Fair Political Practices Commission

Filing Schedule for Committees Primarily Formed to Support/Oppose Candidates for State Office Listed on the November 3, 2026 Ballot

Deadline	Period	Form	Notes
Within 3 Business Days Top Ten Contributor List	Ongoing (Except during the 16 days before the election – see bold note)	<u>T-10</u>	 Committees (primarily formed to support or oppose a state candidate) that raise \$1,000,000 or more and have received contributions of \$10,000 or more from a single source must file a list of their top ten contributors. If the requirement is triggered within 16 days of the election, Form T-10 must be filed within two business days. The Form T-10 must be filed with the FPPC by e-mail only.
Within 10 Days Independent Expenditure Verification	Ongoing	<u>462</u>	 Committees file only one Form 462 per election for each candidate supported or opposed by an independent expenditure. Committees making independent expenditures must file this form with the FPPC by e-mail only. No paper copy is required.
Within 24 Hours Election Cycle Reports	8/5/26 - 11/3/26	<u>496</u> <u>497</u>	 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 November 3, 2026, ballot. 497: File if a contribution of \$1,000 or more in the aggregate is received from a single source. 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 November 3, 2026, ballot or made to a political party committee. The recipient of a non-monetary contribution must file a Form 497 within 48 hours of receiving the non-monetary contribution. E-file only. No paper copy is required.
Jul 31, 2026 Semi-Annual	* - 6/30/26	<u>460</u>	 All committees must file Form 460 unless the committee files termination Forms 410 and 460 before June 30, 2026.
Sep 24, 2026 1st Pre-Election	7/1/26 – 9/19/26	<u>460</u>	All committees must file this statement.
Oct 22, 2026 2 nd Pre-Election	9/20/26 - 10/17/26	<u>460</u>	 All committees must file this statement. Paper copies must be filed by personal delivery, guaranteed overnight service, or by email with a verified digital signature.
Feb 1, 2027 Semi-Annual	10/18/26 - 12/31/26	<u>460</u>	 All committees must file Form 460 unless the committee files termination Forms 410 and 460 before December 31, 2026. The January 31 deadline falls on a Sunday, so the deadline is extended to the next business day.

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advice@fppc.ca.go	١

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Additional Reports

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

- Payments Related to a State Ballot Measure: File Form 496 (24-hour/10-day Independent Expenditure Report) or Form 497 (24-hour/10-day Contribution Report) within 10 business days of making payments totaling \$5,000 or more in connection with a single state ballot measure. No paper copy is required. Payments of this type may change the nature of a primarily formed candidate committee. Only E-filers file this report.
- Form <u>511</u>: File within 10 days of making either of the following expenditures related to an advertisement to support or oppose a ballot measure: 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**.**
- Form <u>E-530</u>: File within 48 hours of making a payment or a promise of payment, of \$50,000 or more 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. 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 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 secure 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 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 460: All state committees, including e-filers, must file paper reports.**
- Forms 496 and 497: All reports filed online only.
- Multipurpose Organizations (including non-profits): A multipurpose organization that uses nondonor funds 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 the FPPC's fact sheet Multipurpose Organizations Reporting Political Spending.
- State Contribution Limits: Contributions to state candidates and to committees that make contributions to state candidates are subject to limits. Refer to the contribution limits chart on the FPPC website. Committees making "issue ads" featuring state candidates are also subject to contribution limits.

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• Penalties: Late statements and reports are subject to a fine of \$10 per of	day on both the paper and the e-filed version (i.e., \$20 per day for a late e-filed Form 460).
Failure to file a statement or report could result in an enforcement penalt	ty 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 <u>Campaign Rules</u> page. Or visit <u>www.fppc.ca.gov</u> > Learn > Campaign Rules.

Phone Advice:

1-866-ASK-FPPC