

# INTRODUCTION

The purpose of California's Political Reform Act ("Act") is to ensure that disclosure of political payments is accurate, timely, and made in a transparent manner. Clear and accurate disclosure is essential for making voters aware of who is paying for political messages so they can evaluate the content and make informed decisions when voting.

In California, the true source of a contribution must be disclosed. This manual sets out the campaign reporting requirements for:

- Candidates and controlled committees for State and Statewide offices (e.g., Governor, Superintendent of Public Instruction, Senate and Assembly)
- Candidates seeking election to the Board of Administration of the Public Employees' Retirement System (CalPERS) or the Teachers' Retirement Board (CalSTRS)
- Committees primarily formed to support or oppose State candidates

The following table summarizes the campaign forms and the chapters in which they are reviewed:

Campaign Forms		
Form	Purpose	Chapter
501	Candidate Intention Statement	2
410	Statement of Organization	2
460	Recipient Committee Campaign Statement	9
462	Verification of Independent Expenditures	12
470	Officeholder and Candidate Campaign Statement - Short Form	2
496	24-Hour/10-Day Independent Expenditure Report	12
497	24-Hour/10-Day Contribution Report	2
511	Paid Spokesperson Report	8
E-530	Issue Advocacy Report	7
T10	Top Ten Contributor List	12

Local candidates and officeholders, their controlled committees, and committees primarily formed to support or oppose a local candidate(s) should refer to FPPC’s Campaign Disclosure Manual 2.

Since the Political Reform Act was approved by California voters in 1974, there have been more than 200 amendments to the Act’s campaign disclosure provisions. This manual has been prepared to assist committees in complying with the Act’s numerous and often detailed rules. The manual is written in a “user friendly” format so that committees have a resource guide. Each chapter provides a list of statutes and regulations that provide authority for the information in that chapter. The statutes and regulations may be accessed on the FPPC website.

In addition, federal and state tax laws and other rules may also apply. The Appendix contains telephone numbers and website addresses for the Federal Election Commission, the Internal Revenue Service, the California Franchise Tax Board, and the Federal Communications Commission.

## Controlling Law

This manual summarizes key campaign disclosure laws and regulations and draws from years of FPPC staff advice on complying with the Act’s campaign disclosure laws. Each committee’s activity is different, however, and may raise issues not discussed in this manual. If there are any discrepancies between the manual and the Act or its corresponding regulations, the Act and its regulations will control.

## Need Help?

If you need assistance, the Fair Political Practices Commission (FPPC) provides advice by email and through a toll-free telephone advice line. The FPPC does not provide third party advice or advice on past conduct. The FPPC website ([www.fppc.ca.gov](http://www.fppc.ca.gov)) contains forms, manuals, and a wealth of other helpful information.

Email Advice	Telephone Advice
<a href="mailto:advice@fppc.ca.gov">advice@fppc.ca.gov</a>	1-866-ASK FPPC (1-866-275-3772)