<u>Attachment A</u>

Australian and Elections Canada Disclosure Schemes

Commonwealth of Australia	Returns Due The Commonwealth Electoral Act 1918 provides for returns to be lodged annually 16 weeks after the end of the financial year for political parties and associated entities and 20 weeks after the end of the financial year for donors and third parties. Candidates and election donors report 15 weeks after the poling day in an election Public Release Annual returns are made available on the AEC website on the 1 February following lodgement. Candidate and election donor returns are released 24 weeks after polling day.
NSW State	Returns Due Political parties, elected members, candidates, group or third party campaigner is required to lodge an annual disclosure return ending on 30 June. The returns are before 22 September for the period ending on 30 June in that year. Donors have until 20 October to complete their disclosure. Public Release Returns are published on the website as soon as practicable after the due date for making the disclosure.
QLD State*	Returns Due Candidates, political parties and third parties must lodge a return within 15 weeks after polling day. Additionally, within 8 weeks of the first six months of the financial year and within 8 weeks of the end of the financial year political parties, associated entities and donors must lodge a disclosure return. QLD also have Special Reporting of Large Gifts. That is, a report is required within 14 days by the party or associated entity (if any part of the gift was to the AE) and the donor each time the \$100,000 threshold is reached from the same donor during a reporting period. Public Release Periodic or bi-annual returns are made available on 8 April and 6 October and election returns are available 24 weeks after polling day.
Elections Canada	 Returns Due Political parties must lodge an annual return within six months of the end of the financial year and if they qualify for a quarterly allowance they must lodge a quarterly return 30 days after each quarter. Leadership contestants must lodge weekly reports commencing four weeks out from an election and then another return within six months of the leadership contest covering contributions and expenses. Candidates and third parties must report within four months of election day. Public Release

US Federal and US State Disclosure Schemes

Federal Body	Details
Federal Electoral Commission (FEC)*	Returns Due For 2012 House and Senate campaign committees file quarterly, Presidential campaign committees file monthly if activity of at least \$100,000 otherwise quarterly. PACs file either quarterly or monthly. The FEC also require 48 and 24-hour reports. The 48 hour reports are required each time that the expenditures aggregate to \$10,000 or more up to and including the 20 th day before an election. The 24 hour reports are required each time the disbursements for independent expenditures aggregate at or above \$1,000 during the last 20 days up to 24 hours before an election. Public Release Information from the reports are available to the public within 48 hours of the agency's receipt. Electronically filed reports are available on the web almost instantaneously.

No.	State	Details
1	Alabama	Returns Due A year-end report is due on January 31 to cover the entire off-election year. During election years, reports filed are a 45-50 day pre-primary, 5-10 day pre-primary, 5-10 day pre-primary runoff (if required), 45-50 day pre-general, 5-10 day pre-general, and a year-end report that covers the last two months of the election year. Public Release Normally reports are available between 24-48 hours of being filed.
2	Alaska	Returns Due Candidates and committees have six reports over an election cycle. The year-start and year-end reports are filed on February 15 annually. Candidates who participated in the 2010 general election were required to report any fundraising activity from the beginning of their campaign through February 1, 2010 on their "year-start report" due February 15, 2010. They were then required to file reports prior to both the primary and general election. Following the general election, they must file a "year-end report" on February 15, 2011 which covers activity from October 24, 2010 through the close-out of their campaign by February 1, 2011. Public Release All reports are made viewable by the public within two days.
3	Arizona	Returns Due All candidates and committees have the same timeline for reporting. In election years, reports are due at the end of January (which covers the previous year) and June, then one pre- and post- report for each election (primary and general). No reports are due in odd years. Candidates who accept public funds file additional reports. Public Release The data is available online immediately after the filing deadline.

4	Arkansas	 Returns Due For candidates: quarterly reports during calendar year in which candidate is not listed on any ballot; monthly reports in calendar year in which candidate is listed on ballot. The final report is due no later than 30 days after end of month in which candidate's name appears on ballot. For political parties: quarterly reports. Public Release Reports are made available to the public as soon as possible after the reports are filed.
5	California	Returns Due Most committees file the same reports. There are two semi-annual reports for off-election years and six reports for election years two for each the primary and general election and two semi-annuals. However, Political Party Committees are also required to file reports for special elections so the number of filings by Political Party committees vary by year. Public Release Electronic reports are available on the website straight after filing
6	Colorado*	Returns Due Reports are filed (A) Quarterly in off-election years no later than the fifteenth calendar day following the end of the applicable quarter; (B) On the first Monday in July and on each Monday every two weeks thereafter before the primary election; (C) On the first day of each month beginning the sixth full month before the major election; except that no monthly report shall be required on the first day of the month in which the major election is held; (D) On the first Monday in September and on each Monday every two weeks thereafter before the major election; (E) Thirty days after each major election. Committees must also file a 24-hour report if they receive a contribution of at least \$1,000 within 30 days of an election. Public Release The state makes the reports available immediately upon filing by the candidate or committee.
7	Connecticut	 Returns Due Candidates and PACs file an April 10th quarterly, a July 10th quarterly, a seven-day pre-primary (if the candidate participates in the primary or if the PAC makes contributions or expenditures associated with the primary), an October 10th quarterly, a seven-day pre-general, and a January 10 (2011) quarterly. Candidates also file a 30-day post-primary report. State party committees file an April 10th quarterly, a July 10 quarterly, a 12 day pre-general, and a January 10 (2011) quarterly. Public Release Electronically filed reports available in the searchable database are available on the same day they are filed. Paper file scanned images are typically available within 24 hours of having been received. Underlying data is available in the searchable database within 30 days.

8	Delaware	Returns Due All political committees, PACs, and candidate committees file one report covering the off-year. For an election year, reports are due 30 days before the primary, eight days before the primary, 30 days before the general, eight days before the general, and at year's end. Candidates not up for election in a regular election year simply file the year-end to cover the full calendar year. Public Release Reports are made available to the public within 48 hours of being filed.
9	Florida	Returns Due All committees file quarterly reports covering off-years. Legislative and ballot committees file 9 reports covering the election year. Party committees file 4 reports covering the election year. Statewide candidates file 15 reports during their election year, which are filed only a few days leading up to the primary and general elections. Public Release Reports are available on the state website within a couple of days of filing deadline.
10	Georgia	Returns Due Candidates file two semi-annual reports during off-years. During election years, candidates file five reports: a quarterly report for each of the first three quarters, a pre-general report, and a year-end report. If a candidate is in a runoff election, a six-day pre-runoff report is also required. Non-candidate committees, including party committees, follow the same basic filing schedule as candidate
11	Hawaii	Returns Due During the off-year two reports to be filed that cover campaign finance activity that occur during the calendar year. During the election year, three primary-related reports are filed, along with two general reports. A supplemental report is also filed that covers activities that take place after the election through to the end of the year. Public Release Reports are typically available within 1-3 days from when the report is filed.
12	Idaho*	 Returns Due Varies depending on the timing of the election- Annual Semi-Annual Report - state-wide candidates 7 Day Pre-Primary 30 Day Post-Primary Within 48 hours after receipt of \$1,000 contribution or \$1,000 independent expenditure 30 Day Post-General

		Public Release Report images are generally available to the public the same day they are received by the state. The database takes significantly longer to update as they need to be keyed into the database by staff.
13	Illinois*	Returns Due Political committees are required to disclose financial activity twice a year. Pre-election reports have a closing date of thirty days prior to an election and filed on or before the fifteenth day after the close of the reporting period. Every political committee is required to file either a Pre-Election Report or a Statement of Non-Participation for each election, with the exception of a General Primary Election. A political committee that receives a contribution (including loans, personal monies and in-kind contributions) of more than \$500 in aggregate during the thirty days prior to an election must file a report within two business days of receipt. Public Release Data is available on the website as soon as it is filed. Paper reports are scanned in on the day of receipt; data from paper reports is available within a few weeks.
14	Indiana	 Returns Due Candidates for state-wide offices up for election file semi-annually in off-election years if they have a committee. In an election year they file quarterly. All other candidates on the ballot, as well as regular party committees and PACs file an annual report covering the off-election year. In the election year they file pre-primary, pre-general and end-of the-year annual reports. Candidates in this group also file supplementary primary and general reports, covering the last month before the respective election. The periods covered by the supplemental reports are included in the dates covered by the following regular report. Public Release Candidates and committees that file paper reports only will have reports available on-line in approximately 7 days following the pre-primary and pre-election report and 14 days after the annual report. Candidates and committees that file reports electronically will have reports available on-line at the same time as the paper reports.
15	lowa*	Returns Due State political parties file one annual report covering the entire off-year and file regular disclosure reports quarterly during election years. State PACs report biannually during off-years and quarterly during election years. For state-wide and legislative candidates in off-years one annual report is filed. Reports for 2010 election year were due as follows: 1. May 19: covering Jan 1 - May 14 2. Friday preceding primary*: covering May 15 - Tuesday preceding primary election (required only if certain levels of contributions are received during this period - see below) 3. July 19: covering July 15 - October 14 5. Friday preceding general*: covering October 15 - Tuesday preceding general (required only if certain levels of contributions are received during this period - see below) 6. January 19: covering July 15 - October 14 5. Friday preceding general*: covering October 15 - Tuesday preceding general (required only if certain levels of contributions are received during this period - see below) 6. January 19: covering October 15 or Wednesday preceding general - December 31

		*Thresholds for these reports to be required are at least \$5,000 for state-wide candidates, and \$1,000 for legislative candidates. Public Release Scanned PDF reports are generally available within 2 days of being filed. The electronic PDFs are generally available within a week.
16	Kansas*	Returns Due The reports for candidates, PACs, and party committees are due 11 days prior to a primary election, 11 days prior to a general election, and on January 10 of each year.
		A last minute report is due by any candidate who accepts a contribution in the amount of \$300 or more from the 11th day preceding an election up to the Wednesday before an election. This additional report is due on the Thursday before an election. PACs and party committees which receive a contribution in the amount of \$300 or makes an independent expenditure on behalf of a candidate, or makes an in-kind contribution to a candidate in the amount of \$300 or more files a report on the Thursday before an election covering the period 11 days before the election through Wednesday before an election. These committees are also required to file a daily report from the Thursday prior to the election through Monday preceding an election for the activity noted above. Public Release The reports are uploaded to the website the day the report is received
17	Kentucky	 Returns Due Candidates establishing a new committee in the year prior to their election file quarterly during that off-year. During an election year, the candidate files a 32-day pre-primary, 15-day pre-primary, 30 day post-primary, 60-day post-primary, 32-day pre-general, 15-day pre-general, 30-day post-general, and 60-day post-general report. Party executive committees and legislative caucus committees file a 30-day post-primary and a 30-day post-general each election year. In an off-election year, no reports are due by the executive committees. Ballot committees file 32-day pre-election, 15-day pre-election, and 30-day post-election reports. If the committee forms in the year before the election, it files quarterly for that year. PACs file quarterly reports every year. Public Release Electronically filed reports are posted to the website overnight. Other reports are available within 10 business days.
18	Louisiana	Returns Due Pre-election and post-election reports are due for every election. An annual report is due by February 15th and covers all campaign finance activity in the prior calendar year. Public Release Turnaround time for the state to make reports available online varies, but most reports become available within a couple of weeks of the due date. Paper filings are scanned and posted as soon as possible after they are received. Electronically filed reports are available immediately for viewing.

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19	Maine*	 Returns Due Both publicly-funded and traditionally funded legislative candidates file a year-end report for off-election years and in an election year file an 11-day pre-primary, a 42-day post-primary, a 42-day pre-general, an 11-day pre-general and a 42-day post-general. Publicly funded candidates also file a seed money report. Legislative candidates must also file 24-hour reports in the days leading up to the elections if they raise \$1,000 or more from any one source, or make an expenditure/incur an unpaid obligation of \$1,000 or more. Parties, ballot committees, and PACs file quarterly reports in the off-year, and during the election year must file an April quarterly, an 11-day pre-primary, a 42-day post-primary, an October quarterly, an 11-day pre-general, a 42-day post-general, and a January quarterly. Each report period begins the day after the last report period ends. Twenty-four hour reports are also required if the committee makes an expenditure of \$500 or more in the days leading up to the primary or general election. Public Release Information is updated in real-time as the reports are filed by the candidates and committees. All reports filed on paper are updated daily in the order in which they are received.
20	Maryland	 Returns Due All committees - whether for candidates or partiesmust file an annual report every year in the cycle. Committees must file four additional reports in the election year - two before the primary, one before the general election, and one after the general election. A political committee is required to file all of the following election related reports due on the dates indicated: * Annual Report: due on the 3rd Wednesday in January * First Pre-Primary Report: due on the 4th Tuesday before the primary election * Second Pre-Primary Report: due on the 2nd Friday before the primary election * Pre-General Report: due on the 3rd Tuesday after the general election In non-designated election years, only the Annual Report is required (on the third Wednesday in January of that year) An annual report is due every year. During the election year, one or two Pre-Primaries, one Pre-General, and one Post-General report are due." Public Release The reports are posted online within 24 hours of being submitted and are available for viewing and downloading fairly quickly.
21	Massachusetts	 Returns Due In the first year of the reporting cycle, only an annual report is required. During the election year party committees, ballot committees and state-wide candidates file reports monthly January through June, then twice per month thereafter. Legislative candidates file a Pre-Primary and Pre-Election report. All candidates and committees file a year end report during the election year. Starting in 2011, legislative candidates and PACs will file an additional mid-year report due on July 20 covering campaign finance activity during the first six months of the year. Public Release Electronically filed reports are posted almost immediately after they are received. Reports filed on paper are not made available online, but paper copies can be purchased from the state. In-person visitors can view paper reports on demand and free of charge.

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22	Michigan*	 Returns Due Candidate committees, party committees, and ballot committees must file pre-election reports and post-election reports for all elections in which they participate (primary, general, special, etc.). Annual reports are also required. PACs file three reports per year. In even years, these reports are due April 25, July 25, and October 25. Legislative Caucus committees file four reports per year, in January (covering the end of the previous year), April, July and October. Caucus committees also file 24-hour reports in the days preceding and following an election if they receive a contribution or make an expenditure of more than \$1,000 per day. All committees are required to file Late Contribution reports if they receive a contribution of \$200 or more in the days leading up to an election. Public Release Electronically filed data is available immediately upon receipt of the filing. The paper files are usually common and pade and headed and the website within a weak, and generally within 48 heaver.
22	Minneede	scanned and loaded on the website within a week, and generally within 48 hours.
23	Minnesota	Returns Due In even numbered years, all candidates and committees file three reports. 1. Annual reports which cover all activity between January 1 and December 31 of the previous odd-numbered year; this report is due one month after the reporting period ends.
		 15th Day Pre-primary election Report of Receipts and Expenditures which covers all activity between January 1 and the 15th day before the primary (in 2010, that date is July 19); this report is due one week after the reporting period ends (in 2010, that date is July 26).
		3. 10 day Pre-general election Report of Receipts and Expenditures which covers all activity between January 1 and the 10th day before the general election (in 2010, the date is October 18); this report is due one week after the reporting period ends (in 2010, that date is October 25).
		In a general election year, committees file two additional reports: A 28 day pre-primary report and a 42 day pre- general. Beginning in 2012, a 56 day pre-primary report will also be required.
		Public Release The law on the release of information is complicated but in general is released the day after it is due.
24	Mississippi	Returns Due In a non-election year, only annual reports are due the following year in January. If it is an active election year, candidates and committees are required to report periodically, prior to an election, and file 48 Hour reports.
		Candidates and committees involved in a ballot measure report monthly
		Public Release Reports are to be made available for public inspection 48 hours after receipt by the appropriate office.
		The electronic reports are displayed immediately upon submitting the report.
25	Missouri*	Returns Due Quarterly reports are filed in the off year by all committees, and during the election year by incumbents not up for election. During the election year, active candidates/committees file pre- and post-election reports. Contributions over \$5,000 must be reported within 48 hours of receipt.
		Public Release Electronically filed reports are displayed immediately upon submitting the report.

26	Montana*	 Returns Due State-wide candidates must file four quarterly reports that cover the off year. During the 2010 election year eleven reports were filed on the following dates to disclose 2010 transactions: March 10, April 10, May 24, June 3, June 28, July 10, August 10, September 10, October 18, October 28 and November 22. If a contribution of \$200 or more is received after the last report and before the primary or general election, that contribution must be reported within 24 hours. Legislative candidates filed four reports in 2010. If a contribution of \$100 or more is received after the last report and before the primary or general election, that contribution for the primary or general election, that contribution must be reported within 48 hours. Party committees filed four reports in 2010 and a report on January 31, 2011 to cover the end of 2010. If a contribution must be reported within 24 hours. State-wide ballot committees must file four quarterly reports in the off election year and during an election year they file many more. For example, reports covering 2010 were filed on March 10, April 10, May 24, June 3, June 10, June 28, July 10, August 10, September 10, October 18, October 28, and November 22. If a contribution of \$200 or more is received after the last report and before the primary or general election year they file many more. For example, reports covering 2010 were filed on March 10, April 10, May 24, June 3, June 10, June 28, July 10, August 10, September 10, October 18, October 28, and November 22. If a contribution of \$200 or more is received after the last report and before the primary or general election, that contribution of \$200 or more is received after the last report and before the primary or general election, they file many more. For example, reports covering 2010 were filed on March 10, April 10, May 24, June 3, June 10, June 28, July 10, August 10, September 10, October 18, October 28, and November 22. If a contribution of \$200 or mor
27	Nebraska	Returns Due All committees file up to seven reports in an election year in which they are active in an election. In the January following an off-election year the committee files a single report covering the prior calendar year. Public Release Electronically filed reports are available on-line on the day of filing or, if filed on a non-business day, the first business day after filing. Non-electronic filings typically appear on the website on the date of filing or up to five business days later, depending on volume.
28	Nevada	 Returns Due All candidates who receive contributions or have leftover funds, every party which makes a contribution to a candidate, and every ballot measure committee which raises over \$10,000 must file annual reports on January 15. In addition, every candidate and active committee in the primary or general election must file three campaign finance reports, due June 1, October 26, and January 15. If a candidate did not participate in an election, they file the January 15 report as an annual report for the whole year. A candidate that collects more than \$10,000 in an off-year is required to file an annual report for that year and every year until the election. Public Release Reports are made available on the agency's website within 24 hours of receipt.
29	New Hampshire	Returns Due Committees file reports regularly in even-numbered (election) years, in May in odd-numbered years after the election, and then every six months until the committee has no more money or obligations. This schedule applies to candidate filings, candidate committee filings, political committee filings, and political party filings with one exception. Only political committees that are not party or candidate committees are required to file the June 23 report, though some committees file this report regardless. The 2010 filing cycle requires the following reports. June 23 (covers all transactions from date of registration through June 21 filed by political committees that are not party or candidate committees.

		Aug 25 (summarizes previous reports, if made, and covers all transactions through August 23). Sept 8 (summarizes previous reports and covers all additional transactions through September 6). Sept 22 (summarizes previous reports and covers all additional transactions through September 14, the date of the primary election). Oct 13 (summarizes previous reports and covers all additional transactions through October 11). Oct 27 (summarizes previous reports and covers all additional transactions through October 25). Nov 10 (summarizes previous reports and covers all additional transactions through November 2, the date of the general election). May 2 of the following year and every six months thereafter until all monies are spent and all debts discharged. Political committees become void ten days after the election for which they registered, except if reporting a surplus or deficit every six months until that surplus or deficit is discharged. Public Release Paper reports are available online usually the same day or the next, depending on when they are filed. However, House reports take longer due to the number of candidates filing reports. Reports filed electronically are available more quickly.
30	New Jersey	 Returns Due New Jersey requires quarterly reporting in non-election years. In an election year candidates/committees on the ballot file two pre-election reports and one post election report for the primary and general elections. Public Release Per state: "All reports regardless of origin, i.e. paper or electronic, are made available within 7 days of receipt. Most reports are made available within 48 hours."
31	New Mexico	Returns Due All candidates and committees file a report on the second Monday in both April and in October in odd years. In election years, all candidates and committees file these reports: 1. Second Monday in April 2. Second Monday in May 3. Second Monday in September 4. Second Monday in October Committees must also file reports on the Thursday before the primary and the general election and on the thirtieth day after the primary and the general election. If a filer has not received contributions or has not made any expenditures, they file a statement of no activity for that reporting period. Public Release Reports are usually available online within a week of the due date.

32	New York	 Returns Due According to the New York State Board of Elections Campaign Finance Handbook (rev. 03/10), there are three campaign finance disclosure reports filed in connection with each election (primary, general and special): 32-day pre-election; 11-day pre-election; and either the 10-day post election for primary elections (only for those participating financially in the primary) or 27-day post-election for general or special elections. In addition, all candidates and committees obligated to file these three reports must also submit periodic reports in the annual filing calendar year until committee is terminated. Public Release Electronically filed disclosure statements are generally available in the database on the day they are received. Limited paper returns are filed and these are available as they are manually entered into the database by Agency staff.
33	North Carolina	Returns Due Committees file two semi-annual reports in off election years. Committees that are not actively participating in elections also file two semi-annual reports covering the election year. State candidate committees, state party committees, and state PACs all file organizational reports, quarterly reports, and a final report (when the committee has expended all of its funds and closed its accounts). Public Release Electronically-filed reports are released shortly after they are received. Paper-filed reports are scanned upon receipt and the database is updated overnight and at intervals during the business day.
34	North Dakota	Returns Due Candidates, Party and ballot committees file pre-election and year-end reports. Year-end reports include all information previously reported on other reports filed during the year. Public Release Reports are posted within a few days of the filing deadline.
35	Ohio*	 Returns Due Almost all candidates and committees must file an Annual report, a Semi-annual due mid-election year, and Pre- and Post-election reports for both the primary and the general elections. Additionally, state-wide candidates file reports in July, August, and September of the election year. There are some exceptions: If the primary is held within sixty days of the general election, primary winners can file a 12th-day pre-election report for the general rather than the 38th-day after report for the primary. If a person becomes a candidate less than twenty days before an election, the candidate's campaign committee is not required to file a 12th-day pre-election report. Year-end reports covering all activity in the prior year do not have to be filed if the candidate or committee files a post-general election report. Only state-wide candidates file that report; other candidates file the mid-year report due in July only if the committee receives more than \$10,000 in contributions. Candidates and committees receiving no contributions and making no expenditures do not have to file year-end reports; instead, the candidate or committee files a statement that no contributions were received or expenditures made. Public Release Reports are made available on the Ohio website soon after they are filed.

36	Oklahoma*	Returns Due Candidates and committees are required to file quarterly reports. Committees active in an election file pre-election reports seven days before each election. After the closing date of the pre-election reporting period any contributions of \$500 or more and any independent expenditures of \$500 or more must be reported with 24-hours of accepting the contribution or making the expenditure. Public Release Reports filed electronically are available as soon as submitted. Reports filed on paper are added to the database within a few days.
37	Oregon*	Returns Due Oregon does not have regularly scheduled reports, but candidates and committees must report each transaction within 30 days. For candidates and committees active in an election, transactions within 42 days of the election must be reported within seven days. Also, any contribution received during a legislative session must be filed regardless of amount, from January 1 to adjournment during a regular biennial session, and during any special session of the Legislative Assembly for all legislative and state-wide officials, officials-elect and candidates and legislative caucus committees. All contributions received January 1 through the day before the legislative session begins are due no later than 11:59pm of the second business day after the first day of the session. Contributions received on or after the first day of session are due no later than the second business day following the date a contribution is received. Public Release Data is available on the site within one or two days.
38	Pennsylvania	 Returns Due For both the primary and the general elections, there are two pre-election reports and one post-election report. Together with an annual report, there are a total of seven reporting cycles. Legislative candidates don't need to file the earliest pre-primary report, while state-wide candidates and committees file all seven reports in election years. At the very minimum, all committees must file annual reports (even in off-years). Public Release Information from reports filed electronically on diskette, CD or over Internet is loaded directly to the database and is available for web searching within hours of receipt. Information from paper reports must be data entered, and is usually available for web searching within 72 hours of receipt.
39	Rhode Island	 Returns Due Candidates, PACs, or parties not active in an election are required to file four quarterly reports, provided the candidate or committee does not request an exemption. If a non-active filer has an exemption, only one annual report is required. A candidate, PAC, or party is eligible for an exemption provided it neither accepts more than \$100 in the aggregate from a single source within a calendar year, nor spends over \$1,000 within the calendar year. Candidates, PACs, or party committees active in an election file a minimum of 2 pre-election reports and 1 post-election report. If the candidate or committee is active in a primary election, there would also be 2 pre-primary reports required. Public Release Reports filed electronically are available in real time. Reports filed on paper will be viewable to the public the same day they are filed.

40	South Carolina*	 Returns Due Candidates and committees must file an initial report within 10 days after spending or receiving the first \$500 of campaign funds. Once that threshold has been met and an initial report filed, all candidates and committees must file a quarterly report. If the candidate or committee did not raise or spend any money during any reporting period, a statement of no activity must be filed. All candidates and committees must file a pre-election report no later than 15 days prior to each election which covers from the last report (if any) through 20 days prior to the election. This report is required from all candidates whether there has been any financial campaign activity or not. Candidates and committees must combine the 15-day pre-election report in the general election with the quarterly report, if the 15-day report is due within thirty days of the end of the prior quarter. Filing of certified campaign reports by candidates and committees. (A) Upon the receipt or expenditure of campaign contributions or the making of independent expenditures totalling an
		 (A) Opon the receipt of expenditure of expenditure of expenditure of on mathematics of mathematics of mathematics of the expenditure of spendation of the expenditure of spendation of the expenditure of spendation of the expenditures. However, a candidate who does not receive or expend campaign contributions totalling an accumulated aggregate of \$500 or more must file an initial certified campaign report spendations totalling an accumulated aggregate of \$500 or more must file an initial certified campaign report 15 days before an election. (B) Following the filing of an initial certified campaign report, additional certified campaign reports must be filed within 10 days following the end of each calendar quarter in which contributions are received or expenditures are made, whether before or after an election until the campaign account undergoes final disbursement. (C)(1) At least 15 days before an election, a certified campaign report must be filed showing contributions of more than \$100 and expenditures to or by the candidate or committee for the period before the election commencing at the beginning of the calendar quarter of the election of all contributions of more than \$100 and expenditures. (C)(2) A committee immediately shall file a campaign report listing expenditures if it makes an independent expenditure or an incurred expenditure within the calendar quarter in which the election is conducted or 20 days before the election, whichever period of time is greater, in excess of \$10,000 in the case of a candidate for state-wide office. Public Release Reports entered into the electronic reporting system are available immediately after the candidate or commiting expenditure of a candidate or commities of the electronic reporting system are available immediately after the candidate or commities.
41	South Dakota	committee finishes the filing. Returns Due State-wide candidates, PACs, and party committees all file an annual report following an off year, a pre-
41		primary report, a pre-general report and a report in Feb.as a year-end report covering the end of the election calendar year. Ballot committees file an annual report following an off year the following February. In an election year they file a mid-year report in July, a pre-general report and a year-end report covering the end of the election year they following February. Public Release Reports are frequently posted online the day they are filed. However, when a high volume of reports there may be a day's delay.

42	Tennessee	Returns Due In an election year, candidates and committees file quarterly and one report seven days before the primary and general election. In non-election years, committees with funds must file two semi-annual reports. Public Release The data is available online as soon as the report is filed.
43	Texas	Returns Due Every candidate is required to file semi-annual reports of contributions and expenditures by January 15 and July 15 of each year. An opposed candidate in an upcoming election must also file reports of contributions and expenditures 30 days and 8 days before the election. Public Release Within two business days of receipt.
44	Utah	Returns Due All committees file year-end reports for election and off years. In election years, all committees file an August report and a pre-general report. Both state-wide and legislative candidates file a party convention report and a pre-primary report. Public Release Electronically-filed reports are available one day after they are filed. Paper-filed reports must be
		available to the public seven business days after the report is due.
45	Vermont*	 Returns Due During the 2010 election year, filing dates were July 15, August 17, September 15, October 15, November 15, and December 15 unless that is a weekend or holiday then it is the next business day. If a candidate does not file a report, that candidate is presumed to have not collected or spent \$500 yet. Campaign reports; candidates for state office, the general assembly, political committees, and political parties (a) Each candidate for state office, each candidate for the general assembly who has made expenditures or received contributions of \$500 or more, and each political committee and each political party required to register shall file with the secretary of state campaign finance reports 40 days before the primary election and on the 25th of each month thereafter and continuing to the general election and 10 days after the general election. (b) At any time, but not later than 40 days following the general election, a candidate for state office and each candidate for the general assembly who has made expenditures, and disposition of surplus, and which shall constitute the termination of his or her campaign activities. (c) A political committee or political party shall file a campaign finance report not later than 40 days following the general election. At any time, a political party shall file a campaign finance report which lists a complete accounting of all contributions of its campaign activities. (d) In odd-numbered years campaign finance reports shall be filed on July 15." Public Release State-wide candidate filings are posted on the website by the following day. With the PDF postings, reports received by or on the deadline are generally available the next business day. Late reports are generally available within 2-3 business days.
46	Virginia	Returns Due Candidates file biannual reports during years in which they are not up for election. In a year in which a candidate is up for election, eight reports are filed for the year. Filing dates for candidates up for election are April 15, May 31, July 15, September 15, October 15, October 25, December 2, and the next January 18 to cover the end of the calendar year. Party committees and PACs file quarterly reports on April 15, July 15, October 15, and the next January 18 to cover the end of the end of the calendar year.

		Ballot committees formed around a May measure file quarterly reports, with the first report due April 27. Ballot committees formed around a November measure file on April 15, May 31, July 15, September 15, October 15, October 25, December 2, and the next January 18 to cover the end of the calendar year. Public Release Electronically filed reports are available online within 24 hours after each reporting deadline. Candidate reports filed on paper are available online within 72 hours of each reporting deadline.
47	Washington*	 Returns Due All candidates and committees are required to file reports on the first of each month. New candidates must file a report within two weeks of becoming a candidate) if they have any contributions or expenditures. In 2010, reports had to be filed monthly through to May of 2010 if contributions or expenditures are over \$200 since the last report. Other reports to be filed are, in July (21 days pre-primary), August (7 days pre-primary), September (post-primary), October (21 days pre-general), October (7 days pre-general), and December 10 (post-general). C-3 reports (Cash Receipts, Monetary Contributions and Schedule L part 1) are due every Monday between June and the general election day. During the one week before the primary election and the three weeks before the general election aggregate contributions of \$1,000 or more received from one source are reported within 48 hours of receipt. If the contributor is a political committee, lobbyist, or lobbyist employer, it files a special report within 24 hours of making the contribution. Public Release The state makes reports available online as soon as the reports are received by them. The Institute requests and receives a database within a few days of any reporting deadline.
48	West Virginia	Returns Due Six reports are filed during election years, and one annual report is filed in off-years. All committees follow this reporting schedule: first primary, or annual, due April 2, 2010; pre-primary due April 30, 2010; post-primary due June 23, 2010; first general due September 24, 2010; pre-general due October 22, 2010; post-general due December 15, 2010; 2011 annual for 2010 due April 1, 2011. Public Release Reports filed electronically are available immediately. Paper reports are scanned into the system, and
		then indexed. After indexing, the reports are visible online. This process takes longer considering more steps are involved.
49	Wisconsin	Returns Due All committees file two semi-annual reports. Those active in the election also file pre-primary and pre- general reports. Only an annual report is required in the off-year. Public Release Paper reports keyed in by the state can take about a month to be available for viewing and download from the state website.
50	Wyoming	Returns Due Candidates file one report covering the off-year, and four reports covering the election year. The four reports are seven-day pre-election reports and 10-day post-election reports for the primary and for the general. Political party central committees were required to file one report in the 2010 election year, on November 12. PACs are required to file seven-day pre-election reports and 10-day post-election reports for the primary and for the general. Public Release Electronically filed reports are available online as soon as they are filed.

* Indicates the scheme includes a special reporting event. That is, a requirement to provide a specific return or report when a particular threshold is reached.