

TEXAS ETHICS COMMISSION

**CANDIDATE / OFFICEHOLDER DAILY
PRE-ELECTION REPORT**

FORM DAILY-C COH – INSTRUCTION GUIDE

To Report Contributions Accepted after January 1, 2026



Revised January 1, 2026

Texas Ethics Commission, P.O. Box 12070, Austin, Texas 78711

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Promoting Public Confidence in Government

FORM DAILY-C COH – INSTRUCTION GUIDE

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These instructions are for candidates and officeholders using the CANDIDATE/OFFICEHOLDER DAILY PRE-ELECTION REPORT (FORM DAILY-C COH), for political contributions that are accepted on or after January 1, 2026. To report a contribution accepted before January 1, 2026, you must use the instructions applicable before that time, which are available at <https://www.ethics.state.tx.us/forms/COHindex.php>.

FORM DAILY-C COH includes a Cover Sheet and Schedules A1, A2, B, and T. All filers must submit the cover sheet, but only the schedules on which there is information to report need to be included.

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GENERAL INSTRUCTIONS

IMPORTANT UPDATES

As directed by section 571.064 of the Texas Government Code, the Commission is required to annually adjust certain reporting thresholds upward to the nearest multiple of \$10 in accordance with the percentage increase for the previous year in the Consumer Price Index for Urban Consumers published by the Bureau of Labor Statistics of the United States Department of Labor.

These changes will be made effective January 1st of each calendar year; the affected numbers and corresponding new thresholds are located in 1 T.A.C. §18.31, which can be found here: <https://www.ethics.state.tx.us/rules/>. The higher itemization thresholds will be reflected on the paper forms and in these instructions, as applicable.

Please verify that you are using the correct thresholds and forms that apply to your filing. For example, if you are filing a campaign finance report or lobby activities report that is due in January of 2025, you must use the forms and instructions that are applicable to the period ending December 31, 2024.

ELECTRONIC FILING

All persons filing campaign finance reports with the Commission are required to file those reports electronically unless the person is eligible to claim an exemption. Please check the Commission's website at <http://www.ethics.state.tx.us> for more detailed information about electronic filing.

FILLING OUT THE FORMS

All reports filed on paper must be either handwritten in ink or typewritten. If you complete the report by hand, please print everything other than your signature.

Always file the cover sheet of the campaign finance report form. You need to file only those schedules on which you have information to report.

A special pre-election report that is exempt from the electronic filing requirement is not required to be on a form prescribed by the Commission; it may be on regular stationery.

You must keep an exact copy of each report filed and all records necessary to complete the report for at least two (2) years after the deadline for filing the report.

If you have questions, contact our legal department at helpline@ethics.state.tx.us.

TEXAS ETHICS COMMISSION GUIDES

The Commission publishes a Campaign Finance Guide for each type of filer. These guides are designed to explain your responsibilities as a filer. The Commission encourages you to read the appropriate guide *before* you begin accepting political contributions or making or authorizing political expenditures.

PHOTOCOPIES OF FORMS

You may use photocopies of Commission forms. For example, if the space provided on Schedule A1 is insufficient, you may make copies of a blank Schedule A1 form and attach more pages as needed.

FILING DATE

A special pre-election report filed electronically must be received by the Commission no later than midnight of the first business day after the contribution is accepted or the direct campaign expenditure is made. A special pre-election report that is filed on paper must be received by the Commission no later than 5 p.m. of the first business day after the contribution is accepted or the direct campaign expenditure is made.

CANDIDATE/OFFICEHOLDER DAILY PRE-ELECTION REPORT

These instructions are for candidates using the CANDIDATE/OFFICEHOLDER DAILY PRE-ELECTION REPORT (Form DAILY-C COH). A complete report includes the Cover Sheet, and any of the following schedules on which there is information to report: A1, A2, B, and T.

GENERAL INFORMATION

Candidates for statewide office, district office filled by voters of more than one county, judicial district office filled by voters of only one county, State Board of Education, state senator, or state representative must use Form DAILY-C COH to disclose accepting political contributions from a person that in the aggregate exceed \$2,290 during the reporting period beginning the ninth day before election day and ending at 12 noon on the day before election day.

Contributions disclosed on this report must be disclosed again on the candidate's next required report.

DUTIES OF CANDIDATE OR OFFICEHOLDER

As a candidate or officeholder, you alone, not the campaign treasurer, are responsible for filing this form. Failing to file a report on time or filing an incomplete report may subject you to criminal or civil penalties.

DUTIES OF CAMPAIGN TREASURER

State law does not impose any reporting or record-keeping obligations on a candidate's campaign treasurer.

WHERE TO FILE

A candidate for statewide office, district office filled by voters of more than one county, judicial district office filled by voters of only one county, State Board of Education, state senator, or state representative must file this form with the Commission.

For more information, see the Campaign Finance Guide for Candidates and Officeholders Who File with the Texas Ethics Commission.

COMPLETING THE COVER SHEET

Each numbered item in these instructions corresponds to the same numbered item on the form.

- 1. FILER ID:** The Commission assigned to you a filer identification number. You should have received a letter informing you of your Filer ID. Enter this number wherever you see “Filer ID.”
- 2. TOTAL PAGES FILED:** After you have completed the form, count the total number of pages of this form and any attached schedules. Enter that number where indicated on the top line of page 1 only. Each side of a two-sided form counts as one page.
- 3. FILER NAME:** Enter the candidate’s full name. Your entry here should be the same as on the candidate’s campaign treasurer appointment.
- 4. CAMPAIGN TREASURER NAME:** Enter the full name of the candidate’s campaign treasurer.
- 5. CAMPAIGN TREASURER MAILING ADDRESS:** Enter the complete mailing address of the candidate’s campaign treasurer.

SCHEDULE A1: MONETARY POLITICAL CONTRIBUTIONS

These instructions are for candidates using the CANDIDATE/OFFICEHOLDER DAILY PRE-ELECTION REPORT (Form DAILY-C COH).

Use this schedule to disclose information about incoming monetary political contributions accepted from a person that in the aggregate exceed \$2,290 during the reporting period.

Do not enter on this schedule information on non-monetary (in-kind) contributions, pledges, loans, or guarantees of loans. Once you actually receive pledged money, it must be reported on Schedule A1. (Report non-monetary, in-kind contributions on Schedule A2; report pledges on Schedule B; report loans and guarantees of loans on Schedule E.)

Itemization: You must enter contributions that exceed \$2,290 from one person during the reporting period. If you accepted two or more contributions from the same person, the total of which exceeds \$2,290, enter each contribution separately.

Contributions disclosed on this report must be disclosed again on your next required report.

Each numbered item in these instructions corresponds to the same numbered item on the form.

- 1. TOTAL PAGES SCHEDULE A1:** After you have completed Schedule A1, count the total number of pages. Each side of a two-sided form counts as one page.
- 2. FILER NAME:** Enter your full name.
- 3. FILER ID:** See instructions for Cover Sheet, page 1, section 1.
- 4. DATE:** Enter the date you *accepted* the contribution.

Accepting a contribution is different from *receiving* a contribution. You accept a contribution when the determination is made to accept it rather than reject it. This may or may not be the same day that you receive the contribution.

Failure to make a determination about acceptance or refusal: If you fail to make a determination to accept or refuse a contribution by the end of the reporting period, the contribution is considered to have been accepted.

Returning refused contributions: If you receive a political contribution but do not accept it, you must return the contribution not later than the 30th day after the end of the reporting period in which the contribution was received. If you fail to do so, the contribution is considered to have been accepted.

- 5. FULL NAME OF CONTRIBUTOR:** Enter the full name of the contributor. If the contributor is an individual, enter the full name, first, last, and suffix (Jr., III, etc.) if applicable (title is optional). If the contributor is an entity, enter the full name of the entity.

“Out-of-State PAC” box: For Daily Reports, you are not required to disclose this information for a contributor that is an out-of-state political committee, however, you will be required to do so when that same contribution is disclosed

again on the next required report. For this reason, you may choose to enter the information now. Otherwise, you may leave this section blank.

Check the box only if the contributor is an out-of-state political committee. If the contributor is an out-of-state political committee from which the committee accepted more than \$1,140 in the reporting period, (including pledges or loans from sources other than financial institutions that have been in business for more than a year) you may include one of the following with your report:

- a copy of the out-of-state PAC’s statement of organization filed as required by law with the Federal Election Commission (FEC) and certified by an officer of the out-of-state PAC; or
- a written statement, certified by an officer of the out-of-state PAC, listing the full name and address of each person who contributed more than \$230 to the out-of-state PAC during the 12 months immediately preceding the contribution.

If the contributor is an out-of-state political committee from which the committee accepted \$1,140 or less (including pledges) during the reporting period, you may include one of the following with your report:

- a copy of the out-of-state political committee’s statement of organization filed as required by law with the FEC and certified by an officer of the out-of-state committee.
- a document listing the committee’s name, address and phone number; the name of the person appointing the committee’s campaign treasurer; and the name, address and phone number of the committee’s campaign treasurer.

“ID #” Line (Electronic Filing Only): If you are filing your report electronically, you may enter in this field the out-of-state committee's FEC identification number. If you do not have an FEC # for the out-of-state PAC or are not filing electronically with the Commission, you may provide other documentation as explained above.

Note: See the *Campaign Finance Guide* for detailed information on accepting and reporting contributions from out-of-state political committees.

- 6. CONTRIBUTOR ADDRESS:** Enter the complete address of the contributor.
- 7. AMOUNT OF CONTRIBUTION:** Enter the amount of the contribution.
- 8. PRINCIPAL OCCUPATION/JOB TITLE:** For Daily Reports, you are not required to disclose the contributor’s principal occupation. However, you will be required to do so when that same contribution is disclosed again on the next required report. For this reason, you may choose to disclose this information now.
- 9. EMPLOYER:** For Daily Reports, you are not required to disclose the contributor’s employer. However, you will be required to do so when that same contribution is disclosed

again on the next required report. For this reason, you may choose to disclose this information now.

SCHEDULE A2: NON-MONETARY (IN-KIND) POLITICAL CONTRIBUTIONS

These instructions are for candidates and officeholders using the CANDIDATE/OFFICEHOLDER DAILY PRE-ELECTION REPORT (Form DAILY-C COH).

Use this schedule to disclose information about incoming non-monetary (in-kind) political contributions accepted from a person that in the aggregate exceed \$2,290 during the reporting period. You are not required to include contributions of an individual's personal services or travel if the individual receives no compensation from any source for the services.

Do not enter on this schedule information on monetary contributions, pledges, loans, or guarantees of loans. Once you actually receive pledged money, it must be reported on Schedule A1. (Report monetary contributions on Schedule A1; report pledges on Schedule B; report loans and guarantees of loans on Schedule E.)

Itemization: You must enter contributions that exceed \$2,290 from one person during the reporting period. If you accepted two or more contributions from the same person, the total of which exceeds \$2,290, enter each contribution separately.

Contributions disclosed on this report must be disclosed again on your next required report.

Each numbered item in these instructions corresponds to the same numbered item on the form.

- 1. TOTAL PAGES SCHEDULE A2:** After you have completed Schedule A2, count the total number of pages. Each side of a two-sided form counts as one page.
- 2. FILER NAME:** Enter your full name.
- 3. FILER ID:** See instructions for Cover Sheet, page 1, section 1.
- 4. TOTAL OF UNITEMIZED IN-KIND POLITICAL CONTRIBUTIONS:** Do not complete this section. All contributions that meet the thresholds for daily reporting must be itemized.
- 5. DATE:** See instructions for Schedule A1, section 4.
- 6. FULL NAME OF CONTRIBUTOR:** See instructions for Schedule A1, section 5.
- 7. CONTRIBUTOR ADDRESS:** Enter the complete address of the contributor.
- 8. AMOUNT OF CONTRIBUTION:** Enter the fair market value of an in-kind contribution.
- 9. IN-KIND CONTRIBUTION DESCRIPTION:** Enter a description of the contribution. The description should be sufficiently detailed to allow a person reviewing the committee's report to understand what was contributed.

“Travel Outside of Texas” box: Please check the box to indicate that the in-kind contribution was for out-of-state travel. The description of an in-kind

contribution for travel outside of the state of Texas must include detailed information. Please report this information on Schedule T.

10. PRINCIPAL OCCUPATION/JOB TITLE: For Daily Reports, you are not required to disclose the contributor’s principal occupation. However, you will be required to do so when that same contribution is disclosed again on the next required report. For this reason, you may choose to disclose this information now.

11. EMPLOYER: For Daily Reports, you are not required to disclose the contributor’s employer. However, you will be required to do so when that same contribution is disclosed again on the next required report. For this reason, you may choose to disclose this information now.

Sections 12-16 pertain to judicial candidates and officeholders only. Do not complete these sections if you are a non-judicial candidate or officeholder.

12. CONTRIBUTOR’S PRINCIPAL OCCUPATION: For Daily Reports, you are not required to disclose the contributor’s principal occupation. However, you will be required to do so when that same contribution is disclosed again on the next required report. For this reason, you may choose to disclose this information now.

13. CONTRIBUTOR’S JOB TITLE: For Daily Reports, you are not required to disclose the contributor’s job title. However, you will be required to do so when that same contribution is disclosed again on the next required report. For this reason, you may choose to disclose this information now.

14. CONTRIBUTOR’S EMPLOYER/LAW FIRM: For Daily Reports, you are not required to disclose the name of the contributor’s employer or, if the contributor is a “member” of a law firm, the name of the law firm. However, you will be required to do so when that same contribution is disclosed again on the next required report. For this reason, you may choose to disclose this information now.

“Members” of a law firm include any partner, associate, shareholder, or employee of a law firm, and any person designated “of counsel” to the firm or “of the firm.”

15. LAW FIRM OF CONTRIBUTOR’S SPOUSE (IF ANY): For Daily Reports, you are not required to disclose the law firm of a contributor’s spouse. However, you will be required to do so when that same contribution is disclosed again on the next required report. For this reason, you may choose to disclose this information now.

16. IF CONTRIBUTOR IS A CHILD, LAW FIRM OF PARENT(S) (IF ANY): For Daily Reports, you are not required to disclose the law firm of a child contributor’s parent(s). However, you will be required to do so when that same contribution is disclosed again on the next required report. For this reason, you may choose to disclose this information now.

SCHEDULE B: PLEDGED CONTRIBUTIONS

These instructions are for candidates and officeholders using the CANDIDATE/OFFICEHOLDER DAILY PRE-ELECTION REPORT (Form DAILY-C COH).

Use this schedule to disclose information about pledged political contributions accepted from a person that in the aggregate exceed \$2,290 during the reporting period. You are not required to include pledges of an individual's personal services or travel if the individual receives no compensation from any source for the services.

Do not enter on this schedule information on contributions actually received, loans, or guarantees of loans. (Report contributions actually received on Schedule A1 or Schedule A2, as applicable; report loans and guarantees of loans on Schedule E.)

Itemization: You must enter pledges that exceed \$2,290 from one person during the reporting period. If you accepted two or more pledges from the same person, the total of which exceeds \$2,290, enter each pledge separately.

Contributions disclosed on this report must be disclosed again on your next required report.

Effective January 1, 2015, you must also disclose the receipt of the pledged contribution on Schedule A1 (used for monetary contributions) or A2 (used for non-monetary (in-kind) contributions), as applicable, in the reporting period in which you actually receive the pledged money or thing of value. If the pledge is accepted and received in the same reporting period, it is no longer a pledge disclosed here; it becomes a contribution disclosed on the applicable contributions schedule.

Each numbered item in these instructions corresponds to the same numbered item on the form.

- 1. TOTAL PAGES SCHEDULE B:** After you have completed Schedule B, count the total number of pages. Each side of a two-sided form counts as one page.
- 2. FILER NAME:** Enter your full name.
- 3. FILER ID:** See instructions for Cover Sheet, page 1, section 1.
- 4. TOTAL OF UNITEMIZED PLEDGES:** Do not complete this section. All pledges that meet the thresholds for daily reporting must be itemized.
- 5. DATE:** Enter the date you accepted the pledge, regardless of when the pledge is actually received. You accept a pledge when you decide to accept it rather than reject it. Note that your committee must accept a pledge before you are required to report it.

Pledge accepted and received in different reporting periods: If you **accept** a pledge in one reporting period and then **receive** the pledged money or other thing of value in a later reporting period, you will disclose the pledge on this schedule in the reporting period in which you accepted the pledge. You will also disclose the receipt of the pledged money or other thing of value on the appropriate incoming funds schedule (such as monetary or non-monetary contributions, or loans) in the reporting period in which you received the pledge.

Pledge received in same reporting period as accepted: If you receive a pledge in the same reporting period in which it was accepted, then you will not report the pledge on this schedule. You will only disclose the contribution on the appropriate incoming funds schedule (such as monetary or non-monetary contributions, or loans). The date of the contribution will be the date you accepted the pledged contribution, regardless of when the pledged contribution was actually received.

Pledge accepted but never received: You will disclose the pledge on this schedule in the reporting period in which you accepted the pledge. If you never actually receive the pledge, it is not necessary to correct your report to delete the pledge.

Example: In June a supporter promises that he will give Juan Garcia \$1,000 in the last week before the November election. Juan accepts his promise. Juan must disclose the pledge on his July 15 report covering the period in which he accepted the pledge. (Note: When he receives the \$1,000, he will disclose it as a monetary contribution on Schedule A1 of the report covering the period in which he received the money. Also, if he never receives the \$1,000, he does not correct/amend his report to delete the entry for the pledge.)

6. FULL NAME OF PLEDGOR: Enter the full name of the person who made the pledge.

“Out-of-State PAC” box: See instructions for Schedule A1, section 5.

7. PLEDGOR ADDRESS: Enter the complete address of the person who made the pledge.

8. AMOUNT OF PLEDGE: Enter the amount of the pledge or the fair market value of any pledged goods or services or other thing of value, as applicable.

9. IN-KIND CONTRIBUTION DESCRIPTION: Enter a description of the in-kind pledge of goods, services or other thing of value. The description should be sufficiently detailed to allow a person reviewing the committee’s report to understand what was pledged.

“Travel Outside of Texas” box: Please check the box to indicate that the in-kind contribution was for out-of-state travel. *The description of an in-kind contribution for travel outside of the state of Texas must include detailed information. Please report this information on Schedule T.*

10. PRINCIPAL OCCUPATION/JOB TITLE: For Daily Reports, you are not required to disclose the pledgor’s principal occupation. However, you will be required to do so when that same pledge is disclosed again on the next required report. For this reason, you may choose to disclose this information now.

11. EMPLOYER: For Daily Reports, you are not required to disclose the pledgor’s employer. However, you will be required to do so when that same pledge is disclosed again on the next required report. For this reason, you may choose to disclose this information now.

SCHEDULE T: IN-KIND CONTRIBUTIONS OR POLITICAL EXPENDITURES FOR TRAVEL OUTSIDE OF TEXAS

This schedule is for candidates and officeholders using the CANDIDATE/OFFICEHOLDER DAILY PRE-ELECTION REPORT (Form DAILY-C COH).

Use this schedule to disclose information about contributions accepted for travel outside of the state of Texas during the reporting period. In addition to completing this schedule, you must also report the actual contribution or expenditure on the appropriate schedule or form. The law requires detailed information regarding in-kind contributions or political expenditures for travel outside of the state of Texas.

For Daily Reports, you are not required to disclose Schedule T information. However, you will be required to do so when that same contribution is disclosed again on the next required report. For this reason, you may choose to disclose Schedule T information now.

Each numbered item in these instructions corresponds to the same numbered item on the form.

- 1. TOTAL PAGES SCHEDULE T:** After you have completed Schedule T, count the total number of pages. Each side of a two-sided form counts as one page.
- 2. FILER NAME:** Enter the full name of the candidate, committee, or party on whose report you are including this schedule.
- 3. FILER ID:** See instructions for Cover Sheet, page 1, section 1.
- 4. NAME OF CONTRIBUTOR / CORPORATION OR LABOR ORGANIZATION / PLEDGOR / PAYEE:** Enter the full name of the contributor / corporation or labor organization / pledgor / payee as it appears on the schedule or form on which you reported the actual contribution or expenditure.
- 5. CONTRIBUTION / EXPENDITURE REPORTED ON:** Check the appropriate box for the schedule or form on which you reported the actual contribution or expenditure.
- 6. DATES OF TRAVEL:** Enter the dates on which the travel occurred.
- 7. NAME OF PERSON(S) TRAVELING:** Enter the full name of the person or persons traveling on whose behalf the travel was accepted or on whose behalf the expenditure was made.
- 8. DEPARTURE CITY OR NAME OF DEPARTURE LOCATION:** Enter the name of the departure city or the name of each departure location.
- 9. DESTINATION CITY OR NAME OF DESTINATION LOCATION:** Enter the name of the destination city or the name of each destination location.
- 10. MEANS OF TRANSPORTATION:** Enter the method of travel (i.e. airplane, bus, boat, car, etc.)

- 11. PURPOSE OF TRAVEL:** Enter the campaign or officeholder purpose of the travel, including the name of a conference, seminar, or other event.