

What is an “independent expenditure”?

An “independent expenditure” is an expenditure made in connection with a communication (e.g., a billboard, advertisement, or mailing) that expressly advocates the election or defeat of a clearly identified candidate or the qualification, passage, or defeat of a clearly identified measure.¹ An independent expenditure is a payment that is not made to—or at the behest of—the affected candidate or committee.

Independent Expenditures in Connection with State Elections – When and Where to File a Form 496

When: A Form 496 is due within **24 hours** when:

- Independent expenditures that total in the aggregate \$1,000 or more are made to support or oppose a single state candidate or a single state ballot measure in the 90 days before or on the date of the candidate’s or measure’s election.

A Form 496 is due within **10 business days** when:

- A recipient committee that is required to file **electronically** with the Secretary of State makes independent expenditures totaling \$5,000 or more to support or oppose the qualification or passage of a single state ballot measure outside the **90-day** election cycle.

Where: File Form 496 **online or electronically** with the Secretary of State (www.sos.ca.gov). **No paper copies are required and no copies are required to be filed with other filing officers.**

A committee that makes independent expenditures in connection with a CalPERS or CalSTRS election must also file a copy with the relevant board’s office.

Independent Expenditures in Connection with Local Elections – When and Where to File a Form 496

When: A Form 496 is due within **24 hours** when:

- Independent expenditures that total in the aggregate \$1,000 or more are made to support or oppose a single local candidate or a single local ballot measure in the 90 days before or on the date of the candidate’s or measure’s election.

A Form 496 is due within **10 business days** when:

- A recipient committee makes independent expenditures totaling \$5,000 or more to support or oppose the **qualification** of a single local ballot measure.

Where: File Form 496 by fax, guaranteed overnight delivery, personal delivery or email with the filing officer(s) who would receive your campaign statements if you were a committee primarily formed to support or oppose the candidate or ballot measure supported or opposed by the independent expenditure. In most cases this is the filing officer with whom the candidate or ballot measure committee files. Regular mail may not be used. A local ordinance may also require this form to be filed **online or electronically**.

Other Important Information

- **Candidates:** Form 496 is not required for expenditures supporting your election that are made from your committee, including expenditures opposing an opponent.
- **Ballot Measure Committees:** A primarily formed ballot measure committee does not file Form 496 for expenditures made in support of its campaign.
- All independent expenditures reported on Form 496 must also be reported on subsequent campaign reports (i.e., Forms 460, 450 or 461).

- **Form 462 – Verification of Independent Expenditures** is also required to be filed when an independent expenditure that totals in the aggregate \$1,000 or more is made. The principal officer, or in the case of a controlled committee, the candidate or state measure proponent who controls the committee, must verify that he/she has not received any unreported money or reimbursement to make the independent expenditures and has not coordinated with the candidate or the opponent of the candidate or the proponent or the opponent of the state measure that is the subject of the expenditure. **Form 462 must be filed with the Fair Political Practices Commission.**

- **CalPERS and CalSTRS Candidates:** The date of the election is the deadline to return ballots.

Reporting Examples

- A state general purpose committee makes an independent expenditure by paying for an advertisement opposing two city council candidates. The ad costs \$4,000 and features the candidates equally. The committee must file a separate Form 496 with the city clerk’s office for each candidate within 24 hours and disclose \$2,000 for each candidate.
- A committee makes a \$500 independent expenditure to support a candidate 60 days before the candidate’s election and a second independent expenditure for the same candidate of \$600, 20 days before the election. A Form 496 is required 24 hours after the second independent expenditure.

¹ A measure includes certain LAFCO proceedings.

496 24-hour/10-day Independent Expenditure Report Instructions

CALIFORNIA
FORM 496

How to Complete Form 496

Part 1. Name and Address of Filer: Identify the committee's name, phone number, street address, city, state, and zip code. In the case of a committee that is a limited liability company (LLC), also disclose the committee's responsible officer, as defined in Regulation 18402.2, in the name of filer field. Provide, if applicable, the committee's FPPC ID number.

Report Number: Provide a unique identifying number on each Form 496 filed, such as 1, 2, 3, PR-1, PR-2, PR-3, etc. Amendments to a report must show the original report identification number and state the reason for the amendment. Indicate the date of filing the report. And note the number of pages included in the report.

Part 2. Verification: When the committee discloses an independent expenditure a principal officer of the committee, or the candidate (in the case of a controlled committee), or state measure proponent or opponent who controls the committee must check and sign for the independent expenditure verification.

Q: May a treasurer check and sign for the independent expenditure verification?

A: A treasurer or assistant treasurer may check and sign for the independent expenditure verification only if the individual is also a principal officer responsible for approving the political activities of the committee. An individual must be specifically listed as a principal officer on the Statement of Organization (Form 410).

Part 3 1. Candidate or Measure: Identify the candidate or ballot measure supported or opposed. Include the candidate's district number (if any) or the letter or number of the ballot measure and its jurisdiction. Use a separate form for each candidate or measure. For independent expenditures supporting or opposing the qualification of a local measure, identify the measure's name or subject matter.

Part 4 2. Independent Expenditures Made: Provide the date and in the description field, a description of the expenditure (e.g., radio advertisement, billboard, mailing), and the cumulative-to-date total for that candidate or measure in connection with the election, and whether the expenditure was made to support or oppose the candidate or ballot measure. When filing an amendment, ensure that the cumulative-to-date total is accurate on the most recently filed Form 496. It is not necessary to amend the cumulative-to-date total on previous reports. In the amount field, list the amount of the specific expenditure disclosed in the description field.

Note: The cumulative-to-date total is not required when filing a 10-day \$5,000 ballot measure report outside of the 90-day election cycle.

Part 5 3. Contributions Received: Disclose contributions of \$100 or more received since the closing date of the last campaign statement filed (Form 450 or 460) through the date of the independent expenditure. Start with January 1 if no statement has been filed. Disclose the name and address of the contributor and, if the contributor is an individual, his or her occupation and the name of his or her employer. If the contributor is a limited liability company (LLC) and has qualified as an Independent Expenditure Committee or Major Donor, disclose the name of the LLC and the full legal name of the LLC's responsible officer as defined in Regulation 18402.2. If the contributor is an LLC that has qualified as a recipient committee, disclose the name of the LLC's committee and the name of its principal officer as defined in Section 82047.6. If the contributor is an LLC that has not qualified as a committee, report the name of the LLC and the full legal name of the individual primarily responsible for approving the contribution. If more than one individual shares in the primary responsibility for approving a contribution, at least one such individual must be identified. If the contributor is self-employed, disclose the name of the business.

Include the date and amount of the contribution, the contributor code, and type of contribution. Enter the interest rate if the contribution is a loan.

Except for contributions reported on a Form 496 related to the **qualification** of a local ballot measure, once a contribution has been reported on Form 496, it is not necessary to report that contribution on any additional Form 496 filings.

This form was prepared by the Fair Political Practices Commission (FPPC). For detailed information on campaign reporting requirements and the Information Practices Act of 1977, see the FPPC Campaign Disclosure Manual for your type of committee. Campaign filing deadlines, forms, and other informational materials are available on the FPPC website (www.fppc.ca.gov).

Authority cited: Government Code Sections 81004, 81007, 81007.5, 82031, 82036.5, 84204, 84204.5, 84213, 84215 and 85500 and FPPC Regulation 18550

496 Independent Expenditure Report

Amounts may be rounded to whole dollars.

1. Name and Address of Filer		Date of This Filing _____ Report No. _____ Amendment to Report No. _____ (explain below) No. of Pages _____	Date Stamp	CALIFORNIA FORM 496 For Official Use Only
NAME OF FILER _____				
AREA CODE/PHONE NUMBER _____	I.D. NUMBER (if applicable) _____			
STREET ADDRESS _____				
CITY _____	STATE _____	ZIP CODE _____		

2. Verification
 I have not received any unreported contributions or reimbursements to make these independent expenditures. I have not coordinated any expenditure made during this reporting period with the candidate or the opponent of the candidate who is the subject of the expenditure, with the proponent or the opponent of the state measure that is the subject of the expenditure, or with the agents of the candidate or the opponent of the candidate or the state measure proponent or opponent. I certify under penalty of perjury under the laws of the State of California that the following is true and correct.

SIGNATURE _____ PRINTED NAME _____ DATE SIGNED _____

(Check One): Principal Officer Candidate/Officeholder Ballot Measure Proponent/Opponent

4. 3. List Only One Candidate or Ballot Measure

NAME OF CANDIDATE SUPPORTED OR OPPOSED				NAME OF BALLOT MEASURE SUPPORTED OR OPPOSED			
OFFICE SOUGHT OR HELD	DISTRICT NO.	SUPPORT	OPPOSE	BALLOT NO./LETTER	JURISDICTION	SUPPORT	OPPOSE

2. 4. Independent Expenditures Made *Attach additional information on appropriately labeled continuation*

DATE	DESCRIPTION OF EXPENDITURE	SUPPORT	OPPOSE	AMOUNT
		X	X	
		X	X	
		X	X	
		X	X	
		X	X	

Reason for Amendment _____

496 Independent Expenditure Report

CALIFORNIA
FORM 496

NAME OF FILER

I.D. NUMBER (if applicable)

3- 5. Contributions of \$100 or More Received*

DATE RECEIVED	FULL NAME, STREET ADDRESS AND ZIP CODE OF CONTRIBUTOR (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	CONTRIBUTOR CODE**	IF AN INDIVIDUAL, ENTER OCCUPATION AND EMPLOYER (IF SELF-EMPLOYED, ENTER NAME OF BUSINESS)	AMOUNT RECEIVED	INTEREST RATES
		IND COM OTH PTY SCC			If loan, enter interest rate, if any _____ %
		IND COM OTH PTY SCC			If loan, enter interest rate, if any _____ %
		IND COM OTH PTY SCC			If loan, enter interest rate, if any _____ %
		IND COM OTH PTY SCC			If loan, enter interest rate, if any _____ %
		IND COM OTH PTY SCC			If loan, enter interest rate, if any _____ %
		IND COM OTH PTY SCC			If loan, enter interest rate, if any _____ %

*Major donor and independent expenditure committees that do not receive contributions are not required to complete Part 3.

**** Contributor Codes**
 IND - Individual
 COM - Recipient Committee (other than PTY or SCC)
 OTH - Other (e.g., business entity)
 PTY - Political Party
 SCC - Small Contributor Committee