

# ***Massachusetts Office of Campaign and Political Finance Guide***

## **Traditional political action committees that make independent expenditures**

**This guide explains the steps a state-level PAC must take if it makes independent expenditures to support or oppose candidates who file with OCPF**

An independent expenditure (IE) is an expenditure made by an individual or entity for goods or services to expressly advocate the election or defeat of a clearly identified candidate. However, the expenditure is made without cooperation or consultation with any candidate.

Independent expenditures are typically advertisements, videos, mailings or billboards/signs that ask voters to support or oppose a candidate.

Traditional PACs generally accept contributions from individuals, up to \$500 per calendar year per person, and make contributions to candidates (also a \$500 annual limit). However, traditional PACs may also make independent expenditures.

### **Step 1**

If a PAC uses its committee checks or debit card to pay for an IE, the expenditure will be reported by the PAC's bank on a monthly schedule. The expenditure by the bank must include "purpose" information about the candidate who was supported or opposed, and the good or service. Example: "Independent expenditure radio ad to support Governor Mary Smith."

### **Step 2**

In addition to the disclosure by the bank on a monthly report, a PAC that makes an independent expenditure must also file an independent expenditure report (18A report).

To file an IE report, a PAC must first register: [here](#). A PAC only needs to register once.

The independent expenditure report is 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.

### **Step 3**

After registering and receiving a user name and password, the PAC should login at the OCPF website and create a draft 18A Report. After filling out the expenditure details, and clearly identifying the candidate or candidates supported or opposed, the PAC will e-file the report with OCPF. When filed, the report will appear [here](#).

### **Additional Resources**

[M-14-03](#): Reports of independent expenditures made by individuals or entities other than independent expenditure PACs.

[Tutorial](#): How to register to file independent spending reports.