
November Bulletin for Candidates

Financial Filing

All candidates must file a [Financial Statement – Auditor's Report Candidate \(Form 4\)](#) detailing your campaign finances during the initial campaign period. You are required to file this even if you did not raise or spend any money on your campaign and even if you withdrew your nomination (or if your nomination was revoked).

The deadline for filing your financial statement(s) with the City Clerk is as follows:

- **Friday, March 31, 2023 by 2 p.m.** for the initial financial statement
- **Friday, September 29, 2023 by 2 p.m.** for the supplementary financial statement (only required if you filed a Form 6 to extend your campaign period)

Detailed information on financial filing requirements—including auditor's reports, campaign and filing extensions, surpluses, correcting errors, etc—can be found in the Notice of Financial Filing Requirements, Penalties and Refund of Nomination Filing Fee.

How to File your Financial Statement

Candidates have various options and tools for filing a financial statement, including access to the [Electronic Financial Filing System \(EFFS\)](#). EFFS is designed to make financial filing easier, allowing you to enter and keep track of contributions and expenses, and to generate a completed financial statement for submission.

Filing Electronically:

If you do not have a surplus, you can file your financial statement electronically in either of the following ways:

- Using the Electronic Financial Filing System (EFFS) to enter all contributions and expenses, and generating the completed financial statement. The system will allow you to print, sign, and upload a scanned copy of your completed financial statement for submission.
- Emailing a signed, scanned and legible copy of your financial statement to candidateinfo@toronto.ca

Filing In-Person:

If you have a campaign surplus, or received anonymous donations that must be paid to the City Clerk, you must file your financial statement in-person at the Toronto Elections office at City Hall, 100 Queen Street West.

Elections office hours are Monday to Friday, 8:30 a.m. to 4:30 p.m., excluding holidays.

Contribution Rebate Program

If you are participating in the [Contribution Rebate Program](#), you must provide each of your contributors with a signed Contribution Rebate Receipt & Application Form.

This official Rebate Receipt & Application Form can be generated through the [Electronic Financial Filing System](#) (EFFS), signed, and then sent to your contributors.

As outlined in the [October 2022 bulletin](#), Toronto Elections has now launched [an online form](#) through which contributors to candidates participating in the rebate program can claim their rebate.

Please note that, even if they are using the online claim form, **contributors must use the details from the official Rebate Receipt & Application Form** that you are required to send them, as this official form has a unique receipt number that they must input. Candidates cannot claim rebates on behalf of contributors.

Contributors who do not wish to use the online form can still mail in their completed and signed physical form(s) to 89 Northline Road, Toronto, ON M4G 3G1.

Upcoming Key Dates

Tuesday, January 3, 2023	<ul style="list-style-type: none"> • End of initial campaign period • Last day to file a Notice of Extension of Campaign Period (Form 6)
Thursday, March 30, 2023	<ul style="list-style-type: none"> • Last day to apply to the Superior Court of Justice to extend deadline to submit your financial statement
Friday, March 31, 2023 at 2 p.m.	<ul style="list-style-type: none"> • Deadline to file Financial Statement – Auditor's Report Candidate (Form 4) • Deadline to notify City Clerk of financial statement extension court order • Start of 30 day grace period (at 2:01 p.m.) during which your financial statement can be filed if you pay a \$500 late fee
Monday, May 1, 2023	<ul style="list-style-type: none"> • End of 30 day grace period during which your financial statement can be filed with \$500 late fee
Thursday, June 29, 2023	<ul style="list-style-type: none"> • Deadline for an eligible elector to file a compliance audit application (if you filed your financial statement before the initial filing deadline)