



## ***Reporting Requirements for Independent Expenditure “Super” PACs Participating in the 2014 State Election***

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*This is a summary of reporting requirements that were made effective on Aug. 1, 2014, as part of Chapter 210 of the Acts of 2014. Contact OCPF for further information.*

- IEPAC reports must be filed **within seven business days** after an independent expenditure (IE) is made. If, however, an IE is made within 10 days before the election, then a report is due within 24 hours.
- The reports itemize ALL activity during the reporting period, including receipts.
- Reports must be filed electronically. To file, go to OCPF’s homepage at [www.ocpf.us](http://www.ocpf.us), click the “E-File” tab and select IEPACs. An OCPF identification number and password are required for filing.

### **IEPAC Reporting Periods (M.G.L. Chapter 55, Section 18A)**

- The reporting period for the **first** report commences on the day the committee was organized and is complete through the date of the first IE. For committees organized before Jan. 1, 2014, the starting date for the first report for 2014 activity is Jan. 1, 2014.
- The reporting period for the **next** report commences on the date following the ending date of the previous report and is complete through the date of the next IE.
- **24-Hour Reports:** IEPACs must file reports within 24 hours of an IE, provided the IE exceeds \$250, if the IE is made after the 10<sup>th</sup> day but more than 24 hours before the date of a primary or general election.
- An IEPAC also files a year-end report on or before Jan. 20 each year. The reporting period for the year-end report is an entire calendar year (Jan. 1 to Dec. 31). The year-end report discloses all activity for the calendar year, even if this information was disclosed in previously-filed reports. The year-end report should also include expenditures that were not disclosed on independent expenditure reports, such as payments for office supplies or consultants.
- Subvendor reports must also be filed with a committee’s year-end reports. For more information, see the subvendor statute, M.G.L. Chapter 55, Section 18D and 970 CMR 2.18.

### **Examples**

1. An IEPAC organizes with OCPF March 1 and receives a \$1 million contribution in April from a national organization’s general fund. On June 1, the IEPAC broadcasts \$500,000 in TV ads supporting a candidate for governor. Within seven business days of the IE, a report must be filed disclosing the \$500,000 expenditure and the \$1 million contribution from the trade organization. The reporting period will cover March 1 to June 1.
2. The IEPAC then makes an additional expenditure of \$50,000 for a direct mailing on Oct. 28, within 10 days of an election. The report is due Oct. 29, 24 hours after the IE. The reporting period will cover June 2 to Oct. 28.
3. The election is over and it is January, 2015. The IEPAC will file a year-end report disclosing all receipts, expenditures, in-kind contributions, liabilities and subvendor expenditures from Jan. 1 to Dec. 31. The report is due Jan. 20.