
**Contribution & Expense (C&E) and Financial Disclosure Statement (FDS)
Reporting Requirements
NRS 294A and NRS 281****Candidates Running for Election During an Election Year****Financial Disclosure Statement (FDS) – NRS 281.561:**

- If the office sought receives compensation of more than \$6,000 annually, the candidate must file a Candidate FDS Report within 10 days of filing for candidacy.

Contribution and Expense (CE) Reports – NRS 294A.120, NRS 294A.200:

- Report #1: Due April 15 (covers January 1 – March 31)
- Report #2: Due July 15 (covers April 1 – June 30)
- Report #3: Due October 15 (covers July 1 – September 30)
- Report #4: Due January 15 (of the following year) (covers October 1 – December 31)

Annual Financial Disclosure Statement (FDS) – NRS 281.561:

- If the office sought receives compensation of more than \$6,000 annually, the candidate must file an Annual FDS Report by January 15 of the following year if elected.
- Note: If the candidate does not win the election, they are not required to file the Annual FDS Report.

Seated Public Officers' Requirements During an Off-Election Year**Annual Financial Disclosure Statement (FDS) – NRS 281.561:**

- If the office receives compensation of \$6,000 or more annually, the public officer is required to file an Annual FDS Report on January 15 of the election year for the entire preceding non-election year.

Annual Contribution and Expense (CE) Reporting – NRS 294A.120, NRS 294A.200:

- A single Annual CE Report covering the entire off-election year must be filed on January 15 of the election year for the previous year.

Officials Appointed to an Appointed Office

Appointment Financial Disclosure Statement (FDS) – NRS 281.559:

- If the appointed position receives compensation of more than \$6,000 annually, the individual must file an Appointment FDS Report within 30 days of the appointment.

Annual Financial Disclosure Statement (FDS) – NRS 281.559:

- On January 15 of each year, the official must file an Annual FDS Report covering the prior year, provided they were seated at any point during that year.

Individuals Appointed to an Elected Position

Appointment Financial Disclosure Statement (FDS) – NRS 281.559, NRS 281.561:

- If the appointed elected office receives compensation of more than \$6,000 annually, the individual must file an Appointment FDS Report within 30 days of appointment.
- An Annual FDS Report must also be filed by January 15 of the following year.

Contribution and Expense (C&E) Reporting – NRS 294A.120, NRS 294A.200:

- An Annual C&E Report covering a non-election year must be filed by January 15 of the election year. For example, a report covering 2025 must be filed by January 15, 2026.

If Seeking Election for the Position:

- If the individual chooses to run for the position in the next election, they must comply with all reporting requirements for candidates running for election, including filing C&E Reports #1-4 as outlined above.