
December Bulletin for Candidates

Financial Filing

All candidates must file a [Financial Statement – Auditor's Report Candidate \(Form 4\)](#) detailing all 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 extended your campaign period.

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

- **Tuesday, February 13, 2024 by 2 p.m.** for the initial financial statement
- **Wednesday, August 14, 2024 by 2 p.m.** for the supplementary financial statement (only required if you filed a [Notice of Extension of Campaign Period \(Form 6\)](#) 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.

Candidates participating in the Contribution Rebate Program must have their financial statement audited by a licenced auditor and are **required to provide copies of all expense invoices related to their campaign** when filing the financial statement. Please refer to the "Contribution Rebate Program – Expense Invoices" section for more information.

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.

In-person filing must be done at the Toronto Elections office at City Hall, 100 Queen St West. Office hours are Monday to Friday, 8:30 a.m. to 4:30 p.m., excluding holidays.

Please be aware that the Toronto Elections service counter will be closed December 27 through December 29, 2023. Phone and email service will still be available on those dates.

Filing Electronically:

If you do not have a surplus or anonymous donations, 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

Contribution Rebate Program – Expense Invoices

Candidates who are participating in the Contribution Rebate Program must submit copies of **all expense invoices** related to their campaign when they file their financial statement. If you wish to participate in the Rebate Program, your financial statement cannot be filed without copies of these invoices.

This may require you to file your financial statement in-person. Digital versions of all expense invoices will be accepted, but it is your responsibility to provide them in a manner and format that can be easily downloaded and viewed by Toronto Elections. Our staff will not provide technical support.

It is the responsibility of the candidate to review their expense invoices and ensure that any personal information contained in them is properly redacted before submission.

Contribution Rebate Program – Providing Rebate Receipts

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.

Toronto Elections will launch the online claim form for the 2023 Councillor Ward 20 by-election in January 2024. Contributors to candidates participating in the rebate program can use this form to claim their rebate. **Contributors must use the details from the official Rebate Receipt & Application Form** that you send them, as this official form has a unique receipt number they must input. Candidates cannot claim rebates on behalf of contributors.

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