Getting started: Filing an expenditure report (C-4)



All expenses incurred by a full-reporting candidate or committee must be reported on an expenditure report, or C-4. **A C-4 summarizes the campaign's overall financial activity and shows itemized in-kind contributions and expenditures for a specific period.**

Expenditures can include: Payments for services, subscriptions, political advertising, repayment of loans, contracts or agreements, promises to pay or debts, reimbursements to volunteers, and filing fees or other items paid for by the candidate. Fees paid to vendors that operate campaign contribution platforms must also be reported as expenditures by the campaign.

Do I need to file this report?

Full-reporting candidates and committees must file C-4s with the PDC. During most months, if a campaign has more than \$750 in contributions or expenditures, they must file a monthly C-4. However, for campaigns participating in a special election, or the primary and/or general election, some C-4 reports are mandatory regardless of campaign activity. **See the chart below for more information.**

If you are planning to raise or spend no more than \$7,000 and accept no more than \$500 from each contributor (other than the candidate themselves), you qualify for a simpler form of reporting. Mini-reporting candidates and committees **do not file C-4 reports, but must keep records of all of their transactions.** Consider amending your candidate registration (C-1) to become a mini-reporter if you qualify.

CAUTION: If you need to switch from mini to full reporting, you must catch up on all past reporting and get PDC approval. Exceeding mini limits before approval can lead to enforcement action.

When is it due?

Before June and after November for 2025 campaigns, and year-round for campaigns not participating in an upcoming election.

• If a campaign has **more than \$750** in contributions or expenditures, it must file a monthly C-4 by the 10th of the following month. (If the 10th falls on a weekend or holiday, the deadline shifts to the next business day).

June - November, for campaigns participating in the primary and/or general

• C-4 reports are mandatory for participating candidates and committees, **regardless of campaign activity,** 21 and 7 days before special elections and the primary and general election, and on the 10th of the month after the election.

Determining whether you are "<u>participating</u>" in an election is key to knowing whether you owe these mandatory C-4s. For example, **a candidate on both the primary and general election ballots** will file reports on both sets of deadlines below. A **committee supporting a ballot measure on the general election ballot** will file the 2025 pre- and post-general election reports below, and otherwise maintain monthly C-4 reporting as outlined above.

2025 primary election reports

- July 15
- July 29
- Sept. 10

2025 general election reports

- Oct. 14
- Oct. 28
- Dec. 10

Do I need a separate bank account?

The PDC recommends that any campaign planning to raise or spend money should get a separate banking account. In the 10 days leading up to an election, members of the public can request to see your campaign books. If you are using your private account, you could have to share the account's full list of deposits and expenditures.

Need more help filing your C-4?

Contact us:

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