

Fair Political Practices Commission

Filing Schedule for
State Major Donor Committees
State Independent Expenditure Committees
January through June 2026

Deadline	Period	Form	Notes
Feb 2, 2026 <i>Semi-Annual</i>	* – 12/31/25	461	<ul style="list-style-type: none"> File only if contributions or independent expenditures were made in 2025 and not disclosed on an earlier statement. The January 31 deadline falls on a Saturday, so the deadline is extended to the next business day.
Within 10 Days <i>Independent Expenditure Verification</i>	Ongoing	462	<ul style="list-style-type: none"> Committees making independent expenditures must file this form with the FPPC by e-mail only. No paper copy is required. Committees file only one Form 462 per election for each candidate or measure supported or opposed by an independent expenditure.
Within 24 Hours <i>Election Cycle Reports</i>	3/4/26 – 6/2/26	496 497	<ul style="list-style-type: none"> 496: File if an independent expenditure of \$1,000 or more in the aggregate is made in connection with a candidate or ballot measure listed on the June 2, 2026, ballot. 497: File if a contribution of \$1,000 or more in the aggregate is made to or in connection with a candidate or ballot measure listed on the June 2, 2026, ballot, or to a political party committee. E-file only. No paper copy is required.
Jul 31, 2026 <i>Semi-Annual</i>	* – 6/30/26	461	<ul style="list-style-type: none"> All committees must file this statement.

Additional Reports

Depending on committee activity, one or more of the following reports may also be required:

Deadline	Period	Form	Notes
Within 10 Days <i>Paid Spokesperson Report</i>	Ongoing	511	<ul style="list-style-type: none"> File if either of the following expenditures related to an advertisement to support or oppose a ballot measure are made: 1) a payment totaling \$5,000 or more to an individual to appear in an advertisement, or 2) a payment of any amount to an individual portraying a member of a licensed occupation (e.g., nurse, doctor, firefighter). E-filers must also file a paper copy.**

Fair Political Practices Commission

Within 48 Hours <i>Issue Advocacy Report</i>	4/18/26 – 6/2/26	E-530	<ul style="list-style-type: none"> • File if a payment, or promise of a payment, of \$50,000 or more is made during the 45 days prior to an election for a communication that identifies a state candidate listed on the ballot but does not expressly advocate the election or defeat of the candidate. • E-file only. No paper copy is required.
---	------------------	-----------------------	--

Additional Notes:

- ***Period Covered:** The period covered by any statement begins on the day after the closing date of the last statement filed, or January 1, if no previous statement has been filed.
- ****Paper Filings:** All paper filings may be filed by first-class mail or by email with a verified digital signature unless otherwise noted. Persons required to file a report or statement by paper with the Secretary of State's Office may instead file by email (digitalfiling@sos.ca.gov) with a verified digital signature or other digital means as prescribed by the Secretary of State's Office. Please visit the Secretary of State's [website](#) for more information on how to file with a digital signature.
- **Deadline Extensions:** Deadlines are extended when they fall on a Saturday, Sunday, or an official state holiday. This extension does not apply to a 24-hour/10-day Contribution Report (Form 497) that is due the weekend before the election, and this extension never applies to any 24-hour/10-day Independent Expenditure Report (Form 496). Such reports must be filed within 24 hours regardless of the day of the week.
- **E-filer:** A state committee that has received contributions or made expenditures totaling \$25,000 or more.
- **Form 461:** All state committees, including e-filers, must also file paper statements.**
- **Forms 496 and 497:** All reports filed online only.
- **Multipurpose Organizations (including non-profits):** A multipurpose organization that uses nondonor funds account to make contributions or expenditures may qualify as a major donor or independent expenditure committee and may be required to report payments on [Form 461](#). Such an organization will qualify as a recipient committee if expenditures exceed \$50,000 in a 12-month period or \$100,000 in four consecutive calendar years. An organization that qualifies as a recipient committee may need to file statements disclosing contributors. For more information, see FPPC's fact sheet [Multipurpose Organizations Reporting Political Spending](#).
- **State Contribution Limits:** Refer to the [contribution limits chart](#) on FPPC's website.
- **Activity in Local Elections:** Committees making contributions or independent expenditures in connection with a local election should consult the filing schedule for that election as Forms 497 and 496 may be required. Contact local jurisdictions to determine if there are contribution limits or other restrictions for those elections.
- **Penalties:** Late statements and reports are subject to a fine of \$10 per day on both the paper and the e-filed version (e.g., \$20 per day for a late e-filed Form 460). Failure to file a statement or report could result in an enforcement penalty of \$5,000 per violation.
- **Public Documents:** All statements and reports are public documents.
- **Resources:** Campaign manuals and other instructional materials are available on the [Campaign Rules](#) page. Or, visit www.fppc.ca.gov > Learn > Campaign Rules.