

**351—4.1(68A,68B) Requirement to file statement of organization (DR-1)—persons subject to requirements, financial thresholds, where to file, when due.**

**4.1(1)** *Persons subject to requirement.* Every committee shall file a statement of organization (Form DR-1) within ten days from the date of its organization.

*a. “Committee” defined.* “Committee” includes the following:

(1) A “candidate’s committee” that is the committee, even if the committee consists only of the candidate, designated by a candidate for a state or local office to receive contributions, make expenditures, or incur debts in excess of \$1,000.

(2) A “political committee” (PAC), which is a committee that exceeds the \$1,000 organizational threshold to expressly advocate the nomination, election, or defeat of candidates or to expressly advocate the passage or defeat of a ballot issue. The board shall automatically classify as a political committee any political organization that loses its status as a political party because it fails to meet the requirements of Iowa Code section 43.2 and any county central committee that operated under the former political party.

(3) A “state statutory political committee” (state central committee or state party), “county statutory political party” (county central committee), or “city statutory political committee” (city central committee).

(4) A person or entity that registers for purposes of using the short form “paid for by” attribution statement pursuant to rule 351—4.11(68A).

*b. When organization occurs; financial thresholds.* At the latest, organization occurs as of the date the committee first exceeded \$1,000 of financial activity (aggregate of monetary and in-kind activity) in a calendar year.

*c. Permanent organizations temporarily engaging in political activity.* A permanent organization that makes a one-time contribution in excess of \$1,000 may in lieu of filing a statement of organization follow the procedure in rule 351—4.35(68A). A permanent organization that makes loans to a candidate or committee or that is owed debts from a candidate or committee is not deemed to be engaging in political activity requiring registration.

*d. Independent expenditure committee.* An independent expenditure committee or a sole individual making an independent expenditure by filing either Form IE-O or Form IE-I is not required to file a statement of organization.

**4.1(2)** *Place of filing.* Statements of organization shall be filed through the board’s electronic filing system, which can be accessed through the board’s website.

**4.1(3)** *Time of filing.* A committee shall file the statement with the board on or before 4:30 p.m. on the due date. If the due date falls on a Saturday, Sunday, or holiday on which the board office is closed, the filing deadline is extended to the next working day when the board office is open.

**4.1(4)** *“Candidate” defined.* For purposes of the board’s jurisdiction, “takes affirmative action” includes making a public announcement of intention to seek nomination or election, making any expenditure or accepting any contribution for nomination or election, distributing petitions for signatures for nomination, filing nomination papers or an affidavit of candidacy, or being nominated by any convention process set out by law.

This rule is intended to implement Iowa Code sections 68A.201 and 68A.401.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]