

Campaign Finance FAQs

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Advertising

Do we have to put the words "Paid for by Committee or Person's Name" on our campaign signs or radio ads?

Please refer to [Delaware Code Title 15 , Title 80](#) & [Section 7.0 thru 7.7.3 under General Content Requirements](#).

All campaign advertisements having a fair market value of \$500 or more, except printed items with a surface of less than 9 square inches, shall include prominently the statement: "PAID FOR BY [NAME OF POLITICAL COMMITTEE OR OTHER PERSON PAYING FOR SUCH ADVERTISEMENT]"

What are the rules about signs?

Please refer to our resources on [Campaign Signage](#).

Do I have to report if I pay for advertising for a candidate or a campaign?

Yes – that would be considered a third-party advertisement, and you would need to report that if it exceeds \$500 during an election period.

What do I do with leftover funds when I want to close out my committee?

Pay to a successor committee**, or committees without being subject to the contribution limits or donate to any religious, charitable, educational, or scientific organization exempt from [Delaware Income Tax](#).

****successor committee** is one other than a candidate committee formed to promote the election of the same candidate to a different office than that for which the candidate's original candidate committee was formed, the contribution limits shall apply.

Filing Reports

I am a candidate for a Federal Office; do I file reports with the State Election Commissioner?

Candidates for Federal Offices must establish campaign committees and file campaign finance reports with the [Federal Election Commission](#) (FEC), not with the State Election Commissioner.

I haven't had any transactions on my campaign finance account, or I've ended my campaign, or I don't intend to run for office again. Do I still need to file campaign finance reports?

Yes, any committee listed as an active committee in the Campaign Finance Reporting System (CFRS) must file all required campaign finance reports as long as the committee remains open.

I have closed my campaign bank account. Does this mean I have closed my campaign finance account?

No, closing your bank account does not impact your campaign finance account. You must take action to close your campaign finance account if you no longer intend to use the account. (NOTE: You must also file all required campaign finance accounts for the committee before closing the campaign finance account.)

What period does a Campaign Finance report cover?

- Year End (or Annual) Reports: yearlong financial activities.
- 30 Day Reports: financial activities up to 30 days prior to the election.
- 8 Day Reports: financial activities up to 8 days prior to the election.

*For Third Party Advertisers, the reporting period begins and ends the same as the candidate identified in such advertisement.

For more details, please refer to [Title 15 Chapter 80 Subchapter I Section 8002 \(11\)d.](#) or [Title 15 Chapter 80 Subchapter IV Section 8031](#)

When are financial reports due?

[Campaign Finance Information > Tables > 20XX Campaign Finance Reporting Periods](#)

With whom are State Campaign Finance reports filed?

All reports are filed electronically on the [CFRS website](#). For instructions, follow the [Filing Instructions link](#) or contact our office at the following.

Location: 905 S GOVERNORS AVE STE 170 DOVER, DE 19904

Phone: 302-739-4277

Email: coe_campaignfinance@delaware.gov

If a PAC is registered in a state but doesn't make any contributions in a period, does it still have to file a report?

Yes. A PAC with no contributions must file all required reports.

If a pre-election report is due, does it matter whether the contribution is made in that period or if it was made in a previous period?

All contributions must be reported for the specified period of the report. Amended reports are used to correct previous reports.

CFRS Website

After one officer (e.g. Candidate) has activated the committee, does the other officer (e.g. Treasurer) need to as well?

Yes. The other officer must go through the same initial process via ReConnect to Your Committee in order to receive a temporary password. The email account used during the process will become the username.

How do I preview the Ending Balance for my committee?

1. On the menu, click on Edit/File Pending Transactions Tab.
2. Select the appropriate Filing Period Name and click Search.
3. At the bottom of the screen (below the list of transactions), click on Preview Filing.
4. The Ending Balance is displayed on the Cash Balances screen.
5. To preview all transactions in PDF format, enter the Reported Ending Balance and click Generate Preview Filing.
6. Finally, click on View / Print.

I am amending a previously filed report, how do I view the Ending Balance for this filing period?

1. Select Amend Transactions tab on the menu.
2. Choose the appropriate Filing Period Name on the drop down and click Search.
3. Click on Preview Campaign Statement button at the bottom of the screen.
4. The Ending Balance is displayed on the Cash Balances screen.
5. To preview all transactions in PDF format, enter the Reported Ending Balance and click Generate Preview Filing.
6. Finally, click on View / Print.

Political Action Committees (PACs)

Can a federally registered PAC make a contribution to a state or local candidate?

Yes, but such PAC would be subject to Delaware Laws on duties of a political committee and contribution limits.

What are the contribution limits for a federally registered PAC?

The contribution limits for federally registered PACs are the same as for other PACs. Candidate committees: \$1200 (Statewide) / \$600 (Non-Statewide). Political parties: \$20,000.

Must a federally registered PAC register or file reports with the state if it makes a contribution to a state or local candidate?

No, unless the PAC makes a third-party advertisement.

Are committees required to file or amend Statements of Organization electronically and are paper copies required?

Yes. All committees create their Statement of Organization by completing [an online form](#). The signed and notarized Statement of Organization must then be mailed or delivered to the Office of the State Election Commissioner within 24 hours of receiving any contribution or making any expenditure over \$500.

Are there any requirements that a PAC maintain a bank account in the state or appoint a resident of the state as treasurer of the PAC?

No.

What are the limits on contributions by a state PAC?

A PAC may contribute \$1200 (Statewide) / \$600 (Non-Statewide) to a candidate committee and \$20,000 to a political party. No political party shall make any contribution to any political action committee.

May a State PAC file the report using the FEC filing dates?

If the PAC is registered with the State it will have to follow the State of Delaware Campaign Finance guidelines and reporting periods.

Contributions

Do I have to register with the State of Delaware to give contributions to Delaware candidates?

No. The Candidate Committee will file the necessary Campaign Finance report.

Are there restrictions on when contributions can be made?

Contributions can be made at any time however, the committee cannot exceed the contribution limit within the election reporting period.

What is the threshold for itemizing contributions?

All contributions over \$100 must be itemized and all sales items over \$50 must be itemized.

Is that amount an aggregate figure and is it per reporting period or per year?

The amount must be the aggregate amount over an election period. To determine the election period please refer to [Delaware Code Title 15 Chapter 80 Subchapter I \(11\)](#)

Are corporate contributions permitted?

Yes. A corporation must disclose the names of any persons who own more than 50% of the corporation when filing their report.

Does a corporation have to register in state before making contributions?

No.

When does a corporation making a contribution have to provide the names of its owners?

A corporation must disclose the names of any persons who own more than 50% of the corporation 8012(e) when filing their report. For example: Person #1 owns 75% of Corporation #1. Corporation #1 makes a \$600 (maximum) contribution to a non-statewide candidate. For Person #1, 75% of the corporation's contribution is counted toward Person #1's personal contribution limit to that same candidate (i.e. \$450 of the \$600). Therefore, Person #1 may individually only contribute an additional \$150 toward the non-statewide candidate in the Election Period. Similarly, for example, if Person #1 owns 75% of Corporation #1, and Corporation #1 makes a \$1200 (maximum) contribution to a statewide candidate. 75% of the corporation's contribution is counted toward Person #1's personal contribution limit to that same candidate (i.e. \$900 of the \$1200). Therefore, Person #1 may individually only contribute an additional \$300 toward the non-statewide candidate in the Election Period.

Robo Calls

What are the rules on Robo Calls?

For full details please refer to [Title 15 Chapter 80 Subchapter V Section 8045A](#).

- Fully disclose that it is an automated / pre-recorded message in support / against a candidate and/or political party at the start of such call and before any message is delivered. This includes,
 1. Full legal name of the individual, party, entity, corporation, organization, political or otherwise, candidate, committee, or otherwise on whose behalf.
 2. Who paid for the automated telephone call.
 3. If (1) and (2) above are other than an individual, disclosure of the president (or other chief officer and treasurer) of the entity listed shall also be made.
 4. An automated call shall be received no earlier than 8AM nor later than 9PM.
- Failure to make the disclosures mandated will result in a civil fine of \$25 per incident.

Determined by each household in the State that was called, and the caller failed to make the necessary disclosures or a call was received in violation of the restrictions set.

Miscellaneous Questions

Our campaign committee wants to hold a raffle to raise money; can we do that?

No. The Delaware Gaming Control Board has determined as a matter of law (Article II, ' 17A and 17B of the State Constitution) no candidate committee, political action committee, political committee or political party may conduct any type of gaming activity, e.g., bingo, casino night, raffle, lottery, etc.

Are campaign funds subject to income taxes?

Section 527 of the Internal Revenue Code states that political organizations are exempt from federal income taxes. In some cases, committees become subject to taxation under the ordinary course of business or trade, for example, earned income derived from campaign funds. Contact the IRS office nearest you for more information including the correct form and the March filing deadline. You may read more about it at the [Office of Law Revision Counsel](#).

I am a lobbyist; do I file with the State Election Commissioner?

No, you must file and report with:

Public Integrity Commission
410 Federal St., Suite 3 (Rm 213)
Dover DE 19901
Phone: 302-739-2399
www.depik.delaware.gov

Where can I contact my elected Officials?

Contact information for the current elected officials can be found at the [Delaware General Assembly](#).

I would like to report a campaign finance violation.

Complete the Online Campaign Finance Violation form. This will send an email to our coe_campaignfinance@delaware.gov email address automatically upon submission, or you may call the Office of the State Election Commissioner and report it to the Campaign Finance Team at 302-739-4277.