

Fair Political Practices Commission

2027 Filing Schedule for State Major Donor Committees State Independent Expenditure Committees

<i>Deadline</i>	<i>Period</i>	<i>Report</i>	<i>Notes</i>
Feb 1, 2027**	* – 12/31/26	Semi-Annual	<ul style="list-style-type: none"> • If no contributions or independent expenditures were made after June 30, 2026, this report is not required. • 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 an elected state officer or committees primarily formed to support or oppose an elected state officer. • Note: If the committee does not make contributions or independent expenditures after March 31, 2027, the committee may list the period covered as 1/1/27 – 6/30/27 on a Major Donor Report or Campaign Form 461. No further reports are required as long as no additional contributions or independent expenditures are made. A single contribution or independent expenditure will require additional reports, as indicated below. • 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"> • 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 an elected state officer or committees primarily formed to support or oppose an elected state officer. • Note: If the committee does not make contributions or independent expenditures after June 30, 2027, the committee may list the period covered as 7/1/27 – 12/31/27 on a Major Donor Report or Independent Expenditure Report. No further reports are required as long as no additional contributions or independent expenditures are made. A single contribution or independent expenditure will require additional reports, as indicated below. • 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"> • Period covered is 10/1/27 – 12/31/27 if an odd-year report was filed. • This report is not required if all contributions and independent expenditures have been disclosed on a Major Donor or Independent Expenditure Report covering the period through June 30, 2027. • File electronically with the Secretary of State's office (www.sos.ca.gov).

See the next page for additional reporting information.

Fair Political Practices Commission

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) 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.
- **Multipurpose Organizations (including non-profits):** A multipurpose 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 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](#).
- **State Contribution Limits:** Refer to the [contribution limits chart](#) on the FPPC website.
- **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 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).
- **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.
- **Activity in 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. Contact local jurisdictions to determine if there are contribution limits or other restrictions for those elections.
- **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.