
(a) Reports filed under Government Code section 85500 are not required to be filed on paper. A report filed online or electronically pursuant to this section must contain the following information:

(1) The name and address of the filer and, if applicable, the filer's identification number issued by the Secretary of State.

(2) Date of the filing.

(3) Identification of amended information.

(4) The date of each expenditure.

(5) A description of each expenditure.

(6) The amount of each expenditure.

(7) If the expenditure was in connection to a candidate, the candidate's name, the office sought or held and, if applicable, district number. In addition, the report must identify whether the expenditure was made to support or oppose the candidate.

(8) If the expenditure was made in connection with a ballot measure, the ballot measure's name, including its number or letter, and the jurisdiction. In addition, the report must identify whether the expenditure was made to support or oppose the ballot measure.

(b) If the filer is a recipient committee formed pursuant to Government Code section 82013, the filer must disclose contributions of $100 or more received after the closing date of the last campaign statement through the date of the independent expenditure. If no previous campaign statement has been filed, disclose such contributions received since January 1 of the current calendar year. Also include the following information:
(1) The full name and address of each contributor and the contributor's identification code. If the contributor is an individual, his or her occupation and employer.

(2) The date and amount of the contribution.

(3) The interest rate if the contribution is a loan.

(c) Under Section 85500, any committee that files electronically under Section 84605 making independent expenditures on state candidates or measures, must file online 24-hour reports disclosing independent expenditures of $1,000 or more made during an “election cycle.” Section 85204 defines “election cycle” for purposes of Section 85309 to mean the period of time commencing 90 days prior to an election and ending on the date of the election. The “election” referred to in Section 85204 means a state election in which the candidate or measure in connection with which the independent expenditure was made will be listed on the ballot.