California Fair Political Practices Commission

# Frequently Asked Questions: Form 700 Disclosure


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The FAQs listed below are selected from questions often asked about the Statement of Economic Interests (Form 700). Because it is not possible to address all of the unique variables and circumstances related to disclosure, individuals are encouraged to contact the FPPC with specific facts. Most officials must also consult their agency's conflict of interest code to determine their disclosure level and their reportable interests. The Form 700 is a public document. Form 700s filed by State Legislators and Judges, members of the FPPC, County Supervisors, and City Council Members are available on the FPPC's website.

## General Questions

1. Q. Do officials have to complete all schedules of the Form 700?

   A. Not necessarily. The majority of individuals who file the Form 700 must do so by following the rules set forth in their agency's conflict of interest code ("designated employees"). Before completing the Form 700, an official should be familiar with the disclosure category for their position. For example, since job duties differ from agency to agency and even unit to unit within the same agency, an analyst for one agency, or unit of that agency, may not have the same reporting requirements as an analyst from another agency, or even another unit of the same agency. **Designated employees should obtain a copy of their agency's conflict of interest code from the agency.**

   Officials listed in Government Code Section 87200 (e.g., boards of supervisors, city council members, planning commissioners, elected state officials, etc.) must report investments, business positions, and sources of income, including receipt of gifts, loans, and travel payments, from sources located in or doing business in their agency's jurisdiction. All interests in real property within the agency's jurisdiction must also be reported. For local officials, real property located within two miles of the boundaries of the jurisdiction or any real property that the agency has an interest in is deemed to be "within the jurisdiction."

2. Q. Is it necessary to read all of the information before completing the Form 700?

   A. Each individual must verify the Form 700's content under penalty of perjury. Therefore, every effort must be made to understand what the form requires. When necessary, you may contact the FPPC for specific guidance. You may only obtain immunity from a potential enforcement action when you receive formal written advice.

3. Q. Where are the Form 700s filed?

   A. Filers should refer to page 3 of the FPPC's Form 700 and page 5 of the Reference Pamphlet for general information on where to file Form 700 depending upon the office held or sought. Certain filers under Section 87500, FPPC Filers, are required to file their statements electronically with the FPPC. Additionally, if the agency has a conflict of interest code, please refer to the incorporation page for information on where to file your Form 700.

4. Q. If the Form 700 is postmarked by the due date, is it considered filed on time?

   A. Yes.

5. Q. If an official holds multiple positions subject to filing obligations, is a statement required for each position?

   A. Yes. However, in some circumstances, such an official may file an expanded statement instead. The expanded statement must cover all reportable interests for all jurisdictions and list all positions for which it is filed. The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1.

6. Q. Do individuals need to file a complete Form 700 when they leave office?

   A. Yes. The same requirements apply for the assuming office, the annual, and the leaving office filings.

7. Q. An individual is hired into a newly created management position in their agency's Information Technology Department. How do they complete the Form 700?

   A. Because it is a newly created position, the law requires that economic interests be reported under the broadest disclosure category in the agency's conflict of interest code unless the agency sets an interim disclosure that is tailored to the limited range of duties of the position. An individual may request that the agency complete the Form 804 (Agency Report of New Positions) to tailor the disclosure category to the job duties of the new position. Generally, the Form 700 must be filed with the agency within 30 days of the date of hire.

8. Q. Must board members of a non-profit public benefit corporation that operates California charter schools file Form 700?

   A. Yes. Members of charter schools are public officials and must file the Form 700.

## Income Questions

9. Q. Must an official report a spouse's or registered domestic partner's salary?

   A. Generally, an official is required to report their community property share (50%) of their spouse's or registered domestic partner's salary. The disclosure lists the employer's name as the source of income on Schedule C of the Form 700. If the spouse or registered domestic partner is self-employed, the business entity is reported on Schedule A-2. Officials should check their disclosure category, if applicable, to determine if the income is reportable. A spouse or registered domestic partner's government salary is not reportable (e.g., spouse is a teacher at a public school).

10. Q. If an official receives income as a gig worker for companies such as Uber, Lyft, DoorDash, Instacart, etc., is that income reportable on the Form 700?

    A. Yes, this income is reportable if the source of income is doing business in the official's jurisdiction. If the official is an independent contractor of the company, the official will report the income on Schedule A-2. If the official is an employee of the company, the official will report the income on Schedule C.

11. Q. If an official and their spouse have a legally separate property agreement (e.g., prenuptial), must the official still report their community property share (50%) in their spouse's income?

    A. No. If there is a legally separate property agreement, the official is not required to report their community property share in their spouse's income so long as the funds are not commingled with community funds or used to pay for community expenses or to produce or enhance the official's separate income. This reporting exception does not apply to investments and interests in real property. Even if a public official and their spouse have a separate property agreement, the spouse's investments and interests in real property must still be disclosed because the definitions of reportable investments and interests in real property include those held by the official's immediate family (spouse, registered domestic partner, and dependent children). These definitions are not dependent on community property law.

12. Q. If an official owns a business in which they have received income of $10,000 or more from a client, is the official required to disclose the client's name on Schedule A-2, Part 3?

    A. Yes, except for under rare circumstances where disclosure of the identity would violate a legally recognized privilege under California or federal law. In these cases, the FPPC may authorize an exemption. (See Regulation 18740.)

13. Q. When an official purchases a new car and trades in the old car as credit toward the purchase price, is the trade-in allowance considered reportable income on the Form 700?

    A. No. A trade-in allowance is not considered income and is not reportable on an official's Form 700. However, income received from the sale of an auto may be reportable.

14. Q. An official owns a rental property that they are required to report. The renter/tenant pays a property management company and the company deposits the funds into the official's checking account. Would the source of rental income be listed as the property management company or the person living at the residence who is paying the property management company?

    A. The source of the rental income is the person living at the residence (renter/tenant). The property management company does not need to be disclosed.

15. Q. An official makes an arrangement for prospective employment. Does the official need to report this arrangement for prospective employment?

    A. It depends. Effective January 1, 2026, *only* officials listed in Government Code Section 87200 are required to report any arrangement for prospective employment on Attachment Form 700-P filed exclusively through the FPPC's electronic filing system.

    Officials *not specified* in Government Code Section 87200 (e.g., conflict of interest code filers under Government Code Section 87300) are not required to report any arrangement for prospective employment) and do not use Attachment Form 700-P.

16. Q. Does a candidate for an elective office listed in Government Code Section 87200 need to report their candidacy as an arrangement for prospective employment?

    A. No. A candidate on the ballot does not need to report their candidacy for an elective office as an arrangement for prospective employment. "Arrangement for prospective employment" is defined as an agreement pursuant to which a prospective employer's offer of employment has been accepted by the prospective employee, including through verbal or written acceptance. (See Gov. Code Section 82004.2.)

## Investment Questions

175. Q. An official holds various stocks through an account managed by an investment firm. The account manager decides which stocks to purchase with no input from the official. Are the stocks subject to disclosure?

A. Yes. Unless the stocks are in a diversified mutual fund registered with the SEC or in a fund similar to a diversified mutual fund (e.g., exchange traded fund (ETF) without a stated policy of concentrating its holdings in the same industry or business). See Regulation 18237 to verify if a fund meets the specific criteria to be exempted from the term "investment" and does not require disclosure. ~~) if the similar fund meets the specific criteria outlined in Regulation 18237~~. Any investments worth $2,000 or more in a business entity located in or doing business in the jurisdiction must be disclosed on Schedule A-1 or A-2 if the official's disclosure category requires that the investments be reported.

186. Q. Are funds invested in a retirement account required to be disclosed?

A. Investments held in a government defined-benefit pension program plan (e.g., CalPERS) are not reportable. Investments held in a fund such as a defined contribution plan 401(k) or exchange traded fund (ETF) are not required to be disclosed if the fund meets the specific criteria outlined in Regulation 18237. An official may need to contact their account manager for assistance in determining what assets are held in the account.

197. Q. If an official reported stocks that were acquired last year on their annual Form 700, must the stocks be listed again on the official's next Form 700?

A. Yes. Stocks that are worth $2,000 or more during the reporting period must be reported every year that they are held. The "acquired" and "disposed" dates are only required if the stocks were initially acquired or entirely disposed of during the period covered by the Form 700.

2018. Q. How are interests in a living trust reported if the trust includes: (1) rental property in the official's jurisdiction; (2) a primary residence; and (3) investments in diversified mutual funds? Are there different disclosure rules?

A. The name of the trust is reported, along with the rental property and its income, on Schedule A-2. The official's primary residence, if used exclusively as a personal residence, and investments in diversified mutual funds registered with the SEC, are not reportable. Although the official's primary residence is not required to be disclosed on the Form 700, it is still considered an economic interest for conflict of interest purposes. (See Question 18.) A secondary residence not used exclusively for personal purposes may be reportable. (See Question 19.)

219. Q. A Form 700 filer has a 10% or greater ownership interest in a company that provides uncompensated, pro-bono, or volunteer services within the filer's jurisdiction. Must this investment be disclosed on Schedule A-2 of the Form 700?

A. Yes. An investment must be disclosed if there is any financial interest in a business entity that does business or plans to do business within the jurisdiction. (See Government Code 82034.) Although the services are uncompensated, "doing business in the jurisdiction" is defined as having business contacts on a regular or substantial basis, including those providing services or goods. (See Regulation 18230.)

220. Q. An official holds an investment (stocks, partnership, etc.) or receives income from a business entity. How is the name of the business entity reported?

A. An official must report the full name of the business entity interest. Do not use acronyms for the name of the business entity unless it is one that is commonly understood by the public.

23. Q. An official holds an investment in cryptocurrency. Is the cryptocurrency subject to disclosure, and what is the reporting threshold?

A. Yes. Effective January 1, 2027, cryptocurrency is a reportable investment as a digital financial asset on the Form 700. Cryptocurrency is subject to the Act's investment reporting requirements, where any investment worth $2,000 or more at any time during the reporting period in a business entity located in or doing business in the jurisdiction must be disclosed on Schedule A-1 or A-2 if the official's disclosure category requires that the investments be reported.

## Real Property Questions

24~~1~~. Q. Is an official's personal residence reportable?

A. Generally, any personal residence occupied by an official or their family is not reportable if used exclusively as a personal residence. However, a residence for which a business deduction is claimed is reportable if the portion claimed as a tax deduction is valued at $2,000 or more. In addition, any residence for which an official receives rental income is reportable if it is located in the jurisdiction.

25~~2~~. Q. When an official is required to report interests in real property, is a secondary residence reportable?

A. It depends. First, the residence must be located in the official's jurisdiction. If the secondary residence is located in the official's jurisdiction and rental income is received (including from a family member), the residence is reportable. However, if the residence is used exclusively for personal purposes and no rental income is received, it is not reportable. Although the secondary residence may not be reportable, it is still considered an economic interest for conflict of interest purposes.

26~~3~~. Q. If a primary or secondary personal residence is required to be reported, is the street address required to be disclosed?

A. No. The assessor's parcel number may be listed instead of the street address.

## Enforcement Question

27~~4~~. Q. What is the penalty for not filing the Form 700 on time or not reporting all required economic interests?

A. A late fine of $10 per day up to a maximum of $100 may be assessed. If an individual does not pay a late fine, the matter may be referred to the Franchise Tax Board for collection. In addition, if a matter is referred to the FPPC's Enforcement Division for failure to file or failure to include all required economic interests, the fine may be substantially higher.

Eligible non-filers may be referred from the FPPC's Enforcement Division to the FPPC's Political Reform Education Program (PREP). The program allows persons with little to no experience with the Act to resolve minor violations by completing an online educational course in lieu of paying a monetary penalty. Those who complete the program will have their Enforcement cases closed with no action and, in many circumstances, will be exempted from paying late filing fees assessed by their filing officer.

## Gift/Travel Questions

285. Q. What is the gift limit for 20275-20286?

A. **$6830**: This means that gifts from a single, reportable source, other than a lobbyist or lobbying firm (see below), may not exceed $6830 in a calendar year. For officials and employees who file the Form 700 under an agency's conflict of interest code ("designated employees"), this limit applies only if the official or employee would be required to report income or gifts from that source on the Form 700, as outlined in the "disclosure category" portion of the agency's conflict of interest code. For conflict of interest purposes, the gift must be under $6830 to avoid consideration under the conflict rules.

**State Lobbyist & Lobbying Firm Limit:**
**$10:** State candidates, state elected officers, and state legislative officials may not accept gifts aggregating more than **$10 in a calendar month that are made or arranged by a registered state lobbyist or lobbying firm.** The same rule applies to state agency officials, including members of state boards and commissions, if the lobbyist or firm is registered to lobby, or should be registered to lobby, the official's or employee's agency.

296. Q. During the year, an official received several gifts of meals from the same reportable source. Each meal was approximately $35. Is the source reportable?

A. Yes. Gifts from the same reportable source are aggregated, and the official must disclose the source when the total value of all meals reaches or exceeds $50.

3027. Q. How does an individual return a gift so that it is not reportable?

A. Unused gifts that are returned to the donor or reimbursed within 30 days of receipt are not reportable. The recipient may also donate the unused item to a charity or a governmental agency within 30 days of receipt or acceptance so long as the donation is not claimed as a tax deduction. An individual may not, however, reimburse a charity for the value (or partial value) of a gift from another source, in order to not report the gift, unless the charity was the original source of the gift.

3128. Q. Two people typically exchange gifts of similar value on birthdays. Are these items reportable?

A. No. Gift exchanges with individuals, other than lobbyists, on birthdays, holidays, or similar occasions, are not reportable or subject to gift limits. The gifts exchanged must be similar in value.

329. Q. Must an official report gifts received from an individual whom the official is dating?

A. No. Gifts of a personal nature exchanged because the individuals are in a bona fide dating relationship are not reportable or subject to gift limits. However, the official remains subject to the conflict of interest rules, and some matters may require recusal from voting.

330. Q. If an official makes a speech related to national public policy and their spouse attends the dinner at the event, is the spouse's meal considered a gift to the official?

A. Yes. The official's meal is not a reportable gift; however, their spouse's meal is a gift and reportable on the official's Form 700 if the value is $50 or more.

341. Q. A vendor that does business with the agency provided entertainment tickets to the spouse of one of the agency members. Must the member report the tickets as gifts?

A. Yes. Unless an exception applies, the tickets are a reportable gift. A gift to an official's spouse is a gift to the official when there is no established working, social, or similar relationship between the donor/vendor and the spouse or there is evidence to suggest that the donor had a purpose to influence the official.

352. Q. An agency received two free tickets to a concert from a local vendor. The agency has a policy governing the reporting of tickets and passes distributed to persons for use in ceremonial roles or other agency related activities. The agency had discretion to determine who in the agency received the tickets. Each ticket was valued at $140. If the agency director used the tickets, how are they reported?

A. Assuming the tickets meet the agency's policy as an appropriate use of public funds, the agency may report the tickets (worth $280) on the Form 802 (Agency Report of Ceremonial Role Events and Ticket/Pass Distributions), which is a public record. The director does not need to report the tickets on the Form 700.

363. Q. An agency received a large box of chocolates as a holiday gift from a local merchant. It was addressed to the agency and not to a particular employee. Is there a reporting requirement?

A. No. There is no reporting requirement if the value received by each agency employee is less than $50.

374. Q. An agency official receives a gift basket specifically addressed to the official worth more than $50 from a local merchant. Is there a reporting requirement?

A. If the source of the gift basket is reportable by the official, the official must report the gift, even if they share the gift with other agency employees.

385. Q. Do prizes donated to a governmental agency by an outside source constitute gifts under the Act if they were received by city employees in a drawing conducted by the city for all city employees participating in the city's charitable food drive?

A. Yes. The prizes are gifts if donated by an outside source and subject to the Act's limits and reporting requirements.

396. Q. An official won a scholarship in a raffle at a software update training class. The scholarship covered the cost of the class. All attendees, including other public officials and members of the public, were eligible to apply for the scholarship. Is the official required to report the scholarship as a gift?

A. A scholarship received in a "bona fide" competition may be reported as income instead of a gift. Whether or not a competition or contest is "bona fide" depends on specific facts, such as the nature of the pool of contestants. Contact the FPPC for assistance.

4037. Q. Is a ticket provided to an official for their admission to an event at which the official performs a ceremonial role or function on behalf of their agency reportable on the official's Form 700?

A. No, so long as the organization holding the event provides the ticket and so long as the official's agency completes the Form 802 (Agency Report of Ceremonial Role Events and Ticket/Pass Distributions). The form will identify the official's name and explain the ceremonial function. (See Regulation 18942.3 for the definition of "ceremonial role.")

4138. Q. An official makes an annual donation to an educational organization that has a 501(c)(3) tax-exempt status. The organization is holding a two-hour donor appreciation event, which will include wine, appetizers, and music. Free access to the event is being provided to all donors to the organization. Must the official report the event as a gift from the organization?

A. Because free access to the event is offered to all of the organization's donors, without regard to official status, access to the event is not a reportable gift.

4239. Q. Are frequent flyer miles reportable?

A. No. Discounts received under an airline's frequent flyer program that are available to all members of the public are not required to be disclosed.

**IMPORTANT NOTE: See Regulation 18950.1 for additional information on reporting travel payments. In some circumstances the agency may report the travel in lieu of the official reporting the travel.**

430. Q. If a non-profit organization pays for an official to travel to a conference after receiving the funds to pay for the travel from corporate sponsors, specifically for the purpose of paying for the official's travel, is the non-profit organization or the corporate sponsors the source of the gift?

A. The corporate sponsors are the source of the gift if the corporate sponsors donated funds specifically for the purpose of the official's travel. Thus, the benefit of the gift received by the official would be pro-rated among the donors. Each reportable donor would be subject to the gift limit and identified on the official's Form 700. The FPPC should be contacted for specific guidance to determine the true source of the travel payment.

441. Q. May an official accept travel, lodging and subsistence from a foreign sister city while representing the official's home city?

A. Yes. If the travel and related lodging and subsistence is paid by a foreign government and is reasonably related to a legislative or governmental purpose, it is not subject to the gift limit. However, the payments must be disclosed as gifts on the Form 700 for this exception to apply. While in the foreign country, any personal excursions not paid for by the official must also be disclosed and are subject to the gift limit. If private entities make payments to the foreign government to cover the travel expenses, the gift limit will apply and travel payments will likely be prohibited. Please contact the FPPC for more information.

452. Q. An analyst for a state or local agency attends a training seminar on the new federal standards related to the agency's regulatory authority. If the analyst's travel payments are paid by the federal agency, must the analyst report the payment on the Form 700?

A. No. A payment for travel and related per diem received from a government agency for education, training, or other inter-agency programs or purposes, is not considered a gift or income to the official who uses the payment.

463. Q. A state legislator and a planning commissioner were guest speakers at an association's event. Travel expenses were paid by the association, and the event was held in the United States. Is this reportable?

A. Yes. The payment is reportable, but not subject to the gift limits. In general, an exception applies to payments for travel within the United States that are provided to attend a function where the official makes a speech. These payments are not limited, but are reportable as gifts. The rules require that the speech be reasonably related to a legislative or governmental purpose, or to an issue of state, national, or international public policy; and the travel payment must be limited to actual transportation and related lodging and subsistence the day immediately preceding, the day of, and the day immediately following the speech. (See Government Code Section 89506. Other rules may be applicable if this exception is not used.)

474. Q. An official serves as a board member for two organizations – one has a 501(c)(3) tax-exempt status and the other has a 501(c)(6) tax-exempt status. The organizations pay the official's travel expenses to attend board meetings. Must the official report these travel payments?

A. Under the Act, travel payments provided to an official by a 501(c)(3) organization are exempt from the definition of "income" and therefore, not reportable. However, travel payments from other organizations, including a 501(c)(6) organization, are likely required to be reported. Designated employees must report such travel payment if the organization is reportable pursuant to the official's disclosure category in their agency's conflict of interest code.

485. Q. The local airport authority issues a certain number of airport parking cards to the County to allow the cardholders to use the parking facilities at the airport at no change, provided the cardholder is on official business. Must the officials who use the parking cards report a gift on the Form 700?

A. No. As long as the parking cards are used for official business only, the parking cards do not provide a personal benefit, so no gift is received. If a parking card is used for *personal* purposes, a gift must be reported.

## Tickets to Non-Profit and Political Fundraisers Questions

496. Q. An official is offered a ticket from a 501(c)(3) organization to attend its fundraising event. The face value (price) of the ticket is $500, and the ticket states that the tax deductible portion is $350. If the official accepts the ticket, what must be reported?

A. Nothing is required to be reported on the Form 700, so long as the ticket is provided directly by the 501(c)(3) organization for its own fundraising event and is used for the official's own attendance at the fundraiser. In this case, the ticket is deemed to have no value. The official

may also accept a second ticket provided directly by the 501(c)(3) organization for their guest attending the event, without a reporting obligation by either the official or the guest.

5047. Q. What if someone purchases a table at a non-profit fundraiser and offers an official a seat at the table?

A. If another person or entity provides a ticket, it is a gift and subject to the gift limit. The value is the non-deductible portion on the ticket. If there is no declared face value, then the value is the pro-rata share of the food, catering service, entertainment, and any additional item provided as part of the event. The "no value" exception only applies if the official receives no more than two tickets for their own use directly from the 501(c)(3) organization and it is for the organization's fundraising event.

5148. Q. A 501(c)(3) organization provides a ticket to an official for its fundraising event. The organization seats the official at a table purchased by a business entity. Does the official have to report the ticket?

A. No. So long as the ticket is provided directly by the 501(c)(3) organization and is used for the official's own attendance at the fundraiser, the ticket is not reportable regardless of where the official is seated.

5249. Q. An agency employee who holds a position designated in their agency's conflict of interest code receives a ticket to a fundraiser from a person not "of the type" listed in the agency's code. Is the agency employee required to report the value?

A. No. A ticket or any other gift may be accepted under these circumstances without limit or reporting obligations. Agencies must ensure the conflict of interest code adequately addresses potential conflicts of interests but not be so overbroad as to include sources that are not related to the employee's official duties.

530. Q. An official receives a ticket to attend a political fundraiser held in Washington D.C. from a federal committee. Is the official required to disclose the ticket as a gift, and is it subject to the gift limit?

A. No. The value of the ticket is not a gift, so long as the ticket is provided to the official directly by the committee holding the fundraiser and the official personally uses the ticket. (See Regulation 18946.4.) Separate rules apply for travel provided to attend the fundraiser. Regulation 18950.3 covers issues on travel paid by or for a campaign committee.

541. Q. A political party committee is holding a political fundraiser at a golf course, and a round of golf is included. If the committee provides an elected official a ticket, is the ticket reportable by the official?

A. No, so long as the official uses the ticket for their own use. If someone other than the political party provides a ticket, the full cost of the ticket is a gift. The political party must report the total amount spent on the fundraiser on its campaign statement.

552. Q. If a business entity offers an official a ticket or a seat at a table that was purchased for a political fundraiser, what is the value?

A. Because the ticket was not offered by the campaign committee holding the fundraiser, it is a gift to the official. The value is either the face value of the ticket or the pro-rata share of the food, catering services, entertainment, and any additional benefits provided to attendees.

563. Q. If an official attends an event that serves only appetizers and drinks, does the "drop-in" exception apply no matter how long the official stays or how many appetizers or drinks are consumed?

A. No. The focus of the "drop-in" exception is on the official's brief attendance and limited consumption, not on the nature of the event as a whole. If an official attends an event that serves only appetizers and drinks, the "drop-in" exception applies only if the official just "drops in" for a few minutes and consumes only a "de minimis" amount of appetizers and drinks. The "drop-in" exception does not automatically apply just because the event does not serve more than appetizers and drinks.

574. Q. An organization, which is not a 501(c)(3) organization, is holding a fundraiser at a professional sporting event. Tickets to this sporting event are sold out, and it appears that tickets are only available at a substantially higher price than the face value amount of the ticket provided to the official by the organization. If the official attends the event, what is the value of the gift?

A. The value is the face value amount of the ticket to the sporting event. This valuation rule applies to all tickets to such events that are not covered by a separate valuation exception, such as non-profit and political party fundraisers.

585. Q. An official receives a ticket to a fundraiser, and if accepted, the ticket will result in a reportable gift or a gift over the current gift limit. What are the options?

A. The official may reimburse the entity or organization that provided the ticket for the amount over the gift limit. Alternatively, the official may pay down the value of the ticket to under the $50 gift reporting threshold if the official does not want to disclose the ticket. Reimbursement and/or pay down must occur within 30 days of receipt of the ticket. A candidate or elected official may use campaign funds to make the reimbursement if the official's attendance at the event is directly related to a political, legislative, or governmental purpose. A ticket that is not used and not given to another person is not considered a gift to the official and therefore is not reportable.