

Annual Candidate Contributions and Expenditures Instructions
NRS 294A**2026 Reporting Form:**

This is the 2026 form for reporting contributions and expenses pursuant to NRS Chapter 294A. This Contributions & Expenses Report ("C&E Report") form has been prescribed by the Secretary of State. It is to be used for the reporting of all contributions and expenses, as well as dispositions of unspent contributions.

Who Must File:

All candidates and incumbents must file C&E Reports as required by NRS Chapter 294A. Pursuant to NRS 294A.005, "candidates" include any person:

1. Who files a declaration of candidacy;
2. Whose name appears on an official ballot at any election; or
3. Who has received contributions in excess of \$100, regardless of whether: (a) the person has filed a declaration of candidacy or (b) the name of the person appears on an official ballot at any election.

When To File:

2026 Annual Contributions and Expenditures Report – Due January 15, 2026

- For contributions received and expenditures made between January 1, 2025 – December 31, 2025

Where To File:

All C&E Reports must be filed electronically with the Secretary of State 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. 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; 294A.3733.)

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 such time as 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 that were received. (NRS 294A.007; NRS 294A.120; 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. (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 actual cost of the billboard space as an in-kind contribution.
2. A person pays for the printing cost of political signs for a candidate. The candidate would report on the actual cost or the fair market value of printing the signs as an in-kind contribution.

Donor of in-kind contribution Required to Furnish Written Statement to Recipient: 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 after the time the Donor furnishes those goods or services. This requirement applies whether the recipient is a Candidate or Incumbent, or group of either; 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 All Contributions of \$100 or Less

This figure should reflect the aggregate total of all single contributions of \$100 or less. (NRS 294A.120(1)(c))

Line 8: Total Amount of All Contributions

This figure should reflect the aggregate total of all contributions.

Line 9: Total Monetary Expenses Paid in Excess of \$100

This figure should reflect the aggregate amount of all monetary expenses which exceeded \$100. (NRS 294A.200)

Line 10: Total Value of In-Kind Expenses in Excess of \$100

This figure should reflect the aggregate total of all in-kind expenses which

exceeded \$100. (NRS 294A.007; 294A.200)

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(1)(d))

Line 12: Total Amount of All Expenses

This figure should reflect the aggregate total of all expenses of any type.

Line 13: Fund Balance at the End of the Reporting Period

This figure should reflect the balance in your campaign or committee bank account at the end of the reporting period.

Civil Penalties for Willfully Failing to File a C&E Report, NRS 294A.420.

1 – 7 days late: \$25.00 fine per day

8 – 15 days late: \$50.00 fine per day

16+ days late: \$100.00 fine per day, up to \$10,000 in penalties