equal to the costs incurred by the Election Division for the manual entry of the data in the campaign finance database, plus any investigative costs. (IC 3-9-4-16)

The online system is not designed for local candidate committees. County election boards may, but are not required, to offer an online campaign finance solution for local candidate committees, political action committees, or regular party committees. Please contact your county election board to inquire if such a system is available through their office.

For further information regarding online filing, contact the Election Division at (800) 622-4941 or (317) 232-3939 or send an e-mail to campaignfinance@iec.IN.gov.

Electronic Signatures

Indiana Code 3-5-4-1.7(c) authorizes use of an electronic signature, digital signature, digitized signature, or photocopied signature of a candidate, campaign finance committee chairman, or campaign finance committee treasurer to be used for campaign finance statements and reports filed under [IC 3-9](#).

Filing Reminders

NOTE: The Indiana Election Division discourages submitting reports by regular mail. If a report is delayed or not received by the Division before the applicable deadline, a postmark is not considered the date that the report is filed. Instead, a mailed report must be in the possession of the Election Division and file stamped to meet the deadline.

Sending reports by certified U.S. mail can result in delivery delays due to the tracking procedures used by USPS for such mail.

Instead, every committee filing with the Indiana Election Division is encouraged to file reports electronically through campaignfinance.in.gov. The Campaign Finance staff is happy to assist you with setting up an account for you to do so conveniently, and with the certainty that your report has been received by the filing deadline.

Internet Publishing of Campaign Finance Reports

The Indiana Election Division has a Campaign Finance Database that makes the information contained in the campaign finance reports filed with the Division available in a searchable, digital form on the Internet. All reports filed with the Division are published on the Election Division's campaign finance website: campaignfinance.in.gov

The Election Division strives to ensure that all entries on this homepage concerning a committee's campaign finance reports are accurate and complete. However, due to large volumes of data entry and short deadlines for publishing reports before elections, some errors can be expected to occur. If you discover an error or have a question regarding the Internet publication of a report, please contact the Election Division as soon as possible. We will work to resolve any problem quickly.

The state's website does not contain campaign finance reports for local candidates, political action committees or regular party committees that do not support state candidates. Please contact your county election board to inquire if such a system is available through their office.

Audits & Inquiries

The Election Division campaign finance staff or the county election board may contact your committee advising that a report or statement of organization is delinquent or defective, asking for clarification of a report or statement, or requesting information promptly.

Defective & Delinquent Reports

The Election Division and each county election board shall:

- 1) Ascertain whether the political action committee or other persons have failed to file statements of organization or reports or have filed defective statements of organizations or defective reports.
- 2) Give notice to **delinquents** to file a statement of organization or a report immediately upon receipt of notice.

- 3) Give notice to a committee filing a **defective** report to file a report to correct the defective report no later than noon (prevailing local time), five (5) calendar days after receiving the notice.
- 4) Make available for public inspection a list of delinquent reports and persons who fail to file the required supplemental statement and reports. The Election Division and each county election board shall post a list of delinquents in a public place at or near the entrance of the Commission's or board's respective offices. (IC 3-9-4-14 (2)(a))

A person who fails to file a required statement or report is subject to a civil penalty of up to \$1,000 to be assessed by the Commission, county election board, or both, for the delinquent report. The penalty is \$50 per calendar day with the afternoon of the deadline day counting as the first day. The Commission or county election board may add investigative costs to the penalty. (IC 3-9-4-16(c); IC 3-9-4-17(c))

A person who fails to file a correction to the defective report after being notified to do so is subject to a civil penalty up to \$100 to be assessed by the Commission or county election board. The penalty is \$10 per calendar day, with the afternoon of the fifth (5th) day after receipt of the notice counting as the first day. The Commission or county election board may add investigative costs to the penalty. (IC 3-9-4-16(b); IC 3-9-4-17(b))

A person who fails to file a report required by the Campaign Finance Act with the appropriate office commits a Class B misdemeanor and is subject to a \$1,000 fine, 180 days imprisonment, or both. (IC 3-14-1-14)

A person who knowingly files a fraudulent report commits a Level 6 felony, and is subject to a \$10,000 fine, two and one-half years imprisonment, or both. (IC 3-14-1-13)

Disbanding a Political Action Committee

A political action committee may disband at any time by giving written notification and filing a final report (*CFA-4 form*) with the Election Division or appropriate county election board.

If there are surplus funds, the committee may transfer the funds before disbanding to one or any combination of the following:

- 1) one or more regular party committees,
- 2) one or more candidate's committees,
- 3) the Election Division,
- 4) an organization exempt from federal income taxation under Section 501 of the Internal Revenue Code,
- 5) contributors to the committee (*on a pro rata basis*). (IC 3-9-1-12)

The funds may also be used to make an expenditure to any political party committee or a candidate's committee. (IC 3-9-3-4)

A dissolution and transfer of funds do not relieve the committee or its members from civil or criminal liability. (IC 3-9-1-12)

Federal Tax Information

If a committee treasurer wants to open a bank account, most banks will require an employer identification number (EIN). For more information on obtaining this number, call the IRS at 800-829-4933.

Obtaining an EIN or other tax ID number is not a requirement of the state's Campaign Finance Act or other election laws. Therefore, the Indiana Election Division and the county election board cannot assist you with obtaining this employer identification number.

Chapter 5: Regular Party Committee

A **regular party committee** is a central committee or a national committee of a political party. A regular party committee includes a state committee, congressional district committee, county committee, city committee, or town committee of a political party. It is the official organization for a party. (IC 3-5-2.1-89; IC 3-5-2.1-17) Other committees affiliated with a political party may be classified as an “auxiliary party organization” (IC 3-5-2.1-6) or a political action committee. (See *Chapter 9 for more information.*)

Organizing a Regular Party Committee

Every regular party committee must have a chairperson (chairman) and a treasurer. No expenditures may be made or contributions accepted for or on behalf of a regular party committee without the authorization of its chairperson or treasurer. Not later than ten (10) days after the organization becomes a campaign finance committee, the committee must file a statement of organization (*CFA-3 form*). (IC 3-9-1-1.5; IC 3-9-1-3)

For purposes of determining when this ten day deadline occurs, a committee becomes a regular party committee when the committee accepts contributions or makes expenditures during a calendar year to: (1) influence the election of a candidate for statewide, state legislative, or local office; and (2) that total more than one hundred dollars (\$100). This method for determining the filing deadline for a CFA-3 does not apply to a national committee of a political party. (IC 3-9-1-1.5).

The **chairperson** is the elected or appointed head or presiding officer of the regular party committee. Every regular party committee must have a chairperson. A person may serve as the chairperson for more than one committee.

A **treasurer** of a regular party committee:

- 1) Must be a United States citizen;
- 2) May not be the chairman of a committee (IC 3-9-1-13);
- 3) Must be appointed treasurer in writing as required by IC 3-9-1-14; and
- 4) Must file the written instrument of appointment as required by IC 3-9-1-15.

A treasurer of a regular party committee may be the treasurer of another committee unless the treasurer is also a candidate. (IC 3-9-1-18) The chairman of a regular party committee shall appoint or designate the treasurer of the committee in a written instrument. (*This is included on the CFA-3 form.*) (IC 3-9-1-14)

While an individual can be a chair of multiple committees or a treasurer of multiple committees, a person cannot be a chair of a committee and a treasurer of any committee (the only exception being that a candidate can act as chair and treasurer of their own candidate’s committee).

Forms to File

CFA-3 Regular Party Committee Statement of Organization

Regular party committees must file a statement of organization (*CFA-3 form*) when organizing a committee to disclose the committee’s organization. This form must be signed by the chairperson and treasurer. (IC 3-9-1-3; IC 3-9-1-4) The regular party committee must file a CFA-3 form no later than noon (prevailing local time), ten (10) days after the committee becomes a regular party committee (that is, raise or spend more than \$100 toward supporting the election or defeat of a clearly identified candidate). Both the chairperson and the treasurer must sign this form.

Amending the CFA-3 Form: When changes occur in the CFA-3 form, such as a new chairperson, treasurer, mailing address, change of committee name, etc., an amended CFA-3 form must be filed no later than ten (10) days after the change. Check the box on the CFA-3 form to indicate an amendment. (IC 3-9-1-10)

NOTE: When filing an amendment, ONLY complete the line or lines where a change has been made. However, please include the name of the committee and file number, if known. The chairperson must sign the amendment.

CFA-4 Receipts and Expenditures Report of a Political Committee

Generally speaking, a treasurer of a regular party committee must file **three (3)** receipts and expenditures reports (*pre-primary, pre-election, and annual*) for every calendar year.

NOTE: When filing your campaign finance reports, please make sure that you are using the currently approved forms, since obsolete forms cannot be accepted for filing.

PRE-PRIMARY REPORT: The financial report of a regular party committee that covers the period beginning January 1 of the reporting year, (*or the organizational date of the committee, if after January 1*), and ending twenty-five (25) days before the primary election. This report must be filed with the Election Division or appropriate county election board by **noon** (prevailing local time) seven (7) days after the end of the reporting period. (IC 3-9-5-6; IC 3-9-5-7)

PRE-ELECTION REPORT: The financial report of a regular party committee that covers the period beginning twenty-four (24) days before the primary election and ending twenty-five (25) days before the general election. This report must be filed with the Election Division or appropriate county election board by **noon** (prevailing local time), seven (7) days after the end of the reporting period. (IC 3-9-5-6; IC 3-9-5-7)

ANNUAL REPORT: The financial report of a regular party committee that covers the period beginning twenty-four (24) days before the general election and ending December 31 of that year. Regular party committees have a different deadline to file an annual report. This report must be filed with the Election Division or appropriate county election board by **noon** (prevailing local time) on March 1. Reports must be filed with the Election Division or county election board by **noon** (prevailing local time) on March 1. (IC 3-9-5-10)

OUTGOING TREASURER'S REPORT: If a treasurer is removed, resigns or otherwise vacates the position of treasurer of a regular party committee, the outgoing treasurer must file a report no later than thirty (30) days after the vacancy occurs. This report must cover the period from the most recent report up to the last day the individual was treasurer. This report is filed in the usual manner and in the same location as the other reports. (IC 3-9-5-12) The purpose of the outgoing treasurer's report is to enable the new treasurer to assume office with up-to-date records. If the outgoing treasurer is deceased, or is otherwise unable or to complete this report, the chairman of the campaign finance committee may file the report.

FINAL/DISBANDS COMMITTEE REPORT: Not later than **noon** (prevailing local time), thirty (30) days after a regular party committee disbands, the last person to be treasurer must file a financial report complete as of the last day the regular party committee existed, covering the period since the most recent report. See the explanation of "Disbanding a Regular Party Committee" under this Chapter of the *Manual* for more information. (IC 3-9-5-11)

Contributions

Definition of Contribution

A **contribution** is any donation accepted by a regular party committee governed by Indiana's election laws. A "contribution" includes cash, checks, gifts of property or services, loans, in-kind contributions, or any other things received by the committee that have value. Contributions may be made by an individual, business, profit or non-profit corporation, trade association, labor organization, regular party committee, candidate's committee, or any other type of organization. (IC 3-5-2-15)

A contribution is considered to be received and accepted by a committee when any member of the committee has physical possession of the contribution; and manifests an intent to keep the contribution by depositing the contribution, subject to IC 3-9-5-14(c). (IC 3-9-1-25)

A person makes a contribution during the calendar year in which the person relinquishes control over the contribution by:

- 1) depositing the contribution in the United States mail; or
- 2) transferring the contribution to any other person who has been directed to convey the contribution to the person intended to be the recipient of the contribution. (IC 3-9-1-25.5)

Itemized Contribution

Itemized contributions are those contributions received by a regular party committee from a contributor whose individual contributions or cumulative (*aggregate*) contributions exceed \$200 (that is, \$200.01 or more) during any calendar year or reporting period. Thus, if a donor makes one contribution over \$200 for a year, then the name and address of the donor and the amounts and dates of this and each subsequent contribution must be itemized (*listed*) on Schedule A of the CFA-4 form. The total of all itemized contributions per reporting period must be entered in column A on line 15(a) of the CFA-4 Summary Sheet. It is not necessary to amend previously filed reports to itemize contributions of less than \$200 given during the year **before** the individual crossed the threshold for itemization. (IC 3-9-5-14)

Note: Regular party committees are required to itemize contributions at a higher threshold (more than \$200) than candidate, legislative, or political action committees, whose threshold is more than \$100.

Unitemized Contribution

Unitemized contributions are those contributions received by a regular party committee from contributors whose total contributions for a calendar year do not exceed \$200. Thus, if a donor makes one contribution per year of under \$200 or several contributions whose total is \$200 or less for the year, then the total the donor gave is not itemized but must be totaled with all other similar unitemized contributions. The total of all unitemized contributions per reporting period must be entered in Column A on line 15(b) of the CFA-4 Summary Sheet. (IC 3-9-5-14)

Note: If during the calendar year the cumulative contributions from any individual total \$200.01 or more to the regular party committee, then this individual must be identified on the appropriate Schedule A of the CFA-4 Report.

Example: Mr. Smith gives \$10 to the Sixth District Federalist Party Central Committee in March, \$201 in June and another \$10 in September. The \$10 contribution may be unitemized on the pre-primary (April) report. However, the June and September contributions must be itemized on the October pre-election report. The April report does not need to be amended to itemize the March contribution.

In-Kind Contribution

In-kind contributions are generally those contributions of things or services (*such as posters, billboards, use of automobile, free lodging or any other types of property or services*) that are paid for by another person or entity and then given to the committee or distributed by another for the benefit of the reporting committee. An in-kind contribution **does not** include a donation of cash, checks, or promissory notes. (IC 3-5-2-15)

Example: A private individual printed and distributed 1,000 posters using the reporting regular party committee's name, with the regular party committee's approval. The posters would be an in-kind contribution to the regular party committee. If the posters have a fair market value of \$250, this amount should be listed on Schedule A **and also** on Schedule B of the CFA-4 form.

The reason for the double entry of the value of an in-kind contribution (*on the contribution schedule and the expenditure schedule of the CFA-4*) is that the receipt by a committee of a non-cash item (*posters, lodging, transportation, etc.*) is considered the same as receiving the value of the goods or services in money and then spending that money to obtain the goods or services. In-kind contributions are itemized generally under the same guidelines as itemized contributions, except when between campaign finance committees.

Double Entry Method for In-Kind Contributions

In-kind contributions are generally those contributions of things or services (*such as posters, billboards, use of automobile, free lodging or any other type of property or services*) that are paid for by another person or entity and then given to the committee or distributed by another for the benefit of the reporting committee. An in-kind contribution **does not** include a donation of cash, checks, or promissory notes. (IC 3-5-2-15)

Example: A private individual or a committee printed and distributed 1,000 posters using the reporting candidate's picture and name, with the candidate's approval. The posters would be an in-kind contribution to the candidate's committee. If the posters have a fair market value of \$250, this amount should be listed on Schedule A **and also** on Schedule B of the CFA-4 form.

The reason for the double entry of the value of an in-kind contribution (on the contribution schedule and the expenditure schedule of the CFA-4) is that the receipt by a committee of a non-cash item (*posters, lodging, transportation, etc.*) is considered the same as receiving the value of the goods or services in money and then spending that money to obtain the goods or services. In-kind contributions are itemized generally under the same guidelines as itemized contributions, except when between campaign finance committees.

Returning or Refunding Contributions

On occasion, a committee may decide not to accept all or part of a contribution. This may occur because the contributor is prohibited under state law from making any contribution (*a foreign national, for example*), or because the contributor has made a contribution that exceeds the total amount allowed in that calendar year (*a corporation or labor union, for example*). A committee may also decide not to accept all or part of a contribution for purely political reasons.

If a committee has not “received and accepted” the contribution by depositing the contribution in an account or otherwise using this money (see IC 3-9-1-25), then the committee may **return** the contribution to the contributor. In this case, the committee is **not** required to report that the contribution was received or returned or to otherwise refer to this contribution on the committee’s report.

If the committee has received and accepted the contribution by depositing the contribution in an account or otherwise using this money (see IC 3-9-1-25), then the committee **may refund** the contribution (*typically by sending a check in that amount to the contributor*). However, the committee **must** both report the contribution on the appropriate contributor schedule (*CFA-4 Schedule A-1, for example*) and **must** report the refund of the contribution on CFA-4 Schedule B, if the committee chooses to refund the contribution.

Transfer-In

A “Transfer-In” is when funds are transferred from one committee to another; or when a donation of funds to influence an election on a public question is accepted as a contribution; the accepting committee is considered to be receiving a contribution in the amount of the funds transferred.

Contributions Made Through A Third-Party Electronic Payment Platform

Committees receiving contributions through a third-party electronic payment platform must report the total amount received before fees or charges from the payment platform are applied in the contributions section of the committee’s campaign finance report (Schedule A of the CFA-4 Report of Receipts and Expenditures or CFA-11 Supplemental Large Contribution Report. (IC 3-9-5-14) Any fees or charges from the payment platform must be reported as an expenditure by the committee on Schedule B of their CFA-4 Report of Receipts and Expenditures. (IC 3-9-5-14)

Contributions from Joint Accounts

If a committee receives an itemized contribution from an account held by more than one person (*the most common example being spouses whose names are both on a checking account*), the contribution should be listed on the CFA-4 schedules as having been made by the person who signed the check. If the check is signed by both persons, or the check is accompanied by a written statement specifying that each person is a contributor and the amount of the contribution to be attributed to each, then the contribution should be listed on the CFA-4 schedules accordingly. If it is impossible to assign a contribution to one individual using these rules then put the names of both individuals as the contributor on Schedule A-1.

Limitations on Contributions

The most significant limitations on contributions contained in the Campaign Finance Act apply to corporations, labor organizations, state legislative candidates, certain judges, and certain state employees. (*See the Corporations and Labor Organizations section later in this Manual for further information on contribution limitations.*)

- A. **Statewide Candidates:** An individual who holds a state office (a “statewide” office) or who is a candidate for state office, or the candidate’s committee of a candidate for state office, may not solicit contributions, accept campaign contributions, or conduct other fundraising activities related to political activity during the period beginning on the day in January in each odd-numbered year when the general assembly reconvenes and ending on the day in the odd-numbered year when the general assembly adjourns sine die. This restriction does not prohibit a state officeholder or a candidate for state office from participating in party activities conducted by a regular party committee.

- B. **State Legislative Candidates:** A candidate for a state legislative office (*whether an incumbent state legislator or not*) and the candidate's committee may not solicit or accept campaign contributions or conduct other fundraising activity related to political activity during the "long session" (*odd-numbered years*). The "long session" begins for the purpose of the prohibition, when the General Assembly reconvenes in January. This prohibition ends when the General Assembly adjourns sine die in odd-numbered years. This prohibition ends when the General Assembly adjourns sine die in an odd-numbered year, such as 2027 and 2029, for example.

This prohibition **does not** apply to legislative candidates participating in regular party committee activities. This prohibition **does not** apply to even-numbered years (*such as 2026, for example*). (IC 3-9-2-12)

- C. **Judicial Candidates:** Candidates for election to (*or retention in*) judicial office are governed by *The Code of Judicial Conduct*, which restricts political activity including the acceptance of contributions, by these candidates. Contact Indiana Office of Court Services (formerly State Court Administration) at (317) 232-2542 or (317) 232-1313 for more information regarding these restrictions.
- D. **Allen County Superior Court Judge Candidates:** A special statute (IC 33-33-2-11) limits the amount of contributions that may be accepted by candidates for this office to a total of \$10,000 from all sources and prohibits contributions from political parties and political action committees to their candidates.
- E. **Lake County Superior Court Judge Candidates:** A special statute which only applies to Lake County superior court judges (IC 33-33-45-44(c)) provides that a political party shall not directly or indirectly campaign for or against a judge who is subject to a retention vote under IC 33-33-45.
- G. **State Employees:** Although most state officers and employees have the right to make contributions to candidates and participate fully in the political process (IC 4-15-10-2), some officers and employees may not solicit or receive contributions. Refer to the statutes listed below for detailed information.
- 1) The Alcohol and Tobacco Commission is prohibited from the following pursuant to IC 7.1-2-1-12:
A commissioner may not solicit or accept a political contribution from any person or entity that has a permit or has applied for a permit issued by the commission. However, the right of a commissioner to vote as the commissioner chooses and to express the commissioner's opinions on political subjects and candidates may not be impaired.
 - 2) Department of Homeland Security Employees are prohibited from the following per IC 10-14-3-26:
Full-time employees of the agency may not participate in political activities.
 - 3) The Indiana Ethics Commission enforces the following administrative rule, 42 IAC 1-5-4 Political Activity:
 - a. state employee or special state appointee shall not engage in political activity including solicitation of political contributions from:
 1. another employee or special state appointee; or
 2. any other person;when on duty or acting in an official capacity.
 - b. This section does not prohibit a state employee or special state appointee from engaging in such activity when not on duty.
 - c. A state employee or special state appointee shall not solicit political contributions at any time from:
 1. persons whom the employee or special state appointee knows to have a business relationship with the employee's or the special state appointee's agency; or
 2. state employees or special state appointees directly supervised by the employee or the special state appointee.
 - d. The appointing authority of an agency and all employees or special state appointees with purchasing or procurement authority on behalf of the state shall not solicit political contributions on behalf of any candidate for public office, unless that individual is a candidate for public office himself or herself.

Prohibited Contributions: No contribution may be lawfully made unless it is made to a regular party committee or to a person authorized by law to accept contributions. Other prohibitions in state law apply to foreign nationals and individuals and other entities involved in the regulated gaming industries. (*See Chapter 8 for detailed information.*)

Separate Personal Funds from Campaign Funds: All funds of a regular party committee that accept contributions or makes expenditures in an aggregate amount of more than two hundred dollars (\$200) in a year must be segregated from and not commingled with any personal funds of officers, members, or associates of the committee. (IC 3-9-2-9)

Expenditures

Money received by a candidate or any committee as a contribution may not be used for primarily personal purposes by the candidate, the committee, or by any other person except as described below. (IC 3-9-3-4)

Definition of Expenditure

An **expenditure** is any payment, transfer or disbursements of money or things of value to another for political purposes. All expenditures made by a regular party committee must be reported on the Report of Receipts and Expenditures of a Political Committee (CFA-4) for the period in which the expenditure was made. (IC 3-5-2.1-44)

Itemized Expenditure

Expenditures made by a regular party committee to an individual, business, group or others when the total (*aggregate or cumulative*) of the individual payments exceed \$200 during any calendar year or reporting period must be itemized.

Example: If a committee makes a payment that totals more than \$200 (that is, \$200.01 or more) for the year, then the individual receiving the payment from the committee must be itemized (*listed*) on Schedule B of the CFA-4. The total of all itemized expenditures per reporting period must be entered in Column A on line 17(a) of the CFA-4 Summary Sheet. (IC 3-9-5-14)

Note: Regular party committees are required to itemize expenditures at a higher threshold (more than \$200) than candidate, legislative, or political action committees, whose threshold is more than \$100.

Unitemized Expenditure

Expenditures made by a regular party committee to an individual, business, group or others, the total of which does not exceed \$200 (that is, \$200 or less) during any calendar year may be reported as unitemized expenditures. The total of all unitemized expenditures per reporting period must be entered on line 17b of the Summary Sheet on the CFA-4. (IC 3-9-5-14)

Double Entry Method for In-Kind Contributions

In-kind contributions are generally those contributions of things or services (*such as posters, billboards, use of automobile, free lodging or any other type of property or services*) that are paid for by another person or entity and then given to the committee or distributed by another for the benefit of the reporting committee. An in-kind contribution **does not** include a donation of cash, checks, or promissory notes. (IC 3-5-2-15)

Example: A private individual or a committee printed and distributed 1,000 posters using the reporting candidate's picture and name, with the candidate's approval. The posters would be an in-kind contribution to the candidate's committee. If the posters have a fair market value of \$250, this amount should be listed on Schedule A **and also** on Schedule B of the CFA-4 form.

The reason for the double entry of the value of an in-kind contribution (on the contribution schedule and the expenditure schedule of the CFA-4) is that the receipt by a committee of a non-cash item (*posters, lodging, transportation, etc.*) is considered the same as receiving the value of the goods or services in money and then spending that money to obtain the goods or services. In-kind contributions are itemized generally under the same guidelines as itemized contributions, except when between campaign finance committees.

Fees or Charges On Contributions Made Through A Third-Party Electronic Payment Platform

Committees receiving contributions through a third-party electronic payment platform must report the total amount received before fees or charges from the payment platform are applied in the contributions section of the committee's campaign finance report (Schedule A of the CFA-4 Report of Receipts and Expenditures or CFA-11 Supplemental Large Contribution Report. (IC 3-9-5-14) Any fees or charges from the payment platform must be reported as an expenditure by the committee on Schedule B of their CFA-4 Report of Receipts and Expenditures. (IC 3-9-5-14)

Transfer-Out

A "Transfer-Out" is when funds are transferred from one committee to another; or when a donation of funds to influence an election on a public question is accepted as a contribution; the giving committee is considered to be an expenditure in the amount of the funds transferred.

Prohibited Expenditures

It is unlawful for any person, other than a treasurer, to pay any of the expenses of any committee, except as provided by law. A regular party committee or any person may not collect, receive, keep or disburse money or other things of value, for political purposes, unless a treasurer has been appointed **and unless such money or things so received, disbursed or expended have passed through the hands of the treasurer.** (IC 3-9-4-16 (a)(3) and IC 3-9-4-17(a)(3))

Money received by a regular party committee as a contribution may be used only:

- 1) To defray any expenses reasonably related to the regular party committee's continuing political activity;
- 2) To make an expenditure to any national, state, or local committee of any political party or a candidate's committee; or
- 3) Upon dissolution of a regular party committee, in a manner permitted under IC 3-9-1-12.

Money received by a regular party committee as a contribution may not be used for primarily personal purposes by the committee or by any other person except as described above. (IC 3-9-3-4) **A person who knowingly or intentionally violates IC 3-9-3-4 commits a Class A infraction and may be subject to a judgment of up to \$10,000 or a civil penalty of up to \$1,000 assessed by the Indiana Election Commission or the appropriate county election board.** (IC 3-14-1-16; IC 3-9-4-16; IC 3-9-4-17)

Expenditure Codes

All campaign finance committees MUST enter an expenditure code for each itemized expenditure made by the committee. (IC 3-9-4-4) The committee must enter one of the four (4) codes listed below in the box at the upper left corner of the "Recipient's Name and Mailing Address" section on Schedule B of the CFA-4 form. The reverse side of the form contains instructions regarding these codes. The expenditure codes committees must use are as follows:

Code: **C**

Expenditure Type: **Contributions**

Expenditure Definition: Direct and in-kind contributions the campaign can legally make to other campaigns, political action committees, community and charitable organizations. In the description column, the filer is directed to specify who benefited and, if in-kind, what was purchased.

Code: **F**

Expenditure Type: **Fundraising**

Expenditure Definition: Expenditures, direct or in-kind, associated with holding a fundraiser, including payments to restaurants, hotels and caterers, other food and refreshment vendors, entertainers, and speakers.

**Filers are directed to use an "A" for expenditures for printed matter produced in connection with fundraising events.*

Code: **A**

Expenditure Type: **Advertising**

Expenditure Definition: Expenditures associated with the production, design, photography, copy, layout, printing, reproduction and purchase of advertising and campaign communications including:

- Radio and television advertising
- Advertising in newspapers, periodicals, and other publications
- Advertisements on billboards and yard signs
- Campaign paraphernalia such as buttons, bumper stickers, T-shirts, hats, etc.
- Websites
- Campaign literature
- Printed solicitations

- Fundraising letters
- Mailing lists

Code: O
Expenditure Type: Operations

Expenditure Definition: General campaign operating expenses and overhead including:

- Wages, salaries and benefits associated with hiring campaign employees and other paid workers who provide miscellaneous services
- Contracts, fees, and commissions paid to campaign management companies and contract consultants including law firms
- Headquarters purchase or rental
- Utilities
- Purchase or rental of office equipment and furniture for the campaign
- Surveys and Polls – Including expenditures associated with the design and production of polls, election trend reports, voter surveys, telemarketing, telephone banks, Get out the Vote drives, etc.
- Postage – Including stamps, or metered postage, direct mail services and delivery services like United Parcel Services and Federal Express
- Travel – Including fares accommodations and meals from campaign

Penalty: A report without the required expenditure codes is considered a defective report. The committee may be subject to a civil penalty of \$10 per calendar day up to \$100 plus any investigative costs if the defect is not timely corrected. *(See Chapter 10 for more information about the penalty for defective reports.)*

Debts

Debts (Loans): Debts (*loans*) include all money or things of value that must be repaid or returned. Debts include, but are not limited to, amount of monies or items borrowed, credit purchases, credit card accounts, or other unpaid debts.

Debts **owed by** a committee (*Schedule D, CFA-4*) are those items borrowed by the reporting committee from an individual, business, lending institution, credit card company or another committee.

Debts **owed to** a committee (*Schedule E, CFA-4*) are those items that the reporting committee has loaned to another committee or other entity with the requirement that the item or money be returned. (IC 3-9-5-14)

If a committee pays a debt owed by the committee and does so by mailing a check to the creditor, the committee should indicate that the debt has been paid as of the date the check was mailed or otherwise delivered to the creditor.

If the creditor does not deposit the committee's check, or for any other reason the check does not clear the committee's account before the end of the reporting period, the committee's report should nonetheless show the debt as paid by the committee. However, if the check remains outstanding at the end of the following reporting period, it may be necessary for the committee to amend its earlier report to reconcile the balances shown on the summary sheet of the CFA-4.

Credit Purchases: Credit cards, credit accounts, etc., must be listed on the Debts Owed By the Committee, CFA-4 Schedule D, to the extent that there is still an outstanding balance (*amount still owing*). However, any payment made to pay off a credit purchase is considered an expenditure and the vendor or individual must be itemized as such.

Investments: Money received as a contribution may be invested by a committee in an account with a financial institution, savings and loan association, or credit union, or in any equity account. Any loss resulting from an investment may be reported as a committee expenditure. Any gain resulting from an investment must be reported as income.

Filing of Campaign Finance Reports

Facsimile (FAX) Filings

The Election Division or county election board is not required to accept a campaign finance report sent by fax unless the Indiana Election Commission or county election board has approved a policy permitting it. The Commission has approved the filing of

reports or statements by fax with the Election Division. (IC 3-9-5-7) (IEC Order 1999-87). However, statewide and state legislative candidates are required to file electronically with the Election Division at campaignfinance.in.gov, and not by fax. (IC 3-9-4-4) Judicial or local candidates are directed to check with the appropriate county election board for more information regarding the county's fax policy.

E-Mail Filing

Committees filing with the county election board may submit their campaign finance reports via e-mail.. (IC 3-9-5-7) Committees filing with the county election board should confirm the email address to submit a campaign finance report.

Filing of a report occurs under IC 3-5-2.1-47 on the date and at the time electronically recorded by the office's computer system. If a discrepancy exists between the text of the electronic mail and the printed report, the text of the printed report prevails until an amendment is filed under this article to correct the discrepancy. (IC 3-5-9-7)

Some political action committees and all regular party committees required to file with the Indiana Election Division may email their campaign finance reports to campaignfinance@iec.in.gov. However, all candidate committees and certain political action committees are otherwise required to file reports electronically with the Indiana Election Division (see below).

Online Filing

The Indiana Election Division is required to notify each candidate's committee that is required to file with the Election Division that the Election Division will provide (*at the candidate's request and at no cost*) a standardized online database to permit the committee to generate an electronic version of the campaign finance reports and statements required to be filed with the Election Division. However, the Election Division is not required to provide or alter the database to make the program compatible for installation or operation on a specific computer. (IC 3-9-4-4)

State legislative and statewide candidates are required by law to file campaign finance reports electronically! If the committee fails to file its required campaign finance report or statement electronically in accordance with this requirement, the Indiana Election Commission may impose a fine equal to the costs incurred by the Election Division for the manual entry of the data in the campaign finance database, plus any investigative costs. (IC 3-9-4-16)

The online system is not designed for local candidate committees. County election boards may, but are not required, to offer an online campaign finance solution for local candidate committees, political action committees, or regular party committees. Please contact your county election board to inquire if such a system is available through their office.

For further information regarding online filing, contact the Election Division at (800) 622-4941 or (317) 232-3939 or send an e-mail to campaignfinance@iec.IN.gov.

Electronic Signatures

Indiana Code 3-5-4-1.7(c) authorizes use of an electronic signature, digital signature, digitized signature, or photocopied signature of a candidate, campaign finance committee chairman, or campaign finance committee treasurer to be used for campaign finance statements and reports filed under [IC 3-9](#).

Filing Reminders

NOTE: The Indiana Election Division discourages submitting reports by regular mail, without signature confirmation of receipt by the Division. If a report is delayed or not received by the Division before the applicable deadline, keep in mind that a postmark is not considered the date that the report is filed. Instead, a mailed report must be in the possession of the Election Division and file stamped to meet the deadline.

Sending reports by certified U.S. mail can result in delivery delays due to the tracking procedures used by USPS for such mail.

Instead, every committee filing with the Indiana Election Division is encouraged to file reports electronically through campaignfinance.in.gov. The Campaign Finance staff is happy to assist you with setting up an account for you to do so conveniently, and with the certainty that your report has been received by the filing deadline. Judicial officers and local candidates should contact the county election board to confirm their capacity to receive e-mail or FAX filings.

Internet Publishing of Campaign Finance Reports

The Indiana Election Division has a Campaign Finance Database that makes the information contained in the campaign finance reports filed with the Division available in a searchable, digital form on the Internet.

All reports filed with the Division are published on the Election Division's Internet homepage: **www.in.gov/sos/elections** and on the agency's campaign finance website: **campaignfinance.in.gov**

The Election Division strives to ensure that all entries on this homepage concerning the committee's campaign finance reports are accurate and complete. However, due to large volumes of data entry and short deadlines for publishing reports before elections, some errors can be expected to occur. If you discover an error or have a question regarding the Internet publication of a report, please contact the Election Division as soon as possible. We will work to resolve any problem quickly and efficiently.

Audits & Inquiries

The Election Division campaign finance staff or the county election board may contact your committee advising that a report or statement of organization is delinquent or defective, asking for clarification of a report or statement, or requesting information promptly.

Defective & Delinquent Reports

The Election Division and each county election board shall:

- 1) Ascertain whether the regular party committee or other persons have failed to file statements of organization or reports or have filed defective statements of organizations or defective reports.
- 2) Give notice to **delinquents** to file a statement of organization or a report immediately upon receipt of notice.
- 3) Give notice to a committee filing a **defective** report to file a report to correct the defective report not later than noon (prevailing local time), five (5) calendar days after receiving the notice.
- 4) Make available for public inspection a list of delinquent reports and persons who fail to file the required supplemental statement and reports. The Election Division and each county election board shall post a list of delinquents in a public place at or near the entrance of the Commission's or board's respective offices. (IC 3-9-4-14 (2)(a))

A person who fails to file a required statement or report is subject to a civil penalty of up to \$1,000 to be assessed by the Commission, county election board, or both, for the delinquent report. The penalty is \$50 per calendar day with the afternoon of the deadline day counting as the first day. The Commission or county election board may add investigative costs to the penalty. (IC 3-9-4-16(c) & IC 3-9-4-17(c))

A person who fails to file a correction to the defective report after being notified to do so is subject to a civil penalty up to \$100 to be assessed by the Commission, county election board, or both. The penalty is \$10 per calendar day, with the afternoon of the fifth day after receipt of the notice counting as the first day. The Commission or county election board may add investigative costs to the penalty. (IC 3-9-4-16(b); IC 3-9-4-17(b))

A person who fails to file a report required by the Campaign Finance Act with the appropriate office commits a Class B misdemeanor and is subject to a \$1,000 fine, 180 days imprisonment, or both. (IC 3-14-1-14)

A person who knowingly files a fraudulent report commits a Level 6 felony, and is subject to a \$10,000 fine, two and one-half years imprisonment, or both. (IC 3-14-1-13)

Disbanding a Regular Party Committee

A regular party committee may disband at any time by giving written notification and filing a final report (*CFA-4 form*) with the Election Division or appropriate county election board.

Be certain to **CHECK THE FINAL/DISBANDS BOX** in section 11 of the CFA-4 Summary Sheet indicating that report is the final report. Otherwise, the committee will remain open, and the candidate's committee will be required to file an annual report the third Wednesday of each January that the committee remains open.

If there are surplus funds, the committee may transfer the funds before disbanding to one or any combination of the following:

- 1) one or more regular party committees.
- 2) one or more candidate's committees.
- 3) the Election Division.
- 4) an organization exempt from federal income taxation under Section 501 of the Internal Revenue Code.
- 5) contributors to the committee (on a pro rata basis). (IC 3-9-1-12)

The funds may also be used to make an expenditure to any political party committee or a candidate's committee. (IC 3-9-3-4)

A dissolution and transfer of funds do not relieve the committee or its members from civil or criminal liability. (IC 3-9-1-12).

Federal Tax Information

If a committee treasurer wants to open a bank account, most banks will require an employer identification number (EIN). For more information on obtaining this number, call the IRS at 800-829-4933.

Obtaining an EIN or other tax ID number is not a requirement of the state's Campaign Finance Act or other election laws. Therefore, the Indiana Election Division and the county election board cannot assist you with obtaining this employer identification number.

Chapter 6: Corporations and Labor Organizations

Subject to the restrictions discussed in this chapter, **corporations** and **labor organizations** may make a contribution to aid in the election or defeat of a candidate or the success or defeat of a political party; or a public question submitted to a vote in an election. (IC 3-9-2-3) **Corporations** and **labor organizations** are not required to file campaign finance forms with the Indiana Election Division or any county election boards.

What is a Corporation?

A corporation is an entity required under Title 23 of the Indiana Code to file articles of incorporation with the Business Services Division of the Secretary of State of Indiana. It could also be an entity which files articles of incorporation in another state, which may or may not file a certificate of authorization to do business as a "foreign corporation" with the Business Services Division of the Secretary of State of Indiana.

A "corporation" does **not** include other types of business entities, such as a limited liability company, a limited liability partnership, a partnership, a sole proprietorship, an unincorporated association, and similar entities. (*See Chapter 7 for more information about these organizations.*) Although narrowly applicable state laws limit or prohibit contributions by certain corporations (*See Chapter 8*), generally speaking, any corporation may make a contribution subject to the limitations discussed in this chapter.

In general, if a corporation owns all or part of another corporation, this ownership interest does not affect the ability of the subsidiary or partially controlled corporation to make contributions, subject to the limits imposed under this chapter.

Example: Big John Doe Corporation owns 100% of Little Doe, Inc. Big John Doe Co. may make an aggregate of \$22,000 in contributions in a calendar year, and Little Doe, Inc. may also make an aggregate of \$22,000 in contributions in a calendar year. The contributions are subject to the subcategory limits under IC 3-9-2-4. The result does not change if Big John Doe Corporation owns 100%, 51%, or only 1% of Little Doe, Inc.

In discussing contributions by corporations, it is also important to distinguish between a corporation and the corporation's political action committee.

The contribution limits that apply to contributions by the corporation do not apply to the corporation's political action committee. For this reason, it is **critically important** for the entity making the contribution to inform the treasurer of any committee receiving a contribution **whether the contribution is from the corporation or the corporation's PAC**. In many cases, the name of the entity as printed on a check may not provide enough information by itself to prevent confusion on this point. See Chapter 4 for more information on political action committees.

If a political action committee chooses to become incorporated, the committee is subject to the same restrictions applicable to other corporations under the Campaign Finance Act. To determine if an entity has registered as a corporation in Indiana, contact the Business Services Information Line at (317) 232-6576 or see https://secure.in.gov/sos/online_corps/name_search.aspx

Subchapter S Corporations

Subchapter S corporations are considered the same as other corporations for campaign finance purposes. Subchapter S status has no effect on the corporation's ability to make limited contributions under the Campaign Finance Act.

Professional Corporations

Professional corporations are considered the same as other corporations for campaign finance purposes.

Nonprofit Corporations

Under Indiana law, nonprofit corporations are subject to the same limitations concerning contributions as business corporations. Questions regarding the tax exempt status of a nonprofit corporation which makes a political contribution are determined by the Internal Revenue Service, **NOT** the Election Commission, the Election Division or county election board. Contact the Internal Revenue Service at (317) 685-7500 for additional information.

What is a Labor Organization?

In discussing contributions by labor organizations, it is important to distinguish between a labor organization (*commonly called a labor union*) and the union's political action committee.

The contribution limits that apply to contributions by the union do not apply to the union's political action committee. For this reason, it is **critically important** for the entity making the contribution to inform the treasurer of any committee receiving a contribution **whether the contribution is from the labor union or the labor union's PAC**. In many cases, the name of the entity as printed on a check may not provide enough information by itself to prevent confusion on this point.

Corporate and Labor Contribution Limitations

Although **corporations and labor organizations** are permitted to make direct contributions to candidate committees, regular party committees, legislative caucus committees and political action committees, they must comply with the maximum amounts for contributions (*set forth below*). A corporation or labor organization may not exceed these total contributions during any calendar year. (IC 3-9-2-4)

Contribution Limitations for Corporations & Labor Organizations

- ✓ \$5,000 ~ apportioned in any manner among all **statewide candidates** (not legislative but including a judge of the court of appeals whose retention in office is voted on by a district that does not include all of Indiana); NOTE: This subcategory does not apply to state legislative candidates.
 - ✓ \$5,000 ~ apportioned in any manner among all **state central committees** of political parties;
 - ✓ \$2,000 ~ apportioned in any manner among all candidates for **state senate**;
 - ✓ \$2,000 ~ apportioned in any manner among all candidates for **state house of representatives**;
 - ✓ \$2,000 ~ apportioned in any manner among all **state senate legislative caucuses**;
 - ✓ \$2,000 ~ apportioned in any manner among all **state house of representatives legislative caucuses**;
 - ✓ \$2,000 ~ apportioned in any manner among all **candidates for county, local and school board offices**; and
 - ✓ \$2,000 ~ apportioned in any manner among all **political party committees** other than state central committees.
-

Direct **corporation** and **labor organization** contributions to political action committees must be “**earmarked**,” meaning designated by the corporation or labor organization to go to one or more of the above categories and is subject to the limitations of each category. (IC 3-9-2-5)

However, a corporation or labor organization is not required to designate a *specific* candidate or party when making its contribution. The reference to “specific” in IC 3-9-2-5(c) refers to a specific **subcategory** listed in IC 3-9-2-4.

Example: Widget Corporation wishes to make a \$5,000 contribution to the Little Committee for Good Government, a political action committee. In making the contribution, Widget Corporation must designate which subcategory limit (*or combination of subcategories*) this contribution is to be credited towards.

Widget Corporation designates \$2,000 of the contribution towards its state party committee subcategory limit, \$2,000 of the contribution towards its statewide candidate limit, and \$1,000 towards its state house legislative caucus limit, all in compliance with IC 3-9-2-4.

Widget Corporation is **not** required to designate these contributions for disbursement by Little Committee for Good Government PAC **specifically** to the Federalist Party State Committee; John Adams, the Federalist Party candidate for Attorney General; or to the Federalist Party Legislative Caucus of the Indiana House of Representatives.

A corporation or labor organization may contribute a total of **\$22,000** per calendar year to campaign finance committees, including contributions made to a political action committee sponsored by the corporation or labor organization. (IC 3-9-2-5) No other contributions from a corporation or labor organization to a campaign finance committee are authorized by statute. (IC 3-9-2-3(b))

Where the Limitations Do Not Apply

The limitations **do not** apply to nonpartisan registration and get-out-the-vote campaigns by a corporation aimed at its stockholders and employees. The limitations also do not apply to a labor organization's nonpartisan registration and get-out-the-vote campaigns that are aimed at its membership.

The limitations **do not** apply to a contribution or transfers by an incorporated nonpartisan political action committee to any other committee. It also does not apply when the contribution is supporting or opposing the approval of a public question submitted to the electorate of the entire state or a local public question. (IC 3-9-2-6)

In 2024, a federal court ruled that the contributions limits in IC 3-9-2-4 and IC 3-9-2-5 for corporations, and described in Chapter 6 of this Guide, do not apply to contributions from a corporation to political action committee which engages only in independent expenditures. (Order Granting Declaratory Judgment and a Permanent Injunction, *Indiana Right to Life Victory Fund et. al. v. Morales*, No. 1:21-cv-2796 (S.D. Ind. 2024))

While the term "independent expenditure," as defined in IC 3-5-2.1-53.3, does not apply here, instead a political action committee which engages only in independent expenditures is very similar to an independent expenditure only PAC or "Super PAC" in federal campaign finance. This is a PAC that only makes expenditures "for a communication, such as an advertisement through a website, digital device, application, advertising platform, newspaper, TV or direct mail that expressly advocates the election or defeat of a clearly identified candidate, and is not made in consultation or cooperation with, or at the request or suggestion of any candidate, or his or her authorized committees or agents, or a political party committee or its agents. (<https://www.fec.gov/help-candidates-and-committees/making-independent-expenditures/>)

Sponsoring a Political Action Committee

A corporation or labor organization may establish and control a political action committee and pay the administrative costs of that committee. The donations of these administrative costs **are not** considered contributions. (IC 3-9-2-5(b))

Administrative costs include items such as rent, office expenses, management fees, and the cost of solicitations of contributions, etc. (IC 3-5-2-15(e))

Fining Procedures for Corporations & Labor Organizations

Civil Penalties

A corporation or labor organization that exceeds the maximum contribution limits permitted under the Campaign Finance Act is subject to a civil penalty. The maximum amount of the civil penalty is three times the amount the contribution exceeds the limits prescribed by IC 3-9-2-4. All the investigative costs incurred and documented by the Election Division or a county election board may be added to the total. (IC 3-9-4-16(e); IC 3-9-4-17(e))

Example: If a corporation or a labor union gave a total of \$3,000 in contributions to candidates for the Indiana House of Representatives, the total excess amount of contributions is \$1,000. The Commission or county election board can impose a penalty of up to \$3,000 (3 x \$1,000). If the administrative costs were \$15, the total fine for this corporation or labor organization can be up to \$3,015.

A corporation or labor organization that fails to designate a contribution to a political action committee to go to one or more of the subcategories under IC 3-9-2-4 is subject to a civil penalty of up to two times the amount of the undesignated contributions or \$1,000, whichever is greater. All the investigative costs incurred and documented by the Election Division or a county election board may be added to the total. (IC 3-9-4-16(g); IC 3-9-4-17(f))

Criminal Penalties

A corporation or labor union that recklessly exceeds the contribution limits under IC 3-9-2-4 commits a Class B misdemeanor. (IC 3-14-1-10)

Chapter 7: Auxiliary Party Organizations, Independent Expenditures, Individuals, and Partnerships

Auxiliary Party Organizations

This class of political party committee is exempt from the organizational and reporting requirements of the Campaign Finance Act. This category includes many township political clubs, women's and men's auxiliaries, college groups, and similar organizations. To qualify, an organization must meet all of the following standards:

Any organization affiliated with a political party and is located within or outside Indiana that:

- 1) proposes to influence the election of a candidate for state office, state legislative office, local office, school board, or the outcome of a public question; and
- 2) has NOT either:
 - a) had an annual expenditure of \$10,000 or more in at least one of the last two years; or
 - b) made a contribution of more than \$1,000 to another committee or candidate. (IC 3-5-2.1-6)

If an organization meets these standards, the organization is **not** required to file campaign finance forms or reports. If the organization has previously filed reports, it should notify the Election Division or appropriate county election board before noon (prevailing local time) the third Wednesday of January of each year that it is claiming the exemption under IC 3-9-4-1 and IC 3-9-5-1. (IC 3-5-2.1-6)

Even though auxiliary party organizations may not be required to file campaign finance reports, all **auxiliary party organizations** must include a “**disclaimer**” on all literature and advertisements that is circulated or is published in support of or in opposition to a candidate or public question. (*See Chapter 9: General Committee Information for more information on “Disclaimers.”*)

The treasurer of an auxiliary party organization that accepts contributions or makes expenditures exceeding \$200 in a year must keep organization funds in a separate account. Money received by an auxiliary party committee may not be used for primarily personal purposes. (IC 3-9-2-1; IC 3-9-2-9; IC 3-9-2-10; IC 3-9-3-2.5; IC 3-9-3-4)

Independent Expenditures

An “Independent Expenditure” is an expenditure by a person expressly advocating the approval or rejection of a public question. (IC 3-5-2.1-53.3) This should not be mistaken with expenditures made by independent expenditure only political action committees that accept contributions from a corporation.

A person making an independent expenditure that exceeds \$5,000 regarding a public question must file a CFA-12 within forty-eight (48) hours certifying and affirming that:

- 1) there are no contributions from a foreign national;
- 2) the person has not accepted contributions that exceed \$50,000 in total from a foreign national within four (4) years prior to the date of the independent expenditure and;
- 3) that the person will not receive contributions or have expenditures made by a foreign national during the remainder of the calendar year in which the public question will appear on the ballot. (IC 3-9-9-1; IC 3-9-9-2)

A determination from the county election board or Indiana Election Commission that a person has accepted funds from a foreign national, in excess of \$50,000 in total within four (4) years previously or during the calendar year in which the public question appears on the ballot creates a presumption that the prohibition described above has been violated. (IC 3-9-9-3))

A person who makes an independent expenditure to influence an election on a public question must obtain and keep receipted bills, cancelled checks, or other proof of payment, stating the particulars for each expenditure made by or on behalf of a person.

A person who makes an independent expenditure shall preserve all receipts and accounts for three (3) years (IC 3-9-1-24)

Individuals

Under Indiana law, individuals may make an unlimited amount of contributions to candidates, political parties, and other campaign finance committees during each calendar year. Some restrictions regarding contributions by individuals apply to federal candidates. Contact the Federal Election Commission at www.fec.gov or at 800-424-9530, extension 6, for additional information.

Partnerships, Limited Liability Companies & Other Business Entities

Under Indiana law, business organizations (**other than corporations - See Chapter 6 of this Manual**) may make an unlimited amount of contributions to candidates, political parties, and other campaign finance committees during each calendar year. A partnership, limited liability company, limited liability partnership, sole proprietorship, a trustee or receiver of an unincorporated entity, or an unincorporated firm are **not** subject to the limits on corporate contributions prescribed under IC 3-9-2-4.

Not-for-Profit Entities

Under Indiana law, not-for-profit organizations (**other than nonprofit corporations or labor unions - See Chapter 6 of this Manual**) may make an unlimited amount of contributions to candidates, political parties, and other campaign finance committees during each calendar year. Any unincorporated association such as a club, religious organization, partnership, limited liability company, limited partnership, sole proprietorship, or unincorporated firm is **not** subject to the limits on corporate contributions prescribed under IC 3-9-2-4.

The tax exempt status of an entity which makes a political contribution is determined by the Internal Revenue Service, not the Election Commission, the Election Division, or a county election board. Contact the Internal Revenue Service at (317) 685-7500 (Indianapolis office) if there are questions concerning the effect of a contribution by a not-for-profit entity or the entity's tax exempt status, or for additional information.

Federal Tax Information

If a committee treasurer wants to open a bank account, most banks will require an employer identification number (EIN). For more information on obtaining this number, call the IRS at 800-829-4933.

Obtaining an EIN or other tax ID number is not a requirement of the state's Campaign Finance Act or other election laws. Therefore, the Indiana Election Division and the county election board cannot assist you with obtaining this employer identification number.

Chapter 8: Prohibited Contributors

Although some organizations are subject to contribution amount limits (*See Chapter 6, Corporate & Labor Organizations*), some groups and individuals are prohibited from making **any** contributions in Indiana elections.

Individuals Who Seek to Contribute in the Name of Another

Hypothetical: Your good friend, Buddy Solicitor, invites you to a fundraiser for his friend, Larry Luck, who is running for a state legislative office. You work for a nonpartisan organization, Hoosiers Against Misfortune (HAM), which requests that employees not hold themselves out as supporting one party over another. You advise Buddy that, out of respect for HAM, you cannot attend the fundraiser. However, not wanting to disappoint Buddy, you give Buddy some money and tell him to give it to Mr. Luck in Buddy's name. Not only have you violated the campaign finance laws, but so has Buddy.

Indiana Code 3-9-4-16 prescribes a civil penalty of up to \$1,000 against a person who "makes a contribution in the name of another person," or "accepts a contribution made by one person in the name of another person." This penalty may be enforced by the Indiana Election Commission or a county election board. (IC 3-9-4-17) Persons who recklessly make contributions in the name of another and persons who knowingly accept such contributions commit a Class B misdemeanor. (IC 3-14-1-11)

Another hypothetical: Charlie CEO, on behalf of Charles Industries, Inc. ("CII") is invited to a golf fund raiser for his favorite gubernatorial candidate, Gary Gov. His corporation has already contributed \$5,000, the corporate legal limit, to Gary Gov's campaign. An avid golfer, Charlie wonders if he can get around this troublesome obstacle by asking his assistant, Secretary Sandy, to write a check for the fundraiser. He will then reimburse Sandy from the corporate account for the check amount. Fortunately, Charlie's legal adviser, Caring Counsel is consulted in time. Caring Counsel advises him that such an action would subject him to civil and criminal penalties under IC 3-9-4-16 and IC 3-14-1-11. Caring Counsel is able to appease Charlie, however, by suggesting that Charlie write the check for the golf outing from his personal account, since there are no limitations on individual contributions. Happily, Charlie can now participate in the golf outing, but his game will still be lousy.

Foreign Nationals

Under Indiana law, foreign nationals are prohibited from making contributions in connection with any 1) election, 2) convention, 3) caucus in which a candidate is selected, or 4) public question. (IC 3-9-2-11)

(Note: Elections activity by foreign nationals is further restricted by the Federal Election Campaign Act, which is administered by the Federal Election Commission. If you are confronting this issue, contact the FEC for further information on foreign nationals: (800) 424-9530 extension 6.)

Who is a foreign national? Generally speaking, a foreign national is a **foreign principal** or a **non-U.S. citizen** who is not lawfully admitted for permanent residence in the United States. (52 U.S.C. Sec. 30121(b), 22 U.S.C. Sec. 611(b), 8 U.S.C. Sec. 1101(a)(20))

Foreign principals and non-U.S. citizens include:

- 1) Foreign governments
- 2) Foreign political parties
- 3) Foreign corporations
- 4) Foreign associations
- 5) Foreign partnerships
- 6) Individuals with foreign citizenship, and
- 7) Immigrants not possessing a green card. (*See FEC publication, "Foreign Nationals,"* at <http://www.fec.gov/pages/brochures/foreign.shtml>)

Example: Imagine you are a candidate for state legislative office. You receive a check in the mail from "Do Good Industries, Inc." Upon further research about this company, you find this corporation is organized under the laws of France. This corporation has violated Indiana Code 3-9-2-11 by contributing to your campaign. If you accept the contribution, you may be in violation of federal and state laws prohibiting acceptance of campaign contributions from foreign

nationals. You should promptly return the check, or if the check has been deposited, send a refund and file an amended report, if necessary.

Further, a political action committee may not knowingly or willfully and directly or indirectly accept a contribution or expenditure from a prohibited source. A foreign national may not direct, dictate, or control the decision-making process of a person with regard to that person's activity to influence a public question, such as a decision to make a contribution or expenditure to influence an election on a public question. A foreign national may not directly or indirectly solicit the making of a contribution or expenditure by another person to influence an election on a public question. Indiana state law does not create or eliminate a right or duty of a person regarding disclosure of information regarding a contribution or expenditure under this IC 3-9. (IC 3-9-2-11.5)

If you have any question about a contributor's nationality, you would be prudent to contact the contributor or conduct some research on the entity's nationality.

National Banks and Federally Chartered Corporations

Federal law imposes prohibitions against contributions by a national bank or a federally chartered corporation in Indiana elections. (52 U.S.C. 30118; IC 3-9-2-3(c)). Contact the Federal Election Commission at www.fec.gov or (800) 424-9530, extension 6 for additional information concerning this issue.

Regulated Gaming Industry

Several Indiana statutes prohibit certain individuals or organizations affiliated with the regulated gaming industry from making contributions in Indiana elections. Generally speaking, these statutes are enforced by the state agency regulating the particular area of gaming, with criminal violations of the statutes coming under the jurisdiction of the appropriate prosecuting attorney.

The statutes governing these contributions provide that:

- A. Certain contractors with the state lottery commission or its director (*or a corporate officer or political action committee of the contractor*) may not make a contribution to: (1) a candidate for statewide office, state legislative office or a local office; or (2) a candidate's committee, a regular party committee, or a state legislative caucus committee; after March 28, 1996, while a contract is in effect and during the three (3) years following the expiration of the contract. The person may not enter into these contracts if the person made a contribution to a candidate or committee within three (3) years preceding the award of the contract. A person who knowingly or intentionally violates this provision commits a Level 6 felony, and is subject to a \$10,000 fine, two and one-half years imprisonment, or both. (IC 4-30-3-19; IC 4-30-3-19.5)
- B. A person holding a permit from the Indiana horse racing commission or a person with an interest in the permit holder may not make a contribution to: (1) a candidate for statewide office, state legislative office, or a local office; or (2) a candidate's committee, a regular party committee, or a state legislative caucus committee after June 30, 1996, while the permit holder holds the permit or during the three (3) years after the final expiration or termination of the permit. A person who knowingly or intentionally violates this provision commits a Level 6 felony, and is subject to a \$10,000 fine, two and one-half years imprisonment, or both. (IC 4-31-13-3.5)
- C. A person holding an owner's license or certain types of a supplier's license under the riverboat gambling law or a person with an interest in the licensee may not make a contribution to: (1) a candidate for statewide office, state legislative office, or a local office; or (2) a candidate's committee, a regular party committee, or a state legislative caucus committee after June 30, 1996, while the permit holder holds the license or during the three (3) years after the final expiration or termination of the license. A person who knowingly or intentionally violates this provision commits a Level 6 felony, and is subject to a \$10,000 fine, two and one-half years imprisonment, or both. (IC 4-33-2-12; IC 4-33-10-2.1)
- D. A person holding a permit from the Indiana horse racing commission or a person with an interest in the permit holder may not give any property to a member of a precinct committee to induce the member of the precinct committee to do any act or refrain from doing any act with respect to the approval of a local public question concerning pari-mutuel horse racing or the operation of satellite facilities in the county.

- E. A person holding an owner's or supplier's license for a riverboat from the Indiana gaming commission (*or a person with an interest in the licensee*) may not give any property to a member of a precinct committee to induce the member of the precinct committee to do any act or refrain from doing any act with respect to the approval of a local public question concerning riverboat gaming in the county. A person who knowingly or intentionally violates these restrictions commits a Level 6 felony, and is subject to a \$10,000 fine, two and one-half years imprisonment, or both. (IC 4-31-13-19; IC 4-33-10-2.5)

The applicable statutes also define which "persons," whether individual or an organization, are considered to have an "interest" in a permit holder.

By administrative rule, the Indiana gaming commission requires that all riverboat licensees, riverboat license applicants, and supplier licensees file a quarterly report with both the Gaming Commission and the Indiana Election Commission listing the persons who hold an interest in a license or certificate of suitability. The Gaming Commission or its executive director may initiate an investigation or disciplinary action against a licensee who fails to file the quarterly report. See 68 IAC 1-13.

Spending by Certain Persons to Promote a Position on a Controlled Project Public Question

A "controlled project" means any project financed by bonds or a lease, except for the following:

- (1) A project for which the political subdivision reasonably expects to pay:

(A) debt service; or

(B) lease rentals;

from funds other than property taxes that are exempt from the levy limitations of IC 6-1.1-18.5 or (before January 1, 2009) IC 20-45-3. A project is not a controlled project even though the political subdivision has pledged to levy property taxes to pay the debt service or lease rentals if those other funds are insufficient.

- (2) Subject to subsection (b), a project that will not cost the political subdivision more than the lesser of the following:

- (A) An amount equal to the following:

(i) In the case of an ordinance or resolution adopted before January 1, 2018, making a preliminary determination to issue bonds or enter into a lease for the project, two million dollars (\$2,000,000).

(ii) In the case of an ordinance or resolution adopted after December 31, 2017, and before January 1, 2019, making a preliminary determination to issue bonds or enter into a lease for the project, five million dollars (\$5,000,000).

(iii) In the case of an ordinance or resolution adopted in a calendar year after December 31, 2018, making a preliminary determination to issue bonds or enter into a lease for the project, an amount (as determined by the department of local government finance) equal to the result of the maximum levy growth quotient determined under IC 6-1.1-18.5-2 for the year multiplied by the amount determined under this clause for the preceding calendar year.

The department of local government finance shall publish the threshold determined under item (iii) in the Indiana Register under IC 4-22-7-7 not more than sixty (60) days after the date the budget agency releases the maximum levy growth quotient for the ensuing year under IC 6-1.1-18.5-2.

- (B) An amount equal to the following:

(i) One percent (1%) of the total gross assessed value of property within the political subdivision on the last assessment date, if that total gross assessed value is more than one hundred million dollars (\$100,000,000).

(ii) One million dollars (\$1,000,000), if the total gross assessed value of property within the political subdivision on the last assessment date is not more than one hundred million dollars (\$100,000,000).

- (3) A project that is being refinanced for the purpose of providing gross or net present value savings to taxpayers.

- (4) A project for which bonds were issued, or leases were entered into before January 1, 1996, or where the state board of tax commissioners has approved the issuance of bonds or the execution of leases before January 1, 1996.

- (5) A project that:

- (A) is required by a court order holding that a federal law mandates the project; or
- (B) is in response to a court order holding that:
 - (i) a federal law has been violated; and
 - (ii) the project is to address the deficiency or violation.

(6) A project that is in response to:

- (A) a natural disaster;
- (B) an accident; or
- (C) an emergency;

in the political subdivision that makes a building or facility unavailable for its intended use.

(7) A project that was not a controlled project under this section as in effect on June 30, 2008, and for which:

- (A) the bonds or lease for the project were issued or entered into before July 1, 2008; or
- (B) the issuance of the bonds or the execution of the lease for the project was approved by the department of local government finance before July 1, 2008.

(8) A project of the Little Calumet River basin development commission for which bonds are payable from special assessments collected under IC 14-13-2-18.6.

(9) A project for engineering, land and right-of-way acquisition, construction, resurfacing, maintenance, restoration, and rehabilitation exclusively for or of:

- (A) local road and street systems, including bridges that are designated as being in a local road and street system;
- (B) arterial road and street systems, including bridges that are designated as being in an arterial road and street system; or
- (C) any combination of local and arterial road and street systems, including designated bridges.

(b) This subsection does not apply to a project for which a public hearing to issue bonds or enter into a lease has been conducted under IC 20-26-7-37 before July 1, 2023, or to a project for which an ordinance or resolution making a preliminary determination to issue bonds or enter into a lease is adopted after June 30, 2025. If:

(1) a political subdivision's total debt service tax rate is more than forty cents (\$0.40) per one hundred dollars (\$100) of assessed value; and

(2) subsection (a)(1) and subsection (a)(3) through (a)(9) are not applicable;

the term includes any project to be financed by bonds or a lease, including a project that does not otherwise meet the threshold amount provided in subsection (a)(2). This subsection expires December 31, 2025. For purposes of this subsection, a political subdivision's total debt service tax rate does not include a tax rate imposed in a referendum debt service tax levy approved by voters.

(c) This subsection applies to a project for which an ordinance or resolution making a preliminary determination to issue bonds or enter into a lease is adopted after June 30, 2025. If subsection (a)(1) and subsection (a)(3) through (a)(9) are not applicable, the term includes any project to be financed by bonds or a lease, including a project that does not otherwise meet the threshold amount provided in subsection (a)(2), if:

(1) in the case of a school corporation, the school corporation's total debt service tax rate is more than forty cents (\$0.40) per one hundred dollars (\$100) of assessed value;

(2) in the case of a city, county, or town, the city's, county's, or town's total debt service tax rate is more than twenty-five cents (\$0.25) per one hundred dollars (\$100) of assessed value; or

(3) in the case of a political subdivision not described in subdivision (1) or (2), the political subdivision's total debt service tax rate is more than five cents (\$0.05) per one hundred dollars (\$100) of assessed value.

However, this subsection does not apply to a project for which a public hearing to issue bonds or enter into a lease has been conducted under IC 20-26-7-37 before July 1, 2025. For purposes of this subsection, a political subdivision's total debt service tax rate does not include a tax rate imposed in a referendum debt service tax levy approved by voters.

(IC 6-1.1-20-1.1)

If a referendum is held regarding the approval of a "controlled project", then an attorney, an architect, a registered professional engineer, a construction manager, or a financial adviser for professional services provided with respect to a controlled project

may not spend any money to promote a position on the public question. A person who violates this law commits a Class A infraction; and is barred from performing any services with respect to the controlled project. (IC 6-1.1-20-10.1(e))

Activities by Certain Persons to Promote Position on a School Tax Levy Referendum

Indiana Code 20-46-1-20 outlines these activities:

(a) Except as otherwise provided in this section, during the period beginning with the adoption of a resolution by the governing body of a school corporation to place a referendum under this chapter on the ballot and continuing through the day on which the referendum is submitted to the voters, the school corporation may not promote a position on the referendum by doing any of the following:

- (1) Using facilities or equipment, including mail and messaging systems, owned by the school corporation to promote a position on the referendum, unless equal access to the facilities or equipment is given to persons with a position opposite to that of the school corporation.
- (2) Making an expenditure of money from a fund controlled by the school corporation to promote a position on the referendum.
- (3) Using an employee to promote a position on the referendum during the employee's normal working hours or paid overtime, or otherwise compelling an employee to promote a position on the referendum at any time. However, if a person described in subsection (d) is advocating for or against a position on the referendum or discussing the referendum as authorized under subsection (d), an employee of the school corporation may assist the person in presenting information on the referendum, if requested to do so by the person described in subsection (d).
- (4) Promoting a position on the referendum by:
 - (A) using students to transport written materials to their residences or in any way involving students in a school organized promotion of a position;
 - (B) including a statement within another communication sent to the students' residences; or
 - (C) initiating discussion of the referendum at a meeting between a teacher and parents of a student regarding the student's performance or behavior at school. However, if the parents initiate a discussion of the referendum at the meeting, the teacher may acknowledge the issue and direct the parents to a source of factual information on the referendum. However, this section does not prohibit an official or employee of the school corporation from carrying out duties with respect to a referendum that are part of the normal and regular conduct of the official's or employee's office or agency, including the furnishing of factual information regarding the referendum in response to inquiries from any person.

(b) The staff and employees of a school corporation may not personally identify a student as the child of a parent or guardian who supports or opposes the referendum.

(c) This subsection does not apply to:

- (1) a personal expenditure to promote a position on a local public question by an employee of a school corporation whose employment is governed by a collective bargaining contract or an employment contract; or
- (2) an expenditure to promote a position on a local public question by a person or an organization that has a contract or an arrangement (whether formal or informal) with the school corporation solely for the use of the school corporation's facilities. A person or an organization that has a contract or arrangement (whether formal or informal) with a school corporation to provide goods or services to the school corporation may not spend any money to promote a position on the petition or remonstrance. A person or an organization that violates this subsection commits a Class A infraction.

(d) Notwithstanding any other law, an elected or appointed school board member or a school corporation superintendent, school corporation assistant superintendent, or chief school business official of a school corporation may at any time:

- (1) personally advocate for or against a position on a referendum; or
- (2) discuss the referendum with any individual, group, or organization or personally advocate for or against a position on a referendum before any individual, group, or organization; so long as it is not done by using public funds. Advocacy or discussion allowed under this subsection is not considered a use of public funds. However, this subsection does not

authorize or apply to advocacy or discussion by a school board member, superintendent, assistant superintendent, or school business official to or with students that occurs during the regular school day.

(e) A student may use school equipment or facilities to report or editorialize about a local public question as part of the news coverage of the referendum by a student newspaper or broadcast. (IC 20-46-1-10)

Activities by Certain Persons to Promote a Position on a Local Government Reorganization Referendum

Indiana Code IC 36-1.5-4-46 outlines these activities:

(a) Except as otherwise provided in this section, during the period beginning with the date the final plan of reorganization is approved by the legislative body or considered to be approved under section 23.5 of this chapter, and continuing through the day on which the public question is submitted to the voters, a political subdivision may not promote a position on the public question by doing any of the following:

(1) Using facilities or equipment, including mail and messaging systems, owned by the political subdivision to promote a position on the public question, unless equal access to the facilities or equipment is given to persons with a position opposite to that of the political subdivision.

(2) Making an expenditure of money from a fund controlled by the political subdivision to promote a position on the public question.

(3) Using an employee to promote a position on the public question during the employee's normal working hours or paid overtime, or otherwise compelling an employee to promote a position on the public question at any time. However, if a person described in subsection (c) is advocating for or against a position on the public question or discussing the public question as authorized under subsection (c), an employee of the political subdivision may assist the person in presenting information on the public question if requested to do so by the person described in subsection (c). However, this section does not prohibit an official or employee of the political subdivision from carrying out duties with respect to a public question that are part of the normal and regular conduct of the official's or employee's office or agency, including the furnishing of factual information regarding the public question in response to inquiries from any person.

(b) This subsection does not apply to:

(1) a personal expenditure to promote a position on a local public question by an employee of the political subdivision whose employment is governed by a collective bargaining contract or an employment contract; or

(2) an expenditure to promote a position on a local public question by a person or an organization that has a contract or an arrangement (whether formal or informal) with the political subdivision solely for the use of the political subdivision's facilities.

A person or an organization that has a contract or arrangement (whether formal or informal) with a political subdivision to provide goods or services to the political subdivision may not spend any money to promote a position on the public question. A person or an organization that violates this subsection commits a Class A infraction.

(c) Notwithstanding any other law, an elected or appointed official of a political subdivision may:

(1) personally advocate for or against a position on a public question; or

(2) discuss the public question with any individual, group, or organization or personally advocate for or against a position on a public question before any individual, group, or organization;

so long as it is not done by using public funds. Advocacy or discussion allowed under this subsection is not considered a use of public funds.

Federal Tax Information

If a committee treasurer wants to open a bank account, most banks will require an employer identification number (EIN). For more information on obtaining this number, call the IRS at 800-829-4933.

Obtaining an EIN or other tax ID number is not a requirement of the state's Campaign Finance Act or other election laws. Therefore, the Indiana Election Division and the county election board cannot assist you with obtaining this employer identification number.

Chapter 9: General Committee Information

Treasurer Information

All campaign finance committees must have a treasurer. Even if a candidate decides to act as the candidate's own treasurer, the candidate/treasurer has the same duties and responsibilities as any other person acting as a treasurer. If a candidate does not establish a campaign finance committee and fails to file a Statement of Organization (*CFA-1*), then the Campaign Finance Act provides that the candidate is considered to be the campaign finance committee and serves as both chairperson and treasurer for the purposes of the Campaign Finance reporting laws. (IC 3-9-1-2; IC 3-9-1-6; IC 3-9-1-7) Election Division Campaign Finance staff will automatically open a file for this committee, assign a file number, and advise the committee that a complete Statement of Organization must be filed. The county election board must do the same for local candidates filing with their office.

Treasurer Qualifications

Every treasurer of a campaign finance committee must comply with the following requirements:

- 1) The treasurer must be a citizen of the United States. (IC 3-9-1-13)
- 2) The treasurer may NOT be the chairman of a committee. However, a candidate may serve as both chairperson and treasurer of the candidate's own committee. (IC 3-9-1-13)
- 3) The treasurer must be appointed in writing by the chairperson (*see Form CFA-1, 2 or 3*). The written appointment must be filed with the Election Division or the appropriate county election board. (IC 3-9-1-13; IC 3-9-1-14)
- 4) The treasurer must accept the appointment (*See Form CFA-1, 2 or 3*). This written acceptance must be filed with the Election Division or the appropriate county election board. (IC 3-9-1-13; IC 3-9-1-15)
- 5) An individual may be a treasurer for more than one campaign finance committee unless the person is a candidate, who may then only be the treasurer of their own candidate's committee. (IC 3-9-1-18) Note: the county clerk may not be a member of a candidate's committee other than the clerk's own candidate's committee. (IC 3-6-5-3(d))
- 6) A member of a candidate's committee may not be a member of the county election board. (IC 3-6-5-3(a))

While an individual can be a chair of multiple committees or a treasurer of multiple committees, a person cannot be a chair of a committee and a treasurer of any committee (with the only exception being that a candidate can act as chair and treasurer of their own candidate's committee).

General Responsibilities

A good treasurer is critical for compliance with the Campaign Finance Act. The treasurer is responsible for all financial activity of a campaign finance committee; all monies and things of value collected or received must be paid over to the treasurer and expended or otherwise disbursed by the treasurer. It is unlawful for a campaign finance committee, a chairperson, a candidate or any other committee member to disburse or expend money or things for any political purpose until the money or thing of value has passed through the hands of the treasurer. (IC 3-9-1-20)

However, a treasurer may not disburse the funds of the committee or incur any liability for the committee without the authority and with the direction of the campaign finance committee. The committee may establish a voucher system whereby disbursement may be made from a voucher drawn by the chairperson and presented to the treasurer for payment. The vouchers must show the specific purpose for which the money is being expended. (IC 3-9-1-20; IC 3-9-1-21; IC 3-9-1-22)

Note: The Indiana Court of Appeals held that an individual serving as treasurer of a candidate's committee may be held personally liable (along with the candidate) for the debts of the committee. *Victory Comm. v. Genesis Convention Center*, 597 N.E.2d 361 (Ind. App. 1992).

On occasion, a committee may wish to designate a prominent individual to serve as its treasurer, while most of the recordkeeping and reporting tasks are performed by an "assistant treasurer" or a "custodian of records." This procedure is permitted under the Campaign Finance Act, but the treasurer remains responsible for performing all the duties imposed on a treasurer by state law. For example, the treasurer **must sign the CFA-4 reports required by the Act**, even if the forms were prepared by another individual on behalf of the treasurer.

Another procedure exists which can facilitate service to a committee by a prominent treasurer, with routine tasks being performed by another committee member. Under Indiana Code 30-5-5-14(a)(6), an individual holding a **power of attorney** may execute **any** document under the election code, except a voter registration application or cancellation, a ballot or an absentee ballot, and certain candidate filings. A committee may wish to have the treasurer execute a power of attorney to permit an assistant treasurer to sign CFA-4 reports and other campaign finance documents. An executed copy of this power of attorney should then be filed with the Election Division or a county election board to prevent confusion regarding this individual's authority to act for the committee.

Reporting Responsibilities

The treasurer of every campaign finance committee is responsible for filing the campaign finance committee's reports of receipts and expenditures on forms prescribed by the Election Division. *See Chapter 2 for special reporting requirements applicable to certain federal political action committees.*

If a campaign finance committee, other than the candidate's committee, receives contributions or makes expenditures on behalf of a candidate, a notice must be given to the candidate's committee of the amount of such contributions and expenditures (*CFA-5 form*), and the candidate must report those amounts on the CFA-4 form or CFA-11 form. (IC 3-9-5-15)

Record Keeping Responsibilities

A complete and accurate record is the most essential element in fulfilling campaign finance reporting requirements. There are various forms that must be completed to keep an accurate and daily account of contributions and expenditures received or disbursed by a campaign finance committee. It is very important to keep a record of everything in order to have an up-to-date and complete report when filling out the necessary campaign finance reports. All this can be accomplished with little difficulty by keeping the following forms and procedures daily and accurately.

The treasurer of a committee shall keep a detailed and exact account of all information required to be reported on the CFA-4 and CFA-11 reports. State law does not require the treasurer to keep itemized records concerning contributions of more than \$25 and not more than \$100. However, the donor information may be critical in determining when a contributor has exceeded the \$100 aggregate amount in a calendar year to disclose on the Report of Receipts and Expenditures (CFA-4).

The treasurer of a committee shall obtain and keep receipted bills, canceled checks, or other proof of payment, stating the particulars for each expenditure made by or on behalf of a committee:

- 1) of more than \$25; and
- 2) for a small amount, if the aggregate amount of the expenditures to the same person during a year exceeds \$25. (IC 3-9-1-24)

The treasurer shall preserve all receipted bills and accounts required to be kept by this section for:

- 1) three years; or
- 2) one year after the date of dissolution of the committee; whichever occurs first. (IC 3-9-1-24)

Any person who solicits or receives contributions, other than the treasurer, must turn them over to the treasurer, without reduction, within thirty (30) days after receipt. (IC 3-9-2-9)

RECORDING CONTRIBUTIONS AND OTHER RECEIPTS:

Receipts: A pre-numbered cash receipt form with a duplicate copy should be used. The original receipt should be given to every person, business, labor organization or other person who makes a contribution to a campaign finance committee. The duplicate copy should be kept on file as the committee's copy to assist in filling out the ledger sheet at the end of the day.

Contributor Cards: A paper file card or equivalent file in a computer software program, such as a spreadsheet, should be completed and retained on each contributor who makes a donation regardless of amount and whether it is cash or a non-cash item. It is very important to note if the contributor is a corporation or labor organization! Contributions from these entities are limited and must not exceed the amounts established by IC 3-9-2-4. (see Chapter 6 of the *Manual*). This card or electronic file will contain a running balance so this information can be pulled and listed on the CFA-4 as an itemized contribution when total contributions from any person or group exceeds \$100 (that is, \$100.01 or more) in a calendar year. Every entry on this card or file should also be entered on the ledger sheet or software program.

RECORDING EXPENDITURES AND OTHER DISBURSEMENTS:

Checks: All expenditures and other disbursements should be made by check and a bill of sale, paid invoice or a receipt for a disbursement should be received and retained. Checks with detachable stubs or with duplicates should be used so that an accurate accounting of the money disbursed can be made. All amounts expended or disbursed should be recorded on the Expenditure Card.

Expenditure Card: An expenditure card or computerized file should be completed and retained on each expenditure and disbursement made, regardless of the amount. This card, like the contribution card, will contain a running balance for when the amount of total expenditures to any person, vendor or other group (*other than campaign finance committee*) exceeds \$100 (that is, \$100.01 or more). This information can be readily pulled and listed on the CFA-4 report as an "Itemized Expenditure" on Schedule B. All transfer amounts given or paid to another campaign finance committee should be listed on an expenditure card and on Schedule B. Every entry on this card should also be entered on the ledger sheet or program.

Removal and Replacement of Treasurer

A committee may remove a person appointed or designated treasurer by the committee without stating a cause. The committee may also appoint or designate the successor of the removed treasurer. Upon removal, the treasurer shall immediately account for and turn over to the treasurer's successor in office the value then in the treasurer's possession. Not later than noon (prevailing local time), thirty (30) days after the removal, the outgoing treasurer shall file a full, true, and detailed account and statement of receipts and expenditures (*Outgoing Treasurer's Report*) with the Election Division or appropriate county election board office. (IC 3-9-1-19; IC 3-9-5-12)

Please be sure the "Outgoing Treasurer's" box is marked on the cover sheet of the CFA-4 when filing this report. Failure to file a timely Outgoing Treasurer's report will result in a \$50 per calendar day fine, up to \$1,000.

If the outgoing treasurer is deceased or is otherwise unable to complete this report, the chairman of the campaign finance committee may file the report. (IC 3-9-5-12(b))

Change of Treasurer

Within ten (10) days, by noon, following a change of treasurer, the committee must file an amended Statement of Organization (CFA-1, 2, or 3) with the Election Division or appropriate county election board office. (IC 3-9-1-10)

Electronic Signatures

Indiana Code 3-5-4-1.7(c) authorizes use of an electronic signature, digital signature, digitized signature, or photocopied signature of a candidate, campaign finance committee chairman, or campaign finance committee treasurer to be used for campaign finance statements and reports filed under [IC 3-9](#).

Federal Tax Information

If a committee treasurer wants to open a bank account, the bank will require an employer identification number (EIN). For more information on obtaining this number, call the IRS at 800-829-4933.

In addition, federal law may impose a variety of reporting obligations on “Section 527 organizations” (tax-exempt political organizations). For example, although contributions to a political organization are generally tax exempt, **investment** of these funds and resulting interest income may result in tax liability. As a consequence, a political organization may be required to file IRS Form 1120 POL. In addition, some political committees may be required to file IRS Form 8871, Form 8872, and Form 990 (or 990EZ). Check with the IRS regarding the current version of these forms. These forms are accessible on the IRS’s website at www.irs.gov/formspubs.

Please note, however, that federal legislation adopted in 2002 altered filing requirements for certain political organizations. Of significance, the law exempts, retroactive to July 1, 2000, *state and local candidate and party committees* from filing Form 8871, Form 8872, and Form 990 (or 990-EZ). To help explain this federal legislation, the IRS issued Fact Sheet 2002-13 in November 2002. This IRS publication describes the effect of this federal legislation and summarizes the filing requirements for different types of political committees. A copy of this publication may be viewed on the IRS’s website at <https://www.irs.gov/charities-non-profits/political-organizations/filing-requirements-1>

If you have additional questions you may also call the Internal Revenue Service at 1-800-829-1040 or consult your tax advisor regarding the tax liability of your political committee.

Obtaining an EIN or other tax ID number is not a requirement of the state’s Campaign Finance Act or other election laws. Therefore, the Indiana Election Division and the county election board cannot assist you with obtaining this employer identification number.

Raffle and Charity Gaming Information

In Indiana, only a “bona fide political organization” may conduct a raffle or other charity gaming activity for fundraising purposes. A “bona fide political organization” is defined as a party, committee, association, fund, or other organization organized and operated for directly or indirectly accepting contributions and making expenditures for an exempt purpose (as defined in Section 527 of the Internal Revenue Code). These organizations are the Democratic Party, the Republican Party, etc. A candidate’s committee can qualify as a “bona fide political organization” for the limited purposes of IC 4-32.2-4-8 and IC 4-32.2-4-18. (See IC 4-32.2-2-8)

Please note that if the committee does qualify as an organization that may conduct a gaming event, there may be licensing requirements. The Indiana Gaming Commission regulates charity gaming activities. To learn more about the qualifications and licensing requirements contact the Indiana Gaming Commission at (317) 233-0046 or check the website at <http://www.in.gov/igc/>.

Disclaimers

An individual, organization or a committee who expends money or solicits a contribution to finance a communication that expressly advocates the election or defeat of a clearly identified candidate must include a “disclaimer” in the communication. (IC 3-9-3-2.5) However, the Indiana disclaimer law does not apply to:

- 1) Communications concerning election to a federal office (these are governed by federal law and regulations).
- 2) Communications about a public question.
- 3) Political messages on radio, television, or the Internet. (In general, state law does not regulate these media. For information about disclaimers required for state and local candidates for radio, television, or cable contact the Federal Communications Commission (FCC) at (202) 418-1440 or visit www.fcc.gov.) (For information about disclaimers required for state and local candidates for the internet contact the Federal Election Commission at (202) 694-1100 or visit <https://www.fec.gov/help-candidates-and-committees/advertising-and-disclaimers/>)
- 4) Items where a disclaimer cannot be conveniently printed or would be impractical such as bumper stickers, pins, buttons, pens, wearing apparel, water towers, skywriting, etc.
- 5) Committee checks and receipts only used for administrative purposes.

- 6) Certain communications (*direct mailings of 100 or less, similar pieces of mail, or communications by the PAC of a corporation or labor union requesting contributions from stockholders or labor union members*).
- 7) Disclaimer requirements do not apply to candidates for precinct committeeman or state convention delegate.
- 8) Disclaimer requirements do not apply to local public questions. (IC 3-9-3-2.5(a)(2))

Some examples of political materials and literature requiring disclaimers are newspaper advertisements, billboards, signs, posters, **yard signs**, (*whether homemade or commercially printed*), portable billboards, brochures, leaflets, circulars, letterheads and direct mail pieces sent to more than 100 persons. Type size and color contrast requirements are established as minimum standards for disclaimers. A 12-point type font size satisfies the size requirement for these types of disclaimers. The color contrast requirement is met if the disclaimer is printed in black text on a white background or the degree of color contrast between the background and the text of the disclaimer is not less than the color contrast between the background and the largest text used in the communication.

Even though one statute refers to a 12-point font size requirement, a disclaimer satisfies the requirements of law if the minimum type size of the disclaimer is 7-point type font size and the color of the disclaimer contrasts with the background color.

There is no specific location for the disclaimer to be printed, as long as it is legible. In mailings, the disclaimer should appear in a prominent location, but is not required to be placed on **each** page of a document. A disclaimer is not required to appear on the front or cover page of a communication if the disclaimer appears within the communication.

The individual, organization or committee must include in the advertisement or material one of the following statements:

1. If both authorized and paid for by the candidate or candidate's committee or an agent of the committee:

"Paid for by Smith for State Senate Committee."

2. If authorized by the candidate but paid for by someone OTHER than the candidate, or the candidate's committee or agents:

"Paid for by ABC PAC, or (ABC Political Party, or ABC Corporation, or ABC Labor Union, or ABC Association, or Mary Smith, concerned citizen) and authorized by John Doe for County Sheriff Committee."

3. If NOT authorized or paid for by the candidate, the candidate's committee or agents:

"Paid for by John Doe, Mary Parker and Bill Jones, and not authorized by any candidate or candidate's committee."

All committees having gross receipts over \$100,000 in a taxable year must also state on all literature and advertisement (*including radio and television ads*) soliciting funds:

"Contributions or gifts to the _____ (insert the name of the committee) are not deductible as charitable contributions for federal income tax purposes." (Section 6113 of the Internal Revenue Code)

EXCEPTION: If a communication is made by a regular party committee consisting of:

- 1) printed slate card, sample ballot, or other printed listing of three or more candidates for public office at an election;
 - 2) campaign materials, such as handbills, posters, yard signs, or newspapers in connection with political party volunteer activities; or
 - 3) materials distributed by volunteers as part of the party's voter registration or get-out-the-vote efforts;
- the communication must clearly state the name of the person who paid for the communication but is not required to state that the communication was authorized by a candidate or committee. (For example: *"Paid for by the Garden Party State Committee."*) (IC 3-9-3-2.5(h))

EXCEPTION: A political action committee soliciting funds to pay administrative costs is not required to

include the disclaimer required by *state law* since these “administrative costs” are not “contributions” under Indiana law. (IC 3-5-2.1-27(e))

Yard Signs

Under state law, there is no official “start” or “end” date to place a political yard sign, unless a political subdivision adopts an ordinance to set forth time, place, and manner restrictions on political yard signs. However, a political subdivision may not enforce an ordinance or a regulation relating to the number or size of signs that have a surface area not greater than thirty-two (32) square feet during the period beginning sixty (60) days before an election and ending the beginning of the sixth day after the election. A political subdivision is not prohibited from enforcing an ordinance or regulation relating to the number or size of signs at any time if necessary to ensure public safety. (IC 36-1-3-11)

Similarly, a homeowner’s association may restrict the placement of political yard signs except for the period beginning thirty (30) days before an election and ending the beginning of the sixth day after the election. (IC 32-21-13-4)

Political signs may NOT be posted or placed on any other person’s property, including a highway right-of-way and on utility poles, **without the property owner’s permission**. Placing political signs **with** the approval of the property owner may also be subject to local zoning regulations as well as neighborhood covenants and restrictions. Ask your local planning commission for more information or check the county recorder’s office for neighborhood covenants or restrictions.

An unauthorized sign placed in a highway right-of-way is a public nuisance. If placed in a highway right-of-way, the sign may be removed, but **ONLY** by the authority having jurisdiction over the highway. (IC 9-21-4-6) Contact the appropriate office (*the city or town street department, the county highway department or the state department of transportation*) for assistance.

Removing signs without the authority to do so may be criminal conversion, a Class A misdemeanor. (IC 35-43-4-3) Consult your personal attorney if you need more information. The current version of the “Political Signs and Disclaimer Requirements for Political Literature, Advertisements, and Mailings that Include an Absentee Application” published by the Indiana Election Division has more details.

Mailings with Absentee Applications

While not directly related to the campaign finance act, state law requires the following additional disclaimers when a communication includes an absentee application:

- 1) “<Insert name of person or organization> has sent you the enclosed application. This is unsolicited and is not sent by a state or local elections official.” This disclaimer must be printed on the envelope on any sized mailing; be in at least 16-point font and underlined; and be clearly legible. (IC 3-11-4-2)
- 2) Name or person and organization and mailing address must be included in a communication to more than 100 persons that contains an absentee application. The name and address must be in at least 12-point font and can appear anywhere on the mailing. (IC 3-11-4-5.2)

For example, Sally’s dogcatcher committee sends out a direct mail piece to 250 persons, which includes an absentee application. Her mail piece must include the following three elements:

- **Sally for Dogcatcher committee has sent you the enclosed application. This is unsolicited and is not sent by a state or local elections official.**
- Sally for Dogcatcher Committee, 123 Main Street, Cardinal Town, IN 47777
- Paid for by Sally for Dogcatcher Committee

Digitally Altered Media

A communication in any format that advocates for the election or defeat of a candidate or to solicit contributions containing digitally altered audio or visual recordings must include a disclaimer that states, “Elements of this media have been digitally

altered or artificially generated.” A candidate depicted in fabricated media without a disclaimer may bring civil action against the person who paid for, sponsored, or disseminates the communication and is entitled to recover damages, injunctive relief, court costs, and reasonable attorney fees. (IC 3-9-8)

A new chapter in the state campaign finance law, IC 3-9-8, is enacted to regulate the use of digitally altered media in certain political communications concerning candidates for federal, state, local, and school board offices. The new chapter includes the following:

Definition of Campaign Communication

The definition of “campaign communication” as used in IC 3-9-8 means a communication that advocates for the election or defeat of a clearly identified candidate, or has the purpose of which is to injure a candidate in an election or influencing the outcome of an election, or that solicits a contribution, and is presented regardless of the format of the communication or the medium through which the communication is disseminated. A candidate is considered to be “clearly identified” if the communication includes the name of the candidate, a video, photo, or drawing of the candidate, or contains fabricated media depicting the candidate, or the identity of the candidate is apparent by unambiguous reference.

Definition of Candidate

The definition of “candidate” as used in IC 3-9-8 includes an individual who holds an elected office, including a federal, state, federal legislative office, state legislative, local, or school board elected office.

Definition of Fabricated Media

The definition of “fabricated media” as used in IC 3-9-8 means any of the following:

1. Media that includes an audio or visual recording of an individual's speech, appearance, or conduct that has been altered without the individual's consent such that:
 - a. the media conveys a materially inaccurate depiction of the individual's speech, appearance, or conduct as recorded in the unaltered recording; and
 - b. a reasonable person would be unable to recognize that the recording has been altered.
2. Media in which an artificially generated audio or visual imitation of an individual that:
 - a. has been created without the individual's consent; and
 - b. is sufficiently lifelike that a reasonable person would be unable to distinguish the speech or appearance of the imitation from the speech or appearance of the individual;
 - c. is used to convey a fictional depiction of the individual's speech, appearance, or conduct.
3. Media depicting the speech, appearance, or conduct of an artificially generated person, the appearance or speech of which is not a recognizable imitation of an identifiable individual.

Definition of Media

The definition of “media” as used in IC 3-9-8 means recorded audio, a recorded image, or a recorded video.

Permitted Use of Fabricated Media in Campaign Communications

Campaign communications that include fabricated media depicting a candidate must include a disclaimer from the person who paid for the campaign communication that is separate from the disclaimer required under IC 3-9-3-2.5(d). The disclaimer must meet the following requirements:

1. The disclaimer must state: “Elements of this media have been digitally altered or artificially generated.”
2. If the campaign communication is a printed communication, the disclaimer must be printed in a manner that complies with IC 3-9-3-2.5(e).
3. If the campaign communication is an audio communication, the disclaimer must be read:
 - a. in each language used in the campaign communication;
 - b. at a speed and pitch at which the disclaimer is reasonably understandable; and
 - c. at a volume that is not lower than the loudest audio included in the campaign communication;

- d. at the beginning of the campaign communication, at the end of the campaign communication, and, if the campaign communication is more than two (2) minutes in length, at intervals of two (2) minutes for the duration of the campaign communication.
- 4. If the campaign communication is a video communication, the disclaimer must be:
 - a. printed in a manner that complies with IC 3-9-3-2.5(e); and
 - b. displayed continuously for the duration of the campaign communication.

Civil Action for Campaign Communications Using Fabricated Media Without Disclaimer

A candidate depicted in fabricated media that is included in a campaign communication that does not include a disclaimer required by IC 3-9-8-5 may bring a civil action against the person that paid for the campaign communication, the person that sponsored the campaign communication, and a person that disseminates the campaign communication, (if the campaign communication included the disclaimer when provided to the person and the person knowingly, intentionally, or recklessly altered or removed the disclaimer before disseminating the campaign communication).

The plaintiff in the civil action has the burden of proving by clear and convincing evidence that the plaintiff was depicted in fabricated media in the campaign communication that is the subject of the action.

A plaintiff who prevails in the civil action is entitled to recover the plaintiff's actual damages, injunctive relief, and the amount of any court costs and reasonable attorney's fees incurred by the plaintiff in connection with the action. A court shall expedite the hearing of a civil the civil action that is brought by the plaintiff.

Penalties

Circulating or publishing material concerning a candidate without the required disclaimer is a Class A misdemeanor and can be punishable by up to a \$5,000 fine and not more than one year imprisonment, or possibly both. (IC 3-14-1-3; IC 35-50-3-2)

False Statements Regarding Status as Officeholder

A person who knowingly, or intentionally, authorizes, finances, sponsors, or participates in the preparation, distribution, or broadcast of paid political advertisements or campaign material that falsely represents that a candidate in any election holds or has held an elected office is subject to civil penalties.

This prohibition does not apply to either a communication relating to an election for federal office, or to a person whose sole act is, in the normal course of business, participating in the preparation, printing, distribution, or broadcast of the advertising or material that contains the false representation. (IC 3-9-3-5)

A candidate does not falsely claim to be an incumbent for the elected office they are running for if the candidate's paid political advertising and campaign materials only contains the candidate's name and the office they seek without the words: "elect", "vote", or "for". (IC 3-9-3-5)

If the Indiana Election Commission or a county election board determines, by unanimous vote of the entire membership of the Commission or board, that a person has violated this prohibition, the person may be assessed a civil penalty of not more than \$500, plus any investigative costs incurred and documented by the Election Division or a county election board. (IC 3-9-4-16(h); IC 3-9-4-17(g))

"No Call" Lists, Robocalls, and Soliciting Campaign Contributions

For information concerning the application of the Indiana "no call" list law (IC 24-4.7) to telephone calls soliciting campaign contributions to candidate committees, political action committees, or regular party committees, or urging a voter to cast a ballot for a party or candidate, contact the Telephone Privacy Division of the Attorney General's office at (888) 834-9969.

The Indiana Attorney General's office says that **robocalls** is technology enables telemarketers to dial numbers and deliver pre-recorded sales messages, known as robocalls. Indiana law prohibits this practice and requires a live phone operator to obtain permission before playing a pre-recorded message. Federal law makes it illegal to use automatic

dialing equipment to call cell phone numbers. If you receive a call you suspect to be a robocall, even if your number is not on the Do Not Call list, you may file a complaint with the Attorney General's Office. Exceptions include calls from school districts to students, parents, or employees and businesses advising employees of work schedules.

According to the Indiana Attorney General, it is illegal for political campaigns to robocall Hoosiers. If campaigns want to play a prerecorded message, a live operator must first have initiated the call and received the recipient's permission, either by a prerecorded request to leave a message or the recipient must have previously opted in to receiving such calls. If an individual does not want to receive automated political voicemails, they should make it clear in their voice mail or answering machine prompt that they only wish to receive the name and number of the person calling. Campaigns and political groups are allowed to make traditional "live" calls, even to numbers registered on the Do Not Call list, as long as the calls are not sales calls.

The Indiana Attorney General's office has developed a guide for campaign regarding political and robocalls.

([https://www.in.gov/attorneygeneral/consumer-protection-division/files/ADMINISTRATIVE.FAQs for Political Calls - revised March 2016.pdf](https://www.in.gov/attorneygeneral/consumer-protection-division/files/ADMINISTRATIVE.FAQs_for_Political_Calls_-_revised_March_2016.pdf))

Chapter 10: Enforcement & Penalties

Enforcement Procedures

The Election Division and each county election board are responsible for administering the Campaign Finance Act. As part of this administrative responsibility, the Election Division or board must ascertain whether candidates, committees, or other persons have failed to file statements of organization or reports or have filed defective statements of organization or reports.

The Election Division or a county election board is required to conduct audits and field investigations from time to time with respect to reports and statements filed under the Act, and with respect to an alleged failure to file a report or statement. (IC 3-6-4.2-10; IC 3-9-4-13)

Delinquent Reports

After determining that a delinquency has occurred, the Election Division or county election board must give notice to the delinquent candidate, committee, or person to file a statement of organization or report. The candidate, committee, or person must file the delinquent statement or report immediately following receipt of notice. The Election Division or county election board must make a list of delinquent filers available for public inspection and post a list of delinquent filers in a public place near the entrance to the office. (IC 3-9-4-14)

Defective Reports

The Election Division and each county election board shall ascertain whether candidates, committees or other persons have filed defective statements of organizations or defective reports and give notice to a committee filing a **defective** report to correct the report not later than noon (prevailing local time), five (5) calendar days after receiving the notice. The Election Division or board shall make available for public inspection a list of persons who fail to file the required statements and reports to correct a defective filing.

Waiver of Indiana Election Commission Hearing Concerning Proposed Penalty

If a person is notified by the Election Division that the Indiana Election Commission may assess a proposed campaign finance civil penalty against the person, the person may enter into an agreement with the Election Division to pay the proposed civil penalty and waive any hearing before the Election Commission. (IC 3-9-4-20)

Before a Commission hearing is conducted, the Election Division Campaign Finance staff will mail the committee notice of the proposed civil penalty and a copy of the agreement. This letter will indicate the deadline for the person to sign and return the agreement to waive a hearing before the Commission. The agreement must provide for the payment of the entire proposed civil penalty no later than the date the person executes the agreement.

If the agreement is signed and returned, and the committee pays the proposed penalty, the Election Division will not assign a cause number to this enforcement action and will not request the Commission to schedule a hearing. Instead, the Election Division will present the signed agreement to the Commission at the Commission's next regularly scheduled meeting for ratification.

This statute does not apply to county election boards.

Penalties

A person who fails to file a required statement or report is subject to a civil penalty of up to \$1,000 to be assessed by the Commission, county election board, or both, for the delinquent report. The penalty is \$50 per calendar day with the afternoon of the deadline day (that is, immediately following the noon deadline) counting as the first day. The Commission or county election board may add investigative costs to the penalty. (IC 3-9-4-16(c); IC 3-9-4-17(c))

A person who fails to file a correction to the defective report after notified to do so is subject to a civil penalty up to \$100 to be assessed by the Commission, county election board, or both. The penalty is \$10 per calendar day, with the afternoon of the fifth day after receipt of the notice counting as the first day. The Commission or county election board may add investigative costs to the penalty. (IC 3-9-4-16(b); IC 3-9-4-17(b))

A person who fails to file a report required by the Campaign Finance Act with the appropriate office commits a Class B misdemeanor and is subject to a \$1,000 fine, 180 days imprisonment, or both. (IC 3-14-1-14)

A person who knowingly files a fraudulent report commits a **Level 6 felony, and is subject to a \$10,000 fine, two and one-half years imprisonment, or both.** (IC 3-14-1-13)

A member of the Commission, the co-directors of the Election Division (*with the authorization of the Commission*), or a member of a county election board may conduct a hearing or investigation, take evidence, and report back to the Commission or county election board for its consideration and action. (IC 3-9-4-15)

Election Commission and county election board campaign finance hearings are subject to the procedural requirements set forth in the Administrative Orders and Procedures Act (AOPA). (IC 4-21.5) The Commission or board may subpoena persons and papers for this hearing. (IC 3-6-4.1-19; IC 3-6-5-27)

If the Commission or board determines whether a felony or misdemeanor violation of the Campaign Finance Act may have occurred, the violation must be reported to the appropriate prosecuting attorney. The Commission or board may have the report transmitted to the grand jury of the county in which the violation was committed and present evidence concerning the violation to the grand jury. (IC 3-14-5-3)

A prosecuting attorney is responsible for prosecuting criminal violations of the Act and may file criminal charges following referral by a county election board. (IC 3-14-5-4; IC 3-6-5-32) The attorney general is authorized to bring a civil action such as a permanent or temporary injunction to prevent or stop violations of the Act. (IC 3-6-4.1-22; IC 3-6-5-32)

If the Indiana Election Commission or County Election Board issues an order that imposes a sanction, the person whom the order is specifically issued and each person who is entitled to notice under law, must receive notice with a description of the order, procedures and time limits for appeal under IC 4-21.5-3-27(b).

Civil Penalties

The Indiana Election Commission or a county election board is **required** to impose a civil penalty for certain violations of the Campaign Finance Act, including delinquent reports and statements of organization. However, the Commission or county election board members may **unanimously** agree to reduce or waive the civil penalty because imposing the penalty would be “unjust under the circumstances.” (IC 3-9-4-19)

The Commission or board may impose a civil penalty upon a person for the following:

- 1) Failing to file a report required under the Act with the Election Division or county election board. (IC 3-9-4-16(c); IC 3-9-4-17(c))
- 2) Failing to file a statement of organization required under the Act. (IC 3-9-4-16(c); IC 3-9-4-17(c))
- 3) If a committee or a member of the committee disburses or expends money or other property for any political purpose before the money or other property has passed through the hands of the treasurer of the committee. (IC 3-9-1-20)
- 4) Making a contribution other than to a committee subject to the Act, or to a person authorized by law or to a committee to receive contributions on the committee's behalf. (IC 3-9-4-16(a)(4); IC 3-9-4-17(a)(4))
- 5) Against a corporation or labor organization, for exceeding the limits on contributions under the Act. (IC 3-9-4-16(e); IC 3-9-4-17(e))
- 6) Against a corporation or labor organization that fails to designate a contribution to a political action committee to go to one or more of the subcategories under IC 3-9-2-4. (IC 3-9-4-16(g); IC 3-9-4-17(f))

- 7) Making a contribution in the name of another person. (IC 3-9-4-16(a)(6); IC 3-9-4-17(a)(6))
- 8) Accepting a contribution made by one person in the name of another person. (IC 3-9-4-16(a)(7); IC 3-9-4-17(a)(7))
- 9) When not the treasurer of a committee subject to the Act, paying any expenses of an election or a caucus unless authorized to do so by the Act. (IC 3-9-4-16(a)(8); IC 3-9-4-17(a)(8))
- 10) Commingling committee funds with personal funds of an officer, a member, or an associate of the committee. (IC 3-9-4-16(a)(9); IC 3-9-4-17(a)(9))
- 11) Wrongfully using campaign contributions in violation of the Act. (IC 3-9-4-16(a)(10); IC 3-9-4-17(a)(10))
- 12) Against a state legislative candidate or committee, for engaging in fundraising activities during a prohibited period. (IC 3-9-4-16(a)(11))
- 13) Against a person who falsely represents in paid political advertising or campaign material that a candidate is or has been an officeholder. (IC 3-9-4-16(a)(13); IC 3-9-4-17(a)(12)).
- 14) Against a person who serves as treasurer of a committee in violation of a requirement set forth in any of the following state laws (IC 3-9-1-13(1) – a treasurer must be a US citizen; IC 3-9-1-13(2) – a treasurer may not be the chairman of a committee, except when authorized as a candidate under IC 3-9-1-7; IC 3-9-1-18 – a treasurer who is a candidate and serves as treasurer of another committee) (IC 3-9-4-16(a)(14); IC 3-9-4-17(a)(13)).
- 15) Against a statewide candidate or certain political action committees which fail to comply with a requirement to file a campaign finance report or statement with the Election Division electronically. (IC 3-9-4-16(a)(15))

In addition to the penalties of delinquent or defective reports discussed earlier, the Commission or county election board may assess civil penalties in the following instances:

- 1) A corporation or labor organization that exceeds the maximum contributions permitted under the Act is subject to a civil penalty of not more than three times the amount of the contribution in excess of the limit prescribed by IC 3-9-2-4, plus any investigative costs incurred and documented by the Election Division or county election board. (IC 3-9-4-16(e); IC 3-9-4-17(e))
- 2) A corporation or labor organization that fails to designate a contribution to a political action committee to go to one or more of the subcategories under IC 3-9-2-4 is subject to a civil penalty of up to two times the amount of the undesignated contributions or \$1,000, whichever is greater. All the investigative costs incurred and documented by the Election Division or a county election board may be added to the total. (IC 3-9-4-16(g); IC 3-9-4-17(f))
- 3) A state legislative candidate or the candidate's committee that engages in fundraising activity during a prohibited period is subject to a civil penalty of \$1,000 or two times the amount of any contribution received, whichever is greater. (IC 3-9-4-16(f))
- 4) A person who falsely represents in paid political advertising or campaign material that a candidate is or has been an officeholder is subject to a civil penalty of not more than \$500 upon unanimous vote of the entire membership of the Election Division or a county election board. All the investigative costs incurred and documented by the Election Division or a county election board may be added to the total. (IC 3-9-4-16(h); IC 3-9-4-17(g))
- 5) A person who serves as treasurer of a committee in violation of a requirement set forth in the state laws discussed above is subject to a civil penalty of not more than \$500 upon unanimous vote of the entire membership of the Election Commission or a county election board. All the investigative costs incurred and documented by the Election Division or a county election board may be added to the total. (IC 3-9-4-16(i); IC 3-9-4-17(h))
- 6) A statewide candidate's committee or political action committee subject to the electronic filing requirement with the Election Division is subject to a civil penalty equal to the costs incurred by the Election Division for the manual entry of data contained in the report or statement. All the investigative costs incurred and documented by the Election Division may be added to the total. (IC 3-9-4-16(j))

All other violations listed above are subject to a civil penalty of not more than one thousand dollars (\$1,000), plus any investigative costs incurred and documented by the Election Division or county election board. Certain officeholders who have not satisfied previous civil penalties may also be subject to additional penalties under the Act. (IC 3-9-4-18)

All civil penalties collected are deposited in the state (*or county*) campaign finance enforcement account. The funds in these accounts may be available to supplement funds otherwise appropriated to administer the Campaign Finance Act.

Criminal Penalties

Certain violations are also subject to criminal penalties:

- 1) Failure to include a required disclaimer: Class A misdemeanor (IC 3-14-1-3)
- 2) Failure of committee to appoint treasurer: Class B misdemeanor (IC 3-14-1-7)
- 3) A corporation or labor organization exceeding contribution limits: Class B misdemeanor (IC 3-14-1-10)
- 4) A candidate for Allen County Superior Court Judge accepting excess contributions: Class B misdemeanor (IC 3-14-1-10.5)
- 5) Recklessly making a contribution in the name of another person or knowingly accepting a contribution made by one person in the name of another person: Class B misdemeanor (IC 3-14-1-11)
- 6) Knowingly filing a fraudulent report: Level 6 felony. (IC 3-14-1-13)
- 7) Failing to file a report with the Election Division or county election board: Class B misdemeanor (IC 3-14-1-14)
- 8) Recklessly commingling committee funds: Class B misdemeanor (IC 3-14-1-14.5)
- 9) Knowingly or intentionally engaging in wrongful use of campaign funds: Class A infraction (A civil judgment, not a criminal penalty) (IC 3-14-1-16)

Chapter 11: Indiana Campaign Finance Statutes

NOTE: These statutes are current as of October 1, 2025. Changes to these laws may be made during the 2026 session of the Indiana General Assembly. Please visit iga.in.gov to access each statute, as the Indiana General Assembly's website has the most up-to-date code revisions.

TITLE 3. ELECTIONS

IC 3-5 Article 5. General Provisions

[IC 3-5-2.1 Chapter 2.1 Definitions](#)

IC 3-9 Article 9. Campaigns

IC 3-9-1 Chapter 1. Campaign Committees

IC 3-9-2 Chapter 2. Campaign Contributions

IC 3-9-3 Chapter 3. Campaign Expenses

IC 3-9-4 Chapter 4. Administration by Election Division and County Election Boards

IC 3-9-5 Chapter 5. Reports Required of Candidates and Committees

IC 3-9-8 Chapter 8. Digitally Altered Media

IC 3-9-9 Chapter 9. Independent Expenditures

IC 3-14 Article 14. Offenses

[IC 3-14-1 Chapter 1. Campaign Violations](#)

IC 3-14-5 Chapter 5. Enforcement Provisions

IC 3-14-5-3. Duty to report violations to prosecuting attorney and violator; presentation to grand jury.

IC 3-14-5-4. Prosecutions of violators.

IC 3-14-5-6. Criminal prosecutions; self-incrimination defense not available to witness.

TITLE 4. STATE OFFICES AND ADMINISTRATION

IC 4-30 Article 30. Indiana State Lottery

IC 4-30-3 Chapter 3. Creation, Powers, and Duties of the Commission

[IC 4-30-3-19.5. Contributions to candidates or committees; state offices.](#)

IC 4-31 Article 31. Pari-Mutuel Wagering on Horse Races

IC 4-31-13 Chapter 13. Offenses and Enforcement

[IC 4-31-13-3.5. Permit holders or persons with an interest in a permit holder.](#)

IC 4-32.2 Article 32.2 Charity Gaming (Repealed by P.L. 58-2019, SEC. 3)

IC 4-32.3 Article 32.3 Charity Gaming

IC 4-32.3-2 Chapter 2. Definitions

[IC 4-32.3-2-10 “Bona fide political organization”](#)

IC 4-32.3-4 Chapter 3. Licenses

[IC 4-32.3-4-12. Candidate’s Committee License to Conduct a Raffle](#)

IC 4-33 Article 33. Riverboat Gambling

IC 4-33-2 Chapter 2. Definitions

[IC 4-33-2-12. Licensee.](#)

IC 4-33-10 Chapter 10. Crimes and Penalties

[IC 4-33-10-2.1. Licensees or persons who have an interest in a licensee; operating contract considered a license; operating agent considered a licensee.](#)

TITLE 6. TAXATION

IC 6-1.1-20 Chapter 20. Property Taxes

IC 6-1.1-20-1.1. “Controlled project”

IC 6-1.1-20-10.1. Restrictions on promoting a position on a referendum

TITLE 7.1. ALCOHOL AND TOBACCO

IC 7.1-2-1 Chapter 1. Alcohol and Tobacco Commission; General Provisions

[IC 7.1-2-1-12. Restriction on solicitation or acceptance of political contributions](#)

TITLE 8. UTILITIES AND TRANSPORTATION

IC 8-1-2 Chapter 2. Regulation of Carriers Generally

[IC 8-1-2-102. Political influence or activities; free or reduced rates or charges for products or services; violations; offense.](#)

TITLE 20. EDUCATION

IC 20-46-1 Chapter 1. Referendum Tax Levy

[IC 20-46-1-20. Restrictions on promoting a position in a referendum.](#)

TITLE 28. FINANCIAL INSTITUTIONS

IC 28-1-2 Chapter 2. Powers and Duties of the Department

[IC 28-1-2-36 Solicitation of political contributions; violations](#)

TITLE 29. PROBATE

IC 29-1-8 Chapter 8. Dispensing with Administration

[IC 29-1-8-12 Disbanding political committee by personal representative of decedent who was candidate or treasurer of a candidate's committee](#)

TITLE 33. COURTS AND COURT OFFICERS

IC 33-33 Article 33. Court System Organization in Each County

IC 33-33-2 Chapter 2 Allen County

[IC 33-33-2-11. Limits on acceptance of contributions \(Allen County\).](#)

IC 33-33-45 Chapter 45. Lake County

[IC 33-33-45-44\(c\). Conditions of office; censure or removal; political party campaigning for or against removal \(Lake County\).](#)

TITLE 36. LOCAL GOVERNMENT

IC 36-1.5-4 Chapter 4. Reorganization by Referendum

[IC 36-1.5-4-46. Promoting position on public question prohibited.](#)

Appendix

Indiana Campaign Finance Forms

Please visit campaignfinance.in.gov or in.gov/sos/elections to download the current version of these state forms.

CFA-1	Candidate's Statement of Organization and Designation of Principal Committee or Exploratory Committee
CFA-2	Political Action Committee or Legislative Caucus Committee Statement of Organization
CFA-3	Regular Party Committee Statement of Organization
CFA-4	Report of Receipts and Expenditures
CFA-5	Notice to Candidate's Committee (of Contributions and Expenditures from Political Committee)
CFA-11	Supplemental "Large Contribution" Report by a Candidate's Committee (\$1,000 Contribution or More)
CFA-12	Reporting Independent Expenditures to Support or Oppose a Public Question (\$5,000 Expenditures or More)

Federal Election Commission Advisory Opinions

Federal Election Commission Advisory Opinion 1986-27

Sample Campaign Finance Enforcement Toolkit

Sample Delinquency Notice

Sample Public Notice

Sample Notice of Hearing

Administering the Oath

Sample Finding of Fact Order (2 pages)

Sample Appointment of Proxy



FEDERAL ELECTION COMMISSION
Washington, DC 20463

August 21, 1986

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

ADVISORY OPINION 1986-27

Dianna Conyers
Treasurer
Alaska Labor Independent Voters Education
P.O. Box 102092
Anchorage, AK 99510

Dear Ms. Conyers:

This responds to your letter of June 26, 1986, on behalf of Alaska Labor Independent Voters Education ("A.L.I.V.E.") requesting an advisory opinion concerning application of the Federal Election Campaign Act of 1971, as amended ("the Act"), and Commission regulations to the effect of filing consolidated reports including Federal election activity with a state commission.

You state that Teamsters Local 959 maintains two separate segregated funds for political activities. Teamsters Local 959 Alaska Labor Independent Voter Education-Voluntary ("A.L.I.V.E. Voluntary") is registered with the Federal Election Commission and contributes to candidates for Federal office. Teamsters Local 959 Alaska Labor Independent Voter Education-Regular ("A.L.I.V.E. Regular") is registered with the Alaska Public Offices Commission and contributes to candidates for state and municipal offices. You add that separate bank accounts are maintained for each committee as well as separate receipt and disbursement journals.

You state that A.L.I.V.E. Voluntary conducts raffles each year as the primary fundraising activity for both committees. You explain that the raffles are conducted under the Act and Commission regulations and that all proceeds from the raffles are deposited in A.L.I.V.E. Voluntary's bank account. The gross receipts and the appropriate itemization of individual contributors are reported to the Commission in the manner required by Commission regulations. A.L.I.V.E. Voluntary uses these receipts to pay its raffle expenses and winnings. Surplus funds are then transferred from A.L.I.V.E. Voluntary to A.L.I.V.E. Regular and reported as an "other

disbursement" on your reports filed with the Commission. A.L.I.V.E. Voluntary's reports for 1985 disclose that its payments for raffle expenses and winnings and its transfers to A.L.I.V.E. Regular constituted approximately 80 percent of its disbursements. Correspondingly, A.L.I.V.E. Regular reports the transfer from A.L.I.V.E. Voluntary as a receipt on its reports filed with the Alaska Public Offices Commission ("the Alaska Commission"). The reports filed with the Alaska Commission by A.L.I.V.E. Regular also show the receipt of funds from Teamsters Local 959, which are allowed under Alaska law but which are prohibited by the Act. See 2 U.S.C. 441b(a).

You explain that the Alaska Commission has taken the position that A.L.I.V.E. Voluntary is the fundraising arm of A.L.I.V.E. Regular and that the two committees should be consolidated as one political action committee for state reporting purposes. You add that the Alaska Commission has requested that you file consolidated reports retroactive to January 1, 1984. In a consolidated report the receipts and disbursements of A.L.I.V.E. Voluntary would be reported and itemized according to provisions of Alaska law. Among other requirements, these provisions require the itemization of contributions of more than \$100, including the contributor's check number, and all expenditures of any amount, including the check number. See 2 Alaska Admin. Code 50.321(a). Thus, the consolidated report filed with the Alaska Commission will show the receipt of treasury monies from Teamsters Local 959 and contributions to Federal candidates as if received and made by a single political committee.

You ask whether the filing of such a consolidated report covering the receipts and disbursements of both A.L.I.V.E. Voluntary and A.L.I.V.E. Regular as a single committee is permissible under the Act and regulations.

The Act defines "political committee" to include a separate segregated fund established pursuant to 2 U.S.C. 441b(b)¹ and requires the treasurer of each political committee to report the committee's receipts and disbursements. 2 U.S.C. 431(4)(3) and 434. Commission regulations permit a political committee to establish a separate account for Federal election purposes, which is treated as a separate political committee subject to the requirements of the Act including reporting requirements.² 11 CFR 102.5(a)(1)(i); see also, 2 U.S.C. 439(a); 11 CFR 108.3. The Act requires the itemization of individual contributions when the aggregate amount from a person exceeds \$200 within the calendar year. 2 U.S.C. 434(b)(3)(A). Commission regulations, however, permit a committee to itemize individual contributions in lesser amounts on a separate schedule. 11 CFR 104.3(a)(4)(i). The Act also establishes a similar \$200 threshold for itemizing disbursements. 2 U.S.C. 434(b)(5)(A). Neither the Act nor Commission regulations require the identification of check numbers with respect to contributions and disbursements.

¹ The Act permits a labor organization to establish a separate segregated fund to be used for political purposes. 2 U.S.C. 441b(b)(2)(C).

² Commission regulations at 11 CFR 102.5(a)(1)(i) state that only funds subject to the prohibitions and limitations of the Act may be deposited into the Federal account, that all disbursements in connection with any Federal election are made from the Federal account, and that no transfers are made to the Federal account from any other account maintained by the committee or organization for the purpose of financing activity in connection with non-Federal elections. This provision, however, does not prohibit the transfer of funds from the Federal account to the non-Federal account or the use of funds deposited into the Federal account for non-Federal election purposes. See Advisory Opinions 1983-42 and 1981-18.

The Act supersedes and preempts any provision of state law with respect to election to Federal office. 2 U.S.C. 453. Commission regulations explain that such preemption includes (1) the organization and registration of political committees supporting Federal candidates and (2) the disclosure of receipts and expenditures by Federal candidates and political committees. 11 CFR 108.7(b). The Commission has noted that the legislative history evinces the intent of Congress that the Act should occupy the field with respect to Federal campaign funds. See Advisory Opinion 1986-11. The Act does not, however, preempt state law with respect to the reporting of receipts and disbursements of funds used for non-Federal election purposes or the registration and reporting of non-Federal accounts or state committees. See, e.g., Advisory Opinions 1983-42 and 1981-18. In the circumstances presented in this request, the Commission concludes that it should interpret the Act's preemption provision with respect to the reporting obligations of a Federal political committee in a manner that also recognizes Alaska's interest with respect to the reporting obligations of a non-Federal political committee and the receipts and disbursements for non-Federal election purposes.

Accordingly, the Commission concludes that the Act will not preempt the Alaska Commission from requiring A.L.I.V.E. Regular to report, in accordance with state reporting requirements, the original source of funds transferred from A.L.I.V.E. Voluntary to A.L.I.V.E. Regular and those fundraising expenses properly allocable to such transferred funds.³ The Commission further concludes, however, that the Act will preempt the Alaska Commission from requiring A.L.I.V.E. Regular to report all other receipts and disbursements, including contributions to Federal candidates, by A.L.I.V.E. Voluntary in a consolidated report filed with the Alaska Commission. Such a requirement would impose reporting and itemization requirements on A.L.I.V.E. Voluntary, a Federal political committee, that would exceed those required by the Act and Commission regulations. Nevertheless, this conclusion will not preclude A.L.I.V.E. Regular from deciding as a matter of administrative convenience to report and itemize all receipts and disbursements of A.L.I.V.E. Voluntary in accordance with state reporting requirements in a consolidated report filed with the Alaska Commission. See, 11 CFR 104.3(a)(4)(i).

The filing of a consolidated report with the Alaska Commission will be permissible under the Act, whether it includes all receipts and disbursements of A.L.I.V.E. Voluntary or only those attributable to the funds transferred and their allocable expenses. The filing of such a report will not affect A.L.I.V.E. Voluntary's registration and organization or its reporting and other requirements as a Federal political committee under the Act. Although a consolidated report may include both receipts of treasury monies from Teamsters Local 959 and contributions to Federal candidates, the consolidation of this information for state reporting purposes will not constitute a violation of the Act as long as A.L.I.V.E. Voluntary is maintained as a separate Federal political committee in accordance with 11 CFR 102.5(a) and that contributions to Federal candidates are made from this separate Federal account. The filing of a consolidated report will not alter A.L.I.V.E. Voluntary's reporting requirements pursuant to 2 U.S.C. 439(a) and 11 CFR 108.3.

³ The Commission has generally utilized a last-in, first-out method for determining the source of funds transferred from one committee to another. See, e.g., 11 CFR 104.12 and 110.3(a)(2)(v)(B). The Alaska Commission may require that this method or any other acceptable accounting method be used in this instance.

This response constitutes an advisory opinion concerning application of the Act, or regulations prescribed by the Commission, to the specific transaction or activity set forth in your request. See 2 U.S.C. 437f.

Sincerely yours,

(signed)

Joan D. Aikens
Chairman for the
Federal Election Commission

Enclosures (AOs 1986-11, 1983-42, and 1981-18)

Campaign Finance Enforcement Tool Kit

Form 1 – Delinquency Notice

Date _____

Committee to Elect _____

Name of Committee Treasurer _____

(Insert committee address)

Dear Committee to Elect _____ :

This letter serves as notification that your committee's (pre-primary, pre-general or other report) report is delinquent. (If report has not been filed add: "Please file your report with this office immediately upon receipt of this notice.")

Your delinquent report is now subject to enforcement action pursuant to Indiana Code 3-9-4-17. A person who has a delinquent campaign finance report is subject to civil penalties of up to \$1,000.00 by the _____ County Election Board.

We will mail you further information about enforcement actions to be taken by the _____ County Election Board along with notification of the Board's hearing at which your delinquent report and accompanying civil penalties will be discussed.

If you require additional information about reporting requirements or need assistance, please contact the _____ Circuit Court Clerk at (***) ***-****.

Thank you for your cooperation.

_____ County Election Board

PUBLIC NOTICE

**_____ COUNTY ELECTION BOARD
PUBLIC MEETING NOTICE**

**_____ COUNTY COURTHOUSE
(Place Room Number, if applicable, and street address here)**

The _____ County Election Board will convene a public meeting at _____ (a.m. or p.m.) on _____, 20__, in the _____ (Place Room Number, if applicable, and street address here) pursuant to Indiana Code 5-14-1.5-5.

For more information contact:

Circuit Court Clerk, _____ County
Phone No. (***) ***-****

Posted in accordance with IC 5-14-1.5 on this date:

_____, 20__, at _____ (a.m. or p.m.)

Form 3 – Notice of Hearing

_____ **COUNTY ELECTION BOARD**

COUNTY OF _____) IN RE:
) DELINQUENT CAMPAIGN FINANCE REPORT
STATE OF INDIANA) DUE _____, 20__

To: Committee to Elect _____
(insert committee address)

NOTICE OF HEARING

You are notified that on _____, at _____ (a.m. or p.m.) the _____ County Election Board shall hold a hearing at: (insert address of hearing).

The hearing is called to determine whether the committee has violated Indiana campaign finance laws by filing a late _____ (pre-primary, pre-general or other report) campaign finance report and, if so, whether the imposition of a civil penalty pursuant to IC 3-9-4-17 is appropriate under the circumstances.

You may be represented by counsel at this hearing. Counsel is requested to enter an appearance in writing, prior to the hearing. This hearing may be attended by the public. Notice of the hearing will be posted in accordance with the Indiana Open Door Law (IC 5-14-1.5).

Your failure to appear at the hearing described above may result in a penalty being imposed against your committee by default.

DATED THIS _____ day of _____, 20__.

_____ **County Election Board**

By: _____
Secretary, _____ County Election Board
(insert address and phone number)

ADMINISTERING THE OATH

Instruction: Please stand, raise your right hand, and say “I do” after the administration of the oath.

“Do you solemnly swear or affirm, under the penalties of perjury, that the testimony that you will give at today’s county election board meeting is the truth, the whole truth, and nothing but the truth?”

(I do)

(Any member of the county election board may administer the oath per IC 3-6-5-26)

ORDER 20__ - ____
____ COUNTY ELECTION BOARD

COUNTY OF _____) IN RE:
STATE OF INDIANA) DELINQUENT CAMPAIGN FINANCE REPORT
DUE _____, 20__

To: Committee to Elect _____
(address of committee)

Findings and Order

This matter came before the _____ County Election Board (hereafter "the Board") at the Board's meeting of _____, 20__. The Board, after considering evidence in this case, now finds as follows:

FINDINGS

1. The Committee to Elect _____ (hereinafter "Committee") is a candidate's committee and was required to file a pre-primary report (or other report) by noon _____, 20__, pursuant to IC 3-9-5-6.
2. The Committee filed its pre-primary election report on _____, 20__, _____ after the report was due.
3. The maximum civil penalty under law for a late report under these circumstances is One Thousand Dollars (\$1,000) (or \$50 x number of days late) pursuant to IC 3-9-4-17(c).
4. The _____ County Election Board finds that the maximum civil penalty permitted by law of One Thousand Dollars (\$1,000) (or \$50 x number of days late) should be imposed.
OR
5. The _____ County Election Board finds, by unanimous vote of its entire membership, that imposition of the maximum civil penalty in this case would be unjust under the circumstances and finds that the civil penalty should be reduced to _____ (or waived in its entirety) pursuant to IC 3-9-4-19.

The attached Order constitutes a Final Order of the Board under IC 4-21.5-3-27. The Board is the ultimate authority under IC 4-21.5-1-15, and the attached Final Order should be considered notice of the final agency action and determination in this matter. If a party to this matter wishes to seek judicial review, the party must file a petition with an appropriate court within thirty (30) days of the date of the issuance of this Order and must otherwise comply with Ind. Code § 4-21.5-5.

ORDER

THE _____ COUNTY ELECTION BOARD THEREFORE ORDERS that a fine is hereby imposed on Committee to Elect _____ in the sum of _____ pursuant to the findings set forth above. The above findings and the board meeting minutes are incorporated herein by reference.

OR

THE _____ COUNTY ELECTION BOARD THEREFORE ORDERS that any fine against Committee to Elect _____ is hereby waived and this matter is DISMISSED pursuant to the findings set forth above. The above findings and the board meeting minutes are incorporated herein by reference.

SO ORDERED, THIS THE ____ DAY OF _____, 20__.

Signature: _____
Printed: _____
Member _____
_____ County Election Board

Signature: _____
Printed: _____
Member _____
_____ County Election Board

Signature: _____
Printed: _____
Member _____
_____ County Election Board

APPOINTMENT OF PROXY

THE UNDERSIGNED, _____, a member of the _____ County Election Board ("Board") hereby appoints _____ as his (her) Proxy of Record to attend and serve as a full voting member of the Board in the place of _____ to transact the business of the Board at its meeting on _____, 20____, at _____ (a.m. or p.m.) *

This Appointment of Proxy is made pursuant to IC 3-6-5-4.5 and expires at the adjournment of the _____, 20____, Board meeting.

Date: _____

Printed: _____
Member, _____ County Election Board

*A Proxy may also be limited to a specific case to be heard at the meeting. If so, describe the case by name.