



# GUIDE TO FILING

You must report all the money your campaign raises and spends to both the Campaign Finance Board (CFB) and the New York State Board of Elections (BOE) in the form of disclosure statements. A disclosure statement is a report you prepare and submit using [C-SMART](#) to disclose your campaign's financial activity to the public.

You must disclose all contributions in the reporting period in which they were received (known as the disclosure period), or they will not be matched with public funds. You must also disclose all expenditures in the reporting period in which the expenses were incurred, even if they remain unpaid. To supplement your campaign's financial reporting, you will also need to submit documentation.

Use this checklist to guide you through procedures and best practices prior to filing. Contact your Candidate Services Liaison for requirements specific to your campaign.

## 1. ORGANIZE YOUR CAMPAIGN'S DOCUMENTATION

*Throughout the course of your campaign, you should regularly enter data and upload documentation to C-SMART. Refer to [C-SMART Help](#) for assistance with entering and modifying transactions, uploading documentation, and generating and submitting disclosure.*

All campaigns must submit the following documentation covering the disclosure period (as applicable):

### **BANK RECORDS**

- Official bank statements (up to the most recent statement received, and submit all pages, even if blank)
- Itemized deposit slips
- Merchant account statements (if accepting credit card contributions outside of NYC Votes Contribute)
- Credit card statements (if using a campaign credit card to make expenditures).

## CONTRIBUTIONS

For every check, cash, money order and credit card contribution claimed for match, you must submit a copy of your contribution documentation with each disclosure statement as backup documentation. Backup documentation supports the validity of each contribution claimed for match.

Type	Backup Documentation
Check	Copy of check
Cash	Copy of contribution card
Money Order	Copy of contribution card and copy of money order
Credit Card	Credit card proof of processing and the paper or digital contribution card, if applicable (see the <a href="#">Credit Card Contributions</a> guidance document)

Non-participants are not required to submit backup documentation with disclosure statements because they are not claiming matching funds.

### ADDITIONAL REQUIRED DOCUMENTATION TO SUBMIT WITH EACH FILING (AS APPLICABLE)

- Loan documentation
- Intermediary statements
- Payroll records (pay stubs, payroll processor documentation, etc.)
- Documentation for segregated bank account
- Documentation for transfers
- List of fundraising agents used
  - ◆ A fundraising agent is a paid or volunteer full-time campaign staff member or commercial fundraising firm retained to solicit and accept contributions on behalf of your campaign

Templates are available for most of the documentation required above. Find them under the Templates tab of the [Forms and Templates](#) page.

## 2. REVIEW AND RECONCILE ALL FINANCIAL ACTIVITY IN C-SMART

Once you have entered your data and uploaded your documentation, review your transactions in C-SMART before submitting your campaign's disclosure.

For contributions:

- Use the Itemized Contributions report to review your monetary contributions to ensure that contributions from individual NYC residents have been claimed for match and are accompanied by the required contribution backup documentation (as noted in the table above)
- Link to an event if received at a fundraiser
  - ◆ To enter a fundraiser in C-SMART, see [Fundraising Events](#) for more information
- Review for any missing contributor information by using the Missing Address Information and Missing Employment Information reports
  - ◆ The contributor's employment information—occupation, employer name, and employer address—is required if a single contribution or the aggregate of multiple contributions from the same person exceeds \$99.
- Screen for contributions that are from prohibited sources or over-the-limit
  - ◆ In C-SMART, use the following reports under the Compliance section of the Reports tab: Cash Contributions Over the Limit, Contributions Over the Limit, and Prohibited Contributions
- Review the [Doing Business Database](#) for any over-the-limit doing business contributions
  - ◆ Doing business contribution limits apply to contributors if they are listed in the Database at the time of their contribution

For contributions received via [NYC Votes Contribute](#), review the [User Guide](#) for instructions on uploading contributions to C-SMART, claiming them for match, and additional steps you may need to take.

For expenditures:

- Review your expenditures using the Itemized Expenditures report to see a full list of all expenditures, and the Check Register to see a list of all checks issued
  - ◆ All outstanding liabilities must be entered even though they have not yet been paid
- Reconcile your financial activity: using the Itemized Contributions, Itemized Expenditures, and Cash Flow reports to assist with your reconciliation
  - ◆ The Cash on Hand line in the Cash Flow report should represent your campaign's current bank balance if all activity has been posted to your bank account(s) AND accurately entered into C-SMART

### 3. SUBMIT YOUR DISCLOSURE STATEMENT AND ANY AMENDMENTS FOR MODIFIED STATEMENTS TO THE CFB

Your campaign's disclosure statement, documentation and amendments must be received by **5:00 pm** on the statement's due date. See the [Disclosure Deadlines](#) page for a full list of deadlines for the election cycle. Immediately before submitting your disclosure:

- Generate a draft of your disclosure statement and reconcile the draft against your bank statements, accounting records, and backup documentation

To submit CFB disclosure in C-SMART, the candidate or treasurer must:

- Verify and submit your disclosure statement using the Submit Disclosure feature under the Submission tab
- Submit amendments for previously filed disclosure statements by using the Submit Amendment feature under the Submission tab
  - ◆ To determine which amendments to submit, run the Modified Statements report (available under the Reports tab), or in the CFB Disclosure Statement screen, look at the list of disclosure statements that have been modified since the last submission.

### 4. SUBMIT YOUR BOE DISCLOSURE

After submitting disclosure to the CFB, you will also need to file with the New York State Board of Elections (BOE). To file:

- Have your BOE filer ID and PIN on hand
- Generate and download your BOE disclosure using the Generate BOE Disclosure feature in C-SMART
- Email the submission file to [efsfiling@elections.ny.gov](mailto:efsfiling@elections.ny.gov). Do not change the name or format of the file!

Even if you have no financial activity in a given reporting period, you must still submit a disclosure statement to the CFB and State BOE. Use C-SMART to file a disclosure statement with the CFB, and use the [BOE's No Activity Report](#) form to file disclosure with no activity.