

CHECKLIST

Get your committee or campaign registered and credentialed to establish a bank checking account
revised 01/17/26

1. Choose your name. e.g. “Custer County Democrats.”, “Fremont County Democratic Central Committee”
2. Check online at <https://sunshine.voteidaho.gov> > PAC search to see if the name already exists in Idaho. There are ways to re-activate an existing name under new officers – contact Idaho SOS by phone.
3. You also might want to go to any domain website (e.g. domains.squarespace.com) to search for whether there is an internet domain name available for a future web site.
4. Gather information of all officers who might be involved in finances; record their names (as shown on voter registration), addresses, phone numbers, email addresses, etc. Usually this is just the Chair and the Treasurer.
5. <https://www.irs.gov/pub/irs-pdf/fss4.pdf> to apply for your EIN (employer identification number). Filling out the SS-4 form online is straight forward and is totally free. You are designating one person to be responsible for any federal tax situation that might occur (unlikely, unless you hire employees). Your bank will need your EIN to set up an account. The IRS identifies political committees as Section 527 organizations and requires that you file an initial Form 8871 that simply identifies the responsible parties in your committee. If you anticipate raising or spending thousands of dollars please check the IRS website <https://www.irs.gov/charities-non-profits/political-organizations/filing-requirements-for-political-organizations> and Idaho Sunshine <https://voteidaho.gov/campaign-finance-portal/>. (note that Idaho political central committees are exempt from reporting until they reach aggregate expenditures of \$5,000)
6. To register your central committee with the SOS, go online to <https://sunshine.voteidaho.gov>. In the lower right corner of the page you'll see a heading “Resources.” Underneath is a series of links. Near the bottom is a Central Committee registration guide that steps you through the registration process showing screenshots with explanations. For campaign committees there is a link for Candidate Registration guide.

7. Contact the bank of your choosing, speak to the New Accounts person and get a **detailed** list of items that you will need to open up a checking account. Most banks require an EIN, personal info on Chair and Treasurer, a valid photo ID, an initial dollar amount to deposit, and a printed copy of a “C-1” form that is available from <https://sunshine.voteidaho.gov/> > search PAC name > select the committee name > select 'committee information' > select 'political treasurer appointment and certification form'. This will display your 'C-1' form which you can download to your computer and print. This form is automatically created when your Idaho SOS registration is completed.
8. Some banks may request a copy of the committee meeting minutes that authorized you to open a checking account.
9. NOTE: there are a few banks that may require you to register as a business. The sunshine.voteidaho.gov portal registration, discussed above, does NOT do this. If your bank requires a business registration, you must register via <https://sosbiz.idaho.gov>. Central committees and candidate committees are “unincorporated non-profit associations.” For assistance with business registration call Idaho SOS 1-208-334-2300 select the business division.
10. Several banks have fee-free accounts for PACs. You may elect to set up an account that uses no checks per se, but rather uses debit card(s) to make purchases for the committee. Consider a bank that allows you to make deposits using your cell phone camera to minimize travel and hassle. There are several on-line banks that are easy to work with, SoFi and Chime are the most popular. Most banks can send money to payees via Zelle or other features which may eliminate the need for checks.

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