State of Nebraska
Accountability and Disclosure Commission

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Election Official: Please Give a Copy to Every Candidate

Important Information for Candidates in the 2027 Lincoln City Elections

Statement of Organization (NADC Form A-1)

Filing Requirement: A candidate who raises, expends or receives more than $5,000 in a calendar year for the purpose of advancing his or her candidacy must file a Statement of Organization with the Nebraska Accountability and Disclosure Commission (NADC). The use of the candidate's own funds is considered for the purpose of calculating the $5,000 amount.

Time of Filing: The filing must be made within 10 days after the $5,000 threshold is reached. If the $5,000 threshold is reached in the 30 days immediately prior to the primary or general election, a Statement of Organization must be filed within 2 days.

What is a Statement of Organization: It discloses the names of the candidate and treasurer, the name/address of the committee and the office sought. It also identifies the financial institution in Nebraska in which the committee has its official depository.

What is the purpose of a Statement of Organization: It puts the committee on the NADC contact list and permits the NADC to contact the committee with important information and filing requirements. It provides information to the public about candidate committees.

Other: A filing fee of $150 payable to the State of Nebraska is required at the time of the filing of the Statement of Organization. Failure to timely file the statement and the filing fee may result in late filing fees and civil penalties.

Where and How to File: The Statement of Organization (Form A-1) may be filed electronically in the FirstTuesday system. In the alternative, forms may be downloaded from the NADC website and mailed or emailed to the NADC. For further details please see the 2027 Lincoln Candidate Brochure at https://nadc.nebraska.gov/publications. And for more comprehensive campaign information, please see the Candidate Committee Treasurer's Guide (updated August 2026) available on the same webpage.

Statements of Financial Interests (NADC Form C-1)

Candidates for certain offices are required to file a Statement of Financial Interests (NADC Form C-1). The list below shows which candidates are subject to this requirement.

What is it: A Statement of Financial Interests discloses information about candidate's personal financial situation such as sources of income, business associations, and financial holdings. It does not require the disclosure of dollar amounts of income or dollar value of holdings. Like a tax return, the statement covers the prior calendar year.

What if I Don't File: If a candidate subject to the requirement does not file a Statement of Financial Interests, his or her name will not appear on the ballot.

When to File: If you file to appear on the 2027 ballot, you must file a Statement of Financial Interests (NADC Form C-1) covering calendar year 2026 on or before March 5, 2026.

Who Must File: In 2027, Statements of Financial Interests must be filed by candidates for:

1. Mayor of Lincoln.

2. Lincoln City Council.

Where and How to File: The Statement of Financial Interests (Form C-1) may be filed electronically in the FirstTuesday system. Please contact our office for your log in credentials if you do not already have them. In the alternative, forms may be downloaded from the NADC website and mailed or emailed to the NADC. For further details see the 2027 LINCOLN CANDIDATE BROCHURE at https://nadc.nebraska.gov/publications.

Resources for Candidates- The 2027 LINCOLN CANDIDATE BROCHURE, the CANDIDATE COMMITTEE TREASURER'S GUIDE, and other guides are available on the NADC website on the Publications page at https://nadc.nebraska.gov/publications.

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Please contact the NADC with questions.