
Committee and Candidate Contributions & Expenses Reporting
Instructions for Recall Special Election
NRS 294A and NAC 294A**When to File****Prior to Petition Verification****Report # 1** → Due 48 days after Notice of Intent is filed

Covering: From day 1 to 45 days after filing the Notice of Intent or the date the committee first receives a contribution or makes an expenditure over \$100.

Report #2 → Due 93 days after Notice of Intent is filed

Covering: From day 46 to 90 days after filing the Notice of Intent or the date committee first receives a contribution or makes an expenditure over \$100.

Petition Sufficient: Call Issued for Special Election**Report # 1** → Due 4 days before Early Voting for the Special Election

Covering: From filing the Notice of Intent through 5 days before Special Election

Report # 2 → Due 4 days before the Special Election

Covering: From 4 days before the beginning of Early Voting by personal appearance, through 5 days before the Special Election

Report # 3 → Due 30 days after the Special Election

Covering: From 4 days before the Special Election through the day of the Special Election

Insufficient Petition Filed Before the Expiration of The Notice of Intent: No Special Election**Report # 1** → Due no later than 30 Days after the expiration of the Notice of Intent

Covering: From filing Notice of Intent through 30 days after the expiration of the Notice of Intent

If a Court Hears a Challenge to a Petition and Orders No Special Election

Report # 1 → Due no later than 30 days after court determines No Special Election will be held

Covering: From date Notice of Intent is filed through date of court's order

Where to File

All C&E Reports must be filed online with the Secretary of State at AURORA.NV.gov unless the candidate qualifies to file a paper report by filing the exemption affidavit prescribed by the Secretary of State. This affidavit must be filed not later than 15 days before the report's due date (NRS 294A.3733). Paper reports shall be deemed filed on the date received by the Secretary of State's office (not the date mailed). (NRS 294A.120; 294A.200).

Summary Sheet

Line 1: Total Monetary Contributions in Excess of \$100: This figure should reflect the total amount of all monetary contributions which were in excess of \$100 that were received (NRS 294A.120). Do not include loans that were guaranteed by a third party or loans that were forgiven on Line 1.

Line 2: Total Monetary Contributions in the Form of Loans Guaranteed by a 3rd Party in Excess of \$100: This figure should reflect the total amount of all contributions received in the form of loans that were guaranteed by a 3rd party, in excess of \$100 (NRS 294A.128). This figure should not be included in Line 1.

Line 3: Total Monetary Contributions in the Form of Loans that were Forgiven in Excess of \$100: This figure should reflect the total amount of all contributions received, in the form of loans that were forgiven (NRS 294A.128) This figure should not be included in Line 1.

Line 4: Total Amount of Written Commitments for Contributions in Excess of \$100: This figure should reflect the total dollar amount of written commitments for monetary contributions in excess of \$100 (NRS 294A.128). These commitments are reported on a separate page within the report until the commitment is satisfied. Once the commitment is satisfied, if the commitment was satisfied by monies, those monies are to be reported as actual contributions. If the commitment was satisfied through services provided in kind, then those services are to be reported as an in-kind Contribution.

Line 5: Total Value of In-Kind Contributions in Excess of \$100: This figure should reflect the total value of all in-kind contributions with values in excess of \$100. (NRS 294A.362)

Definition of In-Kind Contribution: The value of goods or services provided in kind for which money would have otherwise been paid. In-kind contributions include, but are not limited to: (1) paid polling and resulting data, (2) paid direct mail, (3) paid solicitation by telephone, (4) any paid paraphernalia that was

printed or otherwise produced to promote a campaign, (5) the use of paid personnel to assist in a campaign, and (6) goods and services such as billboards, office space, printing, food and beverage, and yard signs. The above are provided solely as examples and do not represent the only goods and services which may constitute in-kind contributions which are required to be reported. (NRS 294A.007)

Examples of In-Kind Contributions and How to Report:

- (1) A person contributes billboard space and does not charge the candidate. The candidate would report the fair market value or the actual cost of the billboard space as an in-kind contribution.
- (2) A person pays for the printing costs of political signs for a candidate. The candidate must report on the actual cost or the fair market value of printing the signs as an in-kind contribution.

Donor Written Statement: The donor of any in-kind contribution shall furnish to the recipient a written and signed statement setting forth the actual cost of the goods or services provided, or their fair market value, within 30 days from the time the donor furnishes those goods or services. This requirement applies whether the recipient is a candidate, incumbent, or group (PAC; Political Party or Party Committee; Recall Committee) (NAC 294A.043).

Line 6: Total Value of Written Commitments for In-Kind Contributions in Excess of \$100: This figure should represent the total dollar amount of written commitments for in-kind contributions. These commitments are reported on a separate page within the report until such time the commitment is satisfied. Once the commitment is satisfied, if the commitment was satisfied by monies, those monies are to be reported as actual contributions. If the commitment was satisfied through services provided in kind, then those services are to be reported in the in-kind Contributions section. Please also refer to Line 4 and Line 5 explanations for written commitments and in-kind Contributions, respectively. (NRS 294A.007; NRS 294A.362)

Line 7: Total Amount of Contributions that are \$100 or Less: This figure should reflect the aggregate total of all single contributions of \$100 or less. (NRS 294A.120)

Line 8: Total Amount of all Contributions: This figure should reflect the aggregate total of all contributions of any type calculated by adding Lines 1 through 7 together.

Line 9: Total Monetary Expenses Paid in Excess of \$100: This figure should reflect the aggregate amount of all monetary expenses which were in excess of \$100. (NRS 294A.200)

Line 10: Total Value of In-Kind Expenses in Excess of \$100: This should reflect the aggregate total of all in-kind expenses which were in excess of \$100. (NRS 294A.007; 294A.200)

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NRS 294A

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Definition of In-Kind Expense: An in-kind expense is the use of an in-kind contribution. In-kind expenses include, but are not limited to, paid polling and resulting data, paid direct mail, paid solicitation by telephone, any paid paraphernalia that was printed or otherwise produced to promote a campaign and the use of paid personnel to assist in a campaign. In-kind expenses may also include, but are not limited to, goods and services such as billboards, office space, printing, food and beverage, and yard signs. (NRS 294A.007)

Example of an In-Kind Expense and How to Report: A person contributes the use of a large room to a candidate as an in-kind Contribution. Once the candidate utilizes the room, it becomes an in-kind expense to be reported.

Line 11: Total Amount of all Expenses of \$100 or Less: This figure should reflect the aggregate total of all single expenses of \$100 or less. (NRS 294A.200)

Line 12: Total Amount of all Expenses: This figure should reflect the aggregate total of all expenses of any type calculated by adding Lines 9 through 11 together.