**Section 100.70 Reports of Contributions and Expenditures**

a) Reference: This Section interprets or applies Code Sections 9-6, 9-10 and 9-11.

b) All contributions, as that term is defined in Code Section 9-1.4, of $1,000 or more, including loans and in-kind contributions, must be reported to the State Board of Elections on a Schedule A-1 within 5 business days after receipt, except that, if the contribution is received within 30 days prior to an election, the contribution must be reported on a Schedule A-1 within 2 business days after receipt. The requirement to file a Schedule A-1 Report within 2 business days shall only apply to committees organized to support or oppose candidates, public officials or a public question that is on the ballot at that election, committees that spend an aggregate amount in excess of $500 on a public official or officials, candidate or candidates, or a question or questions of public policy that is on the ballot at that election, or committees organized to support or oppose a candidates who has filed a declaration of intent to be a write-in candidate at that election. The requirement to file a Schedule A-1 shall not apply to a committee that receives and returns the contribution in question prior to the filing deadline of the quarterly report in which the contribution is required to be disclosed. The receipt of the contribution and the expenditure showing its return to the contributor must be included on the committee’s quarterly report.

c) An expenditure to a payee who is in whole or in part only a conduit for payment to another, such as a political consultant, credit card issuer or Paypal, must include by way of detail or separate entry the amount of funds passing to each vendor, business entity or person receiving funds from the payment, together with the reason for each disbursement and the beneficiary of the disbursement. This provision shall not apply to a political consulting firm or political consultant, campaign worker, volunteer or political operative, etc., if the amount paid to that entity is less than $3,000 in aggregate during the quarterly reporting period. Nothing in this Section shall be construed to impose a reporting obligation on any person not otherwise required to report under Article 9 of the Election Code or to require the itemization of expenditures not otherwise required to be itemized under Article 9.

d) Quarterly and A-1 Reports

1) Every active political committee must file quarterly reports, as required by Code Section 9-10(b).

2) Every active political committee must file Schedule A-1 reports, as required by Code Section 9-10(c) when a contribution of $1,000 or more from a single source is received, unless the contribution is received and returned prior to the filing deadline of the quarterly report in which the contribution is required to be disclosed.

A) The reports must be filed within 2 business days after receipt if the contribution is received within 30 days prior to an election and:

i) The political committee is, by the terms of its Form D-1 Statement of Organization, organized to support or oppose a candidate or a public question on the ballot at the next election; or

ii) The political committee makes expenditures in excess of $500, including expenditures for in-kind contributions and electioneering communications, or for independent expenditures, made on behalf of or in opposition to any candidate or public question on the ballot at the next election and those expenditures are made within the same election cycle as the election in question.

B) All other A-1 reports must be filed within 5 business days after receipt.

C) A political committee that meets the definition of a political committee in Code Section 9-1.8 but that has not yet filed a Statement of Organization is subject to the reporting requirements in Code Section 9-10(c) for contributions of $1,000 or more. In these cases, while it is recommended the committee first file a Statement of Organization, the Board will allow the committee to submit Schedule A-1 filings prior to the filing of a Statement of Organization.

e) A committee that, having determined that it will not participate in an election, subsequently makes an expenditure or an independent expenditure in excess of $500 or expends or has expended an aggregate amount in excess of $500 on behalf of or in opposition to a candidate or candidates or on behalf of a question or questions of public policy that will appear on the ballot at the next election shall, beginning with the date of that expenditure, report contributions of $1,000 or more received, as defined in Code Section 9-10(d), within 30 days prior to the election, within 2 business days after receipt by that person.

f) The authorization of persons to collect contributions on behalf of a political committee (see Code Section 9-6(a)) shall be in writing; shall state that the person is empowered to accept contributions on behalf of the committee; and shall include the signature of the officer or candidate granting the authorization. The authorization shall be provided to the person prior to acceptance of any contributions on behalf of the committee.

g) Pursuant to Code Section 9-11(f), a political committee is required to provide a description of the amended information on each amended quarterly report. The description must be sufficiently specific to alert a reasonable person as to what has been amended, but does not have to individually address each item that has been amended, added or deleted.

h) When determining the timeliness of any report, a filing received after 11:59:59 pm on the last actual business day of its required filing period shall be considered late. "Business day" means any day in which the office of the State Board of Elections is open to the public for a minimum of 7 hours, with the exception of State holidays as defined by Code Section 1-6.

(Source: Amended at 47 Ill. Reg. 5468, effective March 30, 2023)