



# May 2 Election Reporting

Promoting Public Confidence in Government

TEXAS ETHICS  
COMMISSION

# Overview

Semiannual and Pre-Election Reports

  
**Do I need to file?**

  
**Report Content**

  
**Reporting Period**

  
**What comes next?**

# Know where to file

## Local Filers file at level of government being sought

- City office (e.g. mayor, city council) = city secretary
- County, precinct office, single-county district office (e.g. county commissioner, constable ) = county clerk, EA
- Other political subdivisions = secretary or presiding officer of pol. subdivision



# Know your deadlines

## Semiannual and Pre-Election Reports

### Semiannual Reports

- January 15
- July 15
- Due even if unopposed

### Runoff report

- Due 8 days before runoff

### Pre-Election Reports

- Due 30 days before election
- Due 8 days before election
- Not required if unopposed or modified reporting

### Final Report

- Can be filed when no further reportable activity is expected
- Can be combined with a semiannual report
- Semiannual reports filed until a final report

# May 2, Pre-Election Deadlines

- **January 2026 Semiannual Report –Jan. 15**
- **30-day pre-election report—April 2**
- **8-day pre-election—April 24**
- **Runoff report—June 5 (if necessary)**
- **July 2026 Semiannual Report—July 15**

# Know the period covered

Each reports covers a distinct timeframe

## No gaps over overlaps in period covered

- First report start date when CTA filed
- Next report picks up where the last left off

## 30-day pre-election report

- Period begins date of CTA or last day covered in previous report
- January semiannual reporting period ends December 31
- 30-day reporting period ends March 23
- 8-day reporting period ends April 22

# Webinar for New Candidates January 12

▶ Play

⏸ Pause

## Home

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Filing Schedules

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**New Candidate Webinar January 12: Filing your first campaign finance report** [\(Click for details\)](#)

## I want to ...



File a Report



Know When My Report is Due



Campaign in Texas

April 1, 2020



Filing Reports

Filing Schedules

Judicial Campaign Fundraising Period: 2026 Elections | 2024 Elections

STATE C/OH - Filing Schedule for Candidates and Officeholders Who File With the Texas Ethics Commission

- 2026 STATE C/OH
- 2025 STATE C/OH
- 2024 STATE C/OH

COUNTY C/OH - Filing Schedule for Candidates and Officeholders Filing with the County Clerk or Elections Administrator

- 2026 COUNTY C/OH
- 2025 COUNTY C/OH
- 2024 COUNTY C/OH

SPEAKER - Filing Schedule for Candidates for Speaker of the Texas House of Representatives

- 2026 SPEAKER
- 2025 SPEAKER
- 2024 SPEAKER

UNIFORM (LOCAL) - Filing Schedule for LOCAL Elections Held on Uniform Election Dates

- 2026 UNIFORM
- 2025 UNIFORM
- 2024 UNIFORM

GPAC/SPAC/CEC - Filing Schedule for General-Purpose Political Committees (GPAC), Including County Executive Committees (CEC), and Specific-Purpose Political Committees (SPAC)

- 2026 GPAC/SPAC
- 2025 GPAC/SPAC
- 2024 GPAC/SPAC

MPAC/MCEC - Filing Schedule for General-Purpose Political Committees Filing Monthly (MPAC), Including County Executive Committees (MCEC)

# May 2 Pre-Election Period Covered

## REPORTS DUE BEFORE THE MAY 2, 2026, UNIFORM ELECTION

<p><b>Thursday, April 2, 2026</b></p> <p><b>NOTE: This report must be <u>received</u> by the appropriate filing authority no later than April 2, 2026.</b></p>	<p><b>30th day before the May 2, 2026, uniform election</b></p> <p>[FORM C/OH] (all local candidates who have an opponent on the ballot in the May 2 election and who do not file on the modified reporting schedule)</p> <p>[FORM GPAC] (all GPACs that are involved in the May 2 election)</p> <p>[FORM SPAC] (all SPACs that do not file on the modified reporting schedule and that supported or opposed an opposed candidate or a measure in the May 2 election)</p>	<p>January 1, 2026, <i>or</i></p> <p>the date of campaign treasurer appointment, <i>or</i></p> <p>the day after the date the last report ended.</p>	<p>March 23, 2026</p>
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# May 2 Pre-Election Period Covered

<b><u>COLUMN I</u></b> <b>DUE DATE</b>	<b><u>COLUMN II</u></b> <b>TYPE OF REPORT (WHO FILES)</b>	<b><u>COLUMN III</u></b> <b>BEGINNING DATE OF PERIOD COVERED</b>	<b><u>COLUMN IV</u></b> <b>ENDING DATE OF PERIOD COVERED</b>
<p><b>Friday, April 24, 2026</b></p> <p><b>NOTE: This report must be <u>received</u> by the appropriate filing authority no later than April 24, 2026.</b></p>	<p><b>8th day before May 2, 2026, uniform election</b></p> <p>[FORM C/OH] (all local candidates who have an opponent on the ballot in the May 2 election and who do not file on the modified reporting schedule)</p> <p>[FORM GPAC] (all GPACs that filed a “30th Day Before Election Report” or that are involved in the May 2 election)</p> <p>[FORM SPAC] (all SPACs that do not file on the modified reporting schedule and that filed a “30th Day Before Election Report” or that supported or opposed an opposed candidate or a measure in the May 2 election)</p>	<p>March 24, 2026, <i>or</i></p> <p>the date of campaign treasurer appointment, <i>or</i></p> <p>the day after the date the last report ended.</p>	<p>April 22, 2026</p> <p><b>NOTE:</b> Daily pre-election reports of contributions accepted and direct campaign expenditures made after April 22, 2026, may be required. Please consult the Campaign Finance Guide for further information.</p>

# Know the period covered

For most filers....

## 30-day Due April 2

- Starts January 1, 2026
- Ends March 23, 2026

## 8-day Due April 24

- Starts March 24, 2026
- Ends April 22, 2026

# Who owes the pre-election reports?

Opposed candidates in the election who have not selected modified reporting

## Opposed Candidates

- Someone else's name appears on the ballot for the same position

## Modified Reporting

- Selected on campaign treasurer appointment
- States intent to receive or spend more than \$1,140 in the election.
- If you don't select this by tomorrow you are not on modified reporting



# Campaign Treasurer Appointment

First thing filed by a candidate

APPOINTMENT OF A CAMPAIGN TREASURER BY A JUDICIAL CANDIDATE		FORM JCTA PG 1	
See JCTA Instruction Guide for detailed instructions.		1 Total pages filed:	
2 JUDICIAL CANDIDATE NAME	MS/MRS/MR FIRST MI	<b>OFFICE USE ONLY</b>	
	NICKNAME LAST SUFFIX	Filer ID #	
3 JUDICIAL CANDIDATE MAILING ADDRESS	ADDRESS / PO BOX: APT / SUITE #: CITY: STATE: ZIP CODE	Date Received	
		Date Hand-delivered or Postmarked	
4 JUDICIAL CANDIDATE PHONE	AREA CODE PHONE NUMBER EXTENSION ( )	Receipt #	Amount \$
		Date Processed	
5 OFFICE HELD (if any)		Date Imaged	
6 OFFICE SOUGHT (if known)			
7 CAMPAIGN TREASURER NAME	MS/MRS/MR FIRST MI NICKNAME LAST SUFFIX		
8 CAMPAIGN TREASURER STREET ADDRESS (Residence or business)	STREET ADDRESS: APT / SUITE #: CITY: STATE: ZIP CODE		
9 CAMPAIGN TREASURER PHONE	AREA CODE PHONE NUMBER EXTENSION ( )		
10 CANDIDATE SIGNATURE	<p>I am aware of the Nepotism Law, Chapter 573 of the Texas Government Code.</p> <p>I am aware of my responsibility to file timely reports as required by Title 15 of the Election Code.</p> <p>I am aware of the restrictions in title 15 of the Election Code on contributions from corporations and labor organizations.</p> <p>_____ Signature of Candidate</p> <p>_____ Date Signed</p>		

APPOINTMENT OF A CAMPAIGN TREASURER BY A CANDIDATE		FORM CTA PG 1	
See CTA Instruction Guide for detailed instructions.		1 Total pages filed:	
2 CANDIDATE NAME	MS / MRS / MR FIRST MI	<b>OFFICE USE ONLY</b>	
	NICKNAME LAST SUFFIX	Filer ID #	
3 CANDIDATE MAILING ADDRESS	ADDRESS / PO BOX: APT / SUITE #: CITY: STATE: ZIP CODE	Date Received	
		Date Hand-delivered or Postmarked	
4 CANDIDATE PHONE	AREA CODE PHONE NUMBER EXTENSION ( )	Receipt #	Amount \$
		Date Processed	
5 OFFICE HELD (if any)		Date Imaged	
6 OFFICE SOUGHT (if known)			
7 CAMPAIGN TREASURER NAME	MS/MRS/MR FIRST MI NICKNAME LAST SUFFIX		
8 CAMPAIGN TREASURER STREET ADDRESS (residence or business)	STREET ADDRESS: APT / SUITE #: CITY: STATE: ZIP CODE		
9 CAMPAIGN TREASURER PHONE	AREA CODE PHONE NUMBER EXTENSION ( )		
10 CANDIDATE SIGNATURE	<p>I am aware of the Nepotism Law, Chapter 573 of the Texas Government Code.</p> <p>I am aware of my responsibility to file timely reports as required by title 15 of the Election Code.</p> <p>I am aware of the restrictions in title 15 of the Election Code on contributions</p>		

# Modified Reporting

JUDICIAL CANDIDATE MODIFIED REPORTING DECLARATION		FORM JCTA PG 2
11 JUDICIAL CANDIDATE NAME		
12 MODIFIED REPORTING DECLARATION	<p><b>COMPLETE THIS SECTION ONLY IF YOU ARE CHOOSING MODIFIED REPORTING. PLEASE READ THE EXPLANATION OF MODIFIED REPORTING IN THE INSTRUCTIONS TO THIS FORM.</b></p> <p><b>** This declaration must be filed no later than the 30th day before the first election to which the declaration applies. **</b></p> <p><b>** The modified reporting option is valid for one election cycle only. **</b> <small>(An election cycle includes a primary election, a general election, and any related runoffs.)</small></p> <p>I do not intend to accept more than \$1,140 in political contributions or make more than \$1,140 in political expenditures (excluding filing fees) in connection with any future election within the election cycle. I understand that if either one of those limits is exceeded, I will be required to file pre-election reports and, if necessary, a runoff report.</p> <p>_____ Year of election(s) or election cycle to which declaration applies</p> <p>_____ Signature of Candidate</p>	



# CANDIDATE / OFFICEHOLDER CAMPAIGN FINANCE REPORT

FORM C/OH  
COVER SHEET PG 2

15 C/OH NAME

16 Filer ID (Ethics Commission Filers)

17 CONTRIBUTION  
TOTALS

1. TOTAL UNITEMIZED POLITICAL CONTRIBUTIONS (OTHER THAN PLEDGES, LOANS, OR GUARANTEES OF LOANS, OR CONTRIBUTIONS MADE ELECTRONICALLY)

\$

2. TOTAL POLITICAL CONTRIBUTIONS (OTHER THAN PLEDGES, LOANS, OR GUARANTEES OF LOANS)

\$

EXPENDITURE  
TOTALS

3. TOTAL UNITEMIZED POLITICAL EXPENDITURE.

\$

4. TOTAL POLITICAL EXPENDITURES

\$

CONTRIBUTION  
BALANCE

5. TOTAL POLITICAL CONTRIBUTIONS MAINTAINED AS OF THE LAST DAY OF REPORTING PERIOD

\$

OUTSTANDING  
LOAN TOTALS

6. TOTAL PRINCIPAL AMOUNT OF ALL OUTSTANDING LOANS AS OF THE LAST DAY OF THE REPORTING PERIOD

\$

18 SIGNATURE

I swear, or affirm, under penalty of perjury, that the accompanying report is true and correct and includes all information required to be reported by me under Title 15, Election Code.

\_\_\_\_\_  
Signature of Candidate or Officeholder

# SUBTOTALS - C/OH

## FORM C/OH COVER SHEET PG 3

<b>19</b> FILER NAME		<b>20</b> Filer ID (Ethics Commission Filers)
<b>21</b> SCHEDULE SUBTOTALS NAME OF SCHEDULE		SUBTOTAL AMOUNT
1. <input type="checkbox"/> SCHEDULE A1: MONETARY POLITICAL CONTRIBUTIONS		\$
2. <input type="checkbox"/> SCHEDULE A2: NON-MONETARY (IN-KIND) POLITICAL CONTRIBUTIONS		\$
3. <input type="checkbox"/> SCHEDULE B: PLEDGED CONTRIBUTIONS		\$
4. <input type="checkbox"/> SCHEDULE E: LOANS		\$
5. <input type="checkbox"/> SCHEDULE F1: POLITICAL EXPENDITURES MADE FROM POLITICAL CONTRIBUTIONS		\$
6. <input type="checkbox"/> SCHEDULE F2: UNPAID INCURRED OBLIGATIONS		\$
7. <input type="checkbox"/> SCHEDULE F3: PURCHASE OF INVESTMENTS MADE FROM POLITICAL CONTRIBUTIONS		\$
8. <input type="checkbox"/> SCHEDULE F4: EXPENDITURES MADE BY CREDIT CARD		\$
9. <input type="checkbox"/> SCHEDULE G: POLITICAL EXPENDITURES MADE FROM PERSONAL FUNDS		\$
10. <input type="checkbox"/> SCHEDULE H: PAYMENT MADE FROM POLITICAL CONTRIBUTIONS TO A BUSINESS OF C/OH		\$
11. <input type="checkbox"/> SCHEDULE I: NON-POLITICAL EXPENDITURES MADE FROM POLITICAL CONTRIBUTIONS		\$
12. <input type="checkbox"/> SCHEDULE K: INTEREST, CREDITS, GAINS, REFUNDS, AND CONTRIBUTIONS RETURNED TO FILER		\$



# Contributions

## Unitemized

- Contributions of \$110 or less from a person in aggregate during a reporting period
- Must maintain records to know whether it can be unitemized
- All electronic contributions must be itemized

## Total Contributions in a Reporting Period

- Sum of unitemized, itemized, and value of in-kind contributions

## Itemized

- Lists name, date, amount on appropriate schedule
- Other information may be required depending on amount and filer type

## Total Contributions Maintained

- Amount in one or more accounts as of last day of reporting period
- Includes things readily convertible to cash (stocks, bonds, etc.)



# Fundraiser Example #1



On Feb. 23rd, you, a candidate for mayor, held a campaign fundraiser dinner, at which a painting was offered for auction.



The painting was donated to the campaign by an artist who valued it at \$2,000.



Fifty attendees paid \$100 a ticket for the dinner.



At the end of the auction, the highest bidder paid \$2,500 for the painting.



# Does anything need to be itemized on the 30-day report?

- Yes, you would itemize the following:
  - A \$2,000 in-kind contribution for the donated painting; and
  - \$2,500 monetary contribution for the purchase of the painting.
- The purchasers of the \$100 tickets would not need to be itemized if that is all that each contributed during the reporting period.

# What schedules do you use to report this activity?

NON-MONETARY (IN-KIND) POLITICAL CONTRIBUTIONS		SCHEDULE A2	
The Instruction Guide explains how to complete this form.		1 Total pages Schedule A2: Sch: 1/1 Rpt: 5/5	
2 FILER NAME Tinley, James		3 Filer ID	
4 TOTAL OF UNITEMIZED IN-KIND POLITICAL CONTRIBUTIONS		\$ 5,000.00	
5 Date 02/23/2026	6 Full name of contributor <input type="checkbox"/> out-of-state PAC (ID#: _____) Artist, Ron (Mr.)	8 Amount of contribution (\$) \$2,000.00	9 In-kind contribution description oil painting of dogs paying poker contributed as an auction item
	7 Contributor address; City; State; Zip Code 123 Fake St  Austin, TX 78701	<input type="checkbox"/> Check if travel outside of Texas. Complete Schedule T.	
10 Principal occupation / Job title (FOR NON-JUDICIAL) (See instructions)		11 Employer (FOR NON-JUDICIAL) (See instructions)	
12 Contributor's principal occupation (FOR JUDICIAL)		13 Contributor's job title (FOR JUDICIAL) (See instructions)	
14 Contributor's employer/law firm (FOR JUDICIAL)		15 Law firm of contributor's spouse (if any) (FOR JUDICIAL)	
16 If contributor is a child, law firm of parent(s) (if any) (FOR JUDICIAL)			

# What schedules do you use to report this activity?

MONETARY POLITICAL CONTRIBUTIONS		SCHEDULE A1
The Instruction Guide explains how to complete this form.		1 Total pages Schedule A1: Sch: 1/1 Rpt: 4/5
2 FILER NAME Tinley, James		3 Filer ID
4 Date 02/23/2026	5 Full name of contributor <input type="checkbox"/> out-of-state PAC (ID#: _____) Enjoyer, Art (Mr.) ----- 6 Contributor address; City; State; Zip Code 124 Fake St  Austin, TX 78701	7 Amount of Contribution (\$)  \$2,600.00
8 Principal occupation / Job title (See Instructions)		9 Employer (See Instructions)

# Coversheet totals

<b>16</b> CONTRIBUTION TOTALS	1. TOTAL UNITEMIZED POLITICAL CONTRIBUTIONS (OTHER THAN PLEDGES, LOANS, OR GUARANTEES OF LOANS, OR CONTRIBUTIONS MADE ELECTRONICALLY)	\$ 5,000.00
	2. <b>TOTAL POLITICAL CONTRIBUTIONS</b> (OTHER THAN PLEDGES, LOANS, OR GUARANTEES OF LOANS)	\$ 9,600.00
EXPENDITURE TOTALS	3. TOTAL UNITEMIZED POLITICAL EXPENDITURES	\$ 0.00
	4. <b>TOTAL POLITICAL EXPENDITURES</b>	\$ 0.00
CONTRIBUTION BALANCE	5. TOTAL POLITICAL CONTRIBUTIONS MAINTAINED AS OF THE LAST DAY OF THE REPORTING PERIOD	\$ 0.00
OUTSTANDING LOAN TOTALS	6. TOTAL PRINCIPAL AMOUNT OF ALL OUTSTANDING LOANS AS OF THE LAST DAY OF THE REPORTING PERIOD	\$ 0.00

# Expenditures

## Timing

- Expenditure is made at the time obligation is incurred
- Exception for periodic bills such as utilities

## Itemized

- Name, address, date, amount and a description of the purpose

## Unitemized

- \$220 amount per payee per reporting period limit

## Payment Processing Fees

- Payments for processing fees can be reported as a single expenditure for each payment processor

# Expenditures cont.

## Incurring but unpaid obligations

## Expenditures from Personal Funds

- Schedule G; or
- Loan to self then Schedule F1

## Pol. Expenditures from Pol. Funds

- Expenditures under \$220 can be disclosed as a single amount of unitemized expenditures
- \$220 amount is a limit per payee per reporting period

## Special Rules

- Payment processing fees can be reported as a single expenditure for each payment processor
- Staff reimbursements not exceeding \$7,300

# Expenditures



January 15th: You place an order to have some newsletters printed to mail to your constituents.



At the time, the printer told you the order would cost exactly \$2,000 and he would send you an invoice. You agree.



March 20th: You receive the newsletters and an invoice payable in 60 days.



March 25th: You mail the vendor a check from your political account.

# What do you report on the January semiannual?

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- Use Schedule F2 (Unpaid Incurred Obligations) to report the expense you owe but have not yet paid as of the end of the reporting period.
  - Enter the full name & address of the vendor, & amount.
  - Date: January 15th (date the amount was readily determinable).
  - Category: “Printing Expense.”
  - Description: “Officerholder newsletter for constituents.”
- **Remember:** the amount is readily determinable if the vendor can provide you the total upon request. You should ask the vendor to provide the total at the time you place the order.

# Do you report anything else?

- Yes. Report the payment to the vendor on your next report.
- Use Schedule F1 (Political Expenditures Made From Political Contributions).
  - Enter full name & address of the vendor, & amount of payment.
  - Date: March 25th (date payment was made).
  - Category: “Printing Expense.”
  - Description: “Officeholder newsletter for constituents.”

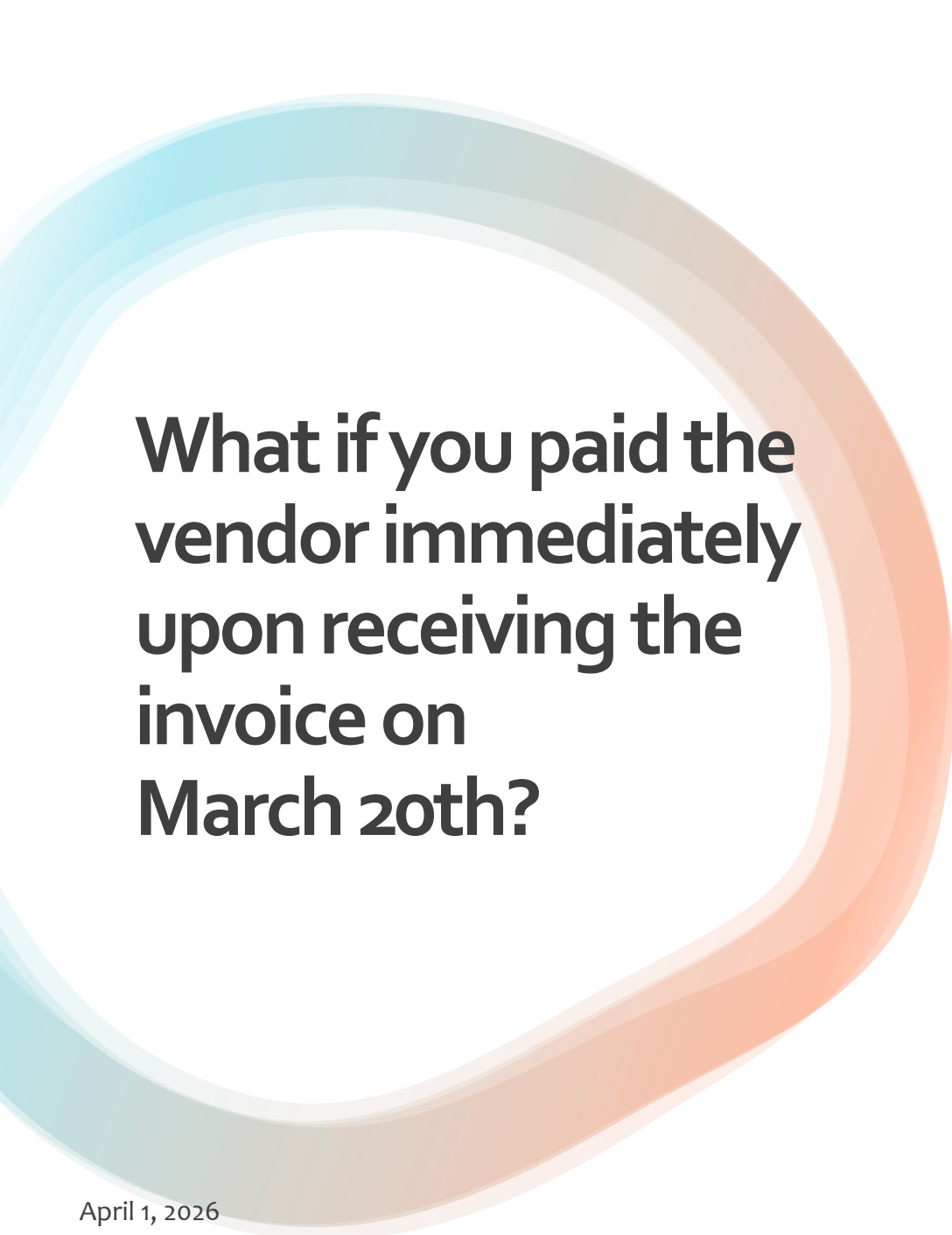
# Incurred Obligations



**Remember:** The date of the expenditure is not necessarily the date the goods or services are received.



Note that the date the invoice and goods were received is not reportable in this example.



## What if you paid the vendor immediately upon receiving the invoice on March 20th?

- You do not report the incurred obligation on Schedule F2 (Unpaid Incurred Obligations) because you paid the obligation in the same period it was incurred.
- You only report the payment to the vendor on Schedule F1 (Political Expenditures Made From Political Contributions) on the January semiannual.
- Enter the full name & address of the vendor, amount, and date the amount was readily determinable (December 15th).

# How to file?



TEC filers file electronically, with limited exceptions



Local filers can file on paper BUT can use the TEC app create the report and then print and file

# Questions?



Helpline: 512 463-5800



Email: [helpline@ethics.state.tx.us](mailto:helpline@ethics.state.tx.us)