

CAMPAIGN FINANCE & REPORTING TRAINING

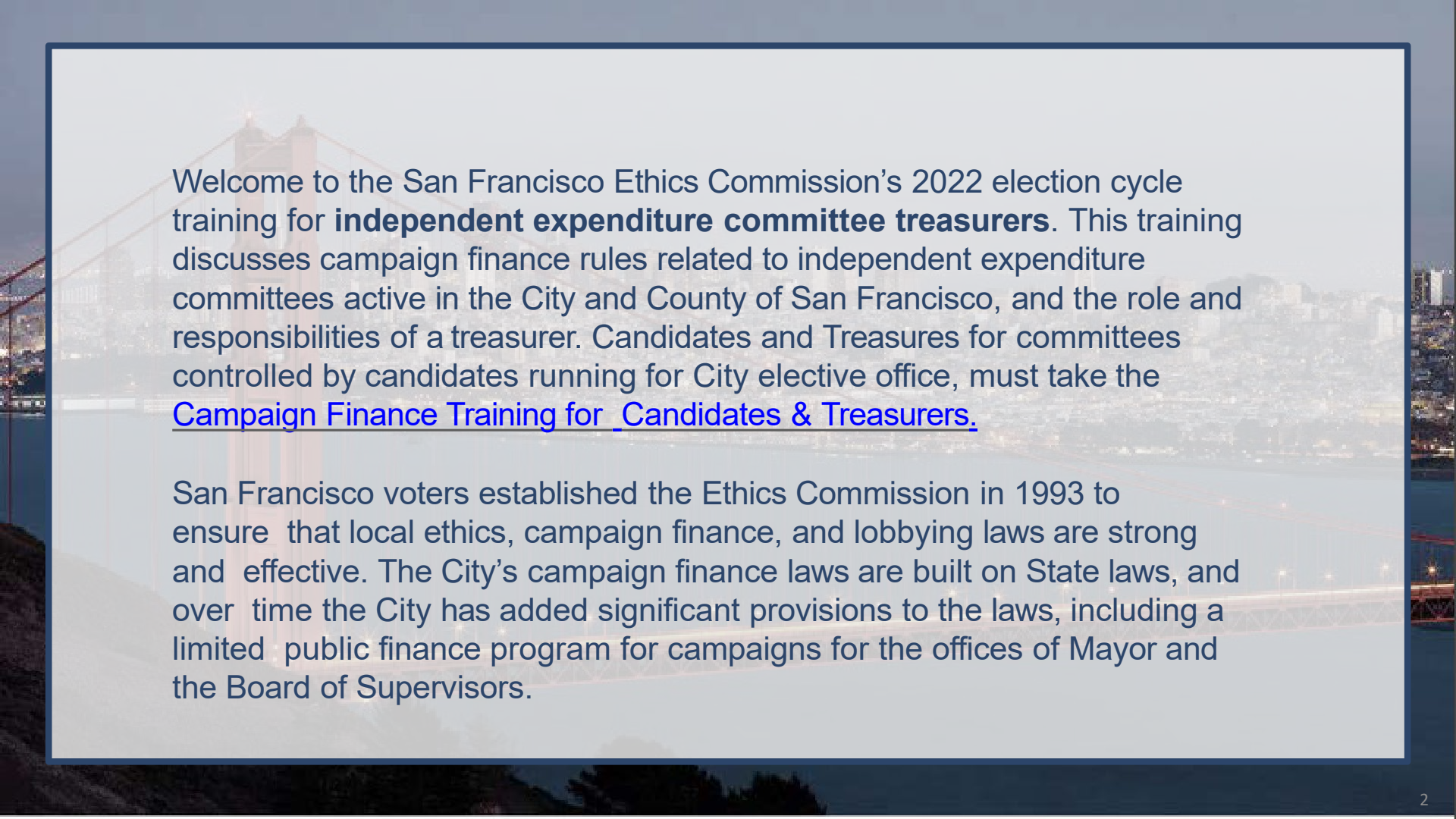
2022 Election Cycle

Treasurers for Independent Expenditure
Committees



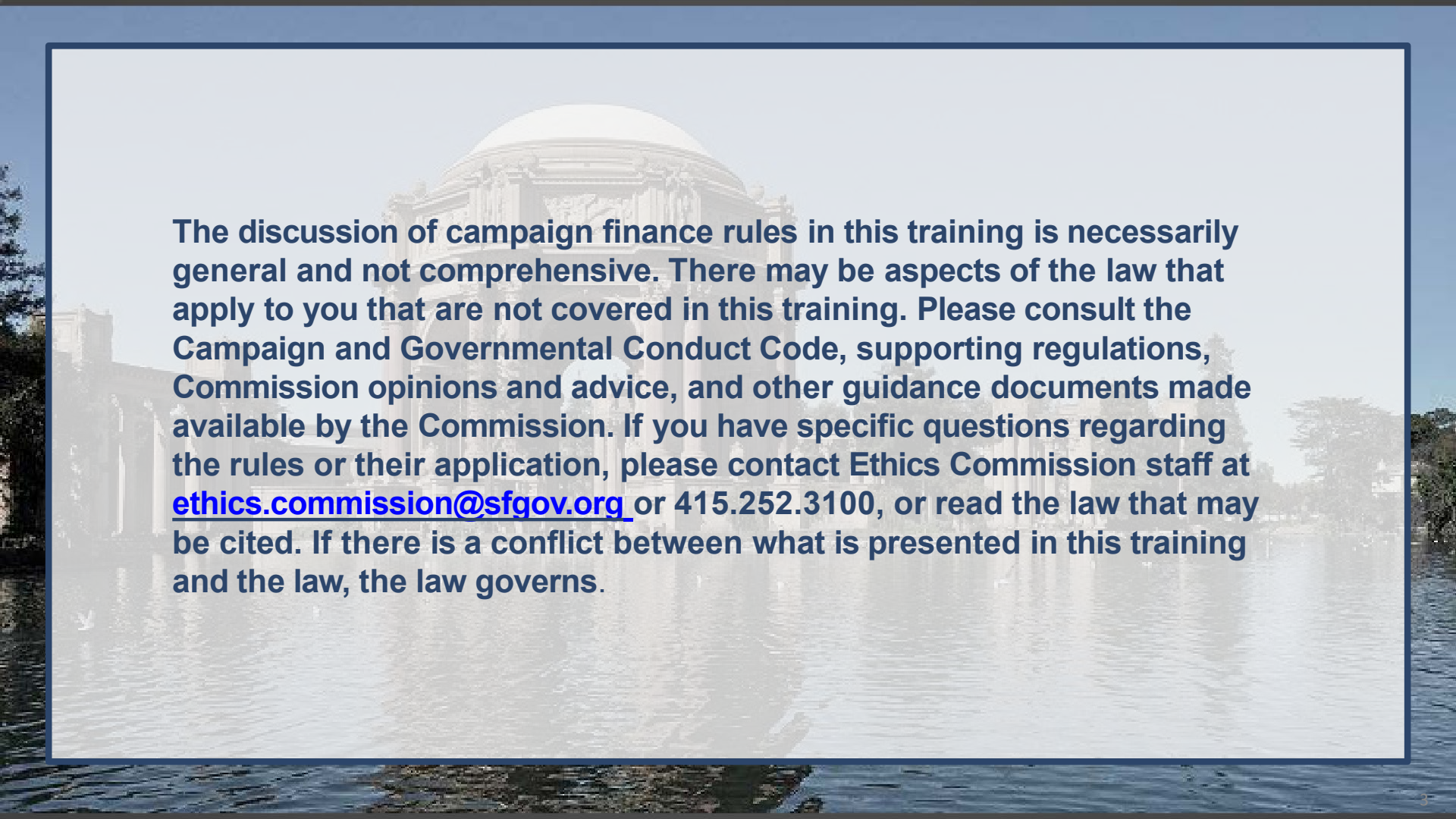
City & County of San Francisco
Ethics Commission

[SFETHICS.ORG](https://www.sfethics.org)



Welcome to the San Francisco Ethics Commission's 2022 election cycle training for **independent expenditure committee treasurers**. This training discusses campaign finance rules related to independent expenditure committees active in the City and County of San Francisco, and the role and responsibilities of a treasurer. Candidates and Treasures for committees controlled by candidates running for City elective office, must take the [Campaign Finance Training for Candidates & Treasurers](#).

San Francisco voters established the Ethics Commission in 1993 to ensure that local ethics, campaign finance, and lobbying laws are strong and effective. The City's campaign finance laws are built on State laws, and over time the City has added significant provisions to the laws, including a limited public finance program for campaigns for the offices of Mayor and the Board of Supervisors.



The discussion of campaign finance rules in this training is necessarily general and not comprehensive. There may be aspects of the law that apply to you that are not covered in this training. Please consult the Campaign and Governmental Conduct Code, supporting regulations, Commission opinions and advice, and other guidance documents made available by the Commission. If you have specific questions regarding the rules or their application, please contact Ethics Commission staff at ethics.commission@sfgov.org or 415.252.3100, or read the law that may be cited. If there is a conflict between what is presented in this training and the law, the law governs.

What You Will Learn:

- Important Definitions & Rules
- Getting Started
- Reporting
- Advertising Disclaimer Requirements
- Contribution Rules
- Late Fees and Penalties
- Support & Resources

A panoramic view of San Francisco, California, featuring the Transamerica Pyramid and the Golden Gate Bridge in the background. The image is overlaid with a semi-transparent blue box containing the text "Important Definitions & Rules".

Important Definitions & Rules

➤ Important Definitions

• What is an I.E.?

• Understanding the Basics

• Coordination Rules

• Other Committee Types

What is an Independent Expenditure Committee?

An individual or entity (e.g., corporation, firm, business, or proprietorship) that makes one or more independent expenditures to pay for a communication (e.g., mailing, lawn signs, newspaper ads) totaling \$1,000 or more in a calendar year that is not coordinated with the affected candidate or committee

What is an Independent Expenditure?

An “independent expenditure” is a payment for a communication that expressly advocates the election or defeat of a clearly identified California state or local candidate or the qualification, passage, or defeat of a clearly identified state or local ballot measure, and the communication is not coordinated with or “made at the behest” of the affected candidate or committee.

➤ Important Definitions

- What is an I.E.?

Understanding the Basics

- Coordination Rules

- Other Committee Types

Understanding the Basics

Express Advocacy: A communication expressly advocates support or opposition of a clearly identified candidate or ballot measure under the following scenarios:

- The communication uses words such as “vote for,” “elect,” “cast your ballot,” or “defeat.”
- The communication is made within 60 days prior to an election and the communication refers to a clearly identified candidate or ballot measure so that when taken as a whole, unambiguously, suggests only one meaning which is to urge a particular result in an election. The message must not be susceptible to any reasonable interpretation other than as an appeal to vote for or against a specific candidate or ballot measure. Examples include: “Smith’s the One,” or “Only Nancy Brown can clean up City Hall.”
 - A communication does not expressly advocate if it does not mention an election, candidacy, or the merits of a measure, and it focuses on a legislative, executive or judicial matter. An example may be “Thank you Supervisor Smith for continuing to support our community.”
Such communications still require a disclosure filing under local law called an Electioneering Communication Report (See more information in the reports section.)

Cal. Gov’t Code § [82025](#). Cal. Code Regs. § [18225.7](#).

➤ Important Definitions

- What is an I.E.?

Understanding the Basics

- Coordination Rules
- Other Committee Types

Understanding The Basics

Clearly Identifies: A communication clearly identifies a candidate or measure when the candidate's name, photograph, or status as a candidate or officeholder is used, or the measure's name, popular title, or official title is used. Some flyers may mention a group of candidates by some well-defined characteristic of the group. Even if no specific names are used, these, too, may be communications which clearly identify candidates

Is the Expenditure Independent or Coordinated with the Campaign?

An expenditure is not considered independent of a candidate or committee if:

- It is made at the request, suggestion, or direction of, or in cooperation, consultation, or coordination with the candidate or committee for whose benefit the expenditure is made.
- The candidate or committee or their agents have made or participated in making any decision about the content, timing, location, mode, intended audience, distribution, or frequency of placing the communication.
- The creator, producer or distributor of the communication, or the person paying for the communication has had discussion and agreement with the candidate or committee, or their agents, regarding the content, timing, location, mode, intended audience, distribution, or placement of the communication

Cal. Gov't Code § [82025](#). Cal. Code Regs. § [18225.7](#).

➤ Important Definitions

- What is an I.E.?

Understanding the Basics

- Coordination Rules
- Other Committee Types

Understanding The Basics Cont.

Rebuttable Presumption of Coordination:

There is a rebuttable presumption that an expenditure is coordinated with or “made at the behest of” a candidate or committee under the following circumstances:

- **Committee’s Needs.** It is based on information about the candidate’s or committee’s campaign needs or plans provided to the expending person by the candidate or committee, such as information concerning campaign messaging, planned expenditures, or polling data.
- **Agent.** It is made by or through any agent of the candidate or committee in the course of the agent’s involvement in the current campaign. “Current campaign” means the period beginning 12 months prior to the date of the primary or special election in which the candidate is on the ballot for an elective office and ending on the date of the general or special runoff election for that office. For a measure, “current campaign” means the period beginning 12 months prior to the date of the election in which the measure is on the ballot.
- **Common Consultants.** The person making the expenditure retains the services of a person who provides either the candidate or the committee supporting or opposing the ballot measure with professional services related to campaign or fundraising strategy for the current campaign.

Cal. Gov’t Code § [82025](#). Cal. Code Regs. § [18225.7](#).

➤ Important Definitions

- What is an I.E.?

Understanding the Basics

- Coordination Rules
- Other Committee Types

Understanding The Basics Cont.

Rebuttable Presumption of Coordination:

There is a rebuttable presumption that an expenditure is coordinated with or “made at the behest of” a candidate or committee under the following circumstances:

- **Fundraising.** The committee making the expenditure is primarily formed to support the candidate or oppose their opponent and in the course of the current campaign, the candidate who benefits from the expenditure solicits funds for or appears as a speaker at a fundraiser for the committee making the expenditure.
- **Former Staff.** The person making the expenditure is established, run, or staffed in a leadership role, by an individual who previously worked in a senior position or advisory capacity on the candidate’s or officeholder’s staff within the current campaign.
- **Candidate’s Family.** The person making the expenditure is established, run or staffed in a leadership role, or principally funded by an individual who is an immediate family member of the candidate.
- **Republication.** The communication reproduces, republishes, or disseminates, in whole or in substantial part, a communication designed, produced, paid for, or distributed by the candidate or committee.

Cal. Gov’t Code § [82025](#). Cal. Code Regs. § [18225.7](#).

➤ Important Definitions

- What is an I.E.?

- Understanding the Basics

- **Coordination Rules**

- Other Committee Types

Coordination Results in Contribution

When a communication is coordinated with or “made at the behest of” the candidate or committee, the payment for the communication will qualify as a contribution. However, an expenditure will not be considered coordinated with a candidate merely because:

- **Interview.** The person making the expenditure interviews the candidate on issues affecting the person making the expenditure.
- **Photograph or Press Release.** The person making the expenditure has obtained a photograph, biography, position paper, press release, or similar material from the candidate or the candidate’s agent. A committee is a “candidate-controlled ballot measure committee” if a candidate (or his or her representative) has significant influence over the actions or decisions of the committee.
- **General Request for Support.** The person makes the expenditure in response to a general, non-specific request for support by a candidate or committee, provided that there is no discussion with the candidate or committee prior to the expenditure relating to details of the expenditure.
- **Meeting with Members or Employees.** The person making the expenditure has invited the candidate or committee to make an appearance before the person’s members, employees, shareholders, or the families thereof, provided that there is no discussion with the candidate or committee prior to the expenditure related to details of the expenditure.

Cal. Gov’t Code § [82025](#). Cal. Code Regs. § [18225.7](#).

➤ Important Definitions

- What is an I.E.?

- Understanding the Basics

- **Coordination Rules**

- Other Committee Types

Coordination Results in Contribution

When a communication is coordinated with or “made at the behest of” the candidate or committee, the payment for the communication will qualify as a contribution. However, an expenditure is not considered to be coordinated with a candidate merely because:

- **Prior Contribution.** The person making the expenditure has made a contribution to the candidate or committee.
- **Informed after the Expenditure is Made.** A person informs a candidate or committee that the person has made an expenditure, provided that there is not exchange of information, not otherwise available to the public, relating to details of the expenditure.
- **Expenditure Benefits Another Candidate or Committee.** The expenditure is made at the request or suggestion of the candidate or committee for the benefit of another candidate or committee.
- **Hyperlink.** The communication includes a hyperlink to the Internet website or other social media page of a candidate or ballot measure committee.

FPPC Regulations 18225.7 and 18550.1, summarized above, specify when a communication is considered independent or made at the behest of a candidate or committee. Because the determination is based on specific facts, persons may contact the San Francisco Ethics Commission for guidance.

Cal. Gov't Code § [82025](#). Cal. Code Regs. § [18225.7](#).

➤ Important Definitions

- What is an I.E.?

- Understanding the Basics

- Coordination Rules

- Other Committee Types

Affiliated and Non-Affiliated Committees

Affiliated individuals and entities will qualify as a single independent expenditure committee, if, together, their independent expenditures total \$1,000 or more, in a calendar year.

The following payments are aggregated:

- Contributions or independent expenditures made from an individual's personal funds and from funds he or she directs and controls
- Contributions or independent expenditures made by two or more entities that are directed and controlled by a majority of the same persons
- Contributions or independent expenditures made by entities that are majority owned by any person. Contributions and independent expenditures made by the majority owner and all other entities majority owned by that person are aggregated unless the entities act independently in their decisions to make contributions or independent expenditures.

Cal. Gov't Code § [82025](#). Cal. Code Regs. § [18225.7](#).

➤ Important Definitions

- What is an I.E.?
- Understanding the Basics
- Coordination Rules
- Other Committee Types

Sponsored Committee

A person sponsors a committee if any of the following apply:

- The committee receives 80 percent or more of its contributions from the person or its members, officers, employees or shareholders;
- The person collects contributions for the committee by use of payroll deductions or dues from its members, officers or employees;
- The person, alone or in coordination with other organizations, provides all or nearly all of the administrative services for the committee; or
- The person, alone or in combination with other organizations, sets the policies for soliciting contributions or making expenditures.

Note: A sponsored committee must include the sponsor's name in the committee name.

➤ Important Definitions

- What is an I.E.?
- Understanding the Basics
- Coordination Rules
- Other Committee Types

Draft Committee

Any person, group of persons, or entity that either received contributions of \$1,000 or more or makes expenditures of \$1,000 or more in order to support the qualification or election of an identifiable person to City elective office who has not qualified as a candidate is considered a draft committee.

Draft committees must file campaign statements and reports required by either state or local law for a primarily formed committee supporting a candidate for City elective office.

A panoramic view of San Francisco, California, featuring the city skyline, the Golden Gate Bridge, and the bay. The image is overlaid with a semi-transparent blue rectangle containing the text "Getting Started".

Getting Started

➤ Getting Started

• Training

• Electronic Filing

Mandatory Training for Committee Treasurers

Every committee treasurer must complete a training administered by the San Francisco Ethics Commission prior to the election. An individual who serves as the treasurer for more than one committee is not required to complete a training if that individual has completed such a training within the previous 12 months.

- Reviewing these slides and filing the Form SFEC-107 satisfies your filing requirement.
- File “Certification of Training” ([Form SFEC-107](#)) with the Ethics Commission 30 days before the election.

➤ Getting Started

• Training

• Electronic Filing

Establish an Electronic Filing Account

Committees must file campaign statements and other forms (depending on the committee's activity) in electronic format using the Ethics Commission's free NetFile system or other approved third-party software.

- Complete a Signature Verification Card ([Form SFEC-112a](#))
 - File with Ethics Commission by mail or in-person
 - Form must be notarized if submitted through the mail
 - Notarization is not required if done in-person at Ethics Commission office located at 25 Van Ness, Suite 220
 - A valid government I.D. must be presented
- Set-up a NetFile User Account with Ethics Commission
 - All committees must file their campaign statements electronically with the Ethics Commission
 - Initiate NetFile [registration](#)
 - Complete ([Form SFEC-112b](#))
 - Must use approved .CAL format to file electronic statements

S.F. C&GC Code § [1.112](#).

Reporting



➤ Reporting

- Where to File
- Campaign Statements
- 24-hour Reports
- Additional Reports
- General Reminders

Filing Jurisdiction

An independent expenditure committee that makes more than 70% of its independent expenditures to support or oppose candidates or measures or other City committees in San Francisco is a **Local San Francisco Committee** and will file campaign statements and other forms with the San Francisco Ethics Commission.

A major donor committee that makes contributions and expenditures to support or oppose state candidates or state measures is a **State Committee** and will file campaign statements with the Secretary of State's office.

****All political party committees, including county central committees are State Committees.**

Committees must assess filing jurisdiction quarterly at the end of March, June, September and December. If jurisdictional status changes, committees must begin filing statements for the remainder of the calendar year with both the new and former jurisdictions. Please see the next slide for further information.

Cal. Gov't Code §§ [84215](#) and [84605](#).

➤ Reporting

- Where to File
- Campaign Statements
- 24-hour Reports
- Additional Reports
- General Reminders

Filing Jurisdiction Cont.

An independent expenditure committee that makes more than 70% of its independent expenditures to support or oppose candidates or measures or other City committees in San Francisco is a **Local San Francisco Committee** and will file campaign statements and other forms with the San Francisco Ethics Commission.

- There are two types of time periods that a committee may use to assess whether activity during meets the 70% threshold to qualify the committee as a local committee. You must use the time period that more accurately reflects the committee's activity.
- Improperly designating as a state committee when the committee should be a local committee filing with the Ethics Commission is unlawful. It is critical that treasurers ensure that the committee is properly designated and file disclosures in the correct jurisdiction(s). Contact the Ethics Commission if you are not sure and need advice.
- Treasurers are personally liable for campaign finance violations by the committee, including improper designation as a state committee.

Cal. Gov't Code §§ [84215](#) and [84605](#).

➤ Reporting

• Where to File

• Campaign Statements

• 24-hour Reports

• Additional Reports

• General Reminders

Campaign Statements

All independent expenditure committees must file FPPC campaign statements *electronically* with the Ethics Commission. A committee is required to file campaign statements based on activity which is outlined on the local filing schedule linked below. **State qualified independent expenditure committees will file the FPPC Form 461 at the state level.**

➤ **FPPC Form 461: Major Donor and Independent Expenditure Committee Campaign Statement**

- Primary campaign statement used by independent expenditure committees to report contributions and expenditures.
- Committees must electronically file semi-annual campaign statements and possibly pre-election statements in the months leading up to an election (refer to applicable [local filing schedule](#)).
- Independent expenditure committees spending \$500 (non-administrative costs) or more during a pre-election period are required to file the applicable pre-election statement.
- See "[Committee Reporting Requirements](#)" for additional information.

➤ Reporting

- Where to File
- Campaign Statements
- 24-hour Reports
- Additional Reports
- General Reminders

Late Reporting Period

The “Late Reporting Period” represents the 90-day period preceding an election, including the date of the election in which a committee supports or opposes a candidate or ballot measure.

During this period, special reports may be required within 24-hours of making late independent expenditures, late contributions, electioneering communications or member communications.

➤ Reporting

- Where to File
- Campaign Statements
- 24-hour Reports
- Additional Reports
- General Reminders

Late Independent Expenditures

“Late Independent Expenditure” is an expenditure that totals in the aggregate \$1,000 or more and is made in connection with a communication (e.g., mailing, advertisement, or billboard) that expressly advocates the election or defeat of a clearly identified candidate or ballot measure. Independent expenditures are not made in coordination with the affected candidate or ballot measure.

➤ **FPPC Form 496: 24-hour Independent Expenditure Report**

- File within 24 hours of distributing independent expenditures totaling \$1,000 or more during the 90-day [late reporting period](#).
- Must be filed electronically with the Ethics Commission and must include a copy of the communication at the time of filing.
- See “[Committee Reporting Requirements](#)” for additional information.

Cal. Gov't Code §§ [82036.5](#) and [84204](#); S.F. C&GC Code §§ [1.115](#) and [1.161\(b\)](#).

➤ Reporting

- Where to File

- Campaign Statements

- 24-hour Reports

- Additional Reports

- General Reminders

Notice of Circulating Petition

If an independent expenditure committee is a proponent of any petition that is circulated to qualify a measure for the ballot, the committee must notify the Ethics Commission.

➤ **SFEC Form 113: Notice to Circulate Petition**

- File within one business day of circulating the petition.
 - Must be filed by email or facsimile.
 - See “[Committee Reporting Requirements](#)” for additional information.
- Committees raising or spending funds to support or oppose a measure during the circulation of the measure must file supplemental [campaign statements with the Ethics Commission](#). See “[Disclosure During Signature Gathering Periods](#)” section on the “[Committee Reporting Requirements](#)” webpage for more information.

S.F. C&GC Code § [1.113](#); S.F. Ethics Commission [Regulations](#) § 1.113-1, 1.113-2, 1.113-3, 1.113-4 and 1.113-5.

➤ Reporting

- Where to File
- Campaign Statements
- 24-hour Reports
- **Additional Reports**
- General Reminders

Electioneering Communications

An “Electioneering Communication” is any communication (e.g., mailing) that refers to a clearly identified City candidate and is distributed within the 90 days prior to an election that the candidate will appear on the ballot. To qualify as an electioneering communication, the communication must be sent or made available to 500 or more individuals who are registered to vote or eligible to register to vote for the City candidate identified in the communication. There is a presumption that any radio broadcast, television ad, billboard, or printed advertisement is distributed to 500 or more individuals.

➤ **Form SFEC-162: Electioneering Communication Report**

- File within 24 hours of distributing electioneering communications totaling \$1,000 or more during the [late reporting period](#).
- Must be filed electronically with the Ethics Commission and must include a copy of the communication at the time of filing.
- See “[Committee Reporting Requirements](#)” for additional information.

S.F. C&GC Code § [1.162](#).

➤ Reporting

- Where to File
- Campaign Statements
- 24-hour Reports
- Additional Reports
- General Reminders

Member Communications

A “Member Communication” is any communication that supports or opposes a City candidate or City ballot measure, published, disseminated or communicated during the 90 days prior to the election *only* to an organization’s members, employees or shareholders, or to the families of the organization’s members, employees or shareholders. General public advertising such as billboards and newspaper advertisements is excluded from this definition.

➤ **Form SFEC-163: Member Communication Report**

- File within 24 hours of distributing member communications totaling \$1,000 or more during the [late reporting period](#).
- Must be filed electronically with the Ethics Commission and must include a copy of the communication at the time of filing.
- See “[Committee Reporting Requirements](#)” for additional information.

➤ Reporting

- Where to File
- Campaign Statements
- 24-hour Reports
- **Additional Reports**
- General Reminders

Independent Expenditure Mass Mailings (Outside of the 90-day Reporting Period)

An “Independent expenditure mass mailing” is 200 or more substantially similar pieces of mail that advocates for or against one or more City candidates.

Independent expenditures are not made in coordination with the affected candidate.

➤ **Form SFEC-161: Itemized Disclosure Statement for Mass Mailings**

- File within 5 working days after the date of the mailing.
- Must be filed electronically with the Ethics Commission and must include a copy of the communication at the time of filing.
- See “[Committee Reporting Requirements](#)” for additional information.

➤ Reporting

- Where to File
- Campaign Statements
- 24-hour Reports
- **Additional Reports**
- General Reminders

Paid Spokesperson Report

Required when a committee makes expenditures totaling \$5,000 or more to an individual (“spokesperson”) for either of the following:

- The committee makes expenditures totaling \$5,000 or more to an individual for his or her appearance in a printed, televised, or radio advertisement, or in a telephone message, that supports or opposes the qualification, passage or defeat of a state or local ballot measure.
- The committee makes expenditures of any amount to an individual for his or her appearance in a printed, televised, or radio advertisement, or in a telephone message, that supports or opposes the qualification, passage, or defeat of a state or local ballot measure and the advertisement states or suggests that the individual is a member of an occupation that requires licensure, certification, or other specialized, documented training as a prerequisite to engage in that occupation.

➤ **FPPC Form 511: Paid Spokesperson Report**

- File within 10 days of the date the payment totaling \$5,000 or more is made or the date the services are received, whichever is earlier.
- See “[Committee Reporting Requirements](#)” for additional information.

Cal. Gov't Code § [84511](#); Cal. Code of Regs. § [18450.11](#).

➤ Reporting

- Where to File
- Campaign Statements
- 24-hour Reports
- **Additional Reports**
- General Reminders

Behested Contributions

Any independent expenditure committee that receives contributions totaling \$5,000 or more from a single person or entity in a single calendar year at the behest of a City elective officer must disclose information about behested contributions, including the name of the officer who solicited the contributions.

- **Form SFEC-114.5: Behested Contributions Received by Certain Committees**
 - File no later than the deadline to file the semi-annual or pre-election statement that must report the contribution that makes the cumulative total \$5,000 or more.
 - See “[File SFEC Form 114.5](#)” for additional information.

➤ Reporting

- Where to File
- Campaign Statements
- 24-hour Reports
- Additional Reports
- General Reminders

Contributions from Business Entities

Any committee required to file campaign statements with the Ethics Commission must disclose certain additional information about any contribution(s) that, in the aggregate, total \$10,000 or more from a single business entity in a single election cycle.

➤ **Form SFEC-124: Contributions Made by Business Entities**

- File no later than the deadline to file the semi-annual or pre-election statement that must report the contribution that makes the cumulative total \$10,000 or more.
- See “[File SFEC Form 124](#)” for additional information.

➤ Reporting

- Where to File
- Campaign Statements
- 24-hour Reports
- Additional Reports
- General Reminders

General Reminders

- Duty to amend and supplement – committees have a duty to timely amend and/or supplement any incorrect or changed information.
- Committee changes – The next required statement should include any changes to an independent expenditures committee's information.
- Independent expenditure committees qualify annually and are only required to file statements based on activity.
- File accurate and timely reports to avoid late fees and penalties.
- Keep complete and organized records – committees are required to maintain records for 4 years to substantiate their campaign reporting.
- See audits page for [guidelines for organizing records](#).



Advertising Disclaimer Requirements

Disclaimers and Reporting Requirements for Campaign Communications

- State and local law impose [disclaimer requirements](#) on campaign advertising including mailers, radio, television, newspaper ads, telephone calls, social media ads, and text messages.

The background image is a faded, semi-transparent view of a San Francisco street. In the foreground, there are rows of colorful, multi-story residential buildings (row houses) with various window styles and balconies. The street is lined with parked cars. In the distance, the city skyline is visible, featuring several skyscrapers, most notably the Transamerica Pyramid with its distinctive spire. The sky is blue with scattered white clouds. The text 'Contribution Rules' is centered over the middle of the image.

Contribution Rules

➤ Contribution Rules

• Contributor Information Requirements

• Receipt of Contributions

• Notice to Contributors

Contributor Information Requirements

- A committee may not deposit a contribution of \$100 or more, unless it has the contributor's:
 - Full name, street address (P.O. Boxes not acceptable), amount of contribution, date contribution received, occupation and employer information, or name of business for self-employed individuals.
 - See example [contributor card](#) on the Commission's website.
- For contributions over \$25, you need:
 - Contributor name, street address (P.O. Boxes not acceptable), amount of contribution, date contribution received.
- Contributions for which the committee does not have the required information must be returned within 60-days of receipt, or forfeited to Ethics Commission for deposit in the City's general fund.

S.F. C&GC Code §§ [1.114](#); and [114.5](#); Cal. Gov't Code [§ 85700](#).

➤ Contribution Rules

- Contributor Information Requirements

- Receipt of Contributions

- Notice to Contributors

Receipt of Contributions

- A contribution **will not** be considered received *if*:
 - It is not cashed, negotiated or deposited;
 - It is returned to the donor by the closing date of the campaign statement on which the contribution would otherwise be reported.
 - Contributions received during the 90 days prior to an election, must be returned within 24 hours of receipt.
 - Cash contributions must be refunded within 72 hours of receipt.

➤ Contribution Rules

- Contributor Information Requirements

- Receipt of Contributions

- Notice to Contributors

Notice to Contributions of \$5,000 or More

- Committees that receive contributions totaling \$5,000 or more from a contributor in a calendar year must:
 - Provide notice to the contributor (within two weeks of receiving the contribution that makes the cumulative total \$5,000 or more) that the contributor may have reporting obligations.
 - The notice should include a reference to the filing requirements for multipurpose organizations.
- Committees that receive contributions totaling \$10,000 or more from a contributor **during the 90 days before an election** must:
 - Provide notice to the contributor (within one week of receiving the contribution) that the contributor may have reporting obligations.
 - The notice should include a reference to the filing requirements for major donors.

**The notification requirements listed on this slide are not required for contributions received from recipient committees.

An aerial photograph of San Francisco, California, taken at dusk. The Golden Gate Bridge is the central focus, stretching from the foreground towards the city. The city lights are visible, and the sky is a mix of blue and orange. The text "Late Fees and Penalties" is overlaid in the center of the image.

Late Fees and Penalties

Treasurers May Be Held Personally Liable

- Late Filing Fees:
 - \$10 per day for paper filings
 - \$25 per day for electronic filings
- Penalties:
 - Failure to file required and accurate campaign reports may be subject to civil, criminal and administrative penalties of up to \$5,000 per violation and/or 6 months imprisonment.



Support & Resources

Resources

[Advertisement Disclaimers](#)

[FPPC Campaign Disclosure Manuals](#)

[NetFile User Guide](#)

[Creating A New Netfile User Account Instructions](#)

[Where to File Campaign Statements](#)

[Campaign Finance Training for Candidates for City Elective Office and their Treasurers](#)

[Campaign and Governmental Conduct Code section 1.100 et seq.](#)

[Regulations to Campaign Finance Reform Ordinance \(CFRO\)](#)

[Political Reform Act](#)

[Contributor Guide](#)

[Example Contributor Card](#)

[Due Diligence Efforts by Committees](#)

[Regulations Promulgated by the FPPC](#)

[San Francisco Department of Elections](#)

[Information County Central Committees](#)

[Request a Campaign Filer Telephone Training Session*](#)

**Recommended for new treasurers.*

Support & Resources

San Francisco Ethics Commission
www.sfethics.org
25 Van Ness Ave., Suite 220
San Francisco, CA 94102
Ethics.commission@sfgov.org
(415) 252-3100

Fair Political Practices Commission (FPPC)
www.fppc.ca.gov
advice@fppc.ca.gov
1-866-ASK-FPPC

San Francisco Department of Elections
www.sfelections.org
1 Dr. Carlton B. Goodlett Place
City Hall, Room 48
San Francisco, CA 94102
SFVote@sfgov.org
(415) 554-4375

Secretary of State – Political Reform
Division
www.sos.ca.gov
(916) 653-6224