

Fair Political Practices Commission

2027 Filing Schedule for State Slate Mailer Organizations

<i>Deadline</i>	<i>Period</i>	<i>Reports</i>	<i>Notes</i>
Feb 1, 2027**	* – 12/31/26	Semi-Annual	<ul style="list-style-type: none">All slate mailer organizations must file this report.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 slate mailer organizations must file this report.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 slate mailer organizations must file this report.File electronically with the Secretary of State's office (www.sos.ca.gov).

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 Late Payment Report (Form 498) due the weekend before the election. Such reports must be filed within 24 hours, regardless of the day of the week.
- **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.
- **Where to File:** All state Slate Mailer Organizations (SMOs) file electronically with the Secretary of State's office (www.sos.ca.gov). Two copies must also be filed with the clerk of the county in which the slate mailer organization is domiciled.
- **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.
- **Public Documents:** All forms 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.
- A Slate Mailer Organization (SMO) receiving payments that are not from the candidate or measure committee listed on the ballot, or receiving payments from a third party for the purpose of listing a candidate or measure, should reference the [Slate Mailer Organization Manual](#) for information on reporting and disclosure requirements.

Local Elections:

- **Pre-Election Reports:** If the SMO produces a slate mailer supporting or opposing local candidates or measures being voted on in an election, pre-election reports are required if payments of \$500 or more are received for support of or opposition to the candidates or measures, or if the SMO spends \$500 or more. Use the filing schedule for that particular candidate's or measure's election to determine the deadlines for filing pre-election reports.
- **Late Payment Reports:** An SMO that receives a payment of \$2,500 or more during the 90 days before an election, or on the date of the election, for the purpose of supporting or opposing a local candidate or measure in a slate mailer, must file Form 498 within 24 hours. To determine the 90-day, 24-hour reporting period, see the filing schedule for the election of the specific candidate or measure.