

Does my organization¹ need to report an independent expenditure in New Jersey?

Factual background	Reporting required?
The organization expends \$1,600 ² or less per election, in the aggregate, in independent expenditures, to support or oppose a New Jersey candidate.	No , reporting of the independent expenditure is not required because the total amount expended is less than the applicable expenditure threshold. ³
The organization expends more than \$1,600 per election, in the aggregate, in independent expenditures to support or oppose a New Jersey candidate.	Yes , reporting of the independent expenditure is required. ⁴ Reporting of independent expenditures is made through use of Form IND ⁵ . An organization spending its own funds in connection with a particular election is generally required to file FORM IND on a pre-or post-election basis. Additional 48-hour notice reporting requirements may also apply depending on the proximity to the election.
The organization expends \$1,600 or less per election, in the aggregate, in independent expenditures, to support or oppose a New Jersey public question.	No , reporting of the independent expenditure is not required because the total amount expended is less than the applicable expenditure threshold. ⁶
The organization expends more than \$1,600 per election, in the aggregate, in independent expenditures to support or oppose a New Jersey public question.	Yes , reporting of the independent expenditure is required. ⁷ Reporting of independent expenditures is made through use of Form IND. An organization spending its own funds in connection with a particular election is generally required to file FORM IND on a pre-or post-election basis. Additional 48-hour notice reporting requirements may also apply depending on the proximity to the election.

¹ Please note that this chart considers situations in which an organization uses its own funds to make independent expenditures to support or oppose a New Jersey candidate or a New Jersey public question on a per election basis. In contrast, if the organization solicits and accepts contributions from others and then uses those funds to make independent expenditures to support or oppose a New Jersey candidate or a New Jersey public question, the organization would be required to register with and report to the New Jersey Election Law Enforcement Commission as an Independent Expenditure Committee (if funds are used to support or oppose candidates) or as a Ballot Committee (if funds are used to support or oppose a public question).

² This \$1,600 figure is subject to periodic adjustments based on inflation.

³ See *N.J.A.C.* 19:25-12.7(b).

⁴ *Id.*

⁵ Form IND is available here: <http://www.elec.state.nj.us/pdf/files/forms/compliance/indexpreport.pdf>

⁶ *Id.*

⁷ *Id.*

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