

# WHEN AND WHERE TO FILE FORM 460

This chapter reviews when and where committees file the Recipient Committee Campaign Statement (Form 460). The Form 460 is the comprehensive report that discloses all receipts and expenditures of a committee, including payments previously reported on a Form 497. State committees must file the Form 460 with the Secretary of State, the committee's filing officer. The candidate and treasurer or assistant treasurer sign the Form 460 under penalty of perjury.

## A. General Information

### Public Documents

All reports filed under the Political Reform Act are public records. Most state committee reports may be viewed at <http://cal-access.sos.ca.gov/campaign/>.

### Filing Schedules

The FPPC posts on its website filing schedules for state elections. A filing officer is not required to send reminder notices about upcoming filing deadlines.

### Deadlines

Deadlines that fall on a Saturday, Sunday or official state holiday are extended to the next business day. There is no provision in the Political Reform Act for the FPPC or the SOS to extend a filing deadline.

### Amendments

A committee must amend a Form 460 to report missing contributor information no later than 70 days from the close of the reporting period in which the contribution was disclosed. Amendments for other purposes should be filed as soon as possible.

## Late Fines

A fine of \$10 per day may be assessed for each day a statement is late. A committee that must file both a paper and electronic report may be fined \$20 a day. A committee may request a waiver.

## Failure to File

The SOS must refer committees that do not file campaign statements to the FPPC's Enforcement Division. Administrative penalties of up to \$5,000 per violation may be assessed.

## B. When to File

### Semi-Annual Statements

A committee must file a semi-annual statement whether or not it received contributions or made expenditures. The first day of a reporting period always begins the day after the closing date of the last Form 460 filed, or January 1 if no previous statement has been filed. The filing schedules include specific dates.

A semi-annual statement may be filed early; however, an amendment must be filed before the deadline if all contributions and expenditures were not disclosed on the early filing.

<b>Semi – Annual Period</b>	<b>Deadline</b>
January 1 – June 30	July 31
July 1 – December 31	January 31

### Preelection Statements

In addition to semi-annual statements, candidate controlled committees and committees primarily formed to support or oppose a candidate must file two preelection statements before the election in which the candidate is listed on the ballot. For example, a committee formed for a legislative race in a June primary election will file two preelection statements and a semi-annual statement. All together, the three reports show all financial activity between January 1 - June 30.

## **Exceptions:**

### **Candidates Raising and Spending Less Than \$2,000**

A candidate who will be listed on a state election ballot, but does not raise or spend \$2,000 or more in a calendar year, may file the one-page Form 470 (Campaign Statement Short Form). Generally, the Form 470 must be filed by the first preelection deadline for a June election.

A candidate who is not listed on the June ballot but is listed on the November ballot must file Form 470 by July 31 or by the first preelection deadline. Refer to the form instructions and relevant filing schedule.

### **State Officeholders Not on a Ballot**

A state officeholder who will not appear on the ballot is not required to file preelection statements unless the committee makes a contribution or an independent expenditure of \$500 or more in connection with the state primary or general election during the preelection reporting period.

**Fair Political Practices Commission  
Filing Schedule for  
State Candidate Controlled Committees  
Listed on the November 3, 2020 Ballot**

<b>Deadline</b>	<b>Period</b>	<b>Form</b>	<b>Notes</b>
<b>Jul 31, 2020</b> <i>Semi-Annual</i>	* –6/30/20	<a href="#">460</a> or <a href="#">470</a>	<ul style="list-style-type: none"> <li>Each candidate listed on the ballot must file Form 460 or Form 470 (see below).</li> </ul>
<b>Within 10 Business Days</b> <i>\$5,000 Report</i>	<b>Ongoing – file any time other than 90-day election cycle</b>	<a href="#">497</a>	<p><b>Only e-filers file this report:</b></p> <ul style="list-style-type: none"> <li>File if a contribution of \$5,000 or more is received from a single source.</li> <li>No paper copy is required.</li> <li>File within 10 business days of receipt of contribution.</li> </ul>
<b>Within 24 Hours</b> <i>Election Cycle Reports</i>	8/5/20 – 11/3/20	<a href="#">497</a>	<ul style="list-style-type: none"> <li>E-file only. - No paper copy is required.</li> <li>File if a contribution of \$1,000 or more in the aggregate is received from a single source.</li> <li>File if a contribution of \$1,000 or more in the aggregate is made to or in connection with a candidate or ballot measure being voted on the November 3 ballot, or made to a political party committee.</li> <li>The recipient of a non-monetary contribution of \$1000 or more in the aggregate must file a Form 497 within 48 hours from the time the non-monetary contribution is received.</li> </ul>
<b>Sep 24, 2020</b> <i>1<sup>st</sup> Pre-Election</i>	7/1/20 – 9/19/20	<a href="#">460</a> or <a href="#">470</a>	<ul style="list-style-type: none"> <li>Each candidate listed on the ballot must file Form 460 or Form 470 (see below).</li> </ul>
<b>Oct 22, 2020</b> <i>2<sup>nd</sup> Pre-Election</i>	9/20/20 – 10/17/20	<a href="#">460</a>	<ul style="list-style-type: none"> <li>All committees must file this report.</li> <li>Paper copies must be filed by personal delivery or guaranteed overnight service only.</li> </ul>
<b>Feb 1, 2021</b> <i>Semi-Annual</i>	10/18/20 – 12/31/20	<a href="#">460</a>	<ul style="list-style-type: none"> <li>All committees must file this report.</li> </ul>

**Additional Reports**

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

- Payments Related to a State Ballot Measure (E-Filers only):** 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.
- Form 511:** 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 E-530:** File within 48 hours of making a payment, or a promise of a payment, of \$50,000 or more during the 45 days prior to an election for a communication that identifies a state candidate being voted upon in the election, but does not expressly advocate the election or defeat of the candidate. No paper copy is required.

**Ex 10.1** - The illustration above shows a portion of an FPPC filing schedule. Check the FPPC's website for the schedule applicable to your election.

## C. Where to File

State committees file campaign statements with the Secretary of State (“SOS”). A candidate controlled committee that does not file electronically must also file a copy of the Form 460 with the candidate’s county of domicile. In addition, a state candidate who does not file electronically and who also maintains a local committee must file a copy of the Form 460 with the local filing officer (i.e., city clerk or elections official).

### Electronic Filing

Once a state committee has received contributions totaling \$25,000 or more, or made expenditures totaling \$25,000 or more, it is required to file campaign reports electronically in addition to paper format with the Secretary of State. To determine if the \$25,000 electronic filing threshold is met, a candidate must include contributions and expenditures for all of his or her controlled committees.

Until a committee triggers the electronic filing threshold, the Form 460 is filed in paper format only. Once the electronic filing requirements are triggered, all future statements filed by the candidate’s controlled committees must be filed electronically, including statements filed by a local committee controlled by a state candidate. State candidates file the Form 460 with:

Secretary of State  
Political Reform Division  
1500 11th Street, Room 495  
Sacramento, CA 95814

#### Quick Tip

Non-E-filers may fax a Form 460 that is 30 pages or less. However, the paper Form 460, with a wet signature, must be mailed or personally delivered within 24 hours of the filing deadline.

## Multiple Controlled Committees

A state candidate or elected officer may have only one controlled committee and one bank account per election. But, a candidate may control other committees, such as a committee for a different term of the same elective office or a committee for a different elective office. A state candidate or elected officer may also control committees for purposes such as supporting or opposing a ballot measure, preparing for a legal defense or for officeholder expenses. Each of the candidate's controlled committees must file statements when the state candidate's election committee files preelection statements. This rule provides voters with a complete summary of the contributions received and payments made by the candidate.

## CalPERS/CalSTRS Elections

Elected members of the Board of Administration of the CalPERS and CalSTRS, candidates for these offices, their controlled committees and committees formed to support or oppose these candidates must file the original Form 460 and a copy with the Secretary of State and one copy with the relevant board's office in Sacramento. Committees must also file electronically if contributions or expenditures total \$25,000 or more.

CalPERS and CalSTRS candidates and officeholders that have a controlled committee must file semi-annual statements and preelection statements. The preelection filing schedule is different from other state candidates as it relates to the ballot period determined by the relevant board. The FPPC publishes filing schedules for these elections.

## Judicial Candidates, Officeholders, and Primarily Formed Committees

Judges, judicial candidates, and committees primarily formed to support or oppose a judicial candidate file the Form 460 with the Secretary of State. The committees must file reports electronically and on paper if contributions or expenditures reach \$25,000 or more. A committee that is not required to file electronically must file a copy of the Form 460 with the candidate's county of domicile. For detailed information about a judicial candidate, see Campaign Manual 2.

## **Superior Court Elections**

Although committees formed for superior court judicial elections must file campaign reports with the Secretary of State, they are not considered “state committees” as such offices are not listed in the Act’s definition of “elective state office.” See FPPC Campaign Manual 2 for more information.

## **Committees Primarily Formed to Support or Oppose a State Candidate**

Committees primarily formed to support or oppose a state candidate must file semi-annual and preelection statements (Form 460) in the same manner as the candidate’s election committee. Because these committees frequently make independent expenditures, treasurers should refer to Chapter 12.

## Authority

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

### Government Code Sections

- 81004.5 Reports and Statements; Amendments.
- 81005 Reports and Statements; Filing Deadline on Weekend or Holiday.
- 81007 Mailing of Report or Statement.
- 81007.5 Faxing of Report or Statement.
- 81008 Public Records; Inspection; Reproduction; Time; Charges.
- 82027 Filing Officer.
- 83116 Violation of Title.
- 84200 Semi-Annual Statements.
- 84200.5 Preelection Statements.
- 84200.8 Time for Filing Preelection Statements for Elections Not Held in June or November of an Even-Numbered Year.
- 84200.9 Time for Filing Preelection Statements for Candidate for CalPERS and CalSTRS.
- 84206 Candidates Who Receive or Spend Less Than \$2,000.
- 84215 Campaign Reports and Statements; Where to File.
- 84605 Who Shall File Online.
- 91013 Late Filing of Statement or Report; Fees.

### Title 2 Regulations

- 18110 Duties of Filing Officers – Campaign Statements.
- 18405 Candidates with Multiple Controlled Committees.
- 18406 Short Form for Candidates or Officeholders Who Receive and Spend Less than \$2,000 in a Calendar Year.
- 18426 Semi-Annual Statement Early Filing.