

## CHAPTER 2 – DISCLOSURE REQUIREMENTS

State and City laws require City candidates to publicly disclose certain information about their contributions, expenditures, and campaign communications.

### A. ELECTRONIC CONTACT INFORMATION

Candidates must file with the Ethics Commission certain information about their campaigns, to facilitate communication and provide additional public disclosure. Specifically, you are required to provide an e-mail address, any websites established or maintained by your campaign, and any social media accounts you or your campaign use to communicate with voters. LAMC § 49.7.15. This information must be disclosed on a “[Committee Contact Information](#)” form (Form 17) and must be amended within 10 days if any of the information changes. More information about campaign communications can be found in Chapter 6.

### B. CAMPAIGN DISCLOSURE STATEMENTS

You are required to file periodic campaign disclosure statements with the Ethics Commission, to disclose contributors, monetary and non-monetary contributions, loans received or made, expenditures, unpaid bills, and any increases to cash (e.g., bank interest, dividends, refunds or credit from vendors, or matching funds received). Cal. Gov't Code § 84211.

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#### 1. DISCLOSURE FORMS

##### a. Periodic Reports.

You are required to file campaign disclosure statements periodically on a scheduled basis, using either California Form 470 (Short Form) or California Form 460 (Long Form), depending on the total amount of your contributions or expenditures.

- Less than \$2,000.  
Form 470 is used by candidates who do not have a controlled committee and do not anticipate receiving or spending at least \$2,000 for their campaigns. If you are required to file a Form 470, it should be submitted no later than January 31 for the previous calendar year. If you do raise \$2,000 or more, you must file a Form 470 supplement and possibly other forms.
- \$2,000 or more.  
Form 460 is used by controlled committees that have received or spent (or plan to receive or spend) \$2,000 or more for their campaigns. If you are required to file a Form 460, you must file several statements over the course of your campaign. Detailed instructions are included with the form. Helpful instructions are also contained in the FPPC's *Campaign Disclosure Manual 2*. Once your Form 460 is filed, you must continue to use Form 460, and Form 470 can no longer be used.

##### b. 24-hour Contribution Reports.

In addition to disclosing your campaign activity periodically on a scheduled basis, you are also required to file “[24-hour Contribution Reports](#)” (Form 497) when you receive contributions from a single source (including yourself) that total \$1,000 or more during the 90 days immediately preceding the date of the election or on the date of the election. You must report the same contributions again on the next regular filing of your California Form 460. While certain types of contributions (e.g., loans to your own

campaign) may exceed \$1,000, and the \$800 contribution limit applies to contributions received from others. Please see Section 3.D for more information.

If the contribution is a monetary contribution, you must file the report within 24 hours of receipt. If the contribution is non-monetary, you must file the report within 48 hours of receipt. A non-monetary contribution is considered received on the earliest of the following:

1. The date the contributor spends money for the goods or services, if the expenditure is made at the behest of the candidate or committee;
2. The date you, your committee, or an agent of your committee takes possession or control of the goods or services; or
3. The date you or your committee receives the benefit of the goods or services.

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## 2. ELECTRONIC VS. PAPER FILING

### a. Campaigns raising or spending at least \$10,000.

If you have raised or spent at least \$10,000 in connection with your campaign, you are required to file campaign disclosure statements electronically, using the Ethics Commission's online Campaign Electronic Filing System (CEFS). LAMC § 49.7.17(B).

To access CEFS, you must file an "[Application for CEFS ID](#)" (Form 18) with the Ethics Commission. LAMC § 49.7.17(A)(1).

### b. All others.

Candidates who are not required to file electronically are encouraged to do so voluntarily. Printable copies and detailed instructions of all required disclosure forms are available on the Ethics Commission's website at [ethics.lacity.org/how-do-i-file](https://ethics.lacity.org/how-do-i-file).

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## 3. FILING DEADLINES

Campaign disclosure statements must be filed periodically by specific deadlines identified by law. The filing schedule on the next page provides a list of filing deadlines.

An electronic statement is considered filed on the date the CEFS reporting requirements are met. A paper statement is considered filed on the earlier of the date of receipt by the Ethics Commission or the postmark date if it bears the correct address and postage. LAMC § 49.7.17(A)(2).

There are no extensions of the filing deadlines. Late filing penalties (at least \$10 per day for the state and \$25 per day for the City) and other penalties may apply to campaign statements that are not filed by the filing deadline. Please see Section 10.A for more.

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## 4. AMENDMENTS

Sometimes it is necessary for candidates to change the information they provided on their campaign disclosure statements. For example, you may need to amend your Form 460 because you discovered you made an error or omitted information on your original filing. To amend a previously filed statement, use the filing method that applies to you as described above in Section B.2.

## C. CAMPAIGN FILING SCHEDULE

### Primary Election – March 3, 2020

Filing Deadline	Type of Statement	Period Covered	Acceptable Delivery Methods
January 31, 2019	Semi-Annual	7/1/18 – 12/31/18	CEFS First Class Mail Personal Delivery
July 31, 2019	Semi-Annual	1/1/19 – 6/30/19	CEFS First Class Mail Personal Delivery
October 10, 2019	Quarterly	7/1/19 – 9/30/19	CEFS First Class Mail Personal Delivery
January 10, 2020	Quarterly	10/1/19 – 12/31/19	CEFS First Class Mail Personal Delivery
January 23, 2020	1st Pre-Election	1/1/20 – 1/18/20	CEFS First Class Mail Personal Delivery
February 20, 2020	2nd Pre-Election	1/19/20 – 2/15/20	CEFS First Class Mail Personal Delivery
February 28, 2020	3rd Pre-Election	2/16/20 – 2/26/20	CEFS First Class Mail Personal Delivery
24 hours after receiving a contribution of \$1,000+	24-hour Contribution	12/4/19 – 3/3/20	Email / Fax Guaranteed Overnight Service Personal Delivery
July 31, 2020	Semi-Annual	2/27/20 – 6/30/20	CEFS First Class Mail Personal Delivery

### General Election – November 3, 2020 (if necessary)

Filing Deadline	Type of Statement	Period Covered	Acceptable Delivery Methods
July 31, 2020	Semi-Annual	3/4/20 – 6/30/20	CEFS First Class Mail Personal Delivery
September 24, 2020	1st Pre-Run Off	7/1/20 – 9/19/20	CEFS First Class Mail Personal Delivery
October 22, 2020	2nd Pre-Run Off	9/20/20 – 10/17/20	CEFS First Class Mail Personal Delivery
October 30, 2020	3rd Pre-Run Off	10/18/20 – 10/28/20	CEFS First Class Mail Personal Delivery
24 hours after receiving a contribution of \$1,000+	24-hour Contribution	8/5/20 – 11/3/20	Email / Fax Guaranteed Overnight Service Personal Delivery
February 1, 2021	Semi-Annual	10/29/20 – 12/31/20	CEFS First Class Mail Personal Delivery

Whenever a campaign statement is required, a statement must be filed for every committee controlled at that time.

A filing deadline is extended to the next business day when it falls on a Saturday, Sunday, or City holiday.

#### **D. COMMITTEE OBLIGATIONS TO THE IRS**

Your campaign committee may be required to file IRS Form 1120-POL (U.S. Income Tax Return for Certain Political Organizations) if it has any taxable income, such as interest or dividends. For more information, please contact the IRS's Tax Exempt and Government Entities Customer Account Services at 877-829-5500.