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2026 REPORTING CALENDAR
FOR CANDIDATES FOR STATE OR DISTRICT OFFICE

A candidate is not required to file any quarterly, monthly or preelection reports until the candidate has either received contributions or made expenditures in excess of five hundred dollars ($500). Final reports are required regardless of whether a candidate has received contributions or made expenditures in excess of five hundred dollars ($500).

July 15, 2025	Quarterly report for 2nd quarter of 2025 due. Covers period April 1, 2025 – June 30, 2025.*
October 15, 2025	Quarterly report for 3rd quarter of 2025 due. Covers period July 1, 2025 – September 30, 2025.*
November 17, 2025	Statement of Financial Interest for calendar year 2024 due from non-incumbent candidates. (NOTE: Pursuant to Ark. Code Ann. § 21-8-701, a non-incumbent candidate is required to file a Statement of Financial Interest for 2024 no later than the first Monday following the close of the period to file as a candidate. This date varies depending upon the particular method used by the candidate to get his or her name placed on the ballot.)
November 20, 2025	October monthly report due. Covers period October 1-31, 2025.*
December 22, 2025	November monthly report due. Covers period November 1-30, 2025.*
January 20, 2026	December monthly report due. Covers period December 1-31, 2025.*
February 2, 2026	Statement of Financial Interest for calendar year 2025 due from all incumbent officeholders and non-incumbent candidates.
February 20, 2026	January monthly report due. Covers period January 1-31, 2026.*
February 24, 2026	If opposed in primary, preelection report due for primary election. Covers period February 1-21, 2026.*
March 3, 2026	**Primary Election**
March 20, 2026	If unopposed in primary or did not participate in primary, February monthly report due. Covers period February 1-28, 2026.*
March 31, 2026	**† Primary Election Runoff**

* If this is candidate's first report, it covers all campaign activity which has occurred through the closing date of the reporting period.

IF YOU ARE INVOLVED IN A PRIMARY ELECTION RUNOFF, TWO ADDITIONAL REPORTS ARE DUE.	
March 24, 2026	Preelection report due for primary election runoff. Covers period March 4-21, 2026.
May 20, 2026	Final report due for primary election runoff. Covers period March 22-31, 2026, or, if candidate lost election, March 22, 2026, through the date the report is filed.

April 20, 2026	If candidate did not participate in primary, March monthly report due. Covers period March 1-31, 2026.*
May 20, 2026	Final report due for primary election. If candidate was unopposed in primary election, report covers period March 1-3, 2026.* If candidate was opposed in primary election and won, report covers period February 22-March 3, 2026. If candidate was opposed in primary election and lost, report covers period February 22, 2026 through the date the report is filed.*
May 20, 2026	April monthly report due. If candidate did not participate in primary, April monthly report covers period April 1-30, 2026.* If candidate participated in primary, but was not involved in a primary election runoff, April monthly covers period March 4-April 30, 2026. ** If candidate was involved in a primary election runoff, April monthly report covers April 1-30, 2026. **
June 22, 2026	May monthly report due. Covers period May 1-31, 2026.*
July 20, 2026	June monthly report due. Covers period June 1-30, 2026.*
August 20, 2026	July monthly report due. Covers period July 1-31, 2026.*
September 21, 2026	August monthly report due. Covers period August 1-31, 2026.*
October 20, 2026	September monthly report due. Covers period September 1-30, 2026.*
October 27, 2026	If opposed in general election, preelection report is due. Covers period October 1-24, 2026.*
November 3, 2026	**General Election**
November 20, 2026	If unopposed in general election, October monthly report due. Covers period October 1-31, 2026.*
December 1, 2026	**Special Runoff Election pursuant to Ark. Code Ann. § 7-5-704 (i.e., general election runoff)**

IF YOU ARE INVOLVED IN A SPECIAL RUNOFF ELECTION, TWO ADDITIONAL REPORTS ARE DUE.	
November 24, 2026	Preelection report due for special runoff election. Covers period November 4-21, 2026.
February 22, 2027	Final report due for special runoff election. Covers period November 22, 2026 through the date the report is filed.

January 20, 2027	Final report due for general election. If candidate was unopposed in the general election, final report for general election covers November 1 through December 31, 2026.** If candidate was opposed in the general election and was not involved in a special runoff election, final report for general election covers October 25, 2026, through December 31, 2026.** If candidate was

involved in a special runoff election, final report for general election covers October 25-November 3, 2026.**

* If this is candidate's first report, it covers all campaign activity which has occurred through the closing date of the reporting period.

** If this is candidate's first report since final report for primary election, it covers all campaign activity which has occurred March 4 through the closing date of the reporting period.

Please note:

1. **Reports must be filed with the Secretary of State.**

2. **Pursuant to Ark. Code Ann. § 7-6-203(i), the campaign contribution limit in effect for the 2026 election cycle will be three thousand five hundred dollars ($3,500) per election. This amount became effective January 30, 2025.**

3. **In calculating the amount of contributions received or expenditures made for purposes of determining whether a candidate has received contributions or made expenditures in excess of five hundred dollars ($500), the payment of the filing fee from the candidate's personal funds shall not be considered as either a contribution or an expenditure. Once the five hundred-dollar ($500) threshold has been met, a candidate who has used his or her personal funds to pay the filing fee is required to report same. Such a candidate would report the funds used to pay the filing fee as either a loan or a contribution to the campaign from the candidate and also as a campaign expenditure.**

4. **All candidates are required to file a final report for an election regardless of whether or not they were opposed in the election.**

5. **Pursuant to Ark. Code Ann. § 7-6-232, if a candidate for state or district office has failed to file a required report, the Commission shall notify the candidate in writing that the report is delinquent and request that the report be filed within thirty (30) days of the report's original due date. The third and subsequent time during an election cycle that a candidate is sent written notice of a delinquent report and fails to file the report within thirty (30) days of the report's original due date, the Commission shall bring a complaint against the candidate and, if a violation is found, impose a fine of one thousand dollars ($1,000) unless good cause be shown for the violation. In addition to imposing a fine, the Commission shall also be authorized to take one (1) or more of the following actions: (A) Issue a public letter of caution, warning, or reprimand; (B) Order the candidate to file one or more reports; or (C) Report the matter and make recommendations to proper law enforcement authorities.**