



NORTH CAROLINA

STATE BOARD OF ELECTIONS

Mailing Address:
P.O. Box 27255,
Raleigh, NC 27611
(919) 814-0700 or
(866) 522-4723
Fax: (919) 715-0135

CERTIFIED MAIL

May 20, 2026

Subject: Notice of Penalty Assessment under N.C.G.S. § 163-278.34(e)

Dear Treasurer,

Records indicate that the political committee or referendum committee named on the attached invoice failed to timely file a report required by Article 22A of Chapter 163 of the North Carolina General Statutes. Pursuant to N.C.G.S. § 163-278.34(a), the political committee shall pay a civil late penalty as follows:

- (1) Two hundred fifty dollars (\$250.00) per day for each day the filing is late for a report that affects statewide elections, not to exceed a total of ten thousand dollars (\$10,000); and
- (2) Fifty dollars (\$50.00) per day for each day the filing is late for a report that affects only non-statewide elections, not to exceed a total of five hundred dollars (\$500.00).

This letter and the attached invoice serve as notice of the assessment under N.C.G.S. § 163-278.34(e). The late report and the amount due are listed on the attached invoice. A copy of this notice will be posted to the State Board's website.

If you have not filed the report listed on the invoice, please do so immediately. Committees with missing reports will be subject to the additional actions described in rule 08 NCAC 21 .0207.

In response to this assessment, the Committee is directed to take at least one of the following actions:

1. **Pay the assessment within 30 days.**
2. **Contest the assessment by filing a petition with the Office of Administrative Hearings within 30 days.**
3. **Request a waiver of the assessment by filing an Affidavit to Request a Waiver of Civil Late Penalties with the State Board within 60 days.**

Instructions for each action can be found in this letter.

1. Pay the assessment within 30 days:

Payment should be made by check payable directly to the State Board of Elections. Please note "NC Civil Penalty & Forfeiture Fund" in the memo line of the check and enclose a copy of the attached invoice. Please mail payment to:

NC State Board of Elections
P.O. Box 27255
Raleigh, NC 27611-7255

If the Committee chooses to contest the assessment or to request a waiver of the assessment, payment may be held until resolution of the case or waiver request.

2. Contest the assessment by filing a petition with the Office of Administrative Hearings within 30 days:

If you wish to contest any statement in the attached invoice, you may file a petition for an administrative hearing with the Office of Administrative Hearings ("OAH"). You must file the petition with OAH within **30 days** of the date of this notice and pay a \$20 filing fee. Petitions may be received by mail or through the OAH e-filing system.

For further information on filing a contested case, please visit www.oah.nc.gov or contact OAH at:

Office of Administrative Hearings	Phone: 984-236-1850
6714 Mail Service Center	Fax: 984-236-1871
Raleigh, North Carolina 27699-6700	Email: oah.clerks@oah.nc.gov

We strongly recommend that a committee filing a petition at OAH also request a waiver of the penalty from the State Board. Please note that a waiver request *does not* extend the 30-day deadline to file a petition for a contested case at OAH.

3. Request a waiver of the assessment by filing an Affidavit to Request a Waiver of Civil Late Penalties with the State Board within 60 days:

Pursuant to N.C.G.S. § 163-278.34(a), the State Board may waive a late penalty if it determines there is good cause for the waiver. It is within the State Board's discretion to waive an entire penalty, or to reduce a penalty by any amount.

A political committee or referendum committee requesting a waiver of a civil late penalty must complete the Affidavit to Request a Waiver of Civil Late Penalties form and file it with the State Board of Elections. A copy of the form is available online at www.ncsbe.gov/campaign-finance/penalties. Please include all relevant facts or circumstances on this form. You may attach additional pages if necessary. Per Rule 08 NCAC 21 .0206, the form must be filed within **60 days** of service of the notice of penalty assessment.

Factors considered by the State Board in determining good cause include but are not limited to:

- . Whether the late report was the first late report of the committee or the first late report within the last 10 years.
- . Whether the late report was due prior to or after the election for a candidate.
- . Whether the late report resulted in any contribution or expenditure not being disclosed to the public.
- . Whether the late report resulted from a family emergency, severe illness or hospitalization, natural disaster, or similar unforeseen circumstances.
- . Whether the treasurer or assistant treasurer received insufficient guidance from the State Board office or county board office in attempting to file reports.
- . Whether documented issues with the U.S. Postal Service or other delivery service inhibited the committee from filing a timely report.

The Affidavit to Request a Waiver of Civil Late Penalties form may be filed by mail or email:

NC State Board of Elections Email: campaign.reporting@ncsbe.gov
P.O. Box 27255
Raleigh, NC 27611-7255

If you choose to file by email, an original signed copy of the form must be retained for at least two years counting from the date of the election to which the late report affects.

If you have any questions for the State Board of Elections, please email campaign.reporting@ncsbe.gov or call 919-814-0700.

Sincerely,



Lindsey E. Wakely
Campaign Finance Director & Counsel
North Carolina State Board of Elections

INVOICE

NORTH CAROLINA STATE BOARD
OF ELECTIONS
PO Box 27255
Raleigh, NC 27611-7255

cash.management@ncsbe.gov
+1 (919) 814-0700
www.ncsbe.gov

STA-96V7HE-C-001

Bill to
CHRISTINE E WINWARD
CHRISTINE WINWARD - NO 2026 ORG
PAPERWORK RECEIVED
1001 GABARDINE LN
WAXHAW, NC 28173

Ship to
CHRISTINE E WINWARD
CHRISTINE WINWARD - NO 2026 ORG
PAPERWORK RECEIVED
1001 GABARDINE LN
WAXHAW, NC 28173

Invoice details

Invoice no.: 8078
Terms: Net 30
Invoice date: 05/20/2026
Due date: 06/19/2026

#	Date	Product or service	Description	Qty	Rate	Amount
1.	05/20/2026	Report Penalty	2025 Year End Semi Annual	10	\$50.00	\$500.00
Total						\$500.00