

Fair Political Practices Commission

2027 Filing Schedule for State Candidate Controlled Committees and Committees Primarily Formed to Support/Oppose Candidates for State Office

<i>Deadline</i>	<i>Period</i>	<i>Report</i>	<i>Notes</i>
Within 10 Business Days	1/1/27 – 12/31/27	\$5,000 Report / 10-day Report	<ul style="list-style-type: none"> File if a contribution of \$5,000 or more is received from a single source. Not required for committees primarily formed to support or oppose state candidates. File within 10 business days of receipt of contribution. File electronically with the Secretary of State's office (www.sos.ca.gov).
Within 10 Business Days of the Expenditure	Ongoing	\$5,000 Ballot Measure Reports	<ul style="list-style-type: none"> Independent Expenditure Report: Report each independent expenditure made totaling \$5,000 or more to support or oppose the qualification or passage of a single state ballot measure. Contribution Report: Report each contribution made totaling \$5,000 or more to support or oppose the qualification or passage of a single state ballot measure. 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. File electronically with the Secretary of State's office (www.sos.ca.gov).
Feb 1, 2027**	* – 12/31/26	Semi-Annual	<ul style="list-style-type: none"> All committees must file this report. File electronically with the Secretary of State's office (www.sos.ca.gov).
Apr 30, 2027	1/1/27 – 3/31/27	Odd-Year	<ul style="list-style-type: none"> File if contributions totaling \$10,000 or more are made to other committees controlled by an elected state officer or a committee primarily formed to support or oppose another elected state officer during the period covered. File electronically with the Secretary of State's office (www.sos.ca.gov).
Aug 2, 2027**	1/1/27 – 6/30/27	Semi-Annual	<ul style="list-style-type: none"> All committees must file this report. Period covered is 4/1/27 – 6/30/27 if an odd-year report was filed. File electronically with the Secretary of State's office (www.sos.ca.gov).
Nov 1, 2027**	7/1/27 – 9/30/27	Odd-Year	<ul style="list-style-type: none"> File if contributions totaling \$10,000 or more are made to other committees controlled by an elected state officer or a committee primarily formed to support or oppose another elected state officer during the period covered. File electronically with the Secretary of State's office (www.sos.ca.gov).
Jan 31, 2028	7/1/27 – 12/31/27	Semi-Annual	<ul style="list-style-type: none"> All committees must file this report unless the committee filed for termination before December 31, 2027. Period covered is 10/1/27 – 12/31/27 if an odd-year report was filed. File electronically with the Secretary of State's office (www.sos.ca.gov).

See the next page for additional reporting information.

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Additional Notes:

- ***Period Covered:** The period covered by any report begins on the day after the closing date of the last report filed, or January 1, if no previous report has been filed.
- ****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, nor does it apply 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.
- **Where to File:** State committees file reports electronically with the Secretary of State regardless of activity or threshold amounts.
- **Semi-Annual and Odd-Year Reports:** Candidates and committees who have raised/spent \$2,000 or more in a calendar year file these reports.
- **Candidate Intention Statement:** All state candidates must file a Candidate Intention Statement before soliciting or receiving any contributions or before making expenditures from personal funds. A candidate may, until the deadline for filing nomination papers set forth in Section 8020 of the Elections Code, amend their Candidate Intention Statement to change their report of acceptance or rejection of voluntary expenditure limits, provided they have not exceeded the limits.
- **State Contribution Limits:** Refer to the [contribution limits chart](#) on the FPPC website.
- **State Special Elections:** If a state special election is held in 2027, a filing schedule will be posted on the FPPC website. Additional reports may be required.
- **Expenditures for Local Elections:** 24-hour independent expenditure or contribution reports (Forms 496 or 497) must be filed if independent expenditures or contributions totaling \$1,000 or more are made during the 90 days before an election or on the date of the election. File in the jurisdiction of the local candidate or local measure, and not necessarily where the committee files its regular campaign reports. Contact local jurisdictions for information on any local restrictions (e.g., contribution limits).
- **Penalties:** Late reports are subject to a fine of \$10 per day. Failure to file a report could result in an enforcement penalty of \$5,000 per violation.
- **Public Documents:** All reports are public documents.
- **Resources:** Campaign manuals and other instructional materials are available on the Campaign Rules page. Or, visit www.fppc.ca.gov > Learn > Campaign Rules.

Committees Primarily Formed to Support/Oppose Candidates for State Office:

- **Multi-Purpose Organizations (including non-profits):** A multi-purpose organization that uses its general dues account to make contributions or expenditures may qualify as a major donor or independent expenditure committee and may be required to report payments on a Major Donor Report or Campaign [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 reports disclosing contributors. For more information, see FPPC's fact sheet [Multipurpose Organizations Reporting Political Spending](#).