

Fair Political Practices Commission
Filing Schedule for
State General Purpose Recipient Committees (Except Political Party Committees)
July through December 2026

Deadline	Period	Form	Notes
Within 10 Days <i>Independent Expenditure Verification</i>	Ongoing	462	- Committees file only one Form 462 per election for each candidate supported or opposed by an independent expenditure. - Committees making independent expenditures must file this form with the FPPC by e-mail only. No paper copy is required.
Within 24 Hours <i>Election Cycle Reports</i>	8/5/26 – 11/3/26	496 497	496: File if an independent expenditure of \$1,000 or more in the aggregate is made in connection with a candidate or ballot measure listed on the November 3, 2026, ballot. 497: File if a contribution of \$1,000 or more in the aggregate is made to or in connection with a candidate or ballot measure listed on the November 3, 2026, ballot, or to a political party committee. - E-file only. No paper copy is required.
Jul 31, 2026 <i>Semi-Annual</i>	* – 6/30/26	450 or 460	All committees must file Form 450 or Form 460.
Sep 24, 2026 <i>1st Pre-Election</i>	7/1/26 – 9/19/26	450 or 460	File if contributions or independent expenditures totaling \$500 or more were made to a state or county general purpose committee, or to support or oppose a candidate or measure appearing on the November 3, 2026, state general election ballot.
Oct 22, 2026 <i>2nd Pre-Election</i>	9/20/26 – 10/17/26	450 or 460	File if contributions or independent expenditures totaling \$500 or more were made to a state or county general purpose committee, or to support or oppose a candidate or measure appearing on the November 3, 2026, state general election ballot.
Feb 1, 2027 <i>Semi-Annual</i>	* –12/31/26	450 or 460	- All committees must file Form 450 or Form 460. - The January 31 deadline falls on a Sunday, so the deadline is extended to the next business day.

See the following pages for additional reporting information.

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Additional Reports

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

Deadline	Period	Form	Notes
Within 10 Business Days <i>\$5,000 Report (State Ballot Measure Payments)</i>	Ongoing	496 497	Only state e-filers file \$5,000 reports: • 496: Report independent expenditures totaling \$5,000 or more to support or oppose the qualification or passage of a single state ballot measure. • 497: Report contributions totaling \$5,000 or more to support or oppose the qualification or passage of a single state ballot measure. • Contributions Received: List all new contributions of \$100 or more received by the committee that have not been previously reported up through the date of the \$5,000 or more payment. • No paper copy is required.
Within 10 Business Days <i>\$5,000 Report (Local Ballot Measure Qualification Payments)</i>	Ongoing	496 497	• 496: Report independent expenditures totaling \$5,000 or more to support or oppose the qualification of a single local ballot measure. • 497: Report contributions totaling \$5,000 or more to support or oppose the qualification of a single local ballot measure. • Contributions Received: List all new contributions of \$100 or more received by the committee that have not been previously reported in connection with the qualification of the measure up through the date of the \$5,000 or more payment. • Where to File: File in the jurisdiction of the local measure and not necessarily where the committee files its regular campaign statements. • Method of Filing: You may file by personal delivery, e-mail, guaranteed overnight service, or fax. If available, you may also file online.
Within 10 Days <i>Paid Spokesperson Report</i>	Ongoing	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.**
Within 48 Hours <i>Issue Advocacy Report</i>	9/19/26 – 11/3/26	E-530	• File if a payment or promise of a payment of \$50,000 or more is made during the 45 days prior to an election for a communication that identifies a state candidate listed on the ballot but does not expressly advocate the election or defeat of the candidate. No paper copy is required.

See the following page for additional reporting information.

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Additional Notes:

- ***Period Covered:** The period covered by any statement begins on the day after the closing date of the last statement filed, or January 1, if no previous statement has been filed.
- ****Paper Filings:** Unless otherwise noted, all paper filings may be filed by email with a verified digital signature. Persons required to file a report or statement by paper with the Secretary of State's Office *may* instead file by email (digitalfiling@sos.ca.gov) with a verified digital signature or other secure digital means as prescribed by the Secretary of State's Office. Please visit the Secretary of State's [website](#) for more information on how to file with a digital signature.
- **Deadline Extensions:** Deadlines are extended when they fall on a Saturday, Sunday, or an official state holiday. This extension does not apply to a 24-hour/10-day Contribution Report (Form 497) that is due the weekend before the election, and this extension never applies to any 24-hour/10-day Independent Expenditure Report (Form 496). Such reports must be filed within 24 hours, regardless of the day of the week.
- **E-filer:** A state committee that has received or made expenditures totaling \$25,000 or more.
- **Forms 450 and 460:** All state committees, including e-filers, must file paper reports.**
- **Forms 496 and 497:** All reports filed online only.
- **Multipurpose Organizations (including non-profits):** A multipurpose organization that uses nondonor funds to make contributions or expenditures may qualify as a major donor or independent expenditure committee and may be required to report payments on [Form 461](#). Such an organization will qualify as a recipient committee if expenditures exceed \$50,000 in a 12-month period or \$100,000 in four consecutive calendar years. An organization that qualifies as a recipient committee may need to file statements disclosing contributors. For more information, see FPPC's fact sheet [Multipurpose Organizations Reporting Political Spending](#).
- **State Contribution Limits:** Refer to the [contribution limits chart](#) on the FPPC website.
- **Expenditures for Local Elections:** Committees making contributions or independent expenditures in connection with a local election should consult the filing schedule for that election, as Forms 497 and 496 may be required. Check with the jurisdiction to determine if there are contribution limits or other restrictions.
- **Penalties:** Late statements and reports are subject to a fine of \$10 per day on both the paper and the e-filed version (i.e., \$20 per day for a late e-filed Form 460). Failure to file a statement or report could result in an enforcement penalty of \$5,000 per violation.
- **Public Documents:** All statements and reports are public documents.
- **Resources:** Campaign manuals and other instructional materials are available on the [Campaign Rules](#) page. You can also visit www.fppc.ca.gov > Learn > Campaign Rules.