

Other Filers

Resources for Other Filers		
Independent Expenditure Time Frames	Brochures and Articles	The Record
Electioneering Communications Time Frames	Electronic Filing	Educational Outreach

Interim guidance for corporations and labor organizations that intend to engage in activity permitted by the Supreme Court's decision in *Citizens United v. FEC*.

[Corporate/Labor Activity after Citizens United](#)

Independent Expenditures Made by Individuals, Groups, Corporations or Labor Organizations

Every person, group of persons or organization, other than a political committee, that makes or contracts to make independent expenditures aggregating in excess of \$250 with respect to a given election in a calendar year must report these expenditures by submitting FEC Form 5 or a signed statement satisfying requirements of 11 CFR § 109.10. Quarterly reports are required when independent expenditures are made in addition to 24 and 48 Hour Reports.

[More information for Independent Expenditures](#)

[Form 5](#) [pdf]

[Form 5 Instructions](#) [pdf]

Communications Costs by Corporations and Membership Organizations

52 U.S.C. 30118 allows "communications by a corporation to its stockholders and executive or administrative personnel and their families or by a labor organization to its members and their families on any subject," including the express advocacy of the election or defeat of any Federal candidate. The costs of such communications must be reported to the FEC.

[More information for Communication Costs](#)

[Form 7 and Instructions](#) [pdf]

Electioneering Communications Made by Individuals, Groups, Corporations or Labor Organizations

Every person that makes disbursements for electioneering communications aggregating in excess of \$10,000 during a calendar year must report these disbursements by submitting FEC Form 9 (24-Hour Notice of Disbursements for Electioneering Communications).

[Form 9](#) [pdf]

[Form 9 Instructions](#) [pdf]

[Return to the RAD Main Page](#)