



Form CPF M102IEPAC: Report of Independent Expenditures

Promoting Election or Defeat of Candidate(s)

Office of Campaign and Political Finance

Commonwealth
of Massachusetts

File with: Local Election Official

1. Reporting Period: _____ through _____

2. Expenditure(s) made by: _____
(Name of individual or group making expenditures)
 Street Address: _____
 City / State / Zip: _____

<p>3. Candidate(s):</p> <p>Candidate Name: _____</p> <p>Office Sought: _____</p> <p>Candidate Name: _____</p> <p>Office Sought: _____</p> <p>Candidate Name: _____</p> <p>Office Sought: _____</p>	<p>4. Expenditure(s) were made to:</p> <p><input type="checkbox"/> Support</p> <p><input type="checkbox"/> Oppose</p> <p><input type="checkbox"/> Support</p> <p><input type="checkbox"/> Oppose</p> <p><input type="checkbox"/> Support</p> <p><input type="checkbox"/> Oppose</p>
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5. Expenditure(s) (attach additional pages, if necessary):

Date Paid or Incurred	To Whom Paid or Owed	Address	Purpose	Amount
TOTAL:				_____

Who Should File This Form?

Independent Expenditure PACs. A political action committee that only receives donations to make independent expenditures, and only makes independent expenditures, is an "independent expenditure PAC." Unlike other PACs, independent expenditure PACs may receive donations from individuals without limit, and from corporations and other entities that are otherwise prohibited from contributing to PACs pursuant to M.G.L.c 55, § 8.

What is an Independent Expenditure?

M.G.L. Chapter 55, section 1 states in part:

'Independent expenditure' is defined as "an expenditure made, or liability incurred by an individual, group, or association for goods and services expressly advocating the election or defeat of a clearly identified candidate which is made without cooperation or consultation with any candidate, or a nonelected political committee organized on behalf of a candidate, or any agent of a candidate and which is not made in concert with, or at the request or suggestion of, any candidate, or any nonelected political committee organized on behalf of a candidate or agent of such candidate."

When Should This Form Be Filed?

This report must be filed within seven (7) business days of the date the aggregate independent expenditure(s) exceed \$250.00 during a calendar year. In addition, any individual, group, association or political committee that makes an independent expenditure in an aggregate amount exceeding \$250 after the tenth day, but more than 24 hours, before the date of any election, must file a preliminary report within 24 hours of making the independent expenditure. If the filer does not know the value of the expenditure at the time of filing the preliminary report, the report may be filed without the amount of the expenditure. Filers have 7 days to then file an expenditure report with the amount or value of the expenditure listed.

Independent Expenditure Political Action Committees ("IEPACs") report their expenditures following the same schedule as Independent Expenditure reports but the reports also include contribution information as well as the other campaign finance information required to be disclosed by section 18. The reporting period for the first report filed begins on the date the IEPAC was organized and ends on the date of the last expenditure disclosed in the report. The reporting period for the next report begins the day following the ending date of the last report filed and ends on the date of the last expenditure disclosed. Subsequent reports follow the same schedule.

Where must this form be filed?

Reports of independent expenditures made to support or oppose candidates in a municipal election should be filed with the applicable city or town clerk or election commission.

Reports of independent expenditures made to support or oppose state and county candidates, and those municipal candidates who file with OCPF, must be filed electronically on OCPF's Electronic Filing System.

For further information:

Please contact the Office of Campaign and Political Finance at (617) 979-8300 / (800) 462-)CPF or visit the office's website at www.mass.gov/ocpf.