



2021 Report Year

ALL Political Action Committees are required to file:

Activity Beginning	Activity Ending	Report Due
January 1, 2021	March 31, 2021	April 15, 2021
April 1, 2021	June 30, 2021	July 15, 2021
July 1, 2021	September 30, 2021	October 15, 2021
October 1, 2021	December 31, 2021	January 18, 2022

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 at www.elections.virginia.gov.

Large Dollar Contribution Report

- Required to be filed when the 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 for the purpose of evading the \$10,000 threshold.
- Large dollar contributions must be reported on the committee's next report.

Where to File Reports

- Political Action Committees file only with the Virginia Department of Elections.

When to File Reports

- All reports submitted by political action committees must be filed with the Virginia Department of Elections.
- Paper reports must be mailed and postmarked by the deadline for filing the report.
- Electronic reports must be filed no later than 11:59pm on the deadline.