



Getting Started -- Political Action Committees

Political Action Committees (PACs) are committees that raise and spend money to support or oppose one or more candidates, based upon stated principles or interests. PACs intended to support or oppose candidates for state office, such as statewide, legislative or county office candidates, organize and file periodic reports with OCPF. PACs concerned only with candidates in a specific city or town file organize and file with their local election official.

A People's Committee is a committee that organizes and operates as a PAC for at least six months, gives to five or more candidates, and receives contributions only from individuals, and agrees to abide by a contribution limit of \$156 (indexed biennially) per individual in a calendar year.

FOR STATE POLITICAL ACTION COMMITTEES:

Step One: Set Up Your Committee with OCPF

- Appoint a Chairman and a [Treasurer](#) for your committee.
- Download and complete the [Form CPF 101PC](#): Statement of organization of a political action committee. Bring in or mail the completed form to OCPF to receive your CPF ID number and password to the Electronic Filing System ([EFS](#)).

Step Two: Set Up Your Bank Account

- Your bank may ask you for a copy of your completed Statement of Organization (CPF 101PC).
- You should contact the bank in advance for further information about the bank's requirements to open an account. The campaign finance law does not have any special requirements about the type of account you open, but your bank may. The bank will not have any campaign finance reporting requirements for your account.
- Many banks require committees to obtain an Employer Identification Number (EIN) to open a campaign account. The IRS allows you to apply for an [EIN](#) online.
- PACs should also consult the [Massachusetts Department of Revenue](#) for information on any state tax requirements that may be applicable.
- Additional Help / Information:
 - OCPF Memorandum [M-89-02](#): Information on obtaining a Federal ID number and filing tax returns for political committees.
 - OCPF Memorandum [M-94-02](#): Requirements relating to political action committees.

Step Three: Commence Recordkeeping and Reporting

- **Electronic Filing:** Once your committee is established, you will need to start reporting your campaign finance activity electronically according to this [reporting schedule](#). You will need to decide which method of electronic filing you wish to use:
 - You can download and install [Reporter 5](#), OCPF's free reporting software, or
 - You can log on to [Web Reporter](#), OCPF's online filing application. If you elect to use Web Reporter, you do not need to download or install any software

on your computer.

NOTE: Reporter 5 is designed for PCs, if you use a Mac, you must use Web Reporter.

- Committees must maintain detailed accounts of all contributions received and all expenditures made. These records must be kept separate and distinct from any other accounts or records and must be preserved for 6 years from the relevant election.
- Additional Help / Information:
 - Campaign Finance [Guide](#) Political Action Committees (PACs) and People's Committees.
 - Contribution Limits [Chart](#).
 - Public Employees and Campaigns: A [Fact Sheet](#).

FOR PEOPLE'S COMMITTEES:

- Follow the steps outlined above to organize as a Political Action Committee. A PAC must be in existence for at least six months before it can request to change its status to that of a People's Committee.
- You will need to familiarize yourself with the requirements relating to People's Committees. A People's Committee:
 - only receives contributions from individuals,
 - agrees to a contribution limit of a maximum of \$156 per year or less per contributor (the limit is indexed for inflation every two years), and
 - contributes to five or more candidates.
 - In addition, like PACs, People's Committees may contribute up to \$500 per year to an individual candidate.
- There are three important distinctions between PACs and People's Committees:
 - First, while there is an annual limit on what many candidates may receive from PACs in the aggregate, candidates face no limit on total contributions from People's Committees.
 - Second, there is no prohibition against candidates or elected officials establishing, maintaining, controlling, or serving as a principal officer of a People's Committee.
 - Finally, agents of a People's Committee are not subject to the bundling restrictions of the campaign finance law (Section 10A) that apply to agents of PACs.
- People's Committees have the same [electronic filing threshold](#) as PACs.
- Additional Forms for People's Committees:
 - [Form CPF 101 DS-1](#): Declaration of Status: PAC becoming People's Committee

- [Form CPF 101 DS-2](#): Declaration of Status: People's Committee becoming a PAC

FOR MUNICIPAL POLITICAL ACTION COMMITTEES:

- Follow the steps outlined above to organize as a state Political Action Committee **with the following exceptions:**
 - Instead of organizing with OCPF, download and complete a [Form CPF M 101 PC](#): Statement of organization of a municipal political action committee. Bring in or mail the completed form to your local election official.
 - All of the committee's campaign finance reports will be filed on paper with your local election official, however, you may still want to download and install [Reporter 5](#), OCPF's free reporting software, to prepare and print your campaign finance reports.
- Once your committee is established, you will need to start reporting your campaign finance activity by filing campaign finance reports with your local election official. You will need to contact your local election official for your reporting schedule.
- To prepare the committee's campaign finance reports you can use either the Reporter software or this form: [CPF M 102](#): Municipal Campaign Finance Report ([Editable version](#)) ([Instructions](#)).

http://www.mass.gov/ocpf/getting_started.htm