



California Secretary of State
INCOME TAX RETURN DISCLOSURE CONSENT AND ACKNOWLEDGEMENT FORM
Office of Governor

June 2, 2026, Statewide Direct Primary Election (Elections Code §§ 8900-8903)

Pursuant to the **Income Tax Return Disclosure Requirements**, the candidate shall file with the Secretary of State **two hard-copies** of each income tax return the candidate filed with the Internal Revenue Service (IRS) in the five most recent taxable years (e.g., 2021, 2022, 2023, 2024, and 2025), as required by **Elections Code sections 8902 and 8903**. NOTE: Only personal income tax returns are required; do not submit business tax returns. Filing tax return transcripts or accountant notes does not meet the requirement of filing income tax returns with the Secretary of State.

One copy of each tax return shall be identical to the version submitted to the IRS, without redactions. The second copy of each tax return shall be redacted in accordance with **Elections Code section 8903**. The tax returns shall be provided to the Secretary of State in hard-copy form by 5:00 p.m., March 6, 2026. The Secretary of State will not consider shipping or postmark dates as timely. If the candidate was not required to file income tax returns with the IRS for one of the following years: 2021, 2022, 2023, 2024, or 2025, please indicate that on the form below.

In-person/Courier Service:

California Secretary of State
 1500 11th Street
 Sacramento, CA 95814
 Elections Division drop box located in 1st floor lobby

Express Delivery/Mail:

California Secretary of State
 Elections Division
 1500 11th Street, 5th Floor
 Sacramento, CA 95814

Candidate Name,
 Contact Name,
 Telephone
 Number, and
 Email

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Candidate Name (in full): _____
 Contact Name: _____
 Contact Number: _____ Email: _____

Candidate
 Consent to
 Publicly Release
 Tax Returns and
 Acknowledgement

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I, _____, grant the Secretary of State (SOS) permission to
 Name of Candidate

publicly release on the SOS website a version of my IRS tax returns that have been redacted in accordance with Elections Code section 8903(a)(1)(B)-(C).

By checking the boxes below, I certify that I am filing tax returns with the SOS for the following five tax years or that I was not required to file income tax returns with the IRS for the years designated below. Please only check one box for each tax year:

- 2021 Filing with Secretary of State; or
 I was not required to file income tax returns with the IRS for 2021.
- 2022 Filing with Secretary of State; or
 I was not required to file income tax returns with the IRS for 2022.
- 2023 Filing with Secretary of State; or
 I was not required to file income tax returns with the IRS for 2023.
- 2024 Filing with Secretary of State; or
 I was not required to file income tax returns with the IRS for 2024.
- 2025 Filing with Secretary of State; or
 I was not required to file income tax returns with the IRS for 2025; or
 I have not yet filed income tax returns with the IRS for 2025 (NOTE: You must submit required copies within five days of filing the return with the IRS).

By initialing here _____, I acknowledge two hard copies of each of my income tax returns, for each year identified above, and this signed consent and acknowledgement form must be filed by 5:00 p.m., March 6, 2026, with the SOS. I acknowledge that late filings will not be accepted.

By initialing here _____, I acknowledge the SOS will not review my tax return filings for completeness, and that it is my responsibility to ensure that I timely comply with Elections Code sections 8902 and 8903. I acknowledge that failure to fully comply with Sections 8902 and 8903 will result with me not being eligible to appear on the ballot.

Dated _____, 2026

X

Candidate Signature

For your reference, attached are **Elections Code sections 8900-8903**.



For your reference, Elections Code sections 8900-8903 are reproduced below:

8900. The Legislature finds and declares that the State of California has a strong interest in ensuring that its voters make informed, educated choices in the voting booth. To this end, the state has mandated that extensive amounts of information be provided to voters, including county and state voter information guides. The Legislature also finds and declares that the income tax returns of candidates for Governor provide voters with essential information regarding the candidate's potential conflicts of interest, business dealings, financial status, and charitable donations. The information in tax returns therefore helps voters to make a more informed decision. The Legislature further finds and declares that as one of the largest centers of economic activity in the world, the State of California has a special interest in state elected officials refraining from corrupt or self-enriching behaviors while in office. The people of California can better estimate the risks of any given candidate for Governor engaging in corruption or the appearance of corruption if they have access to candidates' tax returns. Finally, the State of California has an interest in ensuring that any violations of statutory prohibitions on behavior such as insider trading are detected and punished. Mandated disclosure of the tax returns of candidates for Governor will enable enforcement of the laws against whichever candidates are elected to those offices. The Legislature finds and declares that compliance costs with this requirement will be trivial.

8901. For the purposes of this part, "income tax return" means any tax or information return, declaration of estimated tax, or claim for refund required by, or provided for or permitted under, the provisions of the Internal Revenue Code, and that is filed on behalf of, or with respect to, any person, and any amendment or supplement thereto, including supporting schedules, attachments, or lists that are supplemental to, or part of, the return so filed. For the purposes of this part, an "income tax return" does not include transcripts from the Internal Revenue Service nor accountant notes.

8902. (a) Notwithstanding any other law, the name of a candidate for Governor shall not be printed on a ballot, unless the candidate, at least 88 days before the election or, in the case of a recall election, at least 60 days before the recall election, files with the Secretary of State copies of every income tax return the candidate filed with the Internal Revenue Service in the five most recent taxable years, in accordance with the procedure set forth in Section 8903.

(b) If the candidate has not filed the candidate's income tax return with the Internal Revenue Service for the tax year immediately preceding the election, the candidate shall submit a copy of the income tax return to the Secretary of State within five days of filing the return with the Internal Revenue Service.

(c) The requirement in subdivision (a) does not apply to any year in which the candidate was not required to file the candidate's income tax return with the Internal Revenue Service.

8903. (a) The candidate shall submit the following to the Secretary of State:

(1) (A) Two copies of each tax return required by Section 8902. One copy of each tax return shall be identical to the version submitted to the Internal Revenue Service, without redactions, and shall not be subject to disclosure pursuant to this section. One copy shall be identical to the version submitted to the Internal Revenue Service but shall be redacted pursuant to this paragraph. The tax returns shall be provided to the Secretary of State in hard-copy form not later than 5 p.m. on the 88th day prior to the election or, in the case of a recall election, not later than 5 p.m. on the 60th day prior to the recall election.

(B) The candidate shall redact the following information from the redacted copy of each tax return:

(i) Social security numbers.

(ii) Home address.

(iii) Telephone number.

(iv) Email address.

(v) Medical information.

(vi) Bank account numbers and routing numbers.



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(vii) Internal Revenue Service personal identification number (PIN).

(C) The candidate may also redact the following information from the redacted copy of each tax return:

(i) Names of dependent minors.

(ii) Employer identification number.

(iii) Business addresses.

(iv) Preparer or accountant tax identification number, client number, address, telephone number, and email address of paid tax return preparers or accountants.

(2) A written consent form, signed by the candidate, granting the Secretary of State permission to publicly release a version of the candidate's tax returns redacted pursuant to this section. The Secretary of State shall prepare a standard consent form consistent with this paragraph.

(b) The Secretary of State shall review the redacted copy of each tax return submitted by the candidate to ensure that the redactions comply with subdivision (a). If the Secretary of State determines that the candidate has redacted information other than that permitted by subdivision (a), or failed to redact information required to be redacted by subdivision (a), the Secretary of State shall notify the candidate of any deficiencies. The candidate shall submit corrected hard copies of the tax return no later than 5:00 p.m. on the 78th day prior to the election or, in the case of a recall election, not later than 5 p.m. on the 57th day prior to the recall election. If the corrected hard copies are not timely submitted, the candidate shall not be qualified to have their name placed on the ballot of the election.

(c) (1) At the time the Secretary of State issues the certified list of candidates for the election in accordance with Section 8120, the Secretary of State shall make the redacted copies of the tax returns available to the public on the Secretary of State's internet website. Except as provided by paragraph (2), the Secretary of State shall make public the redacted copies of the tax returns submitted by the candidate pursuant to subdivision (a).

(2) If the candidate is required to submit a corrected copy of a tax return pursuant to subdivision (b), the Secretary of State shall make public that corrected copy.

(3) The redacted tax returns shall be continuously posted until such time as the official canvass is completed for the election at which a candidate is elected to the office, except that the tax returns of a candidate who participated in a primary election and who was not nominated to participate in the general election need only be posted until the official canvass for the primary election is completed.

(4) The Secretary of State shall retain the paper copies of the submitted tax returns until the completion of the official canvass of the election at which a candidate is elected to the office. Thereafter, the paper copies of the submitted tax returns shall be destroyed as soon as practicable, unless the Secretary of State has received a court order, or a lawful written request from a state or federal governmental agency, directing the Secretary of State to preserve the submitted tax returns.