

Traditional Municipal PACs that make Independent Expenditures



A traditional municipal PAC is a PAC that raises and spends money to support or oppose candidates who file with their local election officials, such as selectboard candidates and school committee. Traditionally, such PACs make contributions directly to candidates. However, such PACs may also make independent expenditures.

Independent expenditure reports (18A reports) are filed by political committees, such as traditional municipal PACs (excluding independent expenditure political action committees), and any other entities making independent expenditures of more than \$250 (aggregated) in a calendar year to support or oppose a candidate.

If the candidates supported or opposed by the independent expenditure (“IE”) disclose their activity with OCPF, the independent expenditure reports are filed electronically with OCPF. **If the candidates supported or opposed by the IE disclose their activity with a local election official, a paper IE report is filed with the local election official in the city or town in which the election is taking place.**

Independent expenditure reports are due within seven business days of the date the goods or services are utilized.

However, if the goods or services are utilized after the 10th day, but more than 24 hours before the date of any election, a 24-hour report must be filed within 24 hours of utilization.

IE reports must disclose the following: 1) the name of the individual or entity making the expenditures; 2) the individual’s or entity’s address; 3) the candidates referenced in the expenditures and whether the expenditure supports or opposes the named candidates; 4) the date, vendor, vendor address, purpose, and amount of any expenditure made or liability incurred; 5) the date the goods or services are utilized; 6) the total amount spent for the expenditure; and 7) the amount spent per candidate.

Disclosure on the traditional M102 campaign finance report

In this example, a traditional PAC, which typically can contribute a maximum of \$500 per year to a candidate, has decided to support a candidate for town selectboard by paying for a mailing, without coordinating their efforts with the candidate (independent expenditure).

The expenditure is listed on the M102 campaign finance report due eight days before the election.

SCHEDULE B: EXPENDITURES

M.G.L. c. 55 requires committees to list, in alphabetical order, all expenditures over \$50 in a reporting period. Committees must keep detailed accounts and records of all expenditures, but need only itemize those over \$50. Expenditures \$50 and under may be added together, from committee records, and reported on line 13.

(A "Schedule B: Expenditures" attachment is available to complete, print and attach to this report, if additional pages are required to report all expenditures. Please include your committee name and a page number on each page.)

Date Paid	To Whom Paid (alphabetical listing)	Address	Purpose of Expenditure	Amount
9/9/2023	Northwest Printing Company	1111 Main Street	Independent expenditure mailing to support Julie MacKinnon, selectboard	\$1,600

M102 EXPENDITURES SCHEDULE

Disclosure on the 18A Report

In addition to disclosing the expenditure on the M102 campaign finance report, the PAC also files an [18A independent expenditure report](#) with the city or town clerk.

The report is due within seven business days of when the mailing was utilized, if the mailing happened 10 or more days before the election. If the mailing happened closer to the election, the report is due within 24 hours.

**Form CPF M 18A: 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. Expenditure(s) made by: HELP THE CHILDREN POLITICAL ACTION COMMITTEE
(Name of individual, group or committee making expenditures)
 Street Address: 12344 Main Street
 City / State / Zip: ANYTOWN MA 12345

2. Candidate(s) supported or opposed by expenditure(s) made and office(s) sought;
(attach additional pages if necessary):
 Candidate Name: JULIE MACKINNON Support or Oppose
 Office Sought/District: Selectboard

Candidate Name: _____ Support or Oppose
 Office Sought/District: _____

Candidate Name: _____ Support or Oppose
 Office Sought/District: _____

3. Expenditure(s) were made to:

4. Expenditure(s) (attach additional pages if necessary):

Date Paid or Incurred	To Whom Paid or Owed	Address	Purpose	Amount or Value
9/9/2023	NORTHWEST PRINTING COMPANY	1111 MAIN STREET	TOWNWIDE MAILING IN SUPPORT OF JULIE MACKINNON	\$1,600
Total:				\$1,600