STATE ELECTIONS ENFORCEMENT COMMISSION

POST-ELECTION AND TERMINATION INFORMATION FOR 2026 GENERAL ELECTIONS STATEWIDE AND GENERAL ASSEMBLY CANDIDATES

This fact sheet is intended to assist both participating and nonparticipating candidate committees with the termination process, but does not provide legal advice.

It is not intended as a definitive interpretation of either Connecticut campaign finance laws concerning termination as found in Chapters 155 and 157 of the Connecticut General Statutes or the SEEC regulations.

Please contact your Elections Officer at 860-256-2985 if you have any questions or concerns.

Post-Election Expenditures

Participating Candidates Who Received Grants

Post-election expenditures for committees participating in the Citizens' Election Program ("CEP") that have received grants from the Citizens' Election Fund ("CEF") are **strictly limited.** Participating committees are permitted to make limited expenditures to wind up their campaign, including paying for:

- utility bills, rent and other unpaid liabilities;
- costs for photocopying campaign financial records in preparation for a possible post-election review;
- reasonable moving expenses related to closing campaign office space;
- staffing for a short time after the election for reasonable costs related to winding up the committee;
- "thank you" notes and "thank you" advertising[1];
- "thank you" parties for committee workers and volunteers, provided the cost is limited to $30 per worker or volunteer. Post-election parties should be held within fourteen days of the election and reported using "**SRPLS**" as the purpose of expenditure code;
- a post-election payment of up to $1,000 to the campaign treasurer for services rendered, using "**SRPLS**" as the purpose of expenditure code. A portion of or all of this payment may go to a deputy treasurer as long as the sum given to the treasurer and deputy treasurer in the aggregate does not exceed $1,000. No other campaign staff, including campaign managers, may receive a post-election surplus payment; and
- distribution of your remaining surplus back to the CEF, using "**SRPLS**" as the purpose of expenditure code.

Nonparticipating Candidates and Participating Candidates Who Did Not Receive Grants

Committees of nonparticipating candidates and participating candidates who did not receive CEP grants are subject to statutory requirements concerning surplus distribution as well. Such committees are permitted to

[1] The cost of post-election thank you notes or other advertising to thank campaign staff, contributors or volunteers is limited to **$7,500** for a candidate for the office of Governor; **$3500** for a candidate for the office of Lieutenant Governor, Attorney General, State Comptroller, Secretary of State or State Treasurer; **$1,000** for a candidate for the office of state senator; and **$500** for a candidate for the office of state representative.

make nominal expenditures to wind up their campaign (as described above), including reasonable expenditures for transition costs and inaugural activities (if elected), as well as for post-election "thank you" notes or events for campaign supporters or workers. While such committees do not have defined limits on post-election spending for such items as CEP grant recipients do, such expenditures must be reasonable.

Obtaining and Keeping Copies of all Records

- Prior to termination, obtain copies of **all** checks written by the committee as well as all checks received as contributions and keep those copies in the committee records. It is best to start this process as early as possible, as banks do not always maintain copies of checks indefinitely and some banks may charge for copies after a certain amount of time has elapsed. These copies are typically available for free up to when the committee closes the bank account.

Important Note: Please ensure you have bank statement reflecting you zeroed out your bank account.

- Committees whose advertising appeared on any online platform must obtain and retain copies of invoices or bills directly from the online platform or provider. These invoices or receipts from the provider, along with a copy of the communication for all such expenditures, including the actual advertisement, the dates that the ad ran, and any metrics provided (e.g. the number of impressions, per day frequency, distribution range etc.) will establish that the advertisement was actually placed and a permissible expenditure made. Online platform, should be understood to mean any public-facing website, web application, or digital application, including a social network, ad network, or search engine. Bare line items regarding online advertising from full-service consultants (e.g. $3,500 – Social Media), with nothing further provided, does not represent "adequate documentation" under the Commission's regulations.
- Be sure to obtain, if you haven't already, documentation of any secondary payees your consultants or primary payees have paid on your committee's behalf so you may properly report these payments.
- The treasurer must keep copies of all committee records for four years after the date the committee files its final disclosure statement. If the candidate prefers to keep these records instead, they may obtain them from the treasurer and assume responsibility for this record keeping. Candidate committee funds may not be used for storage. Contact your Elections Officer with any questions about recordkeeping.

For a complete list of all documentation and records that must be maintained for compliance with SEEC post-election review, see List of Documentation and Internal Records Committee Treasurer Required to Maintain for Compliance with SEEC Post-Election Review, available on the SEEC Website.

Treasurer's Best Practices

- Review all expenditures incurred or obligated to be made and follow up with the vendors or service providers to make sure the committee pays all outstanding expenditures before terminating and closing down the committee's bank account.
- Keep contact information for all election day workers and make sure they promptly cash compensation checks.
- Ensure that all online contribution accounts are closed out and zeroed prior to termination.
- Track all outstanding committee checks and urge vendors to cash these promptly. Ensure that you have any security deposits and vendor refunds back prior to closing the bank account and that they are properly reported.

Important Note: Please ensure that all online contribution accounts are closed and zeroed out prior to termination and that all contributions received using that account have been reported.

Sale of Committee Equipment

After the election, the law **requires** candidate committees to sell their equipment (e.g. furniture, computers, cameras, fax machines, printers, cell phones) prior to termination. These items must be sold at fair market value and the campaigns should use their best efforts to reasonably estimate this value. Committees can look to the

marketplace (by contacting vendors and/or looking to the Internet) to determine the current average cost of the item. The law permits sale of these items to any person, which includes sales to individuals (including the candidate), committees, corporations, partnerships, organizations, or associations. All money earned from selling equipment must then be distributed as surplus, as more fully discussed in the next section.

The candidate committee should keep an internal record of how fair market value was determined as well as a receipt for the sale. Where the transaction is not at arm's length, careful documentation about how the treasurer determined fair market value becomes even more important in a post-election review. The transfer of the items should be reported in **Section S** (Surplus Distribution of Equipment and Furniture) of **SEEC Form 30**, including the recipient's name, a description of the item, and the item's original purchase price. The proceeds from the sale must be reported in **Section I** (Miscellaneous Monetary Receipts not Considered Contributions) of **SEEC Form 30**, providing a brief description of each item sold and the original purchase date in the description field. Once the committee distributes the proceeds of the sale as surplus, this would be reported in **Section N** (Expenses Paid by Committee) of **SEEC Form 30**, using "SRPLS" as the purpose of expenditure code.

EXAMPLE: The Committee to Elect John Smith purchased a computer for their campaign headquarters for $1,000. At the end of the campaign, the committee sold the computer through an online auction website to Jane Doe for $700.

1. The original payment for the computer ($1,000) by the Committee to Elect John Smith is recorded in Section N, "Expenses Paid by Committee," at the time of purchase.
2. The sale of the computer is reported in Section S, "Surplus Distribution of Equipment and Furniture," with Jane Doe reported as the recipient and $1,000 as the original purchase price.
3. Jane Doe's payment of $700 is reported in Section I, "Miscellaneous Monetary Receipts not Considered Contributions."
4. The proceeds from the sale of the computer are included in the Committee's surplus distribution check and reported in Section N, "Expenses Paid by Committee."

Prior campaign assets such as lawn signs and campaign paraphernalia are not considered equipment and may be stored by the candidate or a volunteer for use in future elections. *See* Advisory Opinion 2008-02: *Treatment of Prior Assets Used by Candidate Committee in Current Election Cycle*. The candidate committee may **not** pay to store lawn signs or campaign paraphernalia after the election.

As a general rule a committee does not need to sell items that have a fair market value of less than $50.

For instructions on how to treat domain names after the election is over, *see* Advisory Opinion 2010-03: *Treatment of Domain Names*.

The committee treasurer should keep internal records to document all surplus distribution, including surplus money and surplus equipment.

Distribution of Surplus Funds

Participating Candidates Who Received Grants

Prior to termination, candidates participating in the CEP who have received grant monies must pay all outstanding debts, sell equipment as described above, and **distribute all surplus funds** remaining in their bank accounts, including interest earned, to the **CEF**.

The candidate committee treasurer should write a check payable to the **"CEF"** and indicate on the memo line that the check represents "surplus distribution." The check and a simple cover letter (including the committee's name, candidate's name, and treasurer's name) should be sent to: **State Elections Enforcement Commission, Campaign Disclosure & Audit Unit, 8th Floor, 55 Farmington Avenue, Hartford, CT 06105**

Nonparticipating Candidates and Participating Candidates Who Did Not Receive Grants

Prior to termination, **nonparticipating candidates** and **participating candidates who did not receive grant funds** must pay all outstanding debts, distribute equipment (as described above) and **distribute all surplus funds** remaining in their bank accounts to either:

(1) the **CEF** (as outlined above); or

(2) **a charitable organization under section 501(c)(3) or a veterans organization under 501(c)(19) of the Internal Revenue Code.**

A committee is responsible for determining whether an organization is a 501(c)(3) or 501(c)(19) organization prior to distributing any surplus funds to said organization.

Once a committee has distributed its surplus and zeroed out its bank account it has **seven days** to terminate by filing a termination statement using **SEEC Form 30**. This statement must report the distribution of surplus in **Section N (Expenses Paid by Committee)** using the code **SRPLS**. Keep campaign depository open until all checks, including the final surplus distribution check(s), have cleared. ***The committee account must show a zero balance on the SEEC Form 30 for termination to be effective.***

Deficits

Participating Candidates

Participating committees that have received grant funds should not have a deficit after the election.

There is an exception to this principle for **certain minor party and petitioning candidates who received a 1/3 or 2/3 grant**. These candidates are allowed to raise "differential contributions" (i.e. additional qualifying contributions) to make up the difference between the initial grant amount received and the amount of a full (100%) grant. Such candidates may incur expenditures before having raised such funds, and thus may face a deficit after the election. These candidates have several options: (1) they can raise additional differential

contributions in order to pay off the deficit; (2) in some instances, they may qualify for a post-election grant; or (3) they may use the proceeds from the sale of surplus equipment to pay off a deficit.

A minor party or petitioning candidate who qualifies for a partial initial grant (i.e. a 1/3 or 2/3 grant) may receive a supplemental post-election grant if the minor party or petitioning candidate receives a greater percentage of votes cast for all candidates for that office than the percentage of votes or signatures such candidate used to qualify for the grant. To receive a post-election grant, such candidate's campaign must be in compliance with all Program requirements, report a deficit in the campaign finance disclosure statement filed after the date of the general election, and have documented outstanding expenditures which were made to further the candidate's election.

Nonparticipating Candidates

The committee of a nonparticipating candidate must remain in existence until it eliminates its deficit and may continue to raise funds after the election to do so. In addition to the "paid for by" and "approved by" attributions, any solicitation by written communication for contributions to pay down a deficit must include a statement that the funds sought are to eliminate a deficit.

Please note: Any deficit contributions count towards a contributor's contribution limits and are not subject to a separate limitation. Accordingly, a contributor that has already reached his or her contribution limit during the election cannot contribute to help eliminate your deficit.

The treasurer of a candidate committee with a deficit must file a deficit statement using the SEEC Form 30 by **February 8, 2027,** indicating the amount of the deficit and including an itemized accounting of all receipts and expenditures since the committee's last financial statement. After this initial deficit statement, the treasurer is required to file an additional statement on the 7th day of any succeeding month when there is an increase or decrease in the deficit that is greater than $500 from the last filed disclosure statement. The filing deadline for such a supplemental deficit statement is on the 7th day of the next succeeding month.

The treasurer must file a final termination statement using SEEC Form 30 on the **7th day of the next succeeding month** following elimination of the deficit.

Post-Election Filing and Surplus Distribution Schedule

- January 10th Filing: January 11, 2027
- Deficit Filing (if applicable) February 8, 2027
- Committees that did not receive notice of a SEEC Review
    - Final Deadline for Distribution of Surplus March 31, 2027
    - Final Deadline for Termination Report April 7, 2027
- Committees that received notice of a SEEC Review*
    - April 10th Filing April 12, 2027
    - Final Deadline for Distribution of Surplus June 30, 2027
    - Final Deadline for Termination Report July 7, 2027

** For both participating and nonparticipating candidates – if selected for a SEEC post-election review, the examination cannot be completed until the bank account has been closed and the committee has terminated.*

Timing of Termination

A candidate committee **cannot** terminate until it has:

(1) paid all expenses previously incurred but not yet paid;

(2) sold equipment purchased by the committee (or distributed, if applicable);

(3) distributed surplus funds (if any) according to the law; and

(4) eliminated deficit (if any) according to the law.

Once a candidate committee has distributed its surplus and zeroed out its bank account, it has seven days to file its termination statement. **A committee may file a termination statement on any date. Once a committee has filed its termination statement, it is not required to submit any of the subsequent filings (as listed above) due after that date.**

CAUTION: If it appears that any committee check may not clear before the final distribution deadline, call your Elections Officer to discuss options.

Remember to choose the year **2026** if your termination report covers only activity through **December 31, 2026** or through any date before then, but choose the year **2027** if your termination report covers *any* days of activity in 2027 (such as writing a surplus distribution check on January 1).

If you will be distributing surplus and filing the termination statement at any time BEFORE the April 10 or July 7 deadlines described above, select "**Termination Report for Candidate and Exploratory Committees (Non-Standard)"** from the Non-Standard Reports menu in eCRIS Reporting Home. Remember you must file a termination statement within seven days of distributing your surplus.

If you were not selected for a post-election review and distribute your surplus on March 31, 2027, and file on or before April 12, 2027, select **"Termination Filing General Election Not Selected for SEEC Review"** from the Standard Reports menu in eCRIS Reporting Home. If you were selected for a post-election review and distribute your surplus on June 30, 2027, and file on or before July 7, 2027, select **"Termination Filing General Election Selected for SEEC Review"** from the Standard Reports menu in eCRIS Reporting Home.

Post-Election Review Lottery

The post-election review lottery will be held in **March 2027**. Committees will be notified of the exact lottery date on the SEEC website at least five calendar days in advance, and the results will be posted on the website within fourteen days after the lottery. The post-election lottery date and results will be posted here: Post-Election Review Lottery.

Before the post-election review lottery is conducted, committees are encouraged to review the Commission's guidance on organizing records for submission here: Explanation of Documentation and Internal Records that Committee Treasurer is required to maintain for compliance with SEEC Post-Election Review.

Additionally, the complete list of internal records required to be maintained by a treasurer for compliance with post-election review can be found here: List of Documentation and Internal Records Committee Treasure Required to Maintain for Compliance with SEEC Post-Election Review.

For questions about post-election or termination issues, contact your Elections Officer at (860) 256-2985.