

# State of Delaware

## Campaign Finance Reporting Requirements

### Candidate Welcome Packet



Campaign Finance Reporting System: <https://cfrs.elections.delaware.gov>

Candidate Information: <https://elections.delaware.gov>

Welcome to Delaware Campaign Finance! We hope you will find this information helpful.

Any political committee created for the purposes of supporting the election of a candidate, by contributing and expending funds that exceed \$500 during an election cycle, is subject to the requirements contained under **Delaware Code Title 15, Chapter 80**. Also contained therein are the responsibilities in reference to legitimate contributions, expenditures, report filings, the penalties associated with tardy report filings, and responsibilities of candidates and treasurers, where applicable, for keeping committee records updated with the Office of the State Election Commissioner. **Updates to the law occur frequently, and because of this, it is best to refer to the Delaware Code, Title 15, for the most up to date information:** <http://delcode.delaware.gov/title15>.

The Campaign Finance Reporting System (CFRS) online is where you will file all of your financial reports for your committee. A training manual on how to use the system is also available on the CFRS website at <https://cfrs.elections.delaware.gov>. Keep in mind that late fees for tardy reports and non-filing accrue at a rate of **\$50.00 per day, up to a maximum of 100 days** (including weekends and holidays). Failure to file your report and pay outstanding administrative penalties or to request an appeal before the Reports Appeals Subcommittee within thirty (30) days will cause the State Election Commissioner to notify the Office of the Attorney General (15 Del. C. §8044). The administrative penalty may be paid by a political committee or political action committee for which a reporting party named in a citation is responsible for filing a required report.

#### **Who must file** (15 Del. C. §8005):

Political Committees (15 Del. C. §8002(19)):

a. Any organization or association, whether permanent or created for the purposes of a specific political campaign, which accepts contributions from or makes expenditures to any candidate, candidate committee or political party in an aggregate amount in excess of \$500 during an election period, not including independent expenditures; and

b. All political parties and candidate committees.

➤ Political Party (15 Del. C. §8002(20)):

"Political party" means an organization eligible to be listed on any general election ballot under § 3001 of this title, or any other organization which desires to be listed on any ballot on any election, and any constituent part of such party which receives contributions and makes expenditures. For purposes of the contribution limits of subchapter II of this chapter, a "political party" includes all constituent parts of such party, including the statewide, county, regional, municipal and district committees, all finance committees and all other committees, subdivisions and organizations related to the political party.

➤ Candidate Committees (15 Del. C. §8002(2)):

"Candidate committee" means each political committee formed on behalf of a candidate for public office.

➤ Political Action Committees (15 Del. C. §8002(18)):

"Political action committee" means a political committee which is neither a political party nor a candidate committee.

- Third Party Advertisers (15 Del. C. §8002(27)):  
"Third-party advertisement" means an independent expenditure or an electioneering communication.

All committees must keep their Statement of Organization information up-to-date, including treasurer name, contact numbers, addresses, and email addresses. (15 Del. C. § 8005(1), (2); 15 Del. Admin C. §100.5.3). Email addresses in the Statement of Organization will be used for official notifications.

#### **Who is responsible for filing reports (15 Del. C. §8030):**

- Candidate Committees (15 Del. C. §§ 8003(e), 8005).  
The candidate and the treasurer are jointly responsible for filing reports. If the treasurer of a candidate committee resigns, the candidate remains responsible for filing the reports.
- Political Committees (including Candidate Committees and Political Parties), Political Action Committees, and Third Party Advertising Committees.
  - The treasurer is responsible for filing reports. If the person identified in the Statement of Organization as the treasurer is no longer serving as treasurer, the committee must file an amended Statement of Organization within 7 days designating a replacement treasurer. (15 Del. C. § 8005(2)).
  - If the committee fails to amend its Statement of Organization to name its new treasurer, other officers may be deemed liable for the failure to file reports, and the committee may be referred to the Office of the Attorney General for criminal prosecution. (15 Del. C. § 8043(a)).

#### **When to file (15 Del. C. §8030(b), (c)):**

- Political Committees and Political Action Committees must file 30 Day and 8 Day reports in primary and general elections.
- Candidate Committees must file 30 Day and 8 Day reports in any election in which the candidate's name **appears** on the ballot. The filing deadlines for Primary and General elections are contained on the reporting period chart on page 12. The Commissioner will notify your committee of filing deadlines for all other types of elections (municipal, special, school board) upon notice of candidacy.
- In addition, all Political Committees must file an annual report every year until the Committee files a closeout report. This requirement does not apply to Third Party Advertisers (15 Del. C. §8031, 15 Del. Admin C. §100.9).
- The Commissioner may grant a 1-time 24-hour extension of a filing deadline upon written request by *email* (coe\_campaignfinance@state.de.us) or fax (302-739-6794) no later than 11:59 pm on the date the report is due (15 Del. C. §8044). A form requesting an extension is available on the Commissioner's website (elections.delaware.gov).

#### **Closing a committee (15 Del. C. §8022, §8030):**

- Any committee wishing to close must file a *year-end close out report to close* the committee. This requirement does not apply to Third Party Advertisers.
- Current *office holders* may close their candidate committees but should not if they expect to receive contributions or make expenditures while in office.

**If you do not timely file your complete report (15 Del. C. § 8044):**

- An incomplete report is a tardy report. The Commissioner will impose an administrative penalty of \$50 per day **upon each reporting party (including, for candidate committees, both the candidate and the treasurer)** up to a maximum of 100 days, until the report is complete.
- If you do not timely file your complete report, the Commissioner shall issue you a one-time citation, in writing within two days following the filing deadline.

**Appeals (15 Del. C. §8044):**

- If you are assessed a administrative penalty, and you believe that you have reasonable cause for the untimely filing, you may request an appeal before the Reports Appeals Subcommittee. Filing an appeal will **not** stop administrative penalties from accruing.
- You must request your appeal within 30 days of the receipt of the letter notifying you that you failed to timely file a complete report.
- A form for requesting an appeal is on the CF website <https://cfrs.elections.delaware.gov>. You must provide an explanation of reasonable cause and you may include documentation of that reasonable cause. The Reports Appeals Subcommittee may request additional information and may schedule one or more meetings to discuss your explanation of reasonable cause. The Reports Appeals Subcommittee will make a written decision based on your explanation of reasonable cause, any documentation submitted, statements you made during the meeting[s] with the Reports Appeals Subcommittee, if any.

**After the appeal period has ended or appeal process is complete (15 Del. C. § 8044):**

If you do not appeal the Reports Appeals Subcommittee's decision that you did not timely file a complete report, or if you did file an appeal and the Reports Appeals Subcommittee did not find reasonable cause for your failure to timely file a complete report, the Reports Appeals Subcommittee shall send your file to the Office of the Attorney General to commence collection efforts. If the Reports Appeals Subcommittee rules against you, the commissioner shall publish information concerning the report on the Department's public website and you will be required to complete training on use of the Campaign Finance Reporting System.

- Once the Reports Appeals Subcommittee has sent the file to the Office of the Attorney General, the Reports Appeals Subcommittee will not speak to you directly about your administrative penalties; all communications must go through the Office of the Attorney General.

**Criminal Sanctions (15 Del. C. §§ 8043, 8044):**

- If you do not file your complete report within either 30 days after a determination by the Reports Appeals Subcommittee that your failure to timely file was not due to reasonable cause or the expiration of the 30-day appeal period described above, the Reports Appeals Subcommittee shall notify the Office of the Attorney General of your failure to file such complete report.
- The failure to file your complete report within the time frames listed above may result in criminal sanctions. Offenses include but are not limited to:
  - Violation of Section 8003 (class B misdemeanor) – failure of a candidate to timely file reports, failure to name a treasurer.
  - Violation of Section 8004 (class B misdemeanor) – failure of a candidate for school board to timely file CF reports where the candidate's committee contributes or expends more than \$5000.00.

➤ Violation of Section 8005 (class B misdemeanor) – failure of a political committee to timely amend its Statement of Organization to reflect changes in its officers and to timely file its reports.

➤ Violation of Section 8043 (class A misdemeanor) – failure of a candidate, treasurer or other person required to file reports to file a report at all.

**Important Links:**

- Delaware Code - <http://delcode.delaware.gov/title15/c080/index.shtml>
- Campaign Finance Regulations - <http://regulations.delaware.gov/AdminCode/title15/100/100.shtml#1040780>

More election related information may be found at the State Election Commissioner website at <http://elections.delaware.gov>. If you have any questions regarding Campaign Finance, please do not hesitate to contact our office.

**Campaign Finance Section**  
**Office of the State Election Commissioner**  
**905 S. Governors Ave., Suite 170, Dover, DE 19904**  
**Phone: (302)739-4277 Fax: (302)739-6794**  
**E-mail: [coe\\_campaignfinance@delaware.gov](mailto:coe_campaignfinance@delaware.gov)**

# Table of Contents

<b>Your Guide To Filing Campaign Finance Reports.....</b>	<b>1</b>
<b>2024 Reporting Periods.....</b>	<b>2</b>
<b><sup>1</sup>Contribution Table.....</b>	<b>3</b>
<b><sup>2</sup>Corporate Contribution Notice.....</b>	<b>4</b>
<b><sup>3</sup>Political Signage.....</b>	<b>5 - 7</b>
<b>DeIDOT Sign Laws.....</b>	<b>5 - 7</b>
<b><sup>4</sup>Miss Utility.....</b>	<b>8</b>

---

<sup>1</sup> Please refer to the table before receiving/making contributions. Always list contributors as an individual person or organization. One person may not donate on behalf of another person (see Delaware Code Title 15 § 8006. Prohibitions).

<sup>2</sup> If a company, partnership or LLC is controlled by an individual or corporation, they are required by Delaware law to disclose the ownership to the recipient committee in order to determine if an over contribution might occur. You may use the form to verify if an over contribution occurred and you have no information concerning such contributions. You would request completion of this form from the contributor.

<sup>3</sup> Pass this information along to the other members of your committee. Please be aware of political sign rules and usage. Political subdivisions, such as towns, may have additional rules/regulations about political sign usage, so be sure to check with the town.

<sup>4</sup> Visit these websites for additional information before erecting signs: <http://www.missutility.net/delaware> and <http://call811.com>



## Your Guide To Filing Campaign Finance Reports

### New Committees

Both the treasurer and/or candidate, where applicable, will receive an email with their login and password after registering a committee upon activation. To have your committee activated, the Campaign Finance Section of the State Election Commissioner's office must receive your original, signed and notarized Statement of Organization. Once the process is complete, you may follow the instructions below to begin filing your Campaign Finance Reports.


**NOTE: Only the registered treasurer or candidate can file Campaign Finance Reports.  
If you are a data entry user, you will not be able to file a Campaign Finance Report.**

**1 Login to the system using your credentials.**

[cfrs.elections.delaware.gov](https://cfrs.elections.delaware.gov)

**2 Enter transactions by clicking the appropriate link on the left menu.**

**3 Click 'Edit / File Pending Transactions' from the left menu.**

To view all transactions that have been entered for the current filing period, click **Search**. You may view, edit or delete individual transactions as well as view any compliance issues here. If the compliance flag  is red, click on it; the system will then alert you to the issue that exists for the selected transaction.

*If you have compliance issues that you do not agree with, you may proceed with filing and subsequently contact the Campaign Finance Section of the State Election Commissioner's office to resolve them.*

**4 File a Campaign Finance Report.**

Once you have clicked **Search** on the **Edit / File Pending Transactions** screen, you will notice a number of buttons placed below the search grid. You may **Preview Filing** or file a Campaign Finance Report by clicking

**File All to State**

This will file ALL transactions to state. When prompted with "Are you sure you want to file all pending transactions to the state?" click **OK**. On the **Cash Balances** screen, enter your beginning balance (if different from system calculated amount) as well as the ending balance. If you enter an amount different than the system calculated balance, this will be noted as a difference to be reconciled prior to the next Campaign Finance Report. In the authorization section, you must check the box below your name before you can continue. For Candidate Committees, the candidate need not be present should you, the treasurer, file the report. You may still continue by leaving the other officer's section blank and vice versa. They will receive a notice on their **Reminders** screen to verify the filing submitted by you.



<b>2024 REPORTING PERIODS</b> <b>Campaign Finance Reports</b> Candidates that appear on the Primary or General Election Ballot PACS and Party Committees			
Report Name	Period Beginning	Period Ending	Due Dates
30 Day Primary Report	01/01/2024	08/12/2024	08/14/2024
8 Day Primary Report	8/13/2024	09/03/2024	09/05/2024
30 Day General Report	09/04/2024	10/07/2024	10/09/2024
8 Day General Report	10/08/2024	10/28/2024	10/30/2024
Year End Report	10/29/2024	12/31/2024	1/21/2025

**\*The beginning date for the General 30-day financial report for candidates who did not participate in the Primary Election would be 1/1/24 or the date the committee was established.**

- Reports are due two days after the closing deadline.
- Report close-outs and due dates are as of 12 midnight.

Reports must be filed electronically at: <https://cfrs.elections.delaware.gov/>

REPORTING PERIODS CF REPORTS 2024 Candidate Committees not on a Ballot Reports Due 1/21/25		
Report Name	Period Beginning	Period Ending
Year End Report	1/1/24	12/31/24

**All candidates who do not appear on a 2024 ballot will file a Year End Report as a non-election year.**

**PAC’s and Party Committees are required to file all 5 reports during an election year, unless the committee was established in between report dates.**

# CONTRIBUTION TABLE

## MAXIMUM CONTRIBUTION LIMIT PER ELECTION PERIOD

COMMITTEE TYPE	MAY CONTRIBUTE TO	AMT. \$	MAY RECEIVE FROM	AMT. \$
CANDIDATE COMMITTEE Non-Statewide Candidate	Candidate Committee	\$600/\$1,200	Candidate Committee	\$600
	Political Action Committee	*NA	Political Action Committee	\$600
	Political Party	\$20,000	Political Party	-
			1. NCC Executive	\$25,000
			2. NCC President	\$15,000
			3. All Other County Offices	\$5,000
	Individual Contributor		4. State Senate	\$5,000
	Corporate or Other Entity		5. State House of Representatives	-
		*NA	6. All Other Offices	\$3,000
		*NA	Individual Contributor	\$600
			Corporate or Other Entity	\$600
CANDIDATE COMMITTEE Statewide	Candidate Committee	\$600/\$1,200	Candidate Committee	\$1,200
	Political Action Committee	*NA	Political Action Committee	\$1,200
	Political Party	\$20,000	Political Party	-
			1. Governor	\$75,000
			2. Other Statewide Offices	\$25,000
	Individual Contributor	*NA	Individual Contributor	\$1,200
	Corporate or Other Entity	*NA	Corporate or Other Entity	\$1,200
POLITICAL ACTION COMMITTEE	Candidate Committee	\$600/\$1,200	Candidate Committee	NA
	Political Action Committee	*NA	Political Action Committee	No Limit
	Political Party	\$20,000	Political Party	NA
	Individual Contributor	*NA	Individual Contributor	No Limit
	Corporate/Other Entity	*NA	Corporation or Other Entity	No Limit
POLITICAL PARTY	Candidate Committee	See §8010	Candidate Committee	NA
	Political Action Committee	0	Political Action Committee	\$20,000
	Political Party	No Limit	Political Party	No Limit
	Individual Contributor	0	Individual Contributor	\$20,000
	Corporate/Other Entity	0	Corporate/Other Entity	\$20,000
INDIVIDUAL CONTRIBUTOR Independent of all Candidate Committees and Other Political Groups and Organizations	Non-Statewide Candidate	\$600	Non-Statewide Candidate	0
	Statewide Candidate	\$1,200	Statewide Candidate	0
	Political Action Committee	No Limit	Political Action Committee	NA
	Political Party	\$20,000	Political Party	NA
CORPORATION, COMPANY, ASSOCIATION, PARTNERSHIP, SOCIETY, JOINT STOCK COMPANY, ETC.	Non-Statewide Candidate	\$600	Non-Statewide Candidate	NA
	Statewide Candidate	\$1,200	Statewide Candidate	NA
	Political Action Committee	*NA	Political Action Committee	NA
	Political Party	\$20,000	Political Party	NA

\*NA - Not Addressed in Title 15, Delaware Code





Campaign Finance Section
Corporate Contribution Notice

According to Title 15, Chapter 80, Section 8012(e) of the Delaware Code, a corporation, partnership or other entity (other than a Political Committee) that makes a contribution to a Political Committee MUST notify the recipient Committee, in writing, of the names and addresses of all persons who, directly or otherwise, own a legal or equitable interest of 50% or more in such corporation, partnership or other entity, or that no such persons exist. Ownership interest includes stock ownership, percentage of partnership interest, liability for the debts of the entity, entitlement to the profits from the entity or other indicia of interest.

Date

Recipient Committee

NAME OF COMMITTEE

Contributing Corporation, Partnership, or Other Entity

NAME OF CONTRIBUTING CORPORATION, PARTNERSHIP, OR OTHER ENTITY

MAILING ADDRESS OF CONTRIBUTING CORPORATION, PARTNERSHIP, OR OTHER ENTITY

Amount of contribution input field with dollar sign

PHONE NUMBER OF CONTRIBUTING CORPORATION, PARTNERSHIP, OR OTHER ENTITY

AMOUNT OF CONTRIBUTION

Does anyone own 50% or more interest in the contributing corporation, partnership, or other entity?

YES NO

If yes, please fill out the following:

Table with 3 columns: Name, Mailing Address, % Ownership. Header: INTEREST HOLDER OF 50% OR GREATER

PLEASE COMPLETE THE SECTION BELOW AND SUBMIT THIS FORM TO THE POLITICAL COMMITTEE RECEIVING THE CORPORATION, PARTNERSHIP, OR OTHER ENTITY'S CONTRIBUTION:

NAME OF PERSON COMPLETING FORM (PLEASE PRINT)

ADDRESS OF PERSON COMPLETING FORM

EMAIL ADDRESS OF PERSON COMPLETING FORM

PHONE NUMBER OF PERSON COMPLETING FORM

SIGNATURE OF PERSON COMPLETING FORM

---

## Delaware Sign Law During Election Season

- Signs may be placed 30 days prior to an election and 30 days after an election. This applies to both primary and general elections.
- No sign may ever be placed within 10 feet from the edge of roadway, unless the sign is on private property.

### Signs are **NEVER** allowed:

- On utility poles, light poles, traffic signal poles, or road signs.
- On bridges or any overpass.
- In medians, islands, or gore areas.

For more information on sign placement, see 17 Del. Code, Sections 524-527 and 1111 (C).



## The Delaware Sign Law

Signs placed illegally are not only unattractive, but can be dangerous to motorists and pedestrians.

For Questions about the sign laws, contact your nearest

DelDOT office:

New Castle – 302-326-4688

Kent – 302-760-2443

Sussex – 302-853-1327

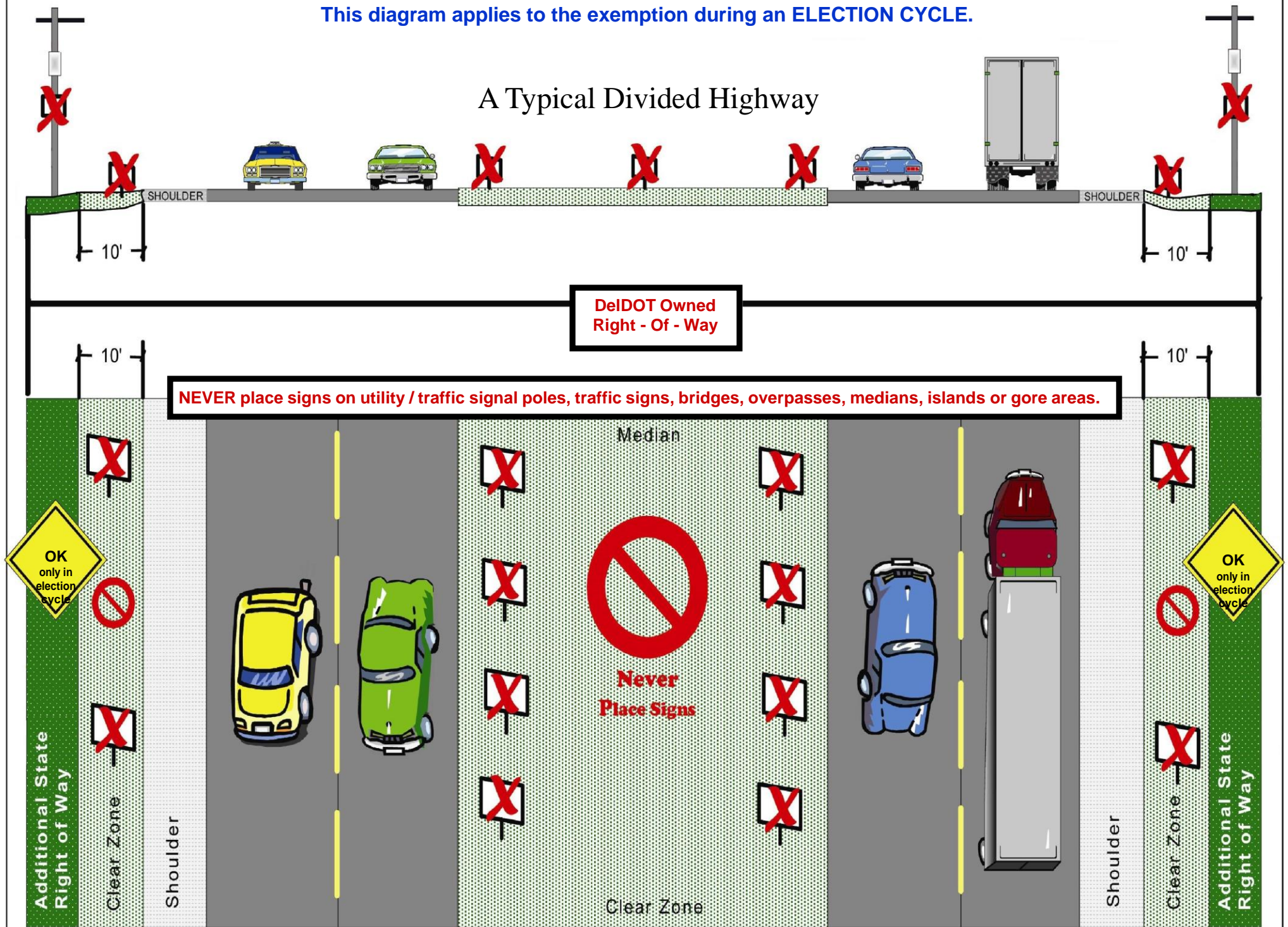
### The Fines:

Each sign that is in violation results in a fine of \$25, and a \$15 recovery fee.



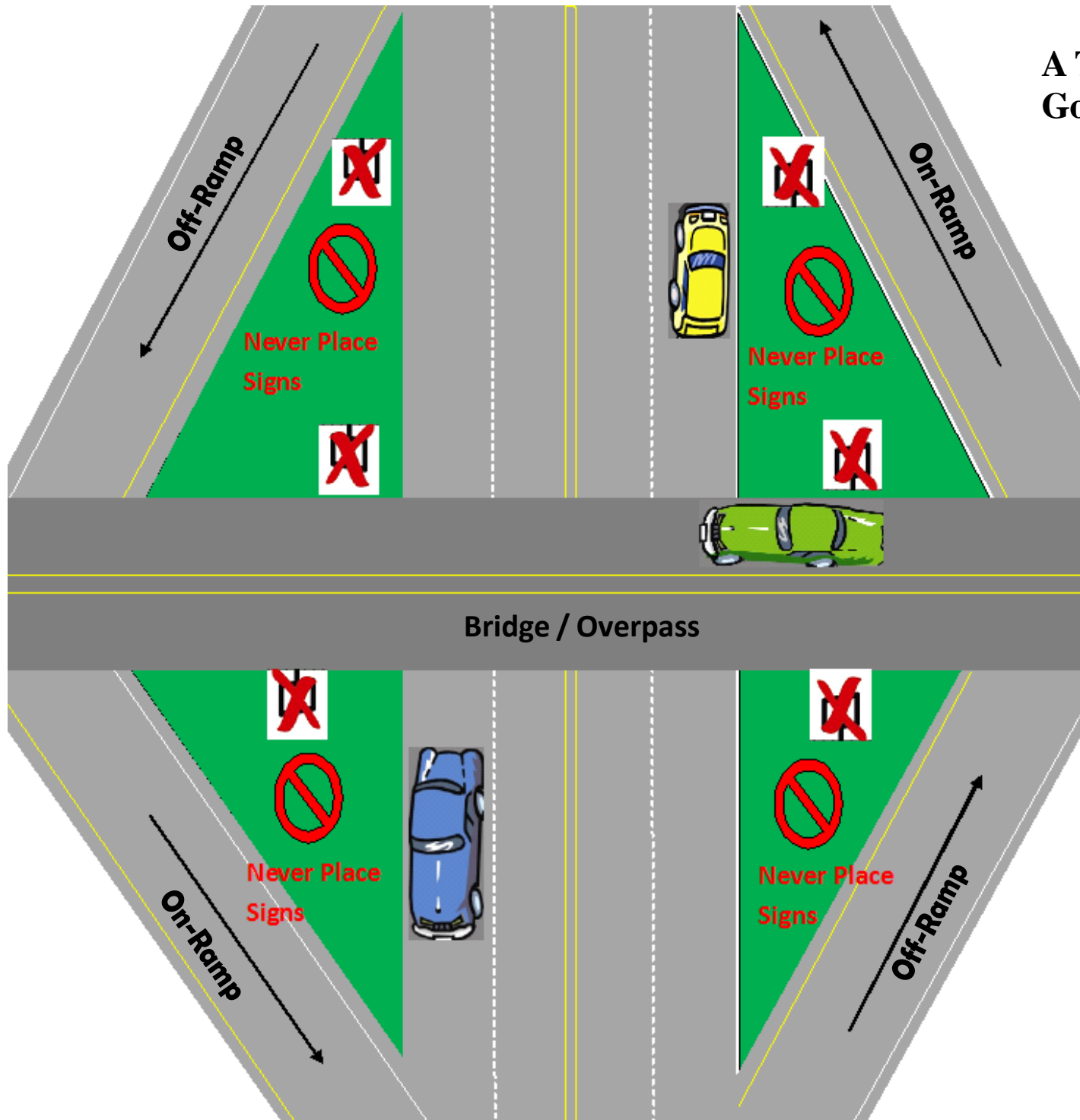
This diagram applies to the exemption during an ELECTION CYCLE.

### A Typical Divided Highway



For questions call: New Castle Co- 326-4688, Kent Co- 760-2443, Sussex Co- 853-1327

This diagram applies all the time, even during an election cycle.



A Typical  
Gore Area



Before you dig to place campaign signs:

**Call Miss Utility of Delmarva**

**(800) 282-8555**

**OR**

**(800) 441-8355**

**Penalties for violating the Miss Utility laws: Actual repair costs and civil penalties up to \$2,500 per violation as well as up to three times the actual repair cost of the damaged utilities, plus punitive damages up to \$10,000 per incident.**