Political Organization Filing and Disclosure

Filing Process User Guide

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Table of Contents

1.0 INTRODUCTION 5
1.1 Purpose 5
1.2 How to Use this Guide 5

2.0 POLITICAL ORGANIZATION FILING AND DISCLOSURE LANDING PAGE 6
2.1 Purpose of the Political Organization Filing and Disclosure Landing Page 6
2.2 Filing and Disclosure Landing Page Display 6
2.3 Procedure 7

3.0 USER AUTHENTICATION PAGE 8
3.1 Purpose of the User Authentication Page 8
3.2 POFD User Authentication Page Display 8
3.3 Procedure 9

4.0 INITIAL FORM 8871 PAGE 10
4.1 Purpose of the Initial Form 8871 Page 10
4.2 Initial 8871 Form Page Display 10
4.3 Procedure 11
4.3.1 Step I General Information 12
4.3.2 Step I Procedure 13
4.3.3 Step II: Notification of Claim of Exemption from Filing Certain Forms 17
4.3.4 Step II Procedure 17
4.3.5 Step III: Purpose 19
4.3.6 Step III Procedure 19
4.3.7 Step IV: List of All Related Entities 20
4.3.8 Step IV Procedure 21
4.3.9 Step V: List of All Officers, Directors, and Highly Compensated Employees 23
4.3.10 Step V Procedure 24
4.3.11 Step VI: Submit 26
4.3.12 Step VI Procedure 26

5.0 INITIAL FORM 8871 CONFIRMATION PAGE 28
5.1 Purpose of the Initial Form 8871 Confirmation Page 28
5.2 Initial Form 8871 Confirmation Page Display 28
5.3 Procedure 29

6.0 POFD FILING CENTER PAGE 30
6.1 Purpose of the POFD Filing Center Page 30
6.2 POFD Filing Center Page 30
6.3 Procedure 31

7.0 FORM 8871 32
7.1 Purpose of Form 8871 32

7.2 Filing Amended or Final Form 8871 32
7.3 Form 8871 Display and Procedure 33
7.3.1 Step I: General Information 33
7.3.2 Step I Procedure 34
7.3.3 Step II: Notification of Claim of Exemption From Filing Certain Forms 38
7.3.4 Step II Procedure 38
7.3.5 Step III Purpose 40
7.3.6 Step III Procedure 40
7.3.7 Step IV: List of All Related Entities 42
7.3.8 Step IV Procedure 43
7.3.9 Step V: List of All Officers, Directors, and Highly Compensated Employees 45
7.3.10 Step V Procedure 47
7.3.11 Step VI: Submit 49
7.3.12 Step VI Procedure 49

8.0 FORM 8872 51
8.1 Purpose of Form 8872 51
8.2 Filing Form 8872 51
8.3 Form 8872 Page Display and Procedure 52
8.3.1 Step I: General Information 52
8.3.2 Step I Procedure 53
8.3.3 Step II: Filing Information 57
8.3.4 Step II Procedure 58
8.3.5 Step III: Schedule A Itemized Contributions 61
8.3.6 Step III Procedure 62
8.3.7 Step IV: Itemized Expenditures 65
8.3.8 Step IV Procedure 66
8.3.9 Step V: Submit 68
8.3.10 Step V Procedure 69

9.0 CONFIRMATION PAGE 70
9.1 Purpose of the Confirmation Page 70
9.2 Confirmation Page Display 70
9.3 Procedure 70

10.0 UPLOAD PAGE 72
10.1 Purpose of the Upload Page 72
10.2 Upload Page Display 72
10.3 Procedure 73

11.0 SAVED FORMS PAGE 75
11.1 Purpose of the Saved Forms Page 75
11.2 Saved Forms Page Display 75
11.3 Procedure 75

12.0 SUBMITTED FORMS PAGE 77
12.1 Purpose of the Submitted Forms Page 77
12.2 Submitted Forms Page Display 77

12.3 Procedure 78

13.0 LOGOUT PAGE 79
13.1 Purpose of the Logout Page....79
13.2 Logout Page Display 79
13.3 Procedure 79

14.0 EXEMPT ORGANIZATION CUSTOMER ACCOUNT SERVICES PAGE 80
14.1 Purpose of the Exempt Organization Customer Account Services Page 80
14.2 Exempt Organization Customer Account Services Page Display 80
14.3 Procedure 81

15.0 APPENDIX A 82

1.0 Introduction

1.1 Purpose

The purpose of this guide is to help users navigate the Political Organization Filing and Disclosure website. The step-by-step instructions walk users through the electronic filing process.

1.2 How to Use this Guide

This user guide is divided into multiple sections and documents the procedures for the form filing, form upload, and other Filing Center pages. A table of contents is provided at the beginning of the guide as a tool to locate specific page information.

The guide contains screen shots to help users through the process of filling out and filing forms and using other features of the site.

For each page, applicable button and page references will be presented in bold type and “Notes” will further explain the instructions.

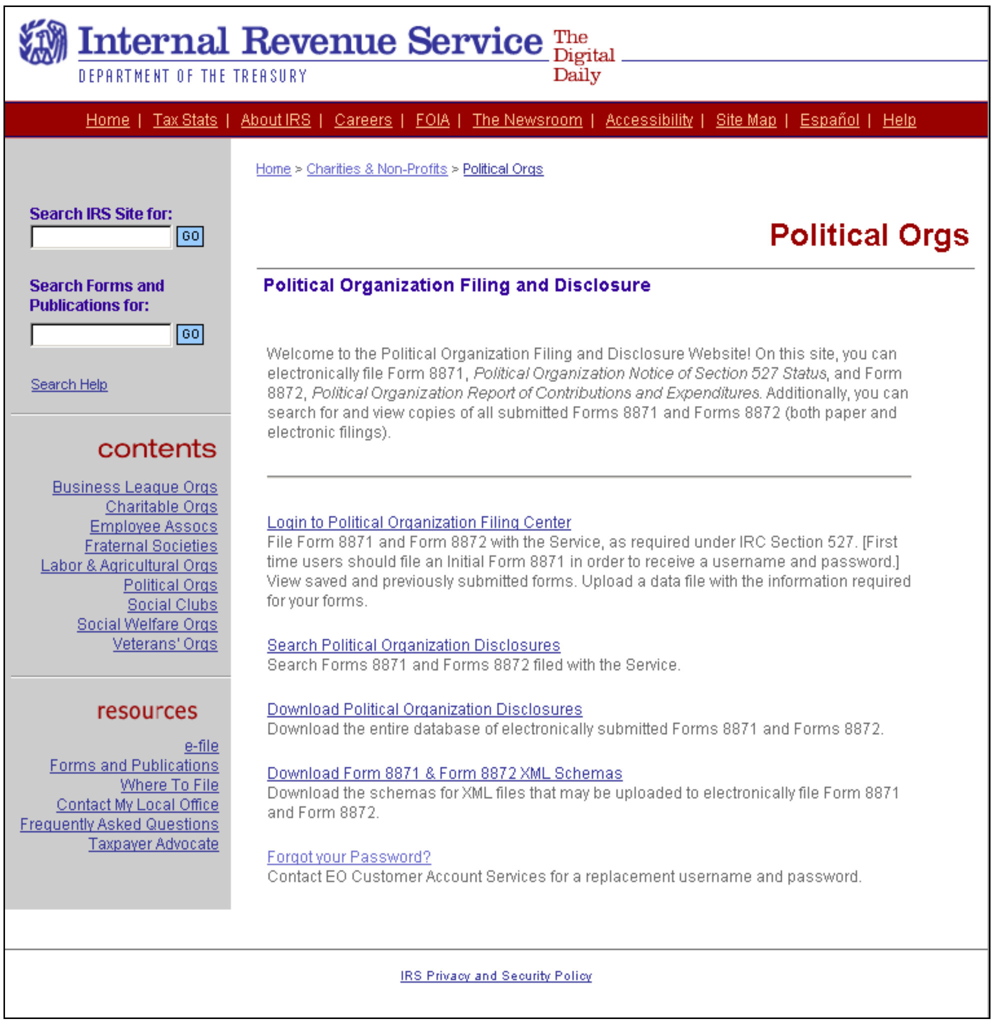
Additionally, this guide contains a glossary (Appendix A) of some of the most commonly used field terms as a reference.

2.0 Political Organization Filing and Disclosure Landing Page

2.1 Purpose of the Political Organization Filing and Disclosure Landing Page

The Political Organization Filing and Disclosure Landing Page is the starting point for the user. From the Political Organization Filing and Disclosure Landing Page, a user can login to the filing center, access the search system, or access the database download page.

2.2 Filing and Disclosure Landing Page Display



2.3 Procedure

Step #	Step Description	Notes
Filing and Disclosure Landing Page		
1	Click on one of the seven links presented: • Click on Login to Political Organization Filing Center to be routed to the **User Authentication** page (See Section 3)	Use this link if you want to file a Form 8871 or Form 8872 or view your organization's previously saved or submitted forms.
	• Click on Search Political Organization Disclosures to be routed to the **Search** pages. **Basic** (See Search Guide) or **Advanced** (See Search Guide)	Use this link if you want to search all Forms 8871, Forms 8872 and Forms 990 filed by political organizations with the Service.
	• Click on Download Political Organization Disclosures to be routed to the **Data Download** page. (See Search Guide)	Use this link if you want to download the entire database of electronically filed Forms 8871 and Forms 8872.
	• Click on Users Guides to be routed to a page containing user's guides on filing and searching.	Use this link if you need help with the filing or searching process.
	• Click on Visit the Federal Election Commission to be routed to the FEC website.	Use this link if you want information about political organizations required to file with the FEC.
	• Click on Download Form 8871 & Form 8872 XML Schemas to be routed to the **Form 8871 & Form 8872 XML Schemas** page.	Use this link if you want to learn more about uploading files to complete your Form 8871 or Form 8872.
	• Click on EO Customer Account Services to be routed to the **EO Customer Account Services** page. (See Section 14)	Use this link if you need technical help, information on how to obtain a new password for the POFD website, or information on how to inform us about discrepancies in your posted information.

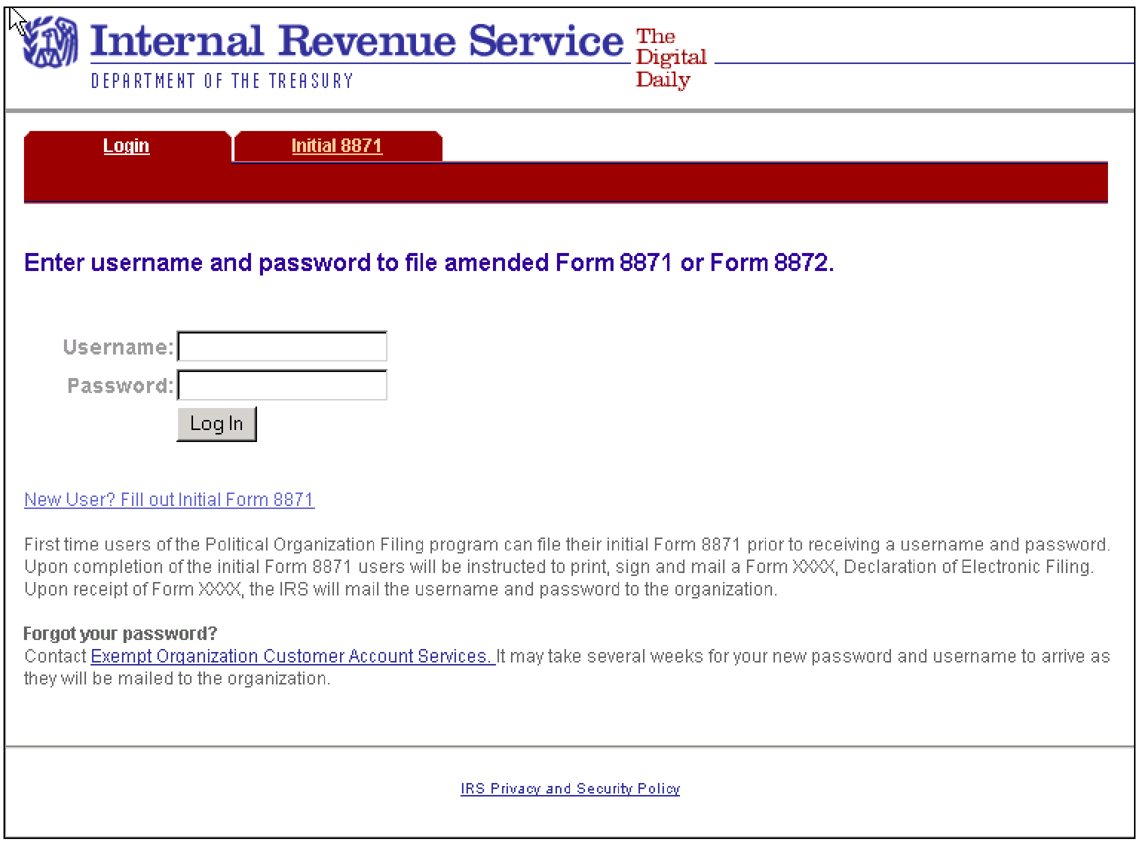
3.0 User Authentication Page

3.1 Purpose of the User Authentication Page

The purpose of the Political Organization Filing and Disclosure (POFD) User Authentication Page is to enable a registered user to gain access to the secure area of the website. By entering their username and password in the fields provided, registered users will be routed to the Political Organization Filing Center.

If this is the first time a user has used the application, they must click on New User? Fill out initial Form 8871 or the **Initial 8871** tab, and they will be routed to the Initial Form 8871 Filing page. See Section 4, Initial Form 8871 page.

3.2 POFD User Authentication Page Display



3.3 Procedure

Step #	Step Description	Notes
User Authentication Page		
1	Enter **USERNAME**	The organization's username was sent to it after filing the initial Form 8871 and Form 8453-X. See Sections 4 and 5.
2	Enter **PASSWORD**	The organization's password was sent with the username after filing the initial Form 8871 and Form 8453-X. See Sections 4 and 5.
3	Click the **LOGIN** button to be routed to the **Political Organization Filing Center**. (See Section 6)	
4	If New User, click on the **Initial 8871** tab, or click on New User? Fill out initial Form 8871 to be routed to the **Initial Form 8871** page. (See Section 4)	First time users need to fill out an initial Form 8871 and mail a signed Form 8453-X to Ogden before a username and password will be issued.
5	If you forgot your password, click on Contact Exempt Organization Customer Account Services to be routed to the **EO Customer Account Services** page. (See Section 14)	Click on the link if you need information on how to obtain a new username and password

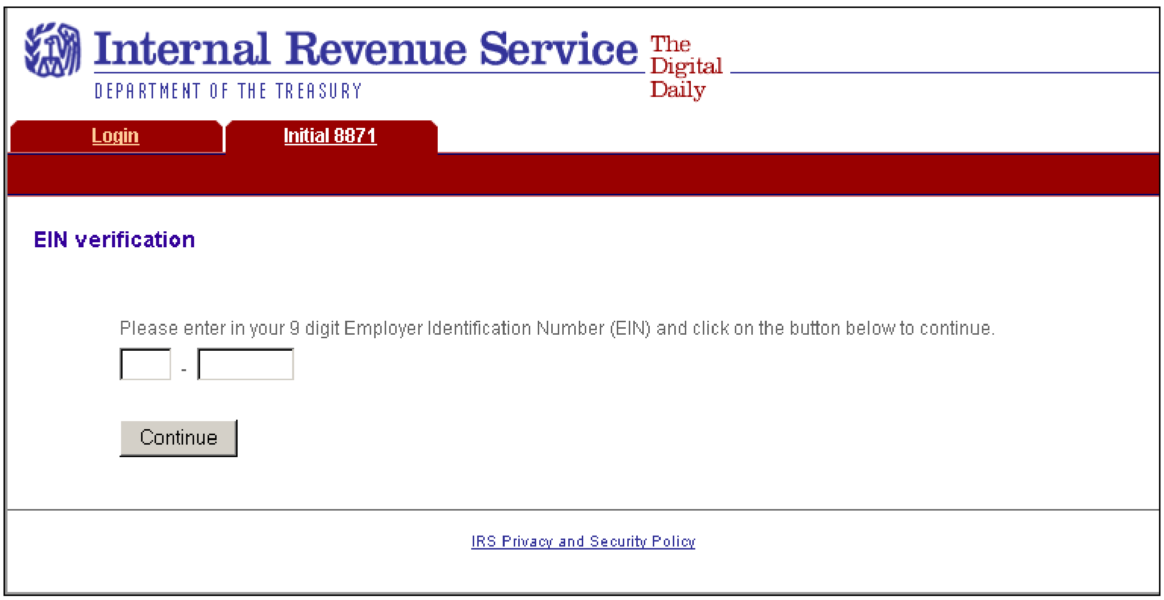
4.0 Initial Form 8871 Page

4.1 Purpose of the Initial Form 8871 Page

A first time filer completes the Initial Form 8871 to notify the IRS that it is a tax-exempt political organization under § 527. After electronically filing an initial Form 8871 and mailing a signed Form 8453-X to Ogden, the organization is mailed a Username and Password to logon to the Political Organization Filing Center, where they can access the other POFD filing capabilities. See Section 3, User Authentication Page and Section 6, Political Organization Filing Center Page.

Please note that an Initial Form 8871 may not be saved for later submission.

4.2 Initial 8871 Form Page Display



4.3 Procedure

The following procedure is used to complete the Initial Form 8871. The procedures for completing **Step I** through **Step VI** are described in this section after the corresponding page display.

Step #	Step Description	Notes
Initial Form 8871 EIN Verification Page		
1	Complete the 9-digit **EMPLOYER IDENTIFICATION NUMBER** field.	Every organization must have an EIN. (See Appendix A for more information).
2	Click the **CONTINUE** button to proceed to the **Step I**: **General Information** page.	The system will check the EIN to confirm that the organization has not previously filed Form 8871

4.3.1 Step I General Information

4.3.2 Step I Procedure

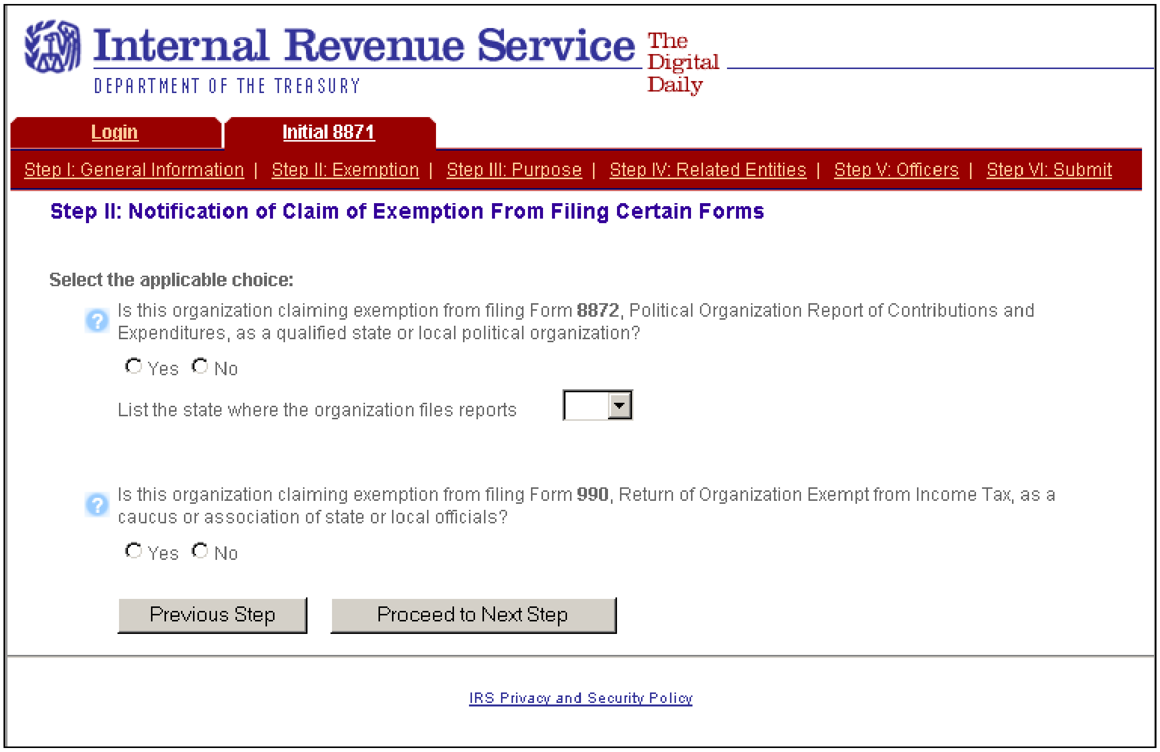
Step #	Step Description	Notes
Initial Form 8871 Page **Step I: General Information**		
1	Enter the organization's name in the **NAME OF ORGANIZATION** field.	
2	Complete the following address fields: • **MAILING ADDRESS** • **CITY** OR **TOWN** • **STATE** • **ZIP CODE**	The address field contains two lines. The second address field is optional. The 4-digit zip code extension field is optional.
3	Complete the **DATE ESTABLISHED** field.	Enter the date the organization was established. The date must be entered in the following format: MM/DD/YYYY.
4	Complete the **DATE OF MATERIAL CHANGE** field.	This field may be left blank unless the organization is filing its initial Form 8871 because it no longer qualifies for an exception to the Form 8871 filing requirements. In that case, enter the date the organization no longer qualified for the exception. (See Appendix A for further information). The date must be entered in the following format: MM/DD/YYYY.
5	Complete the **EMAIL ADDRESS** field, or if the organization has no email address, click **THE ORGANIZATION HAS NO EMAIL ADDRESS** box and proceed to *Step 6*.	Either enter the organization's email address or check the box to indicate the organization has no email address.

Step #	Step Description	Notes
6	Enter the name of the custodian of records in the **NAME OF CUSTODIAN OF RECORDS** field.	The custodian of records is the person in possession of the organization's books and records.
7	Complete the following address fields for the custodian of records: • **CUSTODIAN'S ADDRESS** • **CITY OR TOWN** • **STATE** • **ZIP CODE** Or, if applicable, click the **ADDRESS SAME AS ORGANIZATION'S MAILING ADDRESS** box.	Enter the address for the custodian of records. If the address is the same as the organization's mailing address, check the box and proceed to the next step. The address field contains two lines. The second address field is optional. The 4-digit zip code extension field is optional.
8	Enter the name of the contact person in the **NAME OF CONTACT PERSON** field.	Enter the name of the person whom the public may contact for more information about the organization.
9	Complete the following address fields for the contact person: • **CONTACT PERSON'S ADDRESS** • **CITY OR TOWN** • **STATE** • **ZIP CODE** Or, if applicable, click the **ADDRESS SAME AS ORGANIZATION'S MAILING ADDRESS** box.	Enter the address for the contact person. If the address is the same as the organization's mailing address, check the box and proceed to the next step. The address field contains two lines. The second address field is optional. The 4-digit zip code extension field is optional.

Step #	Step Description	Notes
10	Complete the following address fields for the organization: • **BUSINESS ADDRESS** • **CITY OR TOWN** • **STATE** • **ZIP CODE** Or, if applicable, click the **ADDRESS SAME AS ORGANIZATIONS MAILING ADDRESS** box.	Enter the organization's business address, which is the physical location of the organization. If the address is the same as the organization's mailing address, check the box and proceed to the next step. The address field contains two lines. The second address field is optional. The 4-digit zip code extension field is optional.

Step #	Step Description	Notes
11	If applicable, click the **ORGANIZATION HAS NO EAIN** box. Otherwise, complete the following fields for the organization's election authority identification number: • Click on the drop-down arrow and choose a state to complete the **STATE** field • Enter the Election Authority Identification Number for that state in the **ELECTION AUTHORITY IDENTIFICATION NUMBER** field • Click on the **ADD EAIN** button • Repeat these actions for each state in which the organization has an EAIN	If the organization has not been assigned any identification number by any election authority, check the **ORGANIZATION HAS NO EAIN** box and proceed to the next step. Provide each identification number assigned to the organization and identify the state in which the election authority is located. For a federal identification number, enter "Federal" for the state. You must click the **ADD EAIN** button after entering each EAIN and state. As each EAIN is entered, it will appear in a listing at the bottom of the page. If more than 10 EAINs are entered, the listing will be broken up into groups of 10. The user may review the entries and either modify or delete any EAIN entry. If the user clicks on Modify for any EAIN, they must click the **ADD EAIN** button; otherwise the entry will be deleted.
12	Click the **PROCEED TO NEXT STEP** button to continue to **Step II: Notification of Claim of Exemption From Filing Certain Forms**.	The user may also click on the tabs at the top of the page to go to the various steps.
13	If desired, click the **RESET** button to clear the page.	

4.3.3 Step II: Notification of Claim of Exemption from Filing Certain Forms



4.3.4 Step II Procedure

Step #	Step Description	Notes
Initial Form 8871 Page **Step II: Notification of Claim of Exemption From Filing Certain Forms**		
1	Click **YES** or **NO** to answer whether the organization is claiming exemption from filing Form 8872, *Political Organization Report of Contributions and Expenditures*, as a qualified state or local political organization. If Yes, proceed to *Step 2*. If No, proceed to *Step 3*.	A qualified state or local political organization is exempt from filing Form 8872. See Appendix A for the definition of a Qualified State or Local Political Organization.
2	Click the drop-down arrow next to the **LIST THE STATE WHERE THE ORGANIZATION FILES REPORTS** box to select the appropriate state.	Enter the state where the organization files its reports.

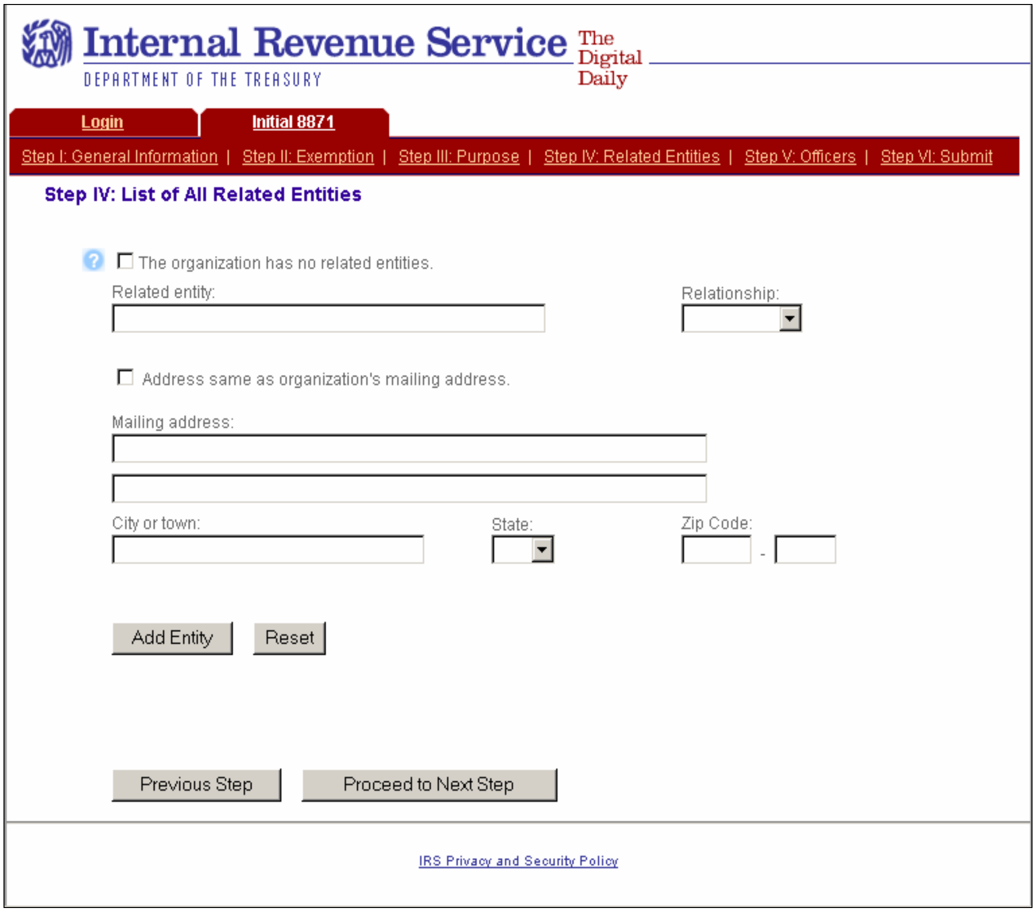
Step #	Step Description	Notes
3	Click **YES** or **NO** to answer whether the organization is claiming exemption from filing Form 990, *Return of Organization Exempt from Income Tax*, as a caucus or association of state or local officials.	A political organization that is a caucus or association of state or local officials is exempt from filing Form 990.
4	If desired, click the **PREVIOUS STEP** button to return to **Step I: General Information**. Otherwise proceed to *Step 5*.	The user may also click on the tabs at the top of the page to go to the various steps.
5	Click the **PROCEED TO NEXT STEP** button to continue to **Step III: Purpose**.	The user may also click on the tabs at the top of the page to go to the various steps.

4.3.5 Step III: Purpose

4.3.6 Step III Procedure

Step #	Step Description	Notes
Initial Form 8871 Page **Step III: Purpose**		
1	Complete the **DESCRIBE THE PURPOSE OF THE ORGANIZATION** field (maximum length of 512 characters).	Explain the organization's purpose.
2	If desired, click the **PREVIOUS STEP** button to return to **Step II: Notification of Claim of Exemption From Filing Certain Forms**. Otherwise, proceed to *Step 3*.	The user may also click on the tabs at the top of the page to go to the various steps.
3	Click the **PROCEED TO NEXT STEP** button to continue to **Step IV: List of All Related Entities**.	The user may also click on the tabs at the top of the page to go to the various steps.
4	If desired, click the **RESET** button to clear the page.	

4.3.7 Step IV: List of All Related Entities

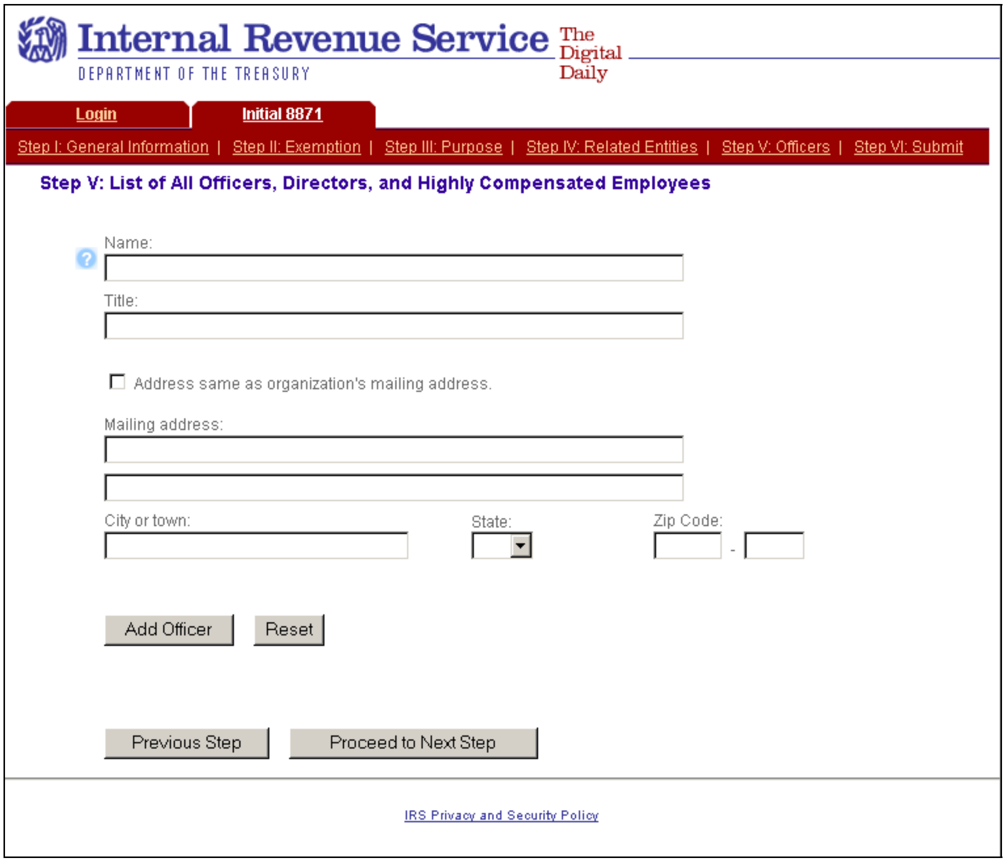


4.3.8 Step IV Procedure

Step #	Step Description	Notes
Initial Form 8871 Page Step IV: List of All Related Entities		
1	If applicable, click **THE ORGANIZATION HAS NO RELATED ENTITIES** checkbox and proceed to *Step 9*, otherwise proceed to *Step 2*.	The organization must report any related entities. If it has none, user must click this checkbox or user will not be able to submit the form.
2	Enter the name of the related entity in the **RELATED ENTITY** field.	
3	Click on the drop-down arrow to select from the choices presented for the **RELATIONSHIP** field.	The relationship is "Connected" if the organization and that entity have (a) significant common purposes and substantial common membership or (b) substantial common direction or control. The relationship is "Affiliated" if either the organization or the entity owns at least a 50% interest in the capital or profits of the other. See Appendix A for further explanation.
4	Complete the following address fields for the related entity: • **MAILING ADDRESS** • **CITY OR TOWN** • **STATE** • **ZIP CODE** Or, if applicable, click the **ADDRESS SAME AS ORGANIZATION'S MAILING ADDRESS** box.	The address field contains two lines. The second address field is optional. The 4-digit zip code extension field is optional.
5	Click the **ADD ENTITY** button.	Information entered in these fields will not be submitted to the form unless added by clicking this button.

Step #	Step Description	Notes
6	Repeat *Steps 2-5* to add additional entities.	As each entity is entered, it will appear in a listing at the bottom of the page. If more than 10 entities are entered, the listing will be broken up into groups of 10. The user may review the entries and either modify or delete any related entity entry. If the user clicks on <u>Modify</u> for any entity, they must click the **ADD ENTITY** button; otherwise the entry will be deleted.
7	If desired, click the **RESET** button to clear the page.	
8	If desired, click the **PREVIOUS STEP** button to return to **Step III: Purpose**. Otherwise, proceed to *Step 9*.	The user may also click on the tabs at the top of the page to go to the various steps.
9	Click the **PROCEED TO NEXT STEP** button to continue to **Step V: List of All Officers, Directors, and Highly Compensated Employees.**	The user may also click on the tabs at the top of the page to go to the various steps.

4.3.9 Step V: List of All Officers, Directors, and Highly Compensated Employees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Login | Initial 8871

Step I: General Information | Step II: Exemption | Step III: Purpose | Step IV: Related Entities | Step V: Officers | Step VI: Submit

Step V: List of All Officers, Directors, and Highly Compensated Employees

Name:

Title:

Address same as organization's mailing address.

Mailing address:

City or town: State: Zip Code: -

Add Officer Reset

Previous Step Proceed to Next Step

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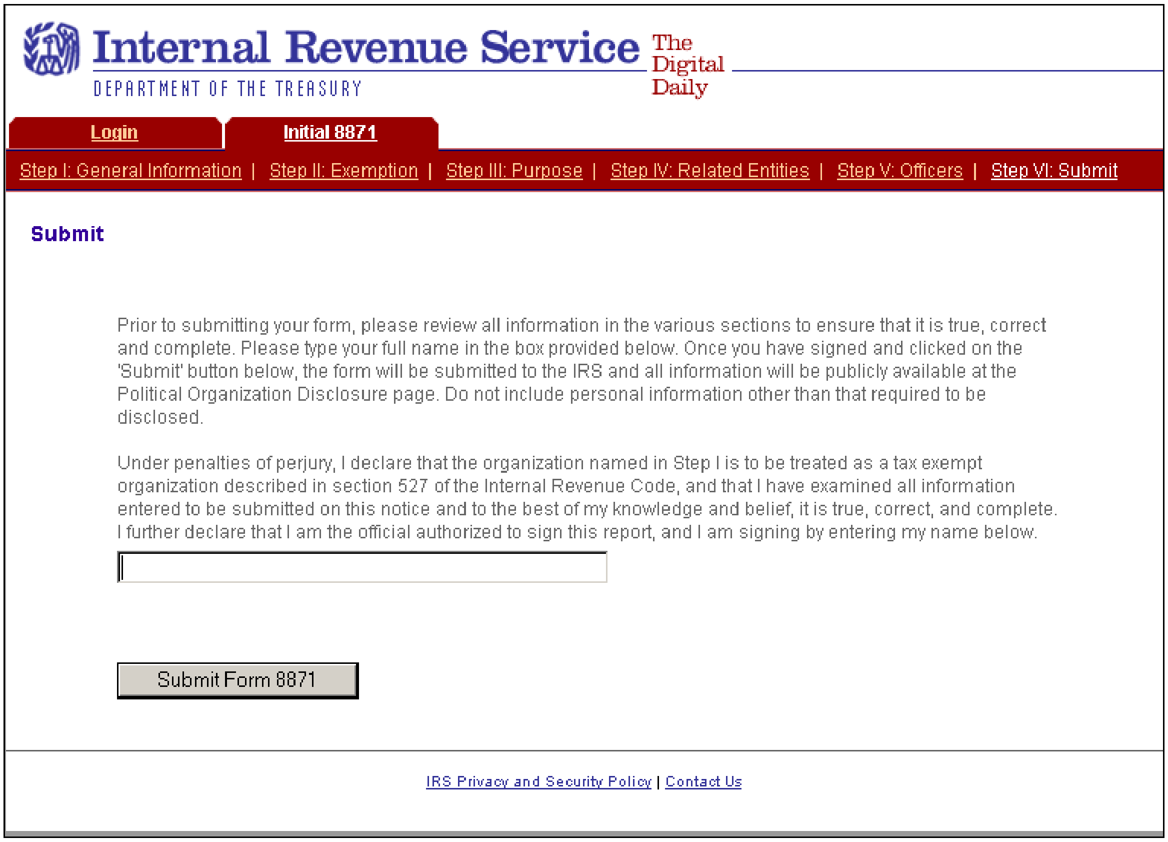
4.3.10 **Step V Procedure**

Step #	Step Description	Notes
Initial Form 8871 Page **Step V: List of All Officers, Directors, and Highly Compensated Employees**		
1	Enter the name of the officer, director or highly compensated employee in the **NAME** field.	At least one officer, director or highly compensated employee must be entered. Highly compensated employees are the five employees, other than officers and directors, who are expected to have the highest annual compensation over $50,000. See Appendix A for further information.
2	Enter the title of the person named in *Step 1* in the **TITLE** field.	
3	Complete the following address fields for the officer, director, or highly compensated employee: • **MAILING ADDRESS** • **CITY OR TOWN** • **STATE** • **ZIP CODE** Or, if applicable, click the **ADDRESS SAME AS ORGANIZATION'S MAILING ADDRESS** box.	The address field contains two lines. The second address field is optional. The 4-digit zip code extension field is optional.
4	Click the **ADD OFFICER** button to add the officer, director, or highly compensated employee's name.	Information entered in these fields will not be submitted to the form unless added by clicking this button.

Step #	Step Description	Notes
6	Repeat *Steps 1-4* until all officers, directors, and the five highly compensated employees are added to the list.	As each officer is entered, it will appear in a listing at the bottom of the page. If more than 10 officers are entered, the listing will be broken up into groups of 10. The user may review the entries and either modify or delete any officer entry. If the user clicks on Modify for any officer, they must click the **ADD OFFICER** button; otherwise the entry will be deleted.
7	If desired, click the **RESET** button to clear the page.	
8	If desired, click the **PREVIOUS STEP** button to return to **Step IV: List of All Related Entities**. Otherwise, proceed to *Step 9*.	The user may also click on the tabs at the top of the page to go to the various steps.
9	Click the **PROCEED TO NEXT STEP** button to continue to **Step VI: Submit**.	The user may also click on the tabs at the top of the page to go to the various steps.

4.3.11 **Step VI: Submit**


Internal Revenue Service
DEPARTMENT OF THE TREASURY
The Digital Daily

Login | Initial 8871

Step I: General Information | Step II: Exemption | Step III: Purpose | Step IV: Related Entities | Step V: Officers | Step VI: Submit

Submit

Prior to submitting your form, please review all information in the various sections to ensure that it is true, correct and complete. Please type your full name in the box provided below. Once you have signed and clicked on the 'Submit' button below, the form will be submitted to the IRS and all information will be publicly available at the Political Organization Disclosure page. Do not include personal information other than that required to be disclosed.

Under penalties of perjury, I declare that the organization named in Step I is to be treated as a tax exempt organization described in section 527 of the Internal Revenue Code, and that I have examined all information entered to be submitted on this notice and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that I am the official authorized to sign this report, and I am signing by entering my name below.

Submit Form 8871

IRS Privacy and Security Policy | Contact Us

4.3.12 **Step VI Procedure**

Step #	Step Description	Notes
Initial Form 8871 Page **Step VI: Submit**		
1	Enter your complete name in the **SIGNATURE** field.	After reading the second paragraph, enter your name in the signature field as if you were signing the form. The user can review the information they have entered into the form by clicking on the Step I-V links across the top of the page.

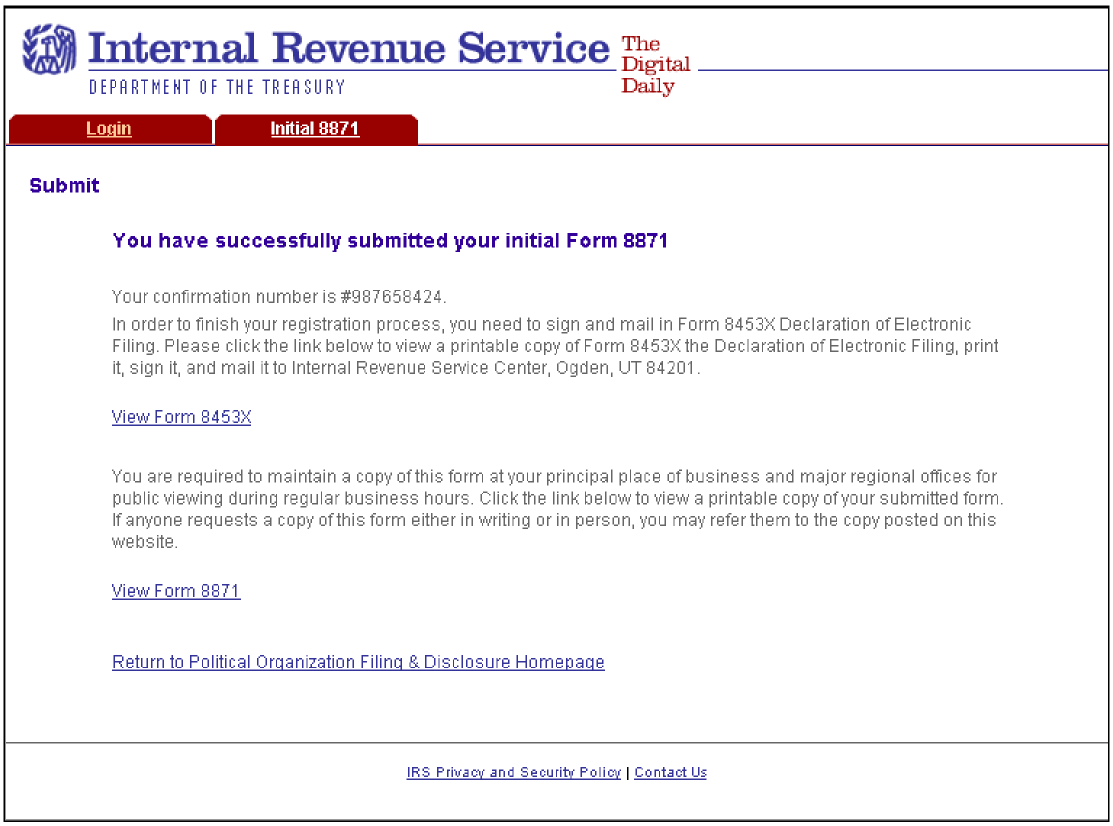
Step #	Step Description	Notes
2	Click the **SUBMIT FORM 8871** button to submit the form to the IRS.	Upon submission, the user will be routed to the **Initial Form 8871 Confirmation Page.** See Section 5.

5.0 Initial Form 8871 Confirmation Page

5.1 Purpose of the Initial Form 8871 Confirmation Page

The purpose of the Initial Form 8871 confirmation page is to inform the user that their form was successfully submitted and to provide the user with a confirmation number. The user is also instructed to print, sign, and mail Form 8453-X, *Political Organization Declaration for Electronic Filing of Notice of Section 527 Status*, to the IRS. Additionally, the page provides instructions for the user on printing and maintaining a copy of the form for public disclosure.

5.2 Initial Form 8871 Confirmation Page Display



5.3 Procedure

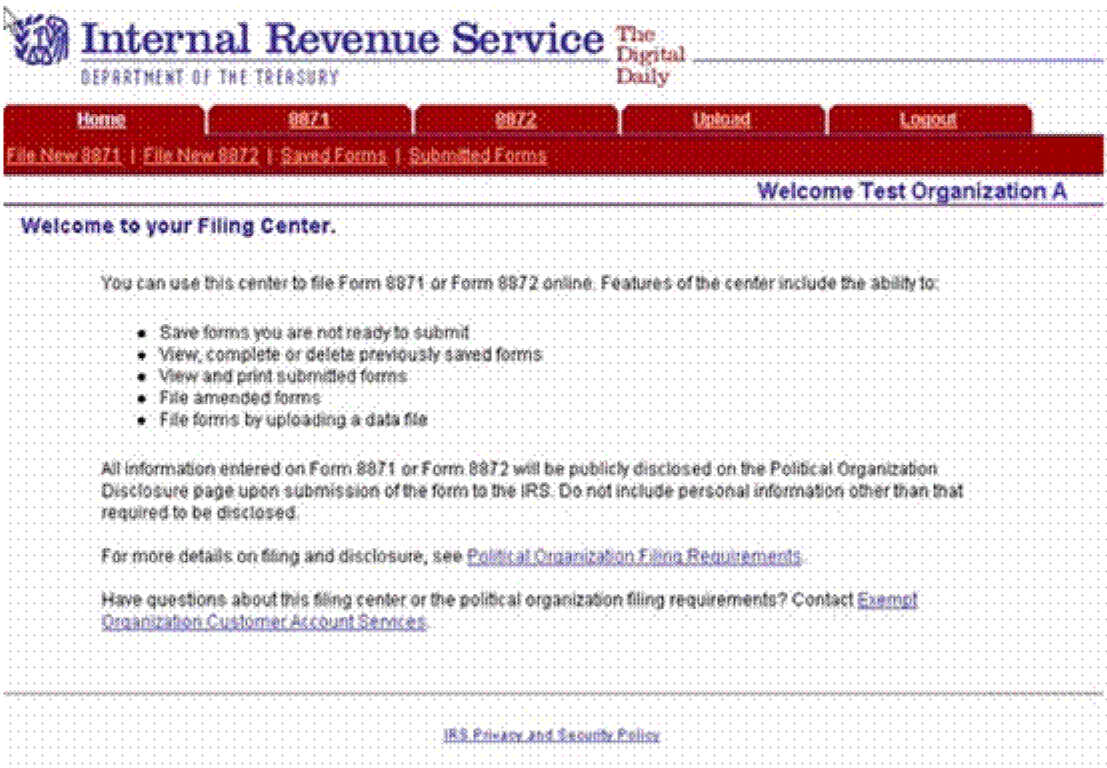
Step #	Step Description	Notes
Initial Form 8871 Confirmation Page		
1	Click on the **VIEW FORM 8453X** button to view and print Form 8453-X.	Print Form 8453-X, sign it, and mail it to the address indicated. Upon receipt of this form, the IRS will send the organization a username and password.
2	Click on the **VIEW FORM 8871** button to view and print the submitted form.	The organization is required to maintain a copy of this form at its principal place of business so the public may view it during regular business hours. If any changes need to be made to the form, an amended form must be submitted. The organization must wait until it receives its username and password to file an amended form.

6.0 POFD Filing Center Page

6.1 Purpose of the POFD Filing Center Page

The purpose of the Filing Center page is to welcome users to their Political Organization Filing Center and to inform them of the capabilities available to them. From the Filing Center, a user can file new forms, amend previously filed forms, save forms not ready for submission, view and complete or delete previously saved forms, view and print submitted forms, and file forms by uploading a data file.

6.2 POFD Filing Center Page



6.3 Procedure

Step #	Step Description	Notes
POFD Filing Center Page		
1	Select from the choices presented on the **Home** tab or proceed to *Step 2*.	
	• Click on File New 8871 and proceed to Section 7, Form 8871	This link brings up the data entry pages for Form 8871 with the common data fields pre-populated.
	• Click on File New 8872 and proceed to Section 8, Form 8872	This link brings up the data entry pages for Form 8872 with the common data fields pre-populated.
	• Click on Saved Forms and proceed to Section 11, Saved Forms.	This link allows the user to modify, delete or submit previously saved forms.
	• Click on Submitted Forms and proceed to Section 12, Submitted Forms.	This link allows the user to view its submitted forms or to use those forms as the basis for an amended form.
2	Click on one of the four tabs presented:	
	• Click on **8871** tab and proceed to Section 7, Form 8871	This link is the same as the first link in Step 1.
	• Click on **8872** tab and proceed to Section 8, Form 8872	This link is the same as the second link in Step 1.
	• Click on **Upload** tab and proceed to Section 10, Upload Page	This link allows the user to file by uploading an XML file.
	• Click on **Logout** tab and proceed to Section 13, Logout	This link ends the session and sends the user back to the POFD Landing Page.
3	Click on Political Organization Filing Requirements to be routed to the Filing Requirements page.	Use this link to learn more information about the filing requirements for § 527 political organizations.
4	Click on Exempt Organization Customer Account Services to be routed to the **EO Customer Account Services** page. (See Section 14)	Use this link for information on how to contact Customer Account Services.

7.0 Form 8871

7.1 Purpose of Form 8871

Form 8871 is used to notify the IRS that an organization is a tax-exempt political organization under § 527. An amended Form 8871 must be filed after any material change to the information reported. A final Form 8871 must be filed upon termination of the organization. The form is presented to users over six pages.

7.2 Filing Amended or Final Form 8871

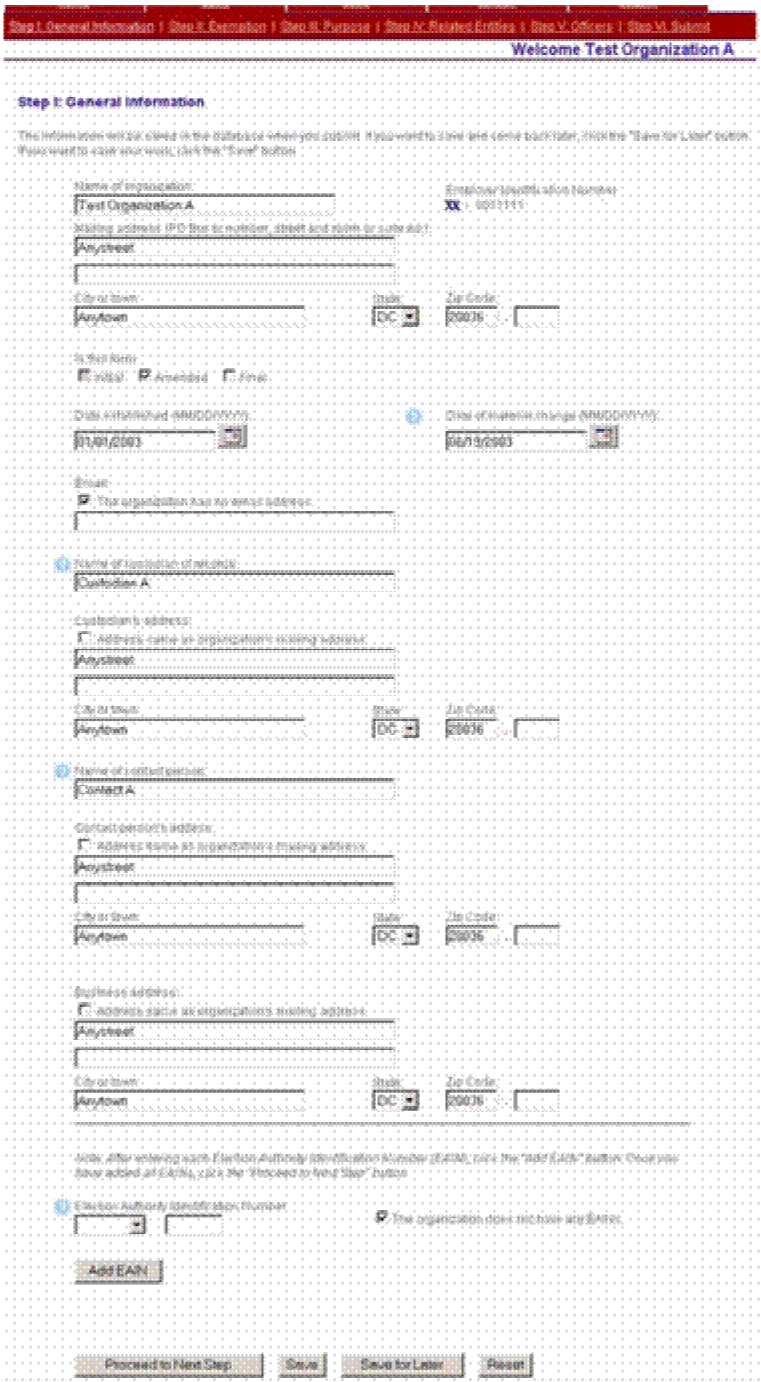
To file an amended or final Form 8871, the user must enter their username and password to access their Political Organization Filing Center (see Section 6). From the Filing Center Home Page, the user has two options to begin filing an amended or final Form 8871.

With the first option, the user may click on either the **8871** tab or the <u>File 8871</u> link under the **Home** tab at the top of the Political Organization Filing Center page. The user will then be at Step I of the Form 8871 input screens with information in certain fields automatically entered. These fields are the common fields shared by Form 8871 and Form 8872 (such as Employer Identification Number (EIN), Name of Organization, Date Established, etc.). The information automatically entered is the information from the organization's most recent electronically filed Form 8871 or Form 8872. The user may change the information in any of these fields, other than the EIN.

With the second option, the user may click on the **Submitted Forms** tab at the top of the Political Organization Filing Center page. The user may then select <u>Amend</u> for a previously submitted Form 8871. The user will then be at Step I of the Form 8871 input screens with all of the information from the previously submitted form automatically entered. The user may change the information in any of these fields, other than the EIN.

7.3 Form 8871 Display and Procedure

7.3.1 Step I: General Information



7.3.2 Step I Procedure

Step #	Step Description	Notes
Form 8871 Page **Step I: General Information**		
1	Most of the fields in **Step I: General Information** are entered automatically based upon your most recent electronically filed Form 8871 or Form 8872, so follow *Steps 2-12* only if information has changed.	The organization's general information will be entered automatically in the fields on this page. The user only needs to follow these steps if the automatically entered data has changed. If you are filing an amended report based upon a previously submitted form, all fields will be entered automatically. Any of those fields may be changed other than EIN.
2	Enter the organization's name in the **NAME OF ORGANIZATION** field.	
3	Complete the following address fields for the organization: • **MAILING ADDRESS** • **CITY OR TOWN** • **STATE** • **ZIP CODE**	The address field contains two lines. The second address field is optional. The 4-digit zip code extension field is optional.
4	Click the **AMENDED** or **FINAL** box.	Click **AMENDED** if the organization is filing this notice to report a material change in the information previously submitted. Click **FINAL** if the organization is terminating.
5	Complete the **DATE ESTABLISHED** field.	Enter the date the organization was established. The date must be entered in the following format: MM/DD/YYYY.

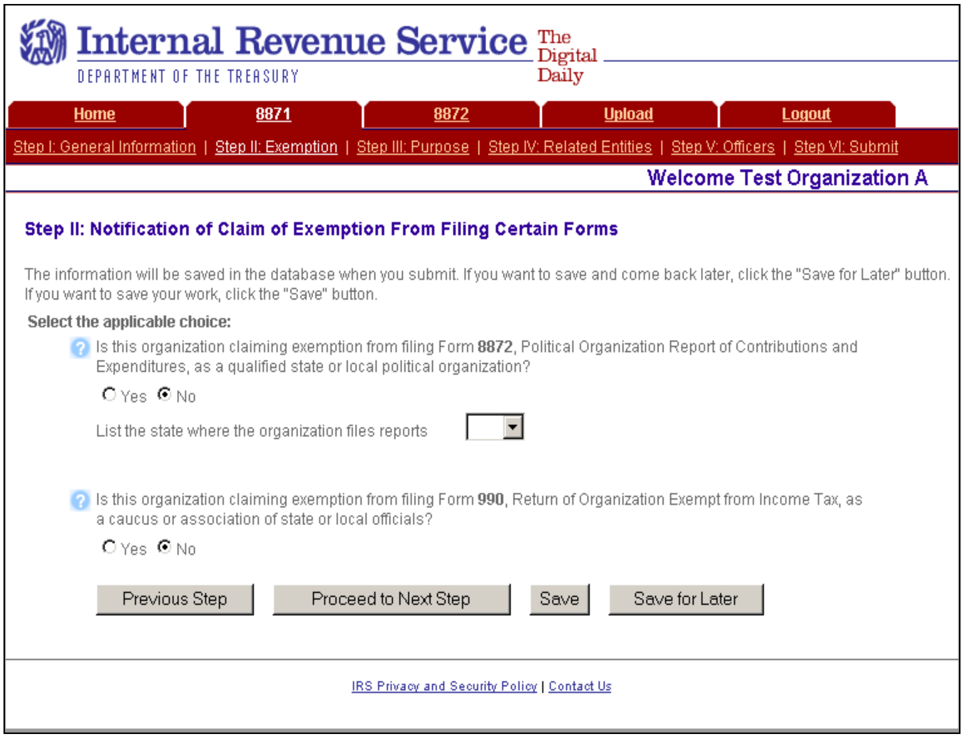
Step #	Step Description	Notes
6	Complete the **DATE OF MATERIAL CHANGE** field.	For an amended return, enter the date of the material change being reported. For a final return, enter the date the organization terminated. The date must be entered in the following format: MM/DD/YYYY.
7	Complete the **EMAIL ADDRESS** field, or if the organization has no email address, click **THE ORGANIZATION HAS NO EMAIL ADDRESS** box and proceed to *Step 8*.	Either enter the organization's email address or check the box to indicate the organization has no email address.
8	Enter the name of the custodian of records in the **NAME OF CUSTODIAN OF RECORDS** field.	The custodian of records is the person in possession of the organization's books and records.
9	Complete the following address fields for the custodian of records: • **CUSTODIAN'S ADDRESS** • **CITY OR TOWN** • **STATE** • **ZIP CODE** Or, if applicable, click the **ADDRESS SAME AS ORGANIZATION'S MAILING ADDRESS** box.	Enter the address for the custodian of records. If the address is the same as the organization's mailing address, check the box and proceed to the next step. The address field contains two lines. The second address field is optional. The 4-digit zip code extension field is optional.
10	Enter the name of the contact person in the **NAME OF CONTACT PERSON** field.	Enter the name of the person whom the public may contact for more information about the organization.

Step #	Step Description	Notes
11	Complete the following address fields for the contact person: • **CONTACT PERSON'S ADDRESS** • **CITY OR TOWN** • **STATE** • **ZIP CODE** Or, if applicable, click the **ADDRESS SAME AS ORGANIZATION'S MAILING ADDRESS** box.	Enter the address for the contact person. If the address is the same as the organization's mailing address, check the box and proceed to the next step. The address field contains two lines. The second address field is optional. The 4-digit zip code extension field is optional.
12	Complete the following address fields for the organization: • **BUSINESS ADDRESS** • **CITY OR TOWN** • **STATE** • **ZIP CODE** Or, if applicable, click the **ADDRESS SAME AS ORGANIZATION'S MAILING ADDRESS** box.	Enter the organization's business address, which is the physical location of the organization. If the address is the same as the organization's mailing address, check the box and proceed to the next step. The address field contains two lines. The second address field is optional. The 4-digit zip code extension field is optional.

Step #	Step Description	Notes
13	If applicable, click the **ORGANIZATION HAS NO EAIN** box. Otherwise, complete the following fields for the organization's election authority identification number: • Click on the drop-down arrow and choose a state to complete the **STATE** field • Enter the Election Authority Identification Number for that state in the **ELECTION AUTHORITY IDENTIFICATION NUMBER** field • Click on the **ADD EAIN** button • Repeat these actions for each state in which the organization has an EAIN	If the organization has not been assigned any identification number by any election authority, check the **ORGANIZATION HAS NO EAIN** box and proceed to the next step. Provide each identification number assigned to the organization and identify the state in which the election authority is located. For a federal identification number, enter "Federal" for the state. You must click the **ADD EAIN** button after entering each EAIN and state. As each EAIN is entered, it will appear in a listing at the bottom of the page. If more than 10 EAINs are entered, the listing will be broken up into groups of 10. The user may review the entries and either modify or delete any EAIN entry. If the user clicks on Modify for any EAIN, they must click the **ADD EAIN** button; otherwise the entry will be deleted.
14	Click the **PROCEED TO NEXT STEP** button to proceed to **Step II: Notification of Claim of Exemption From Filing Certain Forms**.	The organization may also click on the tabs at the top of the page to go to the various steps.
15	If desired, click the **SAVE** button to save the document.	The user may choose to save their work at any time.
16	If desired, click the **SAVE FOR LATER** button to save and exit the form.	By pressing this button the user will be routed back to the **Saved Forms** page (See Section 11).

Step #	Step Description	Notes
17	If desired, click the **RESET** button to reset the page to the pre-populated data.	

7.3.3 Step II: Notification of Claim of Exemption From Filing Certain Forms

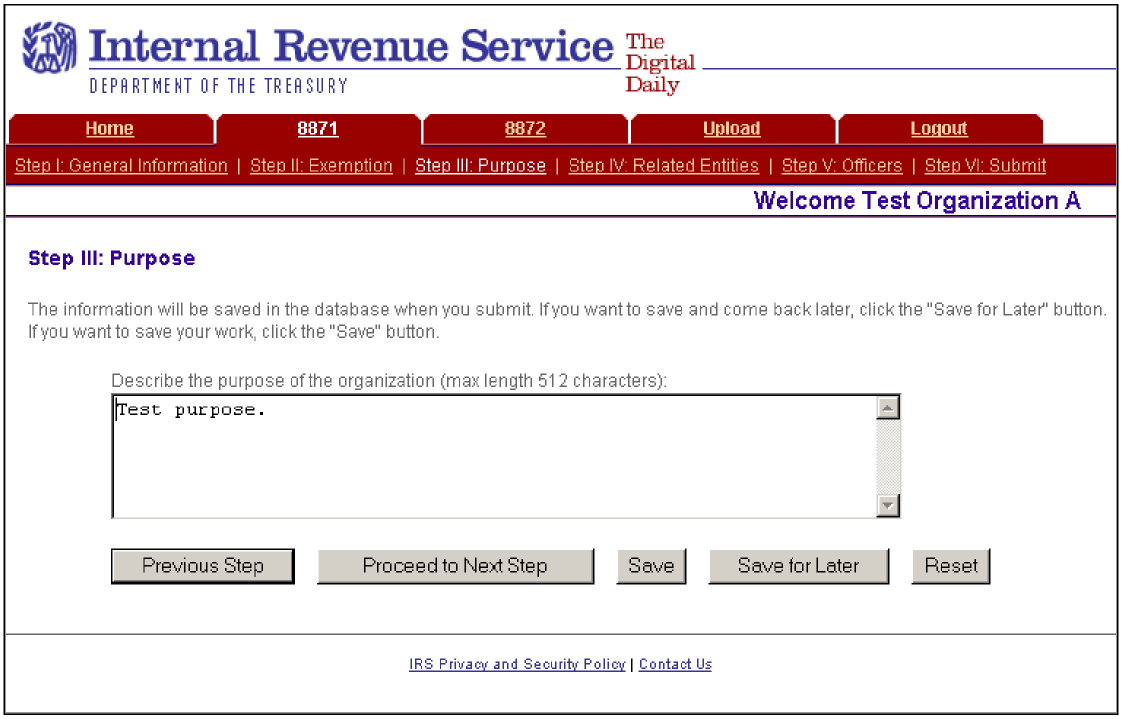


7.3.4 Step II Procedure

Step #	Step Description	Notes
Form 8871 Page Step II: Notification of Claim of Exemption From Filing Certain Forms		
1	Click **YES** or **NO** to answer whether the organization is claiming exemption from filing Form 8872, *Political Organization Report of Contributions and Expenditures*, as a qualified state or local political organization. If Yes, proceed to *Step 2*. If No, proceed to *Step 3*.	A qualified state or local political organization is exempt from filing Form 8872. See Appendix A for the definition of a Qualified State of Local Political Organization.

Step #	Step Description	Notes
2	Click on the drop-down arrow next to **LIST THE STATE WHERE THE ORGANIZATION FILES REPORTS** box to select the appropriate state.	Enter the state where the organization files its reports.
3	Click **YES** or **NO** to answer whether the organization is claiming exemption form filing Form 990, *Return of Organization Exempt from Income Tax*, as caucus or association of state or local officials.	A political organization that is a caucus or association of state or local officials is exempt from filing Form 990.
4	If desired, click the **PREVIOUS STEP** button to return to **Step I**: **General Information**. Otherwise, proceed to *Step 5*.	The organization may also click on the tabs at the top of the page to go to the various steps.
5	Click the **PROCEED TO NEXT STEP** button to proceed to **Step III: Purpose**.	The organization may also click on the tabs at the top of the page to go to the various steps.
6	If desired, click the **SAVE** button to save the document.	The user may choose to save their work at any time.
7	If desired, click the **SAVE FOR LATER** button to save and exit the form.	By pressing this button the user will be routed back to the **Saved Forms** page (See Section 11).

7.3.5 Step III Purpose

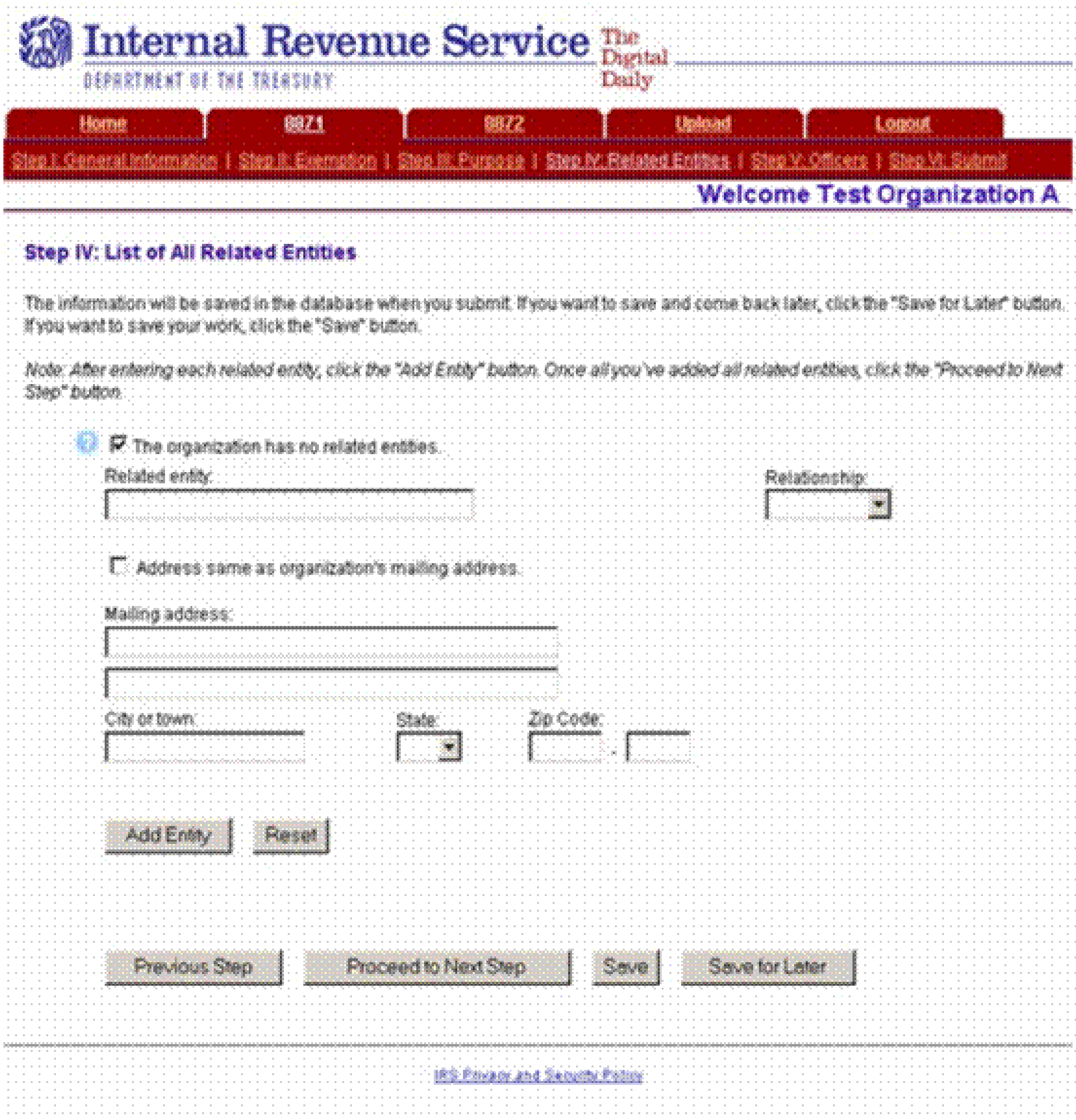


7.3.6 Step III Procedure

Step #	Step Description	Notes
Form 8871 Page **Step III: Purpose**		
1	Complete the **DESCRIBE THE PURPOSE OF THE ORGANIZATION** field (maximum length of 512 characters).	Explain the organization's purpose.
2	If desired, click the **PREVIOUS STEP** button to return to **Step II**: **Notification of Claim of Exemption From Filing Certain Forms**. Otherwise, proceed to *Step 3*.	The organization may also click on the tabs at the top of the page to go to the various steps.
3	Click the **PROCEED TO NEXT STEP** button to proceed to **Step IV: List of All Related Entities**.	The organization may also click on the tabs at the top of the page to go to the various steps.
4	If desired, click the **SAVE** button to save the document.	The user may choose to save their work at any time.

Step #	Step Description	Notes
5	If desired, click the **SAVE FOR LATER** button to save and exit.	By pressing this button the user will be routed back to the **Saved Forms** page (See Section 11).
6	If desired, click the **RESET** button to clear the page.	

7.3.7 Step IV: List of All Related Entities

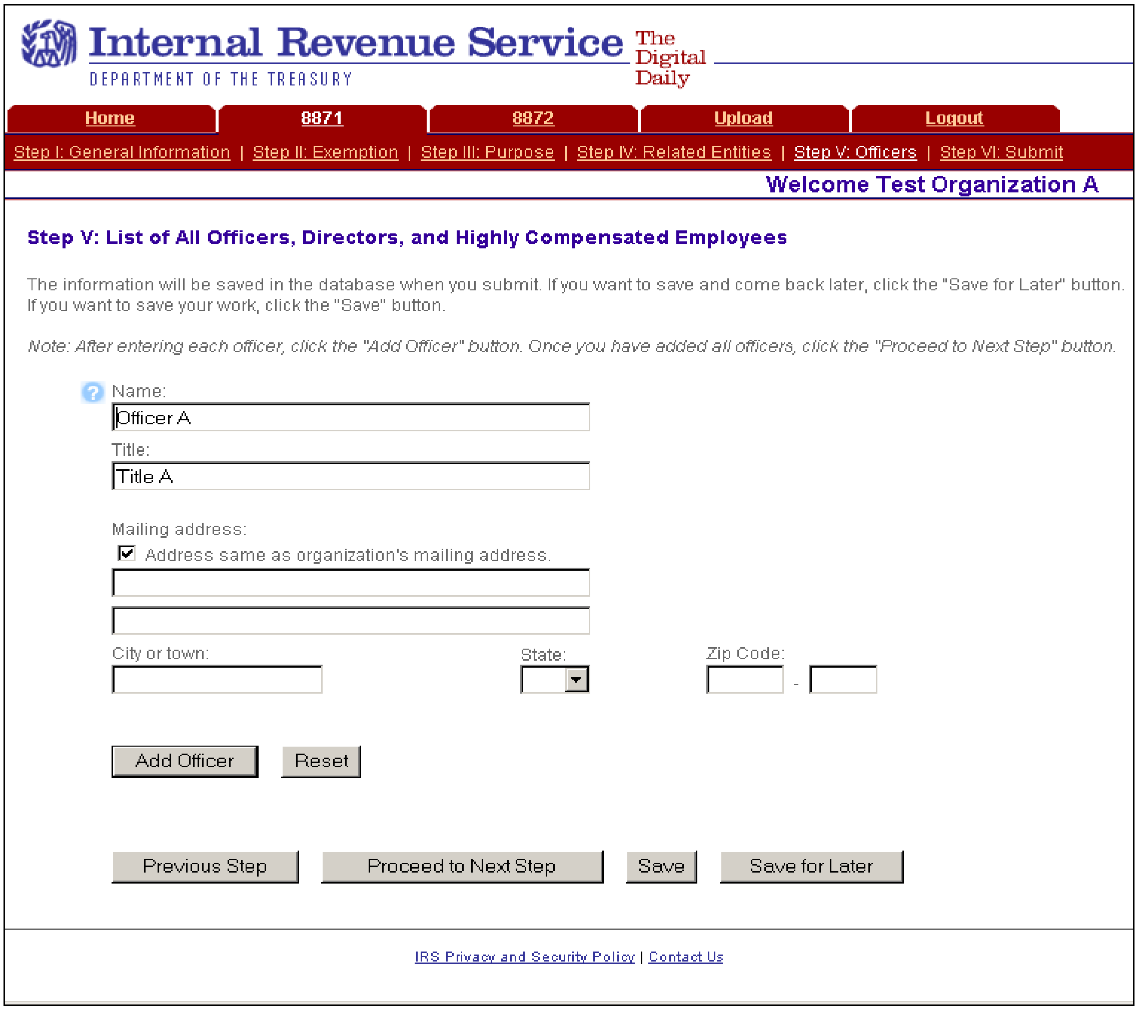


7.3.8 Step IV Procedure

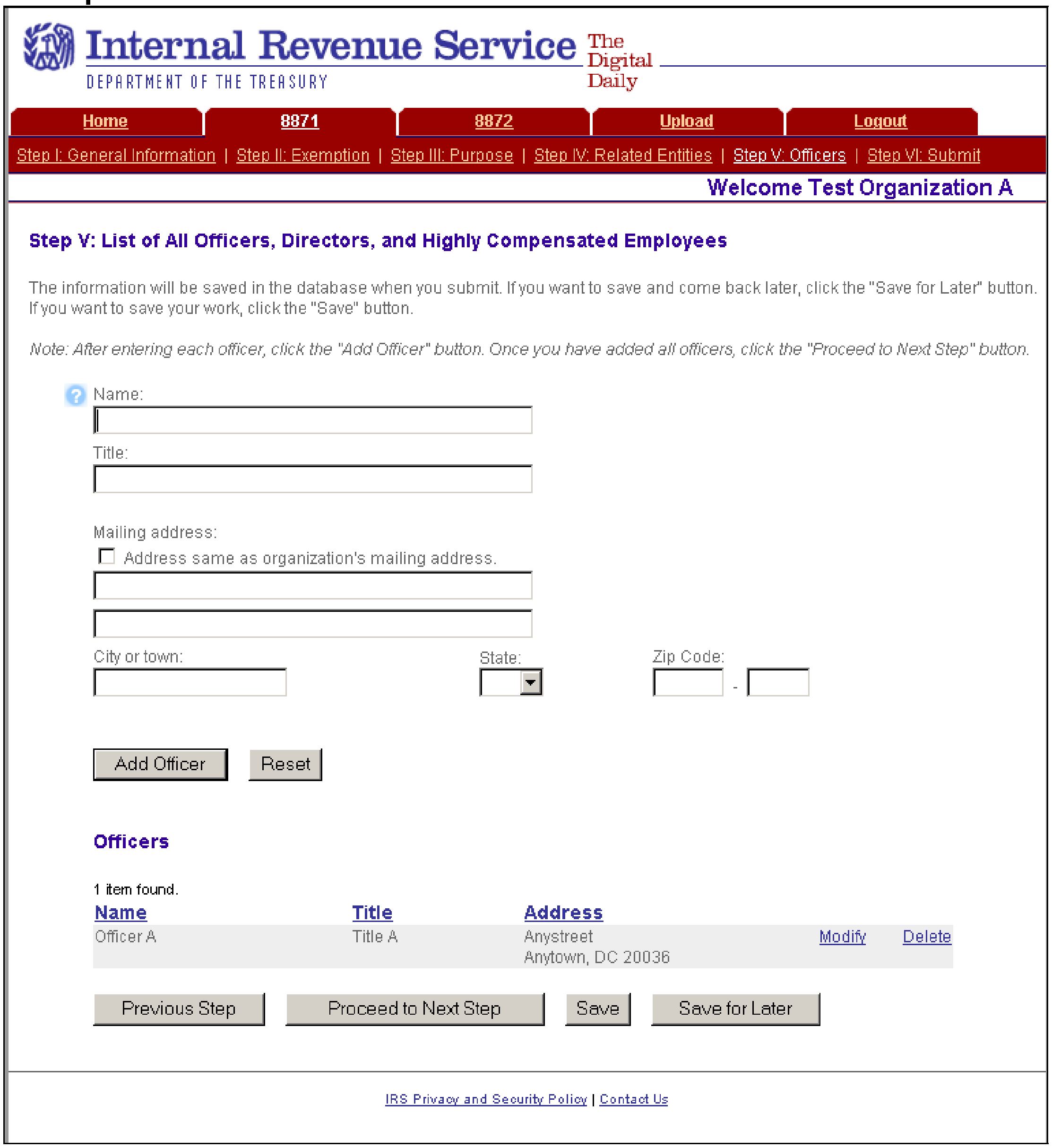
Step #	Step Description	Notes
Form 8871 Page Step IV: List of All Related Entities		
1	If applicable, click **THE ORGANIZATION HAS NO RELATED ENTITIES** checkbox and proceed to *Step 7*, otherwise proceed to *Step 2*.	The organization must report any related entities. If the organization does not have any related entities, the user must click this checkbox or they will not be able to submit the form.
2	Enter the name of the related entity in the **RELATED ENTITY** field.	
3	Click on the drop-down arrow to select from the choices presented for the **RELATIONSHIP** field.	The relationship is “Connected” if the organization and the entity have (a) significant common purposes and substantial common membership or (b) substantial common direction or control. The relationship is “Affiliated” if either the organization or the entity owns at least a 50% interest in the capital or profits of the other. See Appendix A for further explanation.
4	Complete the following Address fields for the related entity: • **MAILING ADDRESS** • **CITY OR TOWN** • **STATE** • **ZIP CODE** Or, if applicable, click the **ADDRESS SAME AS ORGANIZATION'S MAILING ADDRESS** box.	The address field contains two lines. The second address field is optional. The 4-digit zip code extension field is optional.
5	Click the **ADD ENTITY** button.	Information entered in these fields will not be submitted to the form unless added by clicking the **ADD ENTITY** button.

Step #	Step Description	Notes
6	Repeat *Steps 2-5* to add additional entities.	As each entity is entered, it will appear in a listing at the bottom of the page. If more than 10 entities are entered, the listing will be broken up into groups of 10. The user may review the entries and either modify or delete any related entity entry. If the user clicks on <u>Modify</u> for any entity, they must click the **ADD ENTITY** button; otherwise the entry will be deleted.
7	If desired, click the **RESET** button to clear the page.	
8	If desired, click the **PREVIOUS STEP** button to return to **Step III: Purpose**. Otherwise, proceed to *Step 9*.	The organization may also click on the tabs at the top of the page to go to the various steps.
9	Click the **PROCEED TO NEXT STEP** button to proceed to **Step V: List of All Officers, Directors, and Highly Compensated Employees**.	The organization may also click on the tabs at the top of the page to go to the various steps.
10	If desired, click the **SAVE** button to save the document.	The user may choose to save their work at any time.
11	If desired, click the **SAVE FOR LATER** button to save and exit.	By pressing this button the user will be routed back to the **Saved Forms** page (See Section 11).

7.3.9 Step V: List of All Officers, Directors, and Highly Compensated Employees



Step V: List of All Officers, Directors, and Highly Compensated Employees Example with Officer Added


Internal Revenue Service
DEPARTMENT OF THE TREASURY
The Digital Daily

Home | 8871 | 8872 | Upload | Logout

Step I: General Information | Step II: Exemption | Step III: Purpose | Step IV: Related Entities | Step V: Officers | Step VI: Submit

Welcome Test Organization A

Step V: List of All Officers, Directors, and Highly Compensated Employees

The information will be saved in the database when you submit. If you want to save and come back later, click the "Save for Later" button. If you want to save your work, click the "Save" button.

Note: After entering each officer, click the "Add Officer" button. Once you have added all officers, click the "Proceed to Next Step" button.

Name:

Title:

Mailing address:

☐ Address same as organization's mailing address.

City or town: State: Zip Code: -

Add Officer | Reset

Officers

1 item found.

Name	Title	Address		
Officer A	Title A	Anystreet Anytown, DC 20036	Modify	Delete

Previous Step | Proceed to Next Step | Save | Save for Later

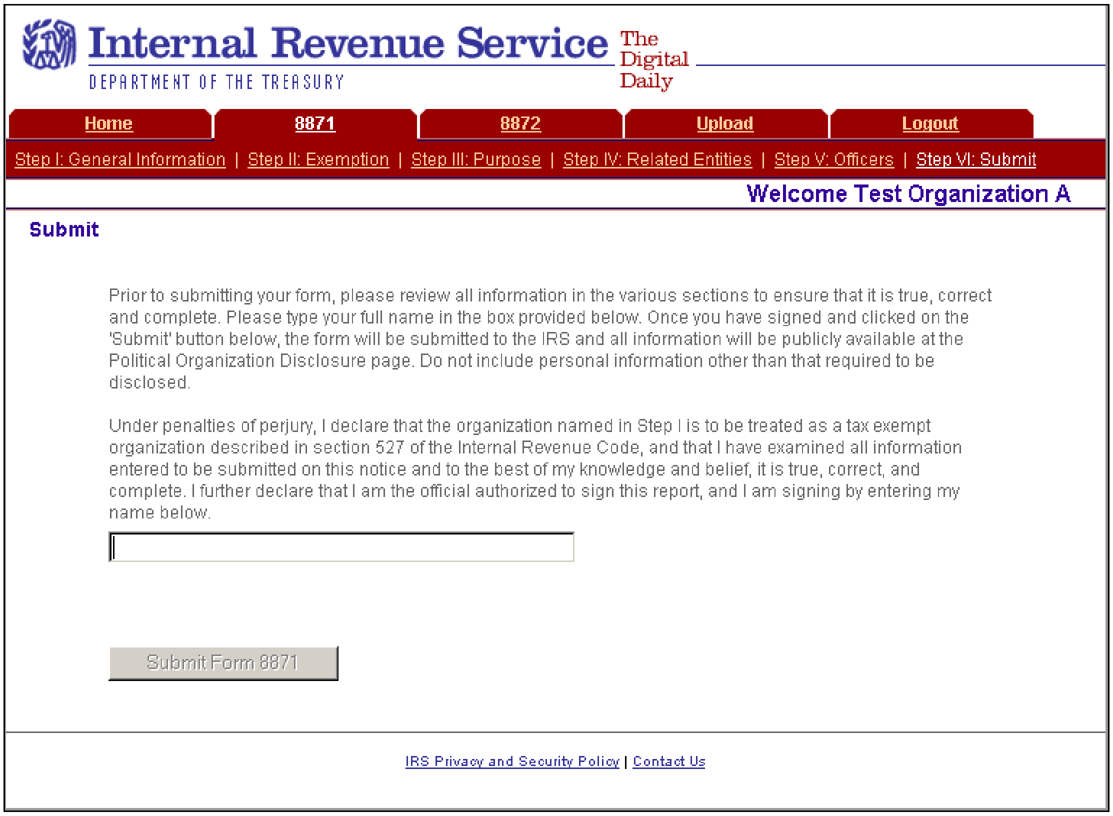
IRS Privacy and Security Policy | Contact Us

7.3.10 **Step V Procedure**

Step #	Step Description	Notes
Form 8871 Page **Step V: List of All Officers, Directors, and Highly Compensated Employees**		
1	Enter the name of the officer, director or highly compensated employee in the **NAME** field.	At least one officer, director or highly compensated employee must be entered. Highly compensated employees are the five employees, other than officers and directors, who are expected to have the highest annual compensation over $50,000. See Appendix A for further information.
2	Enter the title of the person named in *Step 1* in the **TITLE** field.	
3	Complete the following Address fields for the related entity: • **MAILING ADDRESS** • **CITY OR TOWN** • **STATE** • **ZIP CODE** Or, if applicable, click the **ADDRESS SAME AS ORGANIZATION'S MAILING ADDRESS** box.	The address field contains two lines. The second address field is optional. The 4-digit zip code extension field is optional.
4	Click the **ADD OFFICER** button to add the officer, director, or highly compensated employee's name.	Information entered in these fields will not be submitted to the form unless added by clicking the **ADD OFFICER** button.

Step #	Step Description	Notes
5	Repeat *Steps 1-4* until all officers, directors, and highly compensated employees are added to the list.	As each officer is entered, it will appear in a listing at the bottom of the page. If more than 10 officers are entered, the listing will be broken up into groups of 10. The user may review the entries and either modify or delete any officer entry. If the user clicks on <u>Modify</u> for any officer, they must click the **ADD OFFICER** button; otherwise the entry will be deleted.
6	If desired, click the **RESET** button to clear the page.	
7	If desired, click the **PREVIOUS STEP** button to return to **Step IV**: **List of All Related Entities**. Otherwise, proceed to *Step 8*.	The organization may also click on the tabs at the top of the page to go to the various steps.
8	Click the **PROCEED TO NEXT STEP** button to proceed to **Step VI: Submit**.	The organization may also click on the tabs at the top of the page to go to the various steps.
9	If desired, click the **SAVE** button to save the document.	The user may choose to save their work at any time.
10	If desired, click the **SAVE FOR LATER** button to save and exit.	By pressing this button the user will be routed back to the **Saved Forms** page (See Section 11).

7.3.11 **Step VI: Submit**



7.3.12 **Step VI Procedure**

Step #	Step Description	Notes
Form 8871 Page **Step VI: Submit**		
1	Enter your complete name in the **SIGNATURE** field.	After reading the second paragraph, enter your name in the signature field as if you were signing this form. The user can review the information they have entered into the form by clicking on the Step I-VI links across the top of the page.

Step #	Step Description	Notes
2	Click the **SUBMIT FORM 8871** button to submit the form to the IRS.	Upon submission the user will be routed to the **Confirmation Page.** See Section 9.

8.0 Form 8872

8.1 Purpose of Form 8872

Form 8872 is used to report information about a political organization's contributions and expenditures. The Form 8872 must be filed either monthly or quarterly/semi-annually. In an election year, a political organization may also be required to file a pre-election and post-election Form 8872. (See Appendix A for more information). The form is presented to users over five pages.

8.2 Filing Form 8872

To file Form 8872 electronically, the user must enter their username and password to access their Political Organization Filing Center (see Section 6). From the Filing Center Home Page, the user has three options to file a Form 8872.

To file a new Form 8872, the user may click on either the **8872** tab or the File 8872 link under the Home tab at the top of the Political Organization Filing Center page. The user will then be at Step I of the Form 8872 input screens with information in certain fields automatically entered. These fields are the common fields shared by Form 8871 and Form 8872 (such as Employer Identification Number (EIN), Name of Organization, Date Established, etc.). The information automatically entered is the information from the organization's most recent electronically filed Form 8871 or Form 8872. The user may change the information in any of these fields, other than the EIN and Name of Organization.

To continue filing a previously saved form, the user may click on the **Saved Forms** tab. The user may then select Modify for a previously saved Form 8872. The user will then be at Step I of the saved Form 8872 input screens with all of the previously entered information displayed. The user may change and complete the information in any of these fields, other than the EIN and Name of Organization.

To file a form amending a previous filing, the user may click on the **Submitted Forms** tab. The user may then select Amend for a previously submitted Form 8872. The user will then be at Step I of the Form 8872 input screens with all of the information from the previously submitted form automatically entered. The user may change the information in any of these fields, other than the EIN and Name of Organization.

8.3 Form 8872 Page Display and Procedure

8.3.1 **Step I: General Information**

8.3.2 Step I Procedure

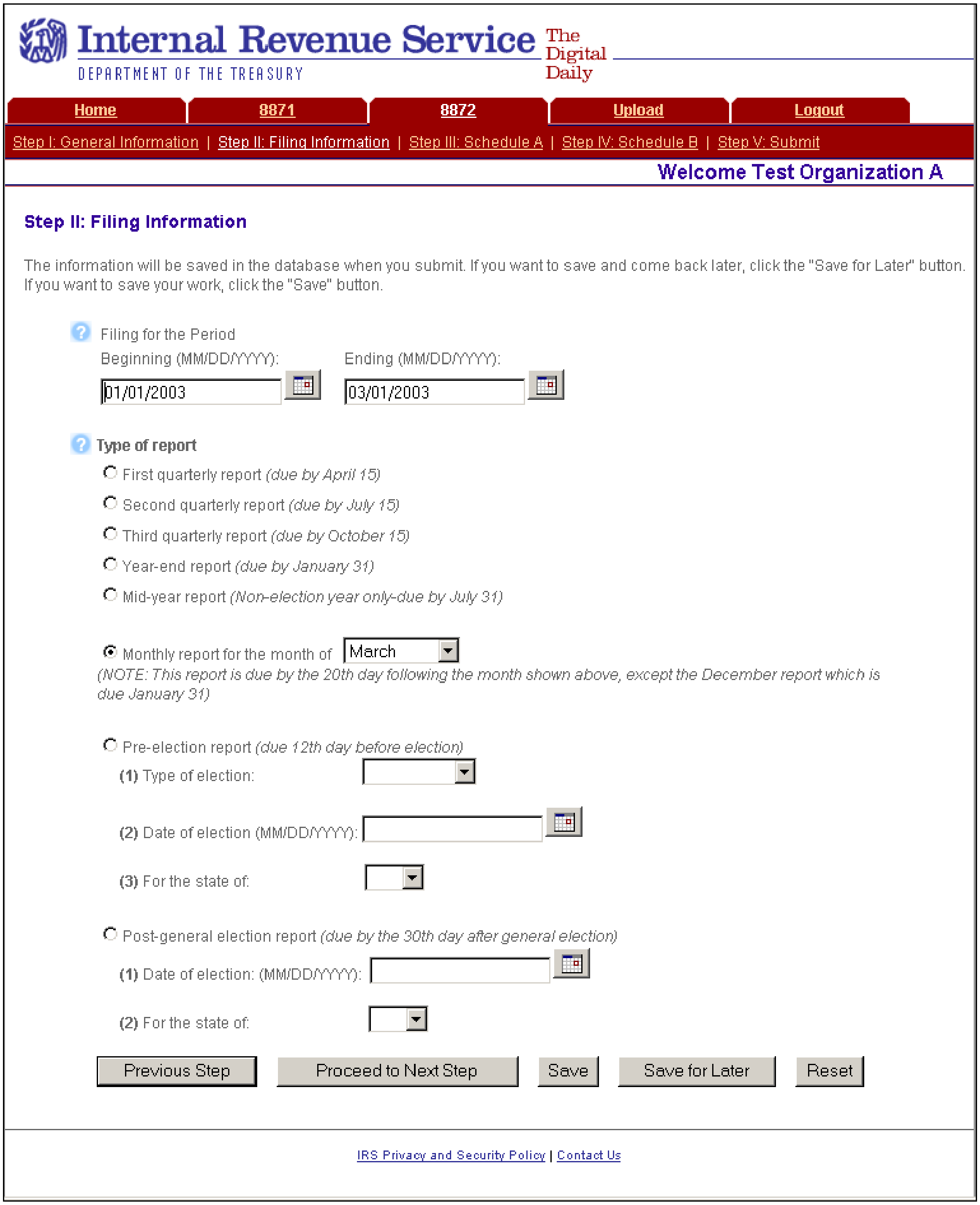
Step #	Step Description	Notes
Form 8872 Page **Step I: General Information**		
1	The fields in **Step I: General Information** are entered automatically based upon your most recent electronically filed Form 8871 or Form 8872, so follow *Steps 2-10* only if information has changed.	The organization's general information will be entered automatically in the fields on this page. The user only needs to follow these steps if the automatically entered data has changed. If you are filing an amended report based upon a previously submitted form, all fields will be entered automatically. Any of those fields may be changed other than EIN and Name of Organization.
2	Complete the following address fields for the organization: • **MAILING ADDRESS** • **CITY OR TOWN** • **STATE** • **ZIP CODE**	The address field contains two lines. The second address field is optional. The 4-digit zip code extension field is optional.

Step #	Step Description	Notes
3	Click one of the following boxes to indicate the type of report: • **INITIAL** • **AMENDED** • **FINAL** If applicable, also click the **CHANGE OF ADDRESS** box.	Check the "Initial" box if this is the First Form 8872 filed by the organization for this period. Check the "Amended" box if the organization is filing this report to amend a previously filed report for this period. Check the "Final" box if the organization will not be required to file Form 8872 in the future. Check the "Change of Address" box if the organization has changed its address since it last filed Form 8871, Form 8872, Form 990, Form 990-EZ, or Form 1120-POL.
4	Complete the **DATE ESTABLISHED** field.	Enter the date the organization was established. The date must be entered in the following format: MM/DD/YYYY.
5	Complete the **EMAIL ADDRESS** field, or if the organization has no email address, click **THE ORGANIZATION HAS NO EMAIL ADDRESS** box and proceed to *Step 6*.	Either enter the organization's email address or check the box to indicate the organization has no email address.
6	Enter the name of the custodian of records in the **NAME OF CUSTODIAN OF RECORDS** field.	The custodian of records is the person in possession of the organization's books and records.

Step #	Step Description	Notes
7	Complete the following address fields for the custodian of records: • **CUSTODIAN'S ADDRESS** • **CITY OR TOWN** • **STATE** • **ZIP CODE** Or, if applicable, click the **ADDRESS SAME AS ORGANIZATION'S MAILING ADDRESS** box.	Enter the address for the custodian of records. If the address is the same as the organization's mailing address, check the box and proceed to the next step. The address field contains two lines. The second address field is optional. The 4-digit zip code extension field is optional.
8	Enter the name of the contact person in the **NAME OF CONTACT PERSON** field.	Enter the name of the person whom the public may contact for more information about the organization.
9	Complete the following address fields for the contact person: • **CONTACT PERSON'S ADDRESS** • **CITY OR TOWN** • **STATE** • **ZIP CODE** Or, if applicable, click the **ADDRESS SAME AS ORGANIZATION'S MAILING ADDRESS** box.	Enter the address for the contact person. If the address is the same as the organization's mailing address, check the box and proceed to the next step. The address field contains two lines. The second address field is optional. The 4-digit zip code extension field is optional.
10	Complete the following address fields for the organization: • **BUSINESS ADDRESS** • **CITY OR TOWN** • **STATE** • **ZIP CODE** Or, if applicable, click the **ADDRESS SAME AS ORGANIZATION'S MAILING ADDRESS** box.	Enter the organization's business address, which is the physical location of the organization. If the address is the same as the organization's mailing address, check the box and proceed to the next step. The address field contains two lines. The second address field is optional. The 4-digit zip code extension field is optional.

Step #	Step Description	Notes
11	Click the **PROCEED TO NEXT STEP** button to proceed to **Step II: Filing Information**.	The organization may also click on the tabs at the top of the page to go to the various steps.
12	If desired, click the **SAVE** button to save the document.	The user may choose to save their work at any time.
13	If desired, click the **SAVE FOR LATER** button to save and exit the form.	By pressing this button the user will be routed back to the **Saved Forms** page. See Section 11.
14	If desired, click the **RESET** button to reset the page to the pre-populated data.	

8.3.3 Step II: Filing Information



Internal Revenue Service The Digital Daily
DEPARTMENT OF THE TREASURY

Home | 8871 | 8872 | Upload | Logout

Step I: General Information | Step II: Filing Information | Step III: Schedule A | Step IV: Schedule B | Step V: Submit

Welcome Test Organization A

Step II: Filing Information

The information will be saved in the database when you submit. If you want to save and come back later, click the "Save for Later" button. If you want to save your work, click the "Save" button.

Filing for the Period
Beginning (MM/DD/YYYY): 01/01/2003 Ending (MM/DD/YYYY): 03/01/2003

Type of report

- First quarterly report *(due by April 15)*
- Second quarterly report *(due by July 15)*
- Third quarterly report *(due by October 15)*
- Year-end report *(due by January 31)*
- Mid-year report *(Non-election year only-due by July 31)*

- Monthly report for the month of March
(NOTE: This report is due by the 20th day following the month shown above, except the December report which is due January 31)

- Pre-election report *(due 12th day before election)*
  - **(1)** Type of election:
  - **(2)** Date of election (MM/DD/YYYY):
  - **(3)** For the state of:

- Post-general election report *(due by the 30th day after general election)*
  - **(1)** Date of election: (MM/DD/YYYY):
  - **(2)** For the state of:

Previous Step | Proceed to Next Step | Save | Save for Later | Reset

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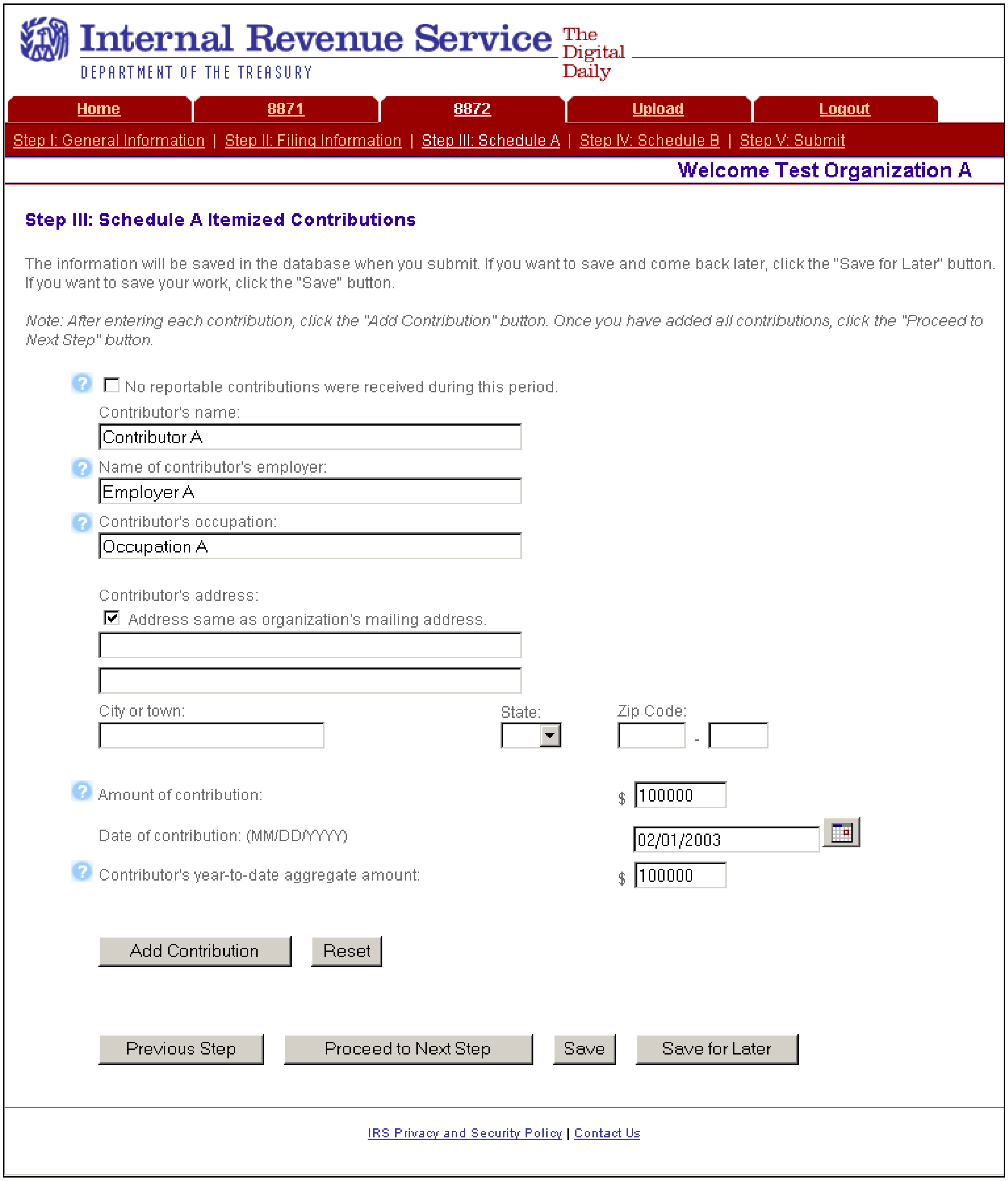
8.3.4 Step II Procedure

Step #	Step Description	
Form 8872 Page **Step II: Filing Information**		
1	Complete the following dates for the period to which this filing applies: • **FILING FOR THE PERIOD BEGINNING**, and • **ENDING**	Enter the beginning and ending dates for the period to which this filing applies. If the organization filed a prior report for the calendar year, the beginning date must be the first day after the ending date shown on the prior report. The date must be entered in the following format: MM/DD/YYYY.
2	Select one of the following **TYPE OF REPORT** and complete the steps listed: • Quarterly/Semi-annual Report – complete *Step 3* then proceed to *Step 13*. • Monthly Report – complete *Steps 4-5* then proceed to *Step 13*. • Pre-election Report – complete *Steps 6-9* then proceed to *Step 13*. • Post-general Election Report – complete *Steps 10-12* then proceed to *Step 13*.	The user should select only one type of report to file for the period. Whether the user files quarterly/semi-annually or monthly, the user must file on the same basis for the entire calendar year.
3	Click one of the following fields for the quarterly/semi-annual report being filed: • **FIRST QUARTERLY REPORT** • **SECOND QUARTERLY REPORT** • **THIRD QUARTERLY REPORT** • **YEAR–END REPORT** • **MID-YEAR REPORT**	For quarterly reports (in even-numbered years), file the first report for the first quarter of the calendar year in which the organization accepts a contribution or makes and expenditure. For semi-annual reports (in-odd numbered years), the organization must file a mid-year report and a year-end report. See Appendix A for further information.

Step #	Step Description	
4	Click the **MONTHLY REPORT FOR THE MONTH OF** field	This report must reflect all reportable contributions accepted and expenditures made during the month for which the report is being filed. During a year in which a regularly scheduled general election is held, do not check the box to report October, November or December activity. Instead, file a pre-election report, post-general election report, and a year-end report. See Appendix A for more information.
5	Click on the drop-down arrow to choose the **MONTH** for which the monthly report is being filed.	
6	Click the **PRE-ELECTION REPORT** field.	For quarterly filers, this report must be filed before any election for which the organization made a contribution or expenditure with respect to a candidate for federal office. For monthly filers, this report must be filed in lieu of the October monthly report in even-numbered years. This report must reflect all reportable contributions accepted and expenditures made through the 20th day before the election.
7	Click on the drop-down arrow to choose the **TYPE OF ELECTION**.	Indicate whether the election was a primary, general, convention, special, or run-off election.

Step #	Step Description	
8	Complete the **DATE OF ELECTION** field.	The date must be entered in the following format: MM/DD/YYYY.
9	Click on the drop-down arrow to choose the state in which the election will be held from the **FOR THE STATE OF** box.	
10	Click the **POST-GENERAL ELECTION REPORT** field.	This report must reflect all reportable contributions accepted and expenditures made through the 20th day after the general election.
11	Complete the **DATE OF ELECTION** field.	The date must be entered in the following format: MM/DD/YYYY.
12	Click on the drop-down arrow to choose the state in which the election was held from the **FOR THE STATE OF** box.	
13	If desired, click the **PREVIOUS STEP** button to return to **Step I**: **General Information**. Otherwise, proceed to *Step 14*.	The organization may also click on the tabs at the top of the page to go to the various steps.
14	Click the **PROCEED TO NEXT STEP** button to proceed to **Step III: Schedule A Itemized Contributions**.	The organization may also click on the tabs at the top of the page to go to the various steps.
15	If desired, click the **SAVE** button to save the document.	The user may choose to save their work at any time.
16	If desired, click the **SAVE FOR LATER** button to save and exit the form.	By pressing this button the user will be routed back to the **Saved Forms** page. See Section 11.
17	If desired, click the **RESET** button to clear the page.	

8.3.5 Step III: Schedule A Itemized Contributions



Internal Revenue Service
DEPARTMENT OF THE TREASURY
The Digital Daily

Home | 8871 | 8872 | Upload | Logout

Step I: General Information | Step II: Filing Information | Step III: Schedule A | Step IV: Schedule B | Step V: Submit

Welcome Test Organization A

Step III: Schedule A Itemized Contributions

The information will be saved in the database when you submit. If you want to save and come back later, click the "Save for Later" button. If you want to save your work, click the "Save" button.

Note: After entering each contribution, click the "Add Contribution" button. Once you have added all contributions, click the "Proceed to Next Step" button.

☐ No reportable contributions were received during this period.

Contributor's name: Contributor A

Name of contributor's employer: Employer A

Contributor's occupation: Occupation A

Contributor's address:

☑ Address same as organization's mailing address.

City or town:

State:

Zip Code: -

Amount of contribution: $ 100000

Date of contribution: (MM/DD/YYYY) 02/01/2003

Contributor's year-to-date aggregate amount: $ 100000

Add Contribution | Reset

Previous Step | Proceed to Next Step | Save | Save for Later

IRS Privacy and Security Policy | Contact Us

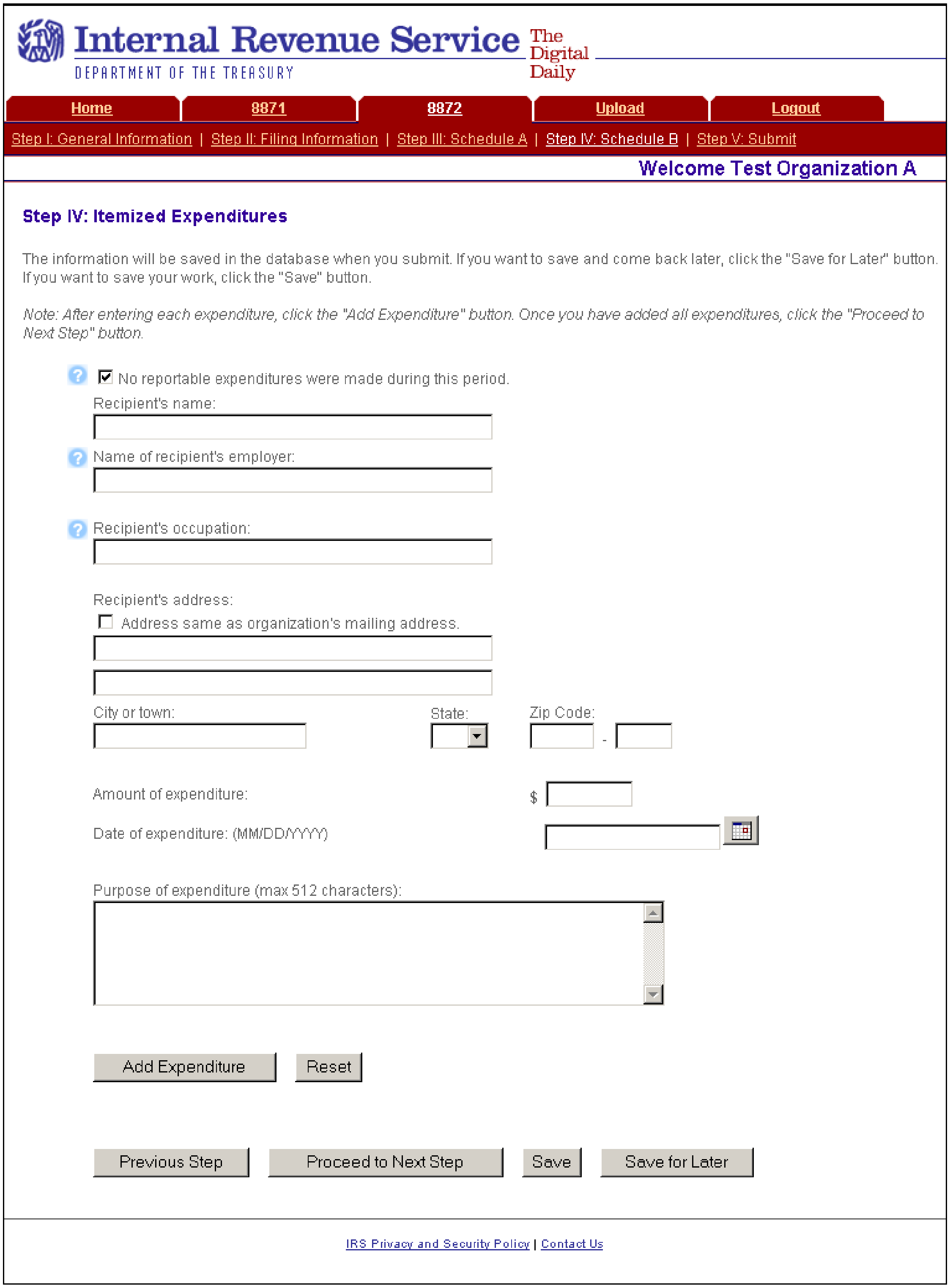
8.3.6 Step III Procedure

Step #	Step Description	Notes
Form 8872 Page **Step III: Schedule A Itemized Contributions**		
1	If applicable, click the **NO REPORTABLE CONTRIBUTIONS WERE RECEIVED DURING THIS PERIOD** box and proceed to *Step 12*, otherwise proceed to *Step 2*.	See Appendix A for more information.
2	Enter the name of the contributor in the **CONTRIBUTOR'S NAME** field.	
3	Complete the **NAME OF CONTRIBUTOR'S EMPLOYER** field.	If the contributor is an individual, enter the name of the organization or person by whom the contributor is employed. If the contributor is self-employed, enter "Self-employed." If the contributor is not an individual, enter "N/A."
4	Complete the **CONTRIBUTOR'S OCCUPATION** field.	If the contributor is an individual, enter the principal job title or position of the contributor. If the contributor is not an individual, enter "N/A."
5	Complete the following address fields for the contributor: • **CONTRIBUTOR'S ADDRESS** • **CITY OR TOWN** • **STATE** • **ZIP CODE** Or, if applicable, click the **ADDRESS SAME AS ORGANIZATION'S MAILING ADDRESS** box.	Enter the contributor's address. If the address is the same as the organization's mailing address, check the box and proceed to the next step. The address field contains two lines. The second address field is optional. The 4-digit zip code extension field is optional.
6	Complete the **AMOUNT OF CONTRIBUTION** field.	If a contributor made more than one contribution in a reporting period, report each contribution separately.

Step #	Step Description	Notes
7	Complete the **DATE OF CONTRIBUTION** field.	The date must be entered in the following format: MM/DD/YYYY.
8	Complete the **CONTRIBUTOR'S YEAR-TO-DATE AGGREGATE AMOUNT** field.	Enter the total amount of contributions accepted from the contributor during this calendar year as of the end of this reporting period.
9	Click the **ADD CONTRIBUTION** button.	Information entered in these fields will not be submitted to the form unless added by clicking the **ADD CONTRIBUTION** button.
10	Repeat *Steps 2-9* until all contributions for the reporting period are entered.	Follow these steps to add each contribution separately. As each contribution is entered, it will appear in a listing at the bottom of the page. If more than 10 contributions are entered, the listing will be broken up into groups of 10. The user may review the entries and either modify or delete any contribution entry. If the user clicks on Modify for any contribution, they must click the **ADD CONTRIBUTION** button; otherwise the entry will be deleted.
11	If desired, click the **RESET** button to clear the page.	
12	If desired, click the **PREVIOUS STEP** button to return to **Step II: Filing Information**. Otherwise, proceed to *Step 13*.	The organization may also click on the tabs at the top of the page to go to the various steps.
13	Click the **PROCEED TO NEXT STEP** button to proceed to **Step IV: Itemized Expenditures**.	The organization may also click on the tabs at the top of the page to go to the various steps.

Step #	Step Description	Notes
14	If desired, click the **SAVE** button to save the document	The user may choose to save their work at any time.
15	If desired, click the **SAVE FOR LATER** button to save and exit the form.	By pressing this button the user will be routed back to the **Saved Forms** page. See Section 11.

8.3.7 Step IV: Itemized Expenditures



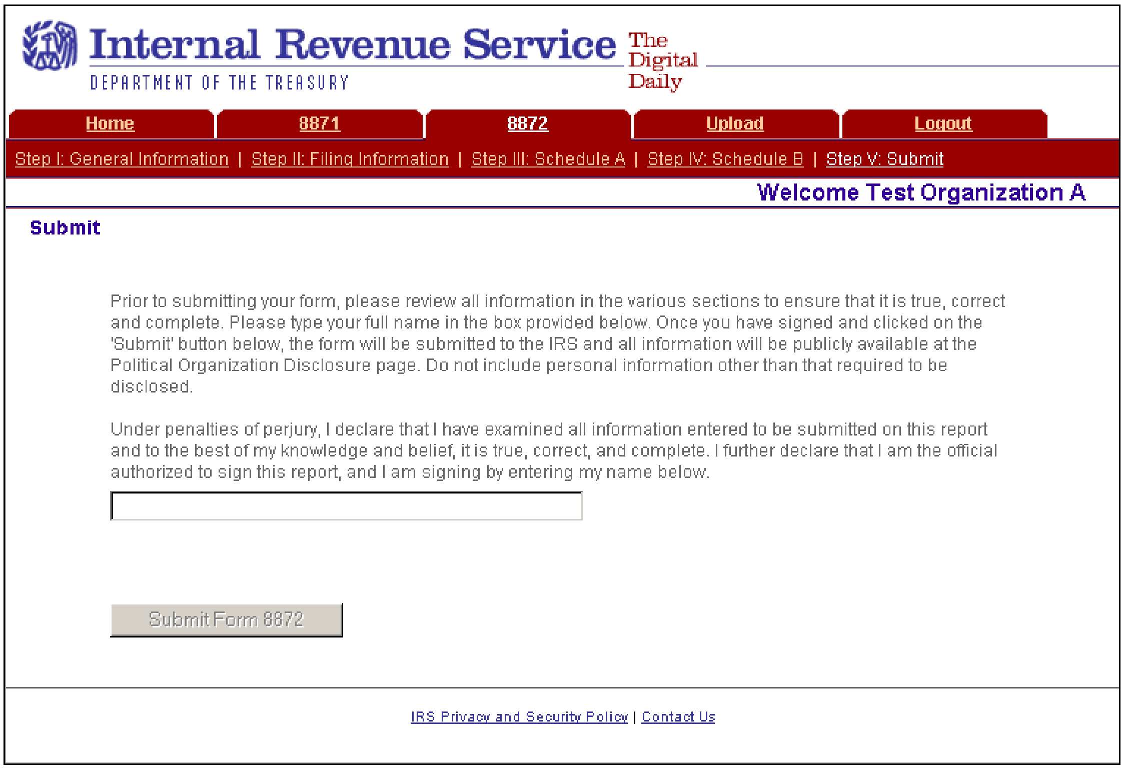
8.3.8 Step IV Procedure

Step #	Step Description	Notes
Form 8872 Page **Step IV: Itemized Expenditures**		
1	If applicable, click the **NO REPORTABLE EXPENDITURES WERE MADE DURING THIS PERIOD** box and proceed to *Step 16*, otherwise proceed to *Step 2*.	See Appendix A for more information.
2	Enter the name of the recipient in the **RECIPIENT'S NAME** field.	
3	Complete the **NAME OF RECIPIENT'S EMPLOYER** field.	If the recipient is an individual, enter the name of the organization or person by whom the recipient is employed. If the individual is self-employed, enter "Self-employed." If the recipient is not an individual, enter "N/A."
4	Complete the **RECIPIENT'S OCCUPATION** field.	If the recipient is an individual, enter the principal job title or position of that recipient. If the recipient is not an individual, enter "N/A."
5	Complete the following address fields for the recipient: • **RECIPIENT'S ADDRESS** • **CITY OR TOWN** • **STATE** • **ZIP CODE** Or, if applicable, click the **ADDRESS SAME AS ORGANIZATION'S MAILING ADDRESS** box.	Enter the recipient's address. If the address is the same as the organization's mailing address, check the box and proceed to the next step. The address field contains two lines. The second address field is optional. The 4-digit zip code extension field is optional.
6	Complete the **AMOUNT OF EXPENDITURE** field.	Report each separate expenditure made to any person during the calendar year that was not reported in a prior reporting period.

Step #	Step Description	Notes
7	Complete the **DATE OF EXPENDITURE** field.	The date must be entered in the following format: MM/DD/YYYY.
8	Complete the **PURPOSE OF EXPENDITURE** field.	Describe the reason for making the expenditure. Maximum of 512 characters.
9	Click the **ADD EXPENDITURE** button.	Information entered in these fields will not be submitted to the form unless added by clicking this button.
10	Repeat *Steps 2-9* until all expenditures made during the reporting period are added.	Follow these steps to add each expenditure separately. As each expenditure is entered, it will appear in a listing at the bottom of the page. If more than 10 contributions are entered, the listing will be broken up into groups of 10. The user may review the entries and either modify or delete any expenditure entry. If the user clicks on Modify for any expenditure, they must click the **ADD EXPENDITURE** button; otherwise the entry will be deleted.
11	If desired, click the **RESET** button to clear the page.	
12	If desired, click the **PREVIOUS STEP** button to return to **Step III: Schedule A Itemized Contributions**. Otherwise, proceed to *Step 13*.	The organization may also click on the tabs at the top of the page to go to the various steps.
13	Click the **PROCEED to NEXT STEP** button to proceed to **Step V: Submit**.	The organization may also click on the tabs at the top of the page to go to the various steps.
14	If desired, click the **SAVE** button to save the document.	The user may choose to save their work at any time.

Step #	Step Description	Notes
15	If desired, click the **SAVE FOR LATER** button to save and exit the form.	By pressing this button the user will be routed back to the **Saved Forms** page. See Section 11.

8.3.9 **Step V: Submit**



8.3.10 **Step V Procedure**

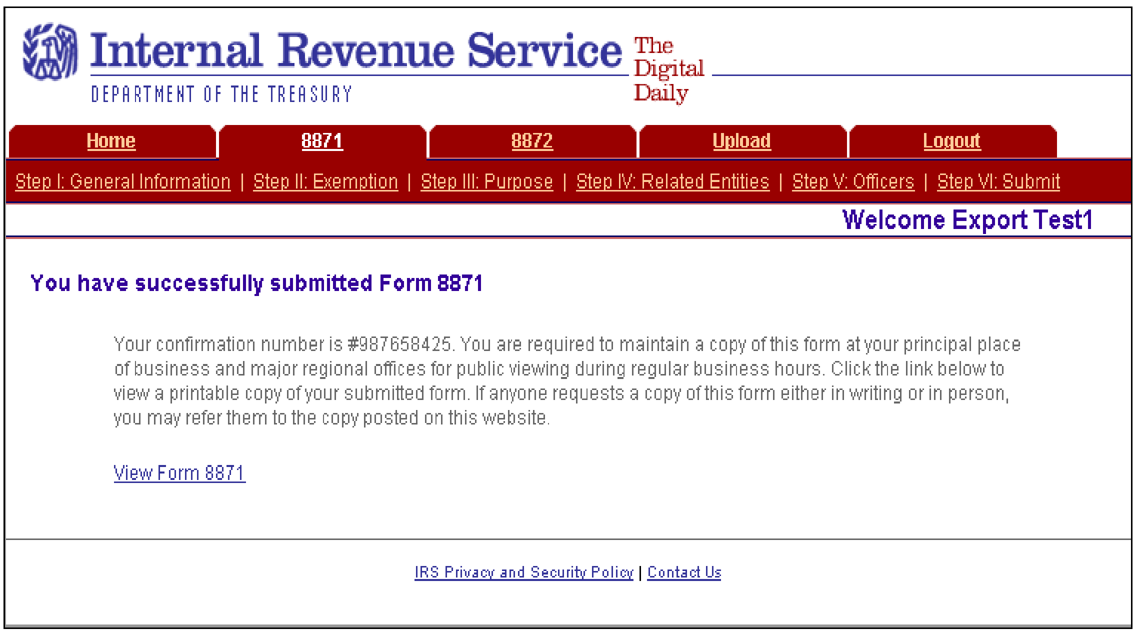
Step #	Step Description	Notes
Form 8872 Page **Step V: Submit**		
1	Enter your complete name in **SIGNATURE** field.	After reading the second paragraph, enter your name in the signature field as if you were signing the form. The user can review the information they have entered into the form by clicking on the Step I-IV links across the top of the page.
2	Click the **SUBMIT FORM 8872** button to submit the form to the IRS.	Upon submission the user will be routed to the **Confirmation Page.** See Section 9.

9.0 Confirmation Page

9.1 Purpose of the Confirmation Page

The purpose of the Confirmation page is to inform the user that their Form 8871 or Form 8872 was successfully submitted and to provide them with a confirmation number. The Confirmation page also provides instructions for the user on printing and maintaining a copy of the form for public disclosure.

9.2 Confirmation Page Display



9.3 Procedure

Step #	Step Description	Notes
Confirmation Page		
1	If submitting a Form 8871, click on the **VIEW FORM 8871** button to view and print the submitted form. Or, if submitting a Form 8872, click the **VIEW FORM 8872** button to view and print the submitted form.	The organization is required to maintain a copy of these forms at its principal place of business so the public may view it during regular business hours. If any changes need to be made to the form, an amended form must be submitted.

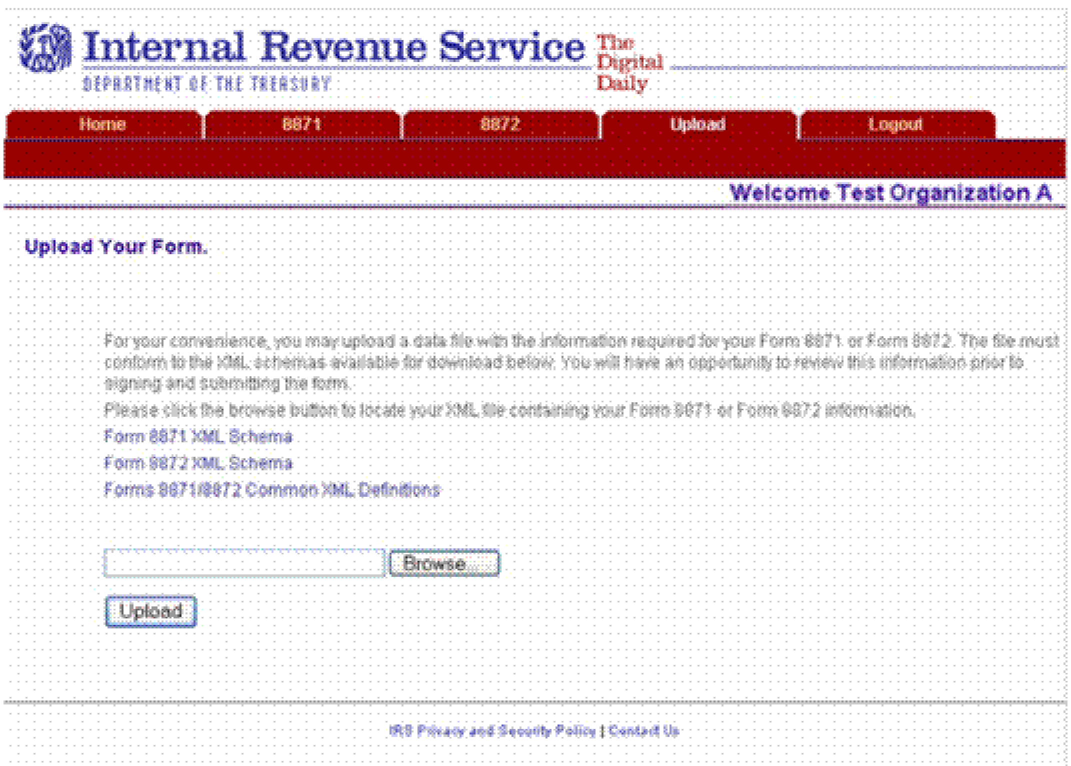
Step #	Step Description	Notes
2	Click on the **Logout** tab to logout of the application or click on one of the other tabs to continue in the **Filing Center**.	

10.0 Upload Page

10.1 Purpose of the Upload Page

This page is used to upload data files of the information needed to complete Form 8871 and Form 8872. These data files were created by the user's financial software conforming to the XML schemas published on the IRS website. The data in the uploaded files must meet validation requirements for the online versions of Form 8871 and Form 8872. Once the data files have been uploaded, the user will be able to review the information in the form prior to submission. Uploads are subject to the same validation requirements as the Form 8871 and Form 8872.

10.2 Upload Page Display



10.3 Procedure

Step #	Step Description	Notes
Upload Page		
1	Select from the following options: • Click on Form 8871 XML Schema to download the information required to create a file to upload Form 8871. Then proceed to *Step 2*. • Click on Form 8872 XML Schema to download the information required to create a file to upload Form 8872. Then proceed to *Step 2*. • Click on Forms 8871/8872 Common XML Definitions to download the required definitions for these forms, then proceed to *Step 3*. • If you have already created the necessary file, proceed to *Step 5*.	The links provide information on the requirements for the data file. The user's financial software may already create a file that conforms to these requirements.
2	Using the schema information presented, create a Form 8871 or Form 8872 file to be uploaded. Proceed to *Step 4*.	
3	Using the definitions presented, create a Form 8871 or Form 8872 file to be uploaded. Proceed to *Step 4*.	
4	Save the file created to your desktop.	
5	Click on the **BROWSE** button to locate the XML file on your desktop.	

Step #	Step Description	Notes
6	Click the **UPLOAD** button.	The system will check the uploaded file to confirm that it conforms to the XML schema requirements. If it does not, the user will not be able to upload information using that file and must either correct the file or manually enter the information. If the file conforms to the XML schema requirements, the information will be automatically entered into the web application (For Form 8871, see Section 7 and for Form 8872, see Section 8) and checked using the same checks as when information is manually entered. If there are any errors, the user will receive the appropriate error messages and be taken to the first page on which there are errors. The user will then have the opportunity to correct those errors prior to submitting the form. If there are no errors, the user will be automatically taken to the submit page (See Section 7 for the Form 8871 and Section 8 for the Form 8872). The user will have the opportunity to review the uploaded information before submitting the form.

11.0 Saved Forms Page

11.1 Purpose of the Saved Forms Page

The Saved Forms Page displays all electronic forms that a user saved while entering information but did not complete and submit to the IRS. Forms displayed on this page can be modified and re-saved, modified and submitted, or deleted.

11.2 Saved Forms Page Display

11.3 Procedure

Step #	Step Description	Notes
Saved Forms Page		
1	Click on Modify to continue to enter information to the form.	The user will be routed to the saved form. The user can modify the form and then re-save or submit it.

Step #	Step Description	Notes
2	Click on Delete to delete the form.	The user will be routed to the **Delete Confirmation** page and then to the **Filing Center** page.

12.0 Submitted Forms Page

12.1 Purpose of the Submitted Forms Page

The Submitted Forms Page displays all electronic forms that an organization has submitted to the IRS. Forms displayed on this page can be viewed and printed or used as the basis for filing an amended form.

12.2 Submitted Forms Page Display

Internal Revenue Service
DEPARTMENT OF THE TREASURY
The Digital Daily

Home | 8871 | 8872 | Upload | Logout

File New 8871 | File New 8872 | Saved Forms | Submitted Forms

Welcome Export Test1

Submitted forms

Submitted forms are publicly viewable through the Political Organization Disclosure page. You may view and print these submitted forms. If you wish to file an amended form, you may use a previously submitted form for that period as your starting point.

3 items found, displaying 1 to 3

Form Description	Submitted Date		
Mid Year Report - 8872	05/19/2003 10:41:23 AM	Amend	View
Mid Year Report - 8872	05/19/2003 01:11:58 PM	Amend	View
8871	05/14/2003 07:24:29 PM	Amend	View

IRS Privacy and Security Policy

12.3 Procedure

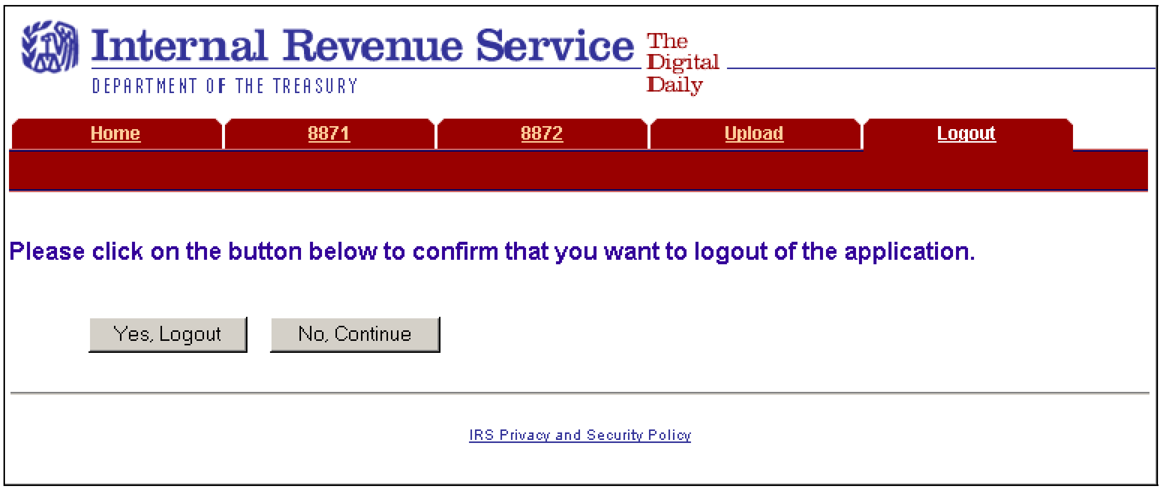
Step #	Step Description	Notes
Submitted Forms Page		
1	Click on Amend to file an amended form.	The user will be routed to **Step I** of the requested form. The fields on the input screen will be automatically entered with the data from the submitted form. The user can then make any necessary changes and submit the amended form.
2	Click on View to view or print the form.	The form will be displayed in PDF format. Once the form is displayed, the user may print the form for his records.

13.0 Logout Page

13.1 Purpose of the Logout Page

The Logout page allows the user to confirm that they wish to logout of the Political Organization Filing Center. If the user confirms, the user will be routed to the Political Organization Filing and Disclosure Landing Page. Otherwise, the user will be returned to the organization's Filing Center.

13.2 Logout Page Display



13.3 Procedure

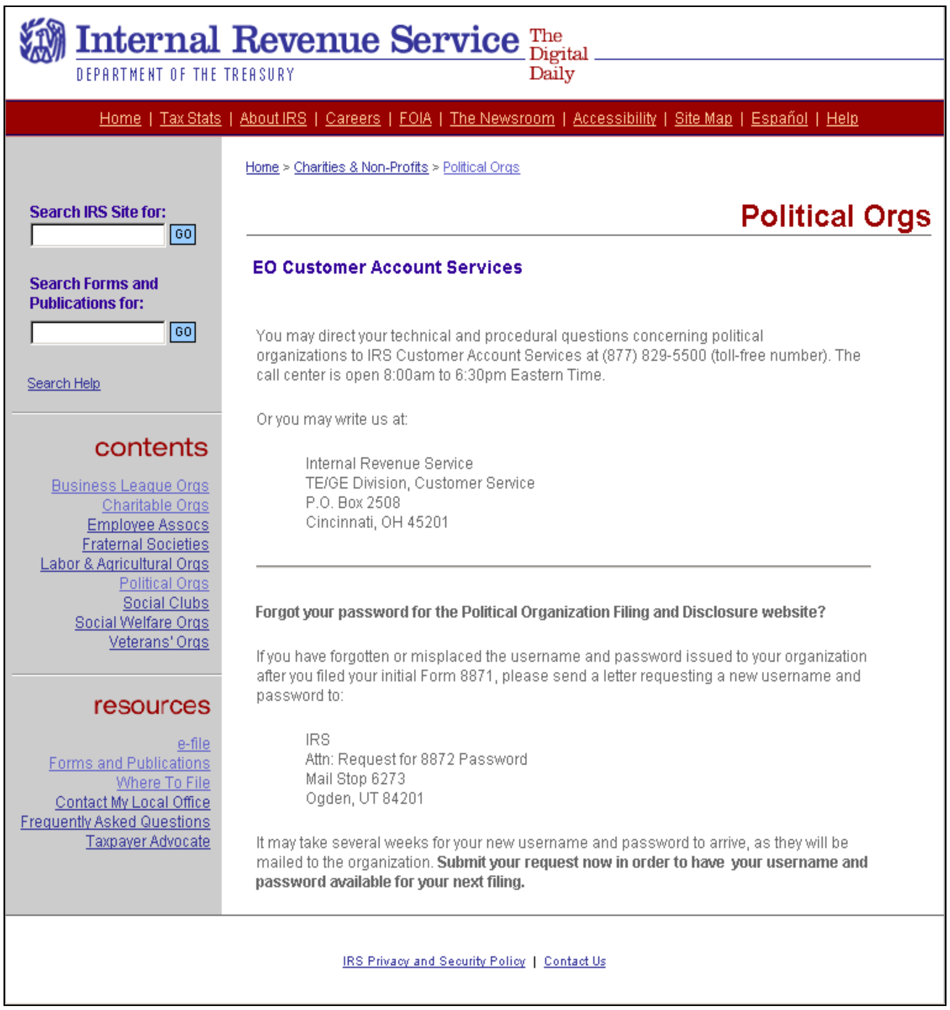
Step #	Step Description	Notes
Logout Page		
1	Click on one of the following buttons: • **YES, LOGOUT** • **NO, CONTINUE**	If the user chooses to logout, they will be routed to the **Political Organization Filing and Disclosure Landing Page** (See Section 2). If the user chooses not to logout, they will be routed back to the **Political Organization Filing Center** page (See Section 6), where they can continue to file.

14.0 Exempt Organization Customer Account Services Page

14.1 Purpose of the Exempt Organization Customer Account Services Page

The EO Customer Account Services page provides phone and address information for individuals to direct technical and procedural questions concerning charities and other non-profit organizations. The page also provides users with information on how to request a new password.

14.2 Exempt Organization Customer Account Services Page Display



14.3 Procedure

Step #	Step Description	Notes
Contact Exempt Organization Customer Account Service Page		
1	Read the information provided on the page and contact the IRS by phone or by mail.	The page provides contact information for both general exempt organization questions and for requesting a new password for the POFD website.

15.0 Appendix A

Glossary of Field Terms

A

Aggregate Year-to-Date Contributions
Enter the total amount of contributions accepted from the contributor during this calendar year as of the end of this reporting period.

C

Contact Person
Enter the name and address of the person whom the public may contact for more information about the organization.

Custodian of Records
Enter the name and address of the person in possession of the organization's books and records.

D

Date of Material Change

- For an initial notice, the date of material change is not required unless the organization is filing its initial notice because it no longer qualifies for an exception to the Form 8871 filing requirements (such as reasonably anticipating it will always have annual gross receipts of less than $25,000). In that case, enter the date the organization no longer qualified for the exception.
- For an amended return, enter the date of the material change being reported.
- For a final return, enter the date the organization terminated.

E

Election Authority Identification Number
If the organization has not been assigned any identification number by any election authority, check the "The organization has no EAIN" checkbox. Otherwise, provide each identification number assigned and identify the state in which the election authority is located. For a federal identification number, enter "Federal" for the state.

Election Year
An election year is any year in which a regularly scheduled general election for federal office is held (i.e., any even-numbered year).

Employer Identification Number (EIN)
Enter the correct EIN in the space provided. If the organization does not have an EIN, it must apply for one on Form SS-4, *Application for Employer Identification Number*. For more information about obtaining an EIN, including how to apply online, see Employer Id Numbers (EIN).

When electronically filing an amended or final Form 8871 or a Form 8872, the organization's EIN will be entered by the application and may not be changed.

Exemption from Form 990
A political organization that is a caucus or association of state or local officials is exempt from filing Form 990. If you are claiming this exemption for the organization, you must check the "Yes" box. If not, check the "No" box.

H

Highly Compensated Employees
Highly compensated employees are the five employees (other than officers and directors) who are expected to have the highest annual compensation over $50,000. Compensation includes both cash and non-cash amounts, whether paid currently or deferred.

I

Initial, Amended, or Final for Form 8871

- Check the ''Initial" box if this is the first Form 8871 filed by the organization.
- Check the ''Amended" box if the organization is reporting a material change to information provided on previously submitted Forms 8871
- Check the ''Final" box if the organization is terminating.

Initial, Amended, Address Change or Final for Form 8872

- Check the ''Initial" box if this is the first Form 8872 filed by the organization for this period.
- Check the ''Change of Address'' box if the organization changed its address since it last filed Form 8871, Form 8872, Form 990 (or 990-EZ), or Form 1120-POL.
- Check the ''Amended" box if the organization is filing this report to amend a report it already filed.
- Check the ''Final" box if the organization will not be required to file Form 8872 in the future.

N

Name of Contributor's Employer

If the contributor is an individual, enter the name of the organization or person by whom the contributor is employed (and not the name of his or her supervisor). If the individual is self-employed, enter ''Self-employed.'' If the contributor is not an individual, enter "N/A".

Name of Recipient's Employer

If the recipient is an individual, enter the name of the organization or person by whom the recipient is employed (and not the name of his or her supervisor). If the individual is self-employed, enter ''Self-employed.'' If the contributor is not an individual, enter "N/A".

Non-Disclosed Contributions

As the last entry on Schedule A, list the aggregate amount of contributions that are required to be reported on this schedule for which the organization does not disclose all of the information required under § 527(j). Enter "Withheld" as the contributor's name. Enter the organization's address, the date of the report, and "N/A" for occupation and employer. This amount is subject to the penalty for the failure to provide all the information required.

Non-Disclosed Expenditures

As the last entry on Schedule B, list the aggregate amount of expenditures that are required to be reported on this schedule for which the organization does not disclose all of the information required under § 527(j). Enter "Withheld" as the recipient's name. Enter the organization's address, the date of the report, and "N/A" for occupation and employer. This amount is subject to the penalty for the failure to provide all the information required.

Non-Election Year

A non-election year is any odd numbered year (i.e., 2003).

O

Officers, Directors and Highly Compensated Employees

Enter the name, title, and address of all of the organization's officers, members of the board of directors, and highly compensated employees.

Highly compensated employees are the five employees (other than officers and directors) who are expected to have the highest annual compensation over $50,000. Compensation includes both cash and non-cash amounts, whether paid currently or deferred.

If there is more than one individual required to be listed, use the form to enter each officer's information, following each entry by clicking the "Add Officer" button until all names are entered, then click the "Proceed to Next Step" button.

Q

Qualified State or Local Political Organizations

Qualified state or local political organizations (defined below) are exempt from filing Form 8872. If you are claiming this exemption for the organization, you must check the "Yes" box and enter the state where the organization files its reports. If not, check the "No" box.

A qualified state or local political organization is a political organization that meets the following requirements:

- The organization's exempt functions are solely for the purpose of influencing or attempting to influence the selection, nomination, election, or appointment of any individual to any state or local public office or office in a state or local political organization.
- The organization is subject to state law that requires it to report information similar to that required on Form 8872.
- The organization files the required reports with the state.
- The state makes such reports public and the organization makes them open to public inspection in the same manner that organizations must make Form 8872 available for public inspection.
- No federal candidate or office holder controls or materially participates in the direction of the organization, solicits contributions to the organization, or directs any of the organization's disbursements.

For additional information, see § 527(e)(5) and Revenue Ruling 2003-49, 2003-20 I.R.B. 903 (May 19, 2003).

R

Related Entities

List the name, relationship, and address of all related entities. An entity is a related entity if either 1 or 2 below applies:

1. The organization and that entity have (a) significant common purposes and substantial common membership or (b) substantial common direction or control (either directly or indirectly).
2. Either the organization or the entity owns (directly or through one or more entities) at least a 50% interest in the capital or profits of the other. For this purpose, all entities defined as related entities under 1 above must be treated as a single entity.

If 1 applies, choose ''connected'' under relationship. If 2 applies, choose ''affiliated'' under relationship.

If there is more than one related entity, use the form to enter each entity's information, following each entry by clicking the "Add Entity" button until all related entities are entered, then click the "Proceed to Next Step" button.

If there are no related entities, check the No Related Entities box and use the "Proceed to Next Step" button.

Report Period
For a Form 8872, enter the beginning and ending date for the period to which this report relates. If the organization filed a prior report for this calendar year, the beginning date must be the first day following the ending date shown on the prior report.

S

Schedule A — Itemized Contributions
The organization must list on Schedule A each contributor from whom it accepted contributions during the calendar year if:

- The aggregate amount of the contributions accepted from that person during the calendar year as of the end of this reporting period was at least $200 and
- Any of those contributions were accepted during this reporting period.

Treat contributions as accepted if the contributor has contracted or is otherwise obligated to make the contribution.

- **Name of Contributor's Employer**: If the contributor is an individual, enter the name of the organization or person by whom the contributor is employed (and not the name of his or her supervisor). If the individual is self-employed, enter ''Self-employed.'' If the contributor is not an individual, enter "N/A".
- **Contributor's Occupation**: If the contributor is an individual, enter the principal job title or position of that contributor. If the contributor is not an individual, enter "N/A".
- **Aggregate Year-to-Date Contributions**: Enter the total amount of contributions accepted from the contributor during this calendar year as of the end of this reporting period.
- **Amount of Contribution**: If a contributor made more than one contribution in a reporting period, report each contribution separately by entering the amount of the contribution and then clicking on the "Add Contribution" button.

Non-Disclosed Amounts: As the last entry on Schedule A, list the aggregate amount of contributions that are required to be reported on this schedule for which the organization does not disclose all of the information required under § 527(j). Enter "Withheld" as the contributor's name. Enter the organization's address, the date of the report, and "N/A" for occupation and employer. This amount is subject to the penalty for the failure to provide all the information required.

Enter the above information for each contributor from whom the organization accepted contributions and click on the "Add Contribution" button. Once all contributions have been added, click the "Proceed to next Step" button.

Schedule B — Itemized Expenditures

The organization must list on Schedule B each recipient to whom it made expenditures during the calendar year if:

- The aggregate amount of expenditures made to that person during the calendar year as of the end of this reporting period was at least $500 and
- Any of those expenditures were made during this reporting period.

Treat expenditures as made if the organization has contracted or is otherwise obligated to make the expenditure.

Do not include any independent expenditures required to be reported to the Federal Election Commission. An independent expenditure means an expenditure by a person for a communication expressly advocating the election or defeat of a clearly identified candidate for federal office that is not made with the cooperation or prior consent of, in consultation with, or at the request or suggestion of, a candidate for federal office or agent or authorized committee of a candidate for federal office.

- **Name of Recipient's Employer**: If the recipient is an individual, enter the name of the organization or person by whom the recipient is employed (and not the name of his or her supervisor). If the individual is self-employed, enter ''Self-employed.'' If the recipient is not an individual, enter "N/A".
- **Recipient's Occupation**: If the recipient is an individual, enter the principal job title or position of that recipient. If the recipient is not an individual, enter "N/A".
- **Amount of Expenditure**: Report each separate expenditure made to any person during the calendar year that was not reported in a prior reporting period.
- **Purpose of Expenditure**: Describe the purpose of each separate expenditure.

Non-Disclosed Amounts: As the last entry on Schedule B, list the aggregate amount of expenditures that are required to be reported on this schedule for which the organization does not disclose all of the information required under § 527(j). Enter "Withheld" as the recipient's name and as the purpose. Enter the organization's address, the date of the report, and "N/A" for occupation and employer. This amount is subject to the penalty for the failure to provide all the information required.

T

Type of Report

Check only one box. An organization may choose to file Form 8872 on a monthly basis or on a quarterly/semi-annual basis, but it must file on the same basis for the entire calendar year.

- **Quarterly/Semi-annual Report**: For **Quarterly** reports (in even-numbered years), file the first report for the first quarter of the calendar year in which the organization accepts a contribution or makes an expenditure. In addition, the organization may have to file a pre-election report, a post-general election report, or both. For **Semi-annual** reports (in odd-numbered years), the organization must file a mid-year report and a year-end report. **Monthly Report**: If the organization is filing on a monthly basis, enter the month for which this report is being filed. File the first report for the first month of the calendar year in which the organization accepts a contribution or makes expenditure. This report must reflect all reportable contributions accepted and expenditures made during the month for which the report is being filed. During a year in which a regularly scheduled general election is held, do not check this box to report October, November, or December activity. Instead, file a pre-election report, post-general election report, and a year-end report.
- **Pre-election Report**: For organizations that choose to file quarterly, this report must be filed before any election for which the organization made a contribution or expenditure with respect to a candidate for federal office. For organizations that choose to file monthly, this report must be filed in lieu of the October monthly report in even-numbered years. This report must reflect all reportable contributions accepted and expenditures made through the 20th day before the election. If the organization is filing a pre-election report also indicate the type of election (primary, general, convention, special, or run-off), the date of the election, and the state in which the election was held.
- **Post-general Election Report**: This report must reflect all reportable contributions accepted and expenditure made through the 20th day after the general election. If the organization is filing a post-general election report, indicate the date of the election and the state in which the election was held.

An election year is any year in which a regularly scheduled general election for federal office is held (i.e., any even-numbered year). A non-election year is therefore any odd-numbered year.