



2026 Report Year

ALL Political Party Committees are required to file:

| Activity Beginning | Activity Ending | Report Due |
|--------------------|--------------------|------------------|
| January 1, 2026 | March 31, 2026 | April 15, 2026 |
| April 1, 2026 | June 30, 2026 | July 15, 2026 |
| July 1, 2026 | September 30, 2026 | October 15, 2026 |
| October 1, 2026 | December 31, 2026 | January 15, 2027 |

E-Filing Requirement

- **\$10,000 Electronic Filing Requirement**
 - ☑ Committees that receive or expend more than \$10,000 in a calendar year are required to submit campaign finance reports electronically. More information on e-filing can be found on the Virginia Department of Elections website www.elections.virginia.gov.

Large Dollar Contribution Report

- Required to be filed if a committee receives a single contribution of \$10,000 or more
 - ☑ Must be reported to the Virginia Department of Elections in COMET (e-filing application) within three business days.
 - ☑ Committees must report every contribution even contributions from a single source that have been split into smaller amounts or given through different bank accounts. Committees/Contributors may not split contributions for the purpose of evading the \$10,000 threshold.
- Large Dollar Contributions also must be reported on the committee’s next report.

Where to File Reports

- Political Party Committees serving localities of more than 100,000 people, or a political party anticipating to accept or expend more than \$15,000.00 in a year, file *only* with the Virginia Department of Elections. Other local political party committees may file with their local General Registrar.

When to File Reports

- Paper reports must be mailed and postmarked by the deadline for filing the report.
- Electronic reports must be filed no later than 11:59 PM on the deadline.