This chapter discusses the general requirements for committees primarily formed to support or oppose a state candidate. In addition, the forms that are required when a committee makes an independent expenditure are reviewed. An independent expenditure is a payment for a communication that expressly advocates support or opposition of a candidate or measure but is not made at the behest of the candidate or measure committee (or the candidate’s or measure committee’s agent(s).) See Chapter 7 for additional information about independent expenditures.

Generally, independent expenditures are made by committees primarily formed to support or oppose a candidate, not by candidate controlled committees. Most payments made by candidate controlled committees are direct expenditures. But, there is a brief discussion at the end of this chapter about candidate controlled committees making independent expenditures.

A. General Rules for Committees Primarily Formed to Support or Oppose a State Candidate

As described in Chapter 2, a “primarily formed committee” is formed to support or oppose a single state candidate, but is not controlled by the candidate being supported. Generally, the requirements and restrictions outlined in this manual apply to primarily formed committees, including the following:

- The recordkeeping rules and the duties imposed on the committee treasurer and assistant treasurer. (See Chapter 3.)
- The notification to major contributors of $5,000 or more. (See Chapter 4.)
• Mandated committee advertisement disclosures, including the names of the top three contributors of $50,000 or more. (See Chapter 8.)

• The requirement that committee funds must be used for a political, legislative or governmental purpose. (See Chapter 6.)

A primarily formed committee is not subject to the following:

• Contribution limits.

• The requirement to complete the Form 501 (Candidate Intention Statement).

• The requirement to terminate by a specific deadline. (See Chapter 11 for information about terminating a committee.)

The following forms, which are required to be filed by primarily formed committees, are discussed in previous chapters:

• **Form 410 (Statement of Organization):** See Chapter 2.

• **Form 497 (24-Hour/10-Day Contribution Report):** See Chapter 2.

• **Form 460 (Recipient Committee Campaign Statement):** See Chapter 9.

Primarily formed committees making independent expenditures must also file the forms listed below, which are discussed in this chapter:

• **Form 496 (24-Hour/10-Day Independent Expenditure Report)**

• **Form 462 (Verification of Independent Expenditures)**

• **Form T10 (Top Ten Contributors)** – Only required if the committee raises $1,000,000 or more and has received contributions of $10,000 or more from a single contributor.
B. Form 496 – 24-Hour/10-Day Independent Expenditure Report

The Form 496 is required when independent expenditures totaling $1,000 or more are made during the 90-day election cycle.

The Form 496 is filed electronically with the Secretary of State within 24 hours of making the independent expenditure(s). No paper copies of this report are required, and no copies are required to be filed with other filing officers.

Reporting examples:

- A committee makes an independent expenditure by paying for an advertisement opposing two candidates. The ad costs $40,000 and features the candidates equally. The committee must file a separate Form 496 for each candidate and disclose $20,000 for each candidate.

- A committee makes a $500 independent expenditure 60 days before the election and a second independent expenditure of $600, 20 days before the election. A Form 496 is required within 24 hours of the second payment.

- A committee makes a $1,500 independent expenditure 60 days before the election and files a Form 496. A second independent expenditure of $600 is made 20 days before the election. Another Form 496 is not required unless additional independent expenditures of $400 or more are made.

Additionally, a Form 496 is required to be filed within 10 business days when a committee makes independent expenditures that total, in the aggregate, $5,000 or more to support or oppose the qualification of a single local initiative or referendum ballot measure.

Completing Form 496

- Name of Filer. Enter the committee’s name, phone number, ID number, and address. Provide the date of filing, the report number, and the number of pages. If an amendment is being filed, mark the “Amendment” box.
• **Part 1. Candidate or Measure Supported or Opposed.**
Enter the name of the candidate supported or opposed by
the independent expenditure, the office sought or held by the
candidate, and the district number, if applicable. Mark the
applicable “Support” or “Oppose” box. A separate Form 496
must be filed for each candidate or measure.

**Note:** A committee must review the communication to determine the
candidate(s) or committee(s) that should be identified on the Form
496. For example, if a communication only advocates opposition to
Candidate Hill, Candidate Hill’s information is listed and the “Oppose”
box is marked. But, if a communication supports Candidate Jones and
opposes Candidate Lieu, two separate Form 496s must be filed – one
for Candidate Jones and one for Candidate Lieu. The value for each
is determined by prorating the costs among the candidates and/or
committees supported or opposed.

• **Part 2. Independent Expenditures Made.** Enter the date
the independent expenditure was made. In the “Description
of Expenditure” field, enter the type of expenditure (e.g., radio
advertisement, billboard, or mailing) and the cumulative-to-
date total for that candidate or measure. In the amount field,
enter the amount of the specific expenditure disclosed in the
description field.

• **Part 3. Contributions of $100 or More Received.** Disclose
contributions of $100 or more received since the closing date
of the last campaign statement (Form 460) filed through the
date of the independent expenditure. Enter the date received,
the name and address of the contributor, the contributor code
(e.g., IND), and the amount received. If the contributor is an
individual, enter the individual’s occupation and employer. If the
individual is self-employed, enter the name of the business. If
the contribution received is a loan, enter the interest rate, if any.

Once a contribution is reported, it is not necessary to report that
contribution on any additional Form 496 but it must be reported on the
next Form 460.

**Cumulative-To-Date Totals.** If the cumulative-to-date total is accurate
on the most recently filed Form 496, the committee is not required to
amend the cumulative-to-date total amount on previous reports.
2. Independent Expenditures Made

<table>
<thead>
<tr>
<th>DATE</th>
<th>DESCRIPTION OF EXPENDITURE</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>xx/xx/20xx</td>
<td>Research and consulting services</td>
<td>$5,300.</td>
</tr>
<tr>
<td>xx/xx/20xx</td>
<td>Mailer</td>
<td>37,263</td>
</tr>
<tr>
<td></td>
<td>Cumulative to Date: $222,900.</td>
<td></td>
</tr>
</tbody>
</table>

3. Contributions of $100 or More Received

<table>
<thead>
<tr>
<th>DATE RECEIVED</th>
<th>FULL NAME, STREET ADDRESS AND ZIP CODE OF CONTRIBUTOR (IF COMMITTEE, ALSO ENTER I.D. NUMBER)</th>
<th>CONTRIBUTOR CODE **</th>
<th>IF AN INDIVIDUAL, ENTER OCCUPATION AND EMPLOYER (IF SELF-EMPLOYED, ENTER NAME OF BUSINESS)</th>
<th>AMOUNT RECEIVED</th>
<th>INTEREST RATES</th>
</tr>
</thead>
<tbody>
<tr>
<td>xx/xx/20xx</td>
<td>Advocates for Fair Housing - ID 741857 (provide address it will be redacted)</td>
<td>□ IND</td>
<td>☑ NT ☑ COM ☑ OTH ☑ PTY ☑ SCC</td>
<td>$10,000</td>
<td>If loan, enter interest rate, if any __________%</td>
</tr>
<tr>
<td>xx/xx/20xx</td>
<td>Mary Ann Morris (provide address it will be redacted)</td>
<td>☑ IND</td>
<td>☑ NT ☑ COM ☑ OTH ☑ PTY ☑ SCC</td>
<td>$2,000</td>
<td>If loan, enter interest rate, if any __________%</td>
</tr>
<tr>
<td>xx/xx/20xx</td>
<td>ABC Company (provide address it will be redacted)</td>
<td>□ IND</td>
<td>☑ NT ☑ COM ☑ OTH ☑ PTY ☑ SCC</td>
<td>$23,000</td>
<td>If loan, enter interest rate, if any __________%</td>
</tr>
</tbody>
</table>
C. Form 462 – Verification of Independent Expenditures

The Form 462 is filed when a committee makes an independent expenditure(s) totaling in the aggregate $1,000 or more in a calendar year to support or oppose a single candidate or measure. The Form 462 identifies the committee’s principal officer. The officer acknowledges, under penalty of perjury, that the committee’s independent expenditures were not coordinated with the listed candidate (or the opponent) and that the committee will report all contributions and reimbursements as required by law.

Principal Officer. A principal officer is an individual primarily responsible for approving the political activity of the committee such as:

- Authorizing the content of communications.
- Authorizing independent expenditures.
- Determining the committee’s campaign strategy.

Filing Form 462

Email the Form 462 to the FPPC (form462@fppc.ca.gov) within 10 days from the date of the first independent expenditure of $1,000 or more. A specific candidate must be identified only once per election. The primary and general elections are separate elections. Thus two forms are required if a committee makes independent expenditures supporting/opposing a candidate listed on both the primary and general election ballots. Maintain the originally signed form for four years.

Completing Form 462

This one page form identifies the committee making the independent expenditure, the candidate or measure supported or opposed by the independent expenditure, and the name of the committee’s principal officer. If the committee’s Form 410 lists more than one principal officer, any of those officers may sign the Form 462.
Form 462
Verification of Independent Expenditures

This verification form identifies the individual responsible for ensuring that a campaign committee’s independent expenditures were not coordinated with the listed candidate (or the opponent) or measure committee and that the committee will report all contributions and reimbursements as required by law. An independent expenditure is not subject to state or local contribution limits.

1. Name of Committee:

<table>
<thead>
<tr>
<th>NAME OF RECIPIENT COMMITTEE, ENTITY OR INDIVIDUAL</th>
<th>COMMITTEE ID #</th>
</tr>
</thead>
<tbody>
<tr>
<td>Committee to Oppose Smith for Senate District 2 20XX</td>
<td>12123XX</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>STREET ADDRESS</th>
<th>CITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>11 K Street</td>
<td>Sacramento</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>STATE</th>
<th>ZIP CODE</th>
<th>E-MAIL</th>
<th>TELEPHONE NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td>CA</td>
<td>95814</td>
<td><a href="mailto:ssss@xxxxx.com">ssss@xxxxx.com</a></td>
<td>( 916 ) 111-1111</td>
</tr>
</tbody>
</table>

2. Candidate or Measures:

This committee has reported an independent expenditure(s) to support or oppose the candidate(s) or measure(s) listed on a ballot for the election date identified below. (Note: The reporting of an independent expenditure may occur after this form is filed if an independent expenditure is made before the 90 day, 24-hour reporting period of Government Code Sections 84204 and 85500.)

<table>
<thead>
<tr>
<th>NAME OF CANDIDATE (First/Last) OR BALLOT MEASURE</th>
<th>SUPPORT</th>
<th>OPPOSE</th>
<th>OFFICE SOUGHT OR HELD/ BALLOT NO./LETTER</th>
<th>JURISDICTION AND DISTRICT, IF ANY</th>
<th>ELECTION DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Susan Smith</td>
<td>☑️</td>
<td></td>
<td>Senate</td>
<td>2</td>
<td>6/07/20XX</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NAME OF CANDIDATE (First/Last) OR BALLOT MEASURE</th>
<th>SUPPORT</th>
<th>OPPOSE</th>
<th>OFFICE SOUGHT OR HELD/ BALLOT NO./LETTER</th>
<th>JURISDICTION AND DISTRICT, IF ANY</th>
<th>ELECTION DATE</th>
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<th>OPPOSE</th>
<th>OFFICE SOUGHT OR HELD/ BALLOT NO./LETTER</th>
<th>JURISDICTION AND DISTRICT, IF ANY</th>
<th>ELECTION DATE</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>NAME OF CANDIDATE (First/Last) OR BALLOT MEASURE</th>
<th>SUPPORT</th>
<th>OPPOSE</th>
<th>OFFICE SOUGHT OR HELD/ BALLOT NO./LETTER</th>
<th>JURISDICTION AND DISTRICT, IF ANY</th>
<th>ELECTION DATE</th>
</tr>
</thead>
</table>

3. Verification:

I have not received any unreported contributions or reimbursements to make these independent expenditures. I have not coordinated any expenditure made during this reporting period with the candidate or the opponent of the candidate who is the subject of the expenditure, with the proponent or the opponent of the state measure that is the subject of the expenditure, or with the agents of the candidate or the opponent of the candidate or the state measure proponent or opponent. I certify under penalty of perjury under the laws of the State of California that the following is true and correct.

Signature [Signature Required]  
Printed Name John Doe  
Signed on X/XX/20XX  

(Check One): ☑️ Principal Officer ☐ Candidate/Officeholder ☐ State Ballot Measure Proponent
D.  Form T10 – Top Ten Contributor List

A committee primarily formed to support or oppose a state candidate that receives $1,000,000 or more, and has received contributions of $10,000 or more from a single source, must file the Form T10 with the FPPC by email (T10@fppc.ca.gov).

File the Form T10:

• Within *two business days* of meeting or exceeding the $1,000,000 threshold if the threshold is met within the 16-day period before the election; or

• Within *three business days* of meeting or exceeding the $1,000,000 threshold if the threshold is met at any time other than during the 16-day period before the election.

Completing Form T10:

• **Part 1. Committee Information.** Enter the committee’s name, ID number, date of submittal, report number (e.g., 1, 2), contact information, treasurer’s name, and the date of election.

• **Part 2b. Candidate Supported or Opposed.** List the candidate supported or opposed, office sought, district number (if any), and mark “Support” or “Oppose.”

• **Part 3. Reasons for Update.** Indicate the reason for an updated submission (e.g., new person qualified, ranking order changed).

• **Part 4. Top Contributors – $10,000 or More.** Identify the contributor, type of committee (if applicable), ID number (if any), city, state and cumulative amount. To determine the cumulative amount received from a contributor, the committee must count the cumulative amount of contributions from a single source for the primary and general elections combined.

• In the “Part 5 Completed” Column, select “yes” if the contributor is a state recipient committee that has received $50,000 or more from a single source. Otherwise, select “no.”
• **Part 5. State Recipient Committees – Top Two Contributors of $50,000 or More.** Complete Part 5 when a state recipient committee is listed as a top 10 contributor and the state recipient committee has received contributions aggregating $50,000 or more, from a single source, during the current two-year election period as displayed on the Secretary of State’s Cal-Access system: [http://cal-access.sos.ca.gov/](http://cal-access.sos.ca.gov/). List only the contributors’ names, not the amounts or addresses. Disclose the most recent contributor when two or more contributors of identical amounts qualify as the top two contributors.

**Note:** Update Part 5 when the state recipient committee makes additional contributions to the primarily formed committee completing the Form T10.

**Subsequent Submissions:**

File an updated Form T10 when any of the following occurs:

• A new person qualifies as a top 10 contributor.

• A person who is an existing top 10 contributor makes additional contributions.

• The relative ranking order of the top 10 contributors changes.

• The reporting committee changes its name to add or delete a candidate.

**Note:** Part 5 is updated only if the state recipient committee makes additional contributions to the committee completing the Form T10.

**The deadlines to file a subsequent submission are:**

• Within *two business days* of the change if there are changes to the top 10 list within the 16-day period before the election.

• Within *three business days* of the change if there are changes to the top 10 list at any time other than during the 16-day period before the election.
### Part 1: Committee Information

**Committee Name:** Businesses Supporting John Doe for Senate 20XX, sponsored by the Local Business Association in San Diego County

<table>
<thead>
<tr>
<th>ID Number</th>
<th>Date Submitted</th>
<th>Report Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>13750XX</td>
<td>May 20, 20XX</td>
<td>1</td>
</tr>
</tbody>
</table>

**Contact Name** (last, first): Nelson, Linda  
**Phone Number:** 916-222-2222

**Email Address:** nelson@nelsonmail.com  
**Treasurer’s Name** (last, first): Nelson, Linda

**Date of Election:** June 5, 20XX  
**Primarily Formed Ballot Measure** ☐  
**Primarily Formed Candidate** ☐

### Part 2a: Measure(s) Supported or Opposed

<table>
<thead>
<tr>
<th>Measure # (or A.G. #)</th>
<th>Support</th>
<th>Oppose</th>
</tr>
</thead>
<tbody>
<tr>
<td>Doe, John</td>
<td>☑️</td>
<td>☐️</td>
</tr>
</tbody>
</table>

### Part 2b: Candidate Supported or Opposed

<table>
<thead>
<tr>
<th>Candidate Name (last, first)</th>
<th>Office Sought</th>
<th>District, if any</th>
<th>Support</th>
<th>Oppose</th>
</tr>
</thead>
<tbody>
<tr>
<td>Doe, John</td>
<td>Senate</td>
<td>XX</td>
<td>☑️</td>
<td>☐️</td>
</tr>
</tbody>
</table>

### Part 3: Reason For Update  
*Check at least one box*

- ☐ A new person qualified as a top 10 contributor.
- ☐ A person who is an existing top 10 contributor made additional contributions.
- ☐ The relative ranking order of the top 10 contributors changed.
- ☐ The reporting committee changed its name to add or delete a ballot measure or candidate.
- ☐ Other (explain): [Businesses Supporting John Doe for Senate 20XX, sponsored by the Local Business Association in San Diego County]
  |  |  |  |  |
  |  |  |  |  |

### Part 4: Top Contributors – $10,000 +

<table>
<thead>
<tr>
<th>Contributor</th>
<th>Recipient Committee or Major Donor, if applicable</th>
<th>ID Number of Recipient Committee or Major Donor, if any</th>
<th>Part 5 Completed</th>
<th>City</th>
<th>State</th>
<th>Cumulative Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Citizens to Support Free Enterprise</td>
<td>Recipient Committe</td>
<td>12345XX</td>
<td>Yes</td>
<td>San Diego</td>
<td>CA</td>
<td>$60,000</td>
</tr>
<tr>
<td>Small Business Organization PAC</td>
<td>Recipient Committe</td>
<td>13865XX</td>
<td>Yes</td>
<td>San Diego</td>
<td>CA</td>
<td>$50,000</td>
</tr>
<tr>
<td>ABC Company</td>
<td>Major Donor</td>
<td>19920XX</td>
<td>No</td>
<td>San Diego</td>
<td>CA</td>
<td>$12,000</td>
</tr>
<tr>
<td>John Jacobs</td>
<td>Major Donor</td>
<td>12777XX</td>
<td>No</td>
<td>San Diego</td>
<td>CA</td>
<td>$11,000</td>
</tr>
<tr>
<td>Sally Hon</td>
<td>Major Donor</td>
<td>13256XX</td>
<td>No</td>
<td>Escondido</td>
<td>CA</td>
<td>$10,000</td>
</tr>
<tr>
<td>Golfers Association of San Diego</td>
<td>Major Donor</td>
<td>18927XX</td>
<td>No</td>
<td>Oceanside</td>
<td>CA</td>
<td>$10,000</td>
</tr>
<tr>
<td>Retired Naval Community Volunteers Association</td>
<td>Major Donor</td>
<td>12386XX</td>
<td>No</td>
<td>San Diego</td>
<td>CA</td>
<td>$10,000</td>
</tr>
<tr>
<td>Hector Gomez</td>
<td>Major Donor</td>
<td>16777XX</td>
<td>No</td>
<td>San Diego</td>
<td>CA</td>
<td>$10,000</td>
</tr>
<tr>
<td>Emily Howard</td>
<td>Major Donor</td>
<td>14426XX</td>
<td>No</td>
<td>San Diego</td>
<td>CA</td>
<td>$10,000</td>
</tr>
<tr>
<td>Williams and Williams LLP</td>
<td>Major Donor</td>
<td>15321XX</td>
<td>No</td>
<td>Coronado</td>
<td>CA</td>
<td>$10,000</td>
</tr>
</tbody>
</table>
### Part 5: State Recipient Committee Top Contributors – $50,000+

<table>
<thead>
<tr>
<th>Recipient Committee:</th>
<th>Recipient Committee:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ID Number:</strong></td>
<td><strong>ID Number:</strong></td>
</tr>
<tr>
<td>12345XX</td>
<td>13865XX</td>
</tr>
<tr>
<td>List Names of Top Two Contributors</td>
<td>List Names of Top Two Contributors</td>
</tr>
<tr>
<td>2.</td>
<td>2.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Recipient Committee:</th>
<th>Recipient Committee:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ID Number:</strong></td>
<td><strong>ID Number:</strong></td>
</tr>
<tr>
<td>List Names of Top Two Contributors</td>
<td>List Names of Top Two Contributors</td>
</tr>
<tr>
<td>1.</td>
<td>1.</td>
</tr>
<tr>
<td>2.</td>
<td>2.</td>
</tr>
</tbody>
</table>
E. Candidate Controlled Committees

Government Code Section 85501 states that a candidate controlled committee may not make independent expenditures and may not contribute funds to another committee for the purpose of making independent expenditures to support or oppose other candidates.

However, a recent Sacramento County Superior Court decision in Charles R. “Chuck” Reed v. Fair Political Practices Commission found Section 85501 unconstitutional and enjoined the Commission from enforcing that provision.

Before making an independent expenditure to support or oppose another candidate, committees should seek advice from the FPPC. An advice letter (Downing, No. A-14-148) has been issued on the matter.

A candidate controlled committee for elective office may make independent expenditures to support or oppose a ballot measure.
Authority

The following Government Code sections and Title 2 regulations provide authority for the information in this chapter:

Government Code Sections

82031 Independent Expenditure.
82036.5 Late Independent Expenditure.
82047.5 Primarily Formed Committee.
82047.6 Principal Officer.
84204 Late Independent Expenditures; Reports.
84204.5 Ballot Measure Contributions and Expenditures; Reports.
84213 Verification.
84223 Top Ten Contributor Lists.
84501 Advertisement.
85501 Prohibition on Independent Expenditures by Candidate Controlled Committees.

Title 2 Regulations

18225.7 Made at the Behest; Independent versus Coordinated Expenditures.
18247.5 Primarily Formed Committees.
18422.5 Top Contributor Disclosure by Committees Primarily Formed for State Ballot Measures or Candidates.
18428 Reporting of Contributions and Independent Expenditures Required to be Aggregated.
18550 24-Hour Independent Expenditure Reports.