

Fair Political Practices Commission

Filing Schedule for Political Party Committees January through December 2027

<i>Deadline</i>	<i>Period</i>	<i>Report</i>	<i>Notes</i>
Within 10 Business Days	Ongoing	\$5,000 /10-day Report State Ballot Measure Payments	<ul style="list-style-type: none"> • Independent Expenditure Report: Report each independent expenditure totaling \$5,000 or more made to support or oppose the qualification or passage of a single state ballot measure. • Contribution Report: Report each contribution totaling \$5,000 or more made 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. • 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 committees controlled by elected state officers or committees primarily formed to support or oppose an elected state officer. • 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 committees controlled by elected state officers or committees primarily formed to support or oppose an elected state officer. • 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. • 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).

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.

- **24-hour Reporting:** Independent Expenditure Reports and Contribution Reports must be filed if independent expenditures or contributions totaling \$1,000 or more are made during the 90 days before or on the date of any state special election.
- Committees may need to file reports even if the committee is not active in the special election. For example, a contribution received by a political party committee within 90 days of any state special election may trigger a Contribution Report within 24 hours.

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 any 24-hour/10-day Contribution Report (Form 497) due the weekend before the election, and it 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.
- **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:** Committees that have raised/spent \$2,000 or more in a calendar year file these reports.
- **State Contribution Limits:** Refer to the [contribution limits chart](#) on the FPPC website.
- **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.
- **Expenditures for Local Elections:** 24-hour independent expenditure or contribution reports (Form 496 and Form 497) must be filed if independent expenditures or contributions totaling \$1,000 or more are made during the 90-day period prior to an election or on the date of the election. File Form 496 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).
- **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.