

Supplemental Form 461 Instructions for Multipurpose Organizations Including Nonprofits

Effective July 1, 2014, new rules address the reporting requirements for multipurpose organizations that make political expenditures in California. For specific guidance, refer to the Multipurpose Organizations Reporting Political Spending fact sheet [\[link\]](#), Government Code Section 84222, and FPPC Regulation 18422.

Qualifying as a Major Donor Committee

A multipurpose organization must file as a Major Donor Committee in the following situations:

- A multipurpose organization uses only “nondonor funds” to make contributions of \$10,000 or more. Examples of **nondonor funds** include:
 - Investment income, including capital gains
 - Income earned from providing goods, services, or facilities, whether related or unrelated to the multipurpose organization’s program
 - Sale of assets
 - Other receipts that are not donations
- A multipurpose organization uses donor funds from its general treasury to make contributions totaling between \$10,000 and \$50,000 in a calendar year or totaling \$100,000 or less in a period of four consecutive calendar years. **Note:** A recipient committee must be formed if the organization makes contributions of more than \$50,000 in a period of 12 months or more than \$100,000 in a period of four consecutive calendar years.

Qualifying as an Independent Expenditure Committee

A multipurpose organization must file as an Independent Expenditure Committee in the following situations:

- A multipurpose organization uses only “nondonor funds,” as described above, to make independent expenditures of \$1,000 or more.
- A multipurpose organization uses donor funds from its general treasury to make independent expenditures totaling between \$1,000 and \$50,000 in a calendar year or totaling \$100,000 or less in a period of four consecutive calendar years. **Note:** A recipient committee must be formed if the organization makes expenditures of more than \$50,000 in period of 12 months or more than \$100,000 in a period of four consecutive calendar years.

Source of Nondonor Funds

When a multipurpose organization uses nondonor funds to make contributions or independent expenditures, it must briefly describe in the “Description of Payment” field or in a memo entry on the Form 461, the source of nondonor funds used. For example, if interest income was used to make the political payments, that must be noted.