

California 2025-26 Filing Requirements and Contribution Limits for Political “Major Donors”

What is a Major Donor?

Individuals and business – such as corporations, partnerships and LLCs – that **do not receive** political contributions (i.e., do not have a PAC), but only **make** such contributions to California state and local: (1) officeholders and candidates, (2) ballot measures, (3) political parties, and (4) PACs, may have disclosure requirements.¹ The contributor must file a Major Donor Report (Form 461²) if such contributions equal or exceed \$10,000 in a calendar year.³ The aggregate amount of all contributions to California state and local candidates, ballot measures, parties and PACs during that year (e.g., 2025) counts toward the \$10,000 threshold. The reporting period for a Major Donor is limited to a single calendar year. There are no registration or termination requirements.

When Do I File?

Even-numbered years. The reporting is *semi-annual*. The 461 report covers January 1 through June 30 (due July 31) and July 1 through December 31 (due January 31). If one or more contributions are made in the first six months of the year, but the \$10,000 threshold is not reached until the *second* six months of the year, the January 31 report covers the entire calendar year.

Odd-numbered years. The reporting may be *quarterly* for some filers. Major Donors are required to file a *Special Odd-Year Report* if they contribute \$10,000 or more during the *first* or *third quarter* of the calendar year to **elected state officials** (e.g., legislators, Governor, statewide officeholders, Board of Equalization). This requirement does **not** apply to contributions to **candidates** for these offices who are not currently in office. If the first or third quarter report is triggered, report *all* contributions made that year and not previously reported, not just those to elected state officials.

¹ This memorandum does not address contributions to *federal* candidates.

² All forms mentioned in this memorandum are available online at www.fppc.ca.gov.

³ This amount includes monetary contributions, loans and “non-monetary” contributions.

The report is due on April 30 for the first quarter (covering January 1 – March 31) and on October 31 for the third quarter (covering July 1 -- September 30).

Late Reports (Form 497). A Major Donor also must file a *Late Contribution Report* if it contributes \$1,000 or more to a candidate, ballot measure or political party in the **90 days** preceding an election, including the date of the election. The report must be filed **within 24 hours** on a Form 497.⁴ Most *local* (city or county) major donors file by overnight delivery or fax. **State** major donors **file all late reports electronically**. No paper filing is required.

Please Note: Depending on when the \$10,000 threshold is reached, the *first* statement a Major Donor files may be a 24-Hour Late Contribution Report (Form 497), *not* the Semi-Annual or odd-year quarterly report (Form 461).

What Do I File?

- **Paper Filing**

Major Donors file a *Form 461*, which is a relatively simple form:

<http://www.fppc.ca.gov/content/dam/fppc/NS-Documents/TAD/Campaign%20Forms/461.pdf>

The signer must be the individual donor or a responsible officer of the business. The form is considered filed on the postmark date, the date faxed, the date received by an overnight delivery service, or the date of hand delivery.

A State Major Donor may make the paper filing **by email**, but it must contain a **Verified Digital Signature**, not a scanned .pdf signature.

<https://www.sos.ca.gov/campaign-lobbying/campaign-filing/digital-signature-filing-instructions-campaign-filings>

- **Electronic Filing**

If a **state** major donor committee contributes **\$25,000 or more** in California *during the current calendar year*, all reports for that year must **also** be filed electronically, as well as on paper. The contributor must obtain an **identification number and password** from the California Secretary of State. The easiest way is to obtain the form online at:

<https://prd.cdn.sos.ca.gov/electronic-filing-info/campaign-application-for-cal-online-2024-05-14.pdf>

and file it online.

⁴ The 497 report may be filed on the next *business* day, unless the contribution is made on the Friday, Saturday or Sunday just before election Tuesday. Those reports must be filed within 24 hours.

Where Do I File?

State Major Donors. A *State* Major Donor Committee is one that makes at least **one** contribution to a state candidate, ballot measure or committee during the filing period. State Major Donors file in the following locations:

- Secretary of State (**paper: original plus one copy or via email; and perhaps electronically as well**)
Political Reform Division
1500 11th Street, Room 495
Sacramento, CA 95814
Phone (916) 653-6224
Fax (916) 653-5045
www.sos.ca.gov

County Major Donors. If *more than 70%* of your contributions for the reporting period were made to support or oppose candidates and measures being voted on in: (1) a **single county**, (2) a **special district** contained within a single county, or (3) multiple cities within a single county, you may file with the elections official in that county (original plus one copy). But if you had even *one* state contribution, you may choose to file with the Secretary of State instead.

City Major Donors. If *more than 70%* of your contributions for the reporting period were made to support or oppose candidates and measures being voted on in a single city, you may file with the city clerk in that city (original plus one copy). But if you had even *one* state contribution, you may choose to file with the Secretary of State instead.

Contribution Limits for 2025-26 Elections

The following contribution limits apply to all state, local⁵ and legislative candidates:

- To a PAC (if contributes to state candidates): \$9,100 per calendar year
- To a Political Party:⁶ \$49,000 per calendar year

⁵ Many local jurisdictions also have contribution limits. The state contribution limit of \$5,900 per election will apply if a city or county has **not**: (1) adopted contribution limits for candidates; **or** (2) opted out of them.

⁶ The limit applies only to Party accounts directly supporting candidates for state elective office.

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- To a Legislative Candidate: \$5,900 per election
 - To a city/county candidate w/ no local limit: \$5,900 per election
 - To a Statewide Candidate: \$9,800 per election
 - To a Candidate for Governor: \$39,200 per election
 - To a Legislator's Officeholder Acct: \$4,900 per calendar year⁷
 - To a Ballot Measure or IE Committee: No limit

⁷ Statewide officeholder accounts may receive \$8,100 (the Governor \$32,600) per calendar year.

Aggregation Rules

Special “affiliated entity” rules provide that two or more individuals or entities may *share* a single contribution limit:

- Contributions of an individual and any entity whose contributions are “directed and controlled” by that individual.
- Contributions of two or more entities that are “directed and controlled” by a majority of the same persons.
- Contributions made by entities that are majority-owned by any person and contributions of the majority owner, unless those entities act independently in their decisions to make contributions.

Multi-Purpose Organizations (MPOs)

A 501(c) nonprofit that uses donations or member dues to make state and local political contributions will be required to file *as a PAC* instead of a major donor, if it contributes more than \$50,000 in any 12-month period or more than \$100,000, total, in any four consecutive calendar years.

Miscellaneous Issues

You may contribute money to a state or legislative candidate for both the primary and general election *before* the primary election is held. However, the limits are *per election*, so we recommend that you write a *separate* check for each election, and in the “Memo” line of the check, write the election and year, e.g., “June 2026 Primary Election.” The same rule would apply to *online* contributions (i.e., make two separate ones).