



2026 Report Year

Pre-Legislative Session Reports are due by January 15, 2027**		
Candidate Committees Whose Office is Not on the Ballot in 2026:		
Activity Beginning	Activity Ending	Report Due
January 1, 2026	June 30, 2026	July 15, 2026
July 1, 2026	December 31, 2026	January 15, 2027
Candidate Committee Whose Office is on the Ballot on November 3, 2026:		
Activity Beginning	Activity Ending	Report Due
January 1, 2026	March 31, 2026	April 15, 2026
April 1, 2026	June 4, 2026	June 8, 2026
June 5, 2026	June 30, 2026	July 15, 2026
July 1, 2026	August 31, 2026	September 15, 2026
September 1, 2026	September 30, 2026	October 15, 2026
October 1, 2026	October 22, 2026	October 26, 2026
October 23, 2026	November 26, 2026	December 3, 2026
November 27, 2026	December 31, 2026	January 15, 2027
Large Pre-Election Contribution reporting period - June 5, 2026 through June 15, 2026, and Large Pre-Election Contribution reporting period - October 23, 2026 through November 2, 2026		
Candidates on the Ballot for a Special Election in 2026*:		
Activity Beginning	Activity Ending	Report Due
Inception	12 days Before Special Election	Eight Days <u>Before</u> Special Election
11 Days Before Special Election	30 Days After Special Election	30 Days <u>After</u> Special Election
Large Pre Election Contribution reporting for Special Elections begin 11 days prior to the election.		

*Only applies to special elections held on a day other than a General Election.

** Statewide and General Assembly Offices Only

Which Schedule Should I Follow?

- ✓ Follow the November Schedule if your office is up for election in November. Follow the Special Schedule if your office is up for election on a day other than the November General Election date. Candidate campaign committees who have not filed a final report and are reporting in a successive election cycle must follow the reporting schedule for the office in which they are registered, **EVEN IF THE CANDIDATE DOES NOT INTEND TO PARTICIPATE IN THAT ELECTION OR IS NOT ON THE BALLOT. (§ 24.2-947.6; § 24.2-947.7; § 24.2-947.8)**
- ✓ Candidate with more than one open Statement of Organization must file reports on each committee on the same filing schedule. **§24.2-947.10**

Where to file Campaign Finance Reports (§ 24.2-947.5):

- ✓ All candidates file electronically with the Virginia Department of Elections

When to File Regular Campaign Finance Reports:

- ✓ Electronic filers must file with the Department of Elections by 11:59 pm on the day of the deadline.
- ✓ Subject to certain exemptions, candidates for local and constitutional offices in Virginia must file a final campaign finance report covering all activity from the beginning to the date filed. The final report is due after the election before taking the oath of office.

Large Pre-Election Contribution Reports (§ 24.2-947.9):

A Large Pre-Election Contribution report is required to be filed by a candidate's campaign committee if they receive a direct contribution, in-kind contribution or a loan if the contribution or loan amount is:

- ✓ \$5,000 or more if a candidate for Statewide office; or
- ✓ \$1,000 or more if a candidates for the General Assembly; or
- ✓ \$500 or more if a candidate for any other office

and the contribution or loan is received by the campaign committee between:

- ✓ the 11th day preceding any nominating event ; or
- ✓ the 11th day preceding a November election and the election date; or
- ✓ the 11th day preceding any other election in which the individual is a candidate and the Election Day.

Nominating Events

- ✓ A Large Pre-Election Report is not required if the candidate for the nomination is or has become, by virtue of withdrawal of the opponent(s), running unopposed for the nomination if the party nominates by a method other than a primary.
- ✓ Nominating events include, but are not limited to, primary, caucus, mass meeting, or other event at which the party's nomination shall be finally determined or an event at which delegates are chosen who pledge their support of a specified candidate on a ballot at a subsequent convention.

When to File Large Pre-Election Contributions

- ✓ Large Pre-Election Contribution reports are due no later than 11:59 pm on the next day after the committee has received the contribution.
- ✓ If the large pre-election contribution is received on a Saturday, then the report is not due until 11:59 pm on the Monday immediately following the Saturday.
- ✓ If the large pre-election contribution is received on the day before the election, then the report is due on that day.

Where to File Large Pre-Election Contributions

- ✓ All candidates must report large pre-election contributions electronically through the Virginia website. (Faxes are not permitted).

Large Pre-Legislative Session Contribution Reports (§ 24.2-947.11):

- ✓ Any single contribution in excess of \$1,000.00 for a statewide office or the General Assembly must be filed in the same method as a large pre-election contribution during the time period starting January 1st through the day before the first day of regular session.

When to file Pre-Legislative Session Contribution Reports

- ✓ Pre-Legislative session Reports are due not later than 11:59 pm January 15th.

Where to file Large Pre-Legislative Session Contribution Reports

- ✓ All candidates must report large pre-legislative session contributions electronically through the Virginia website. (Faxes are not permitted).

Independent Expenditure Reports (§ 24.2-945.2):

An independent expenditure is an expenditure made by a candidate campaign committee (i) that is not related to the candidate's own campaign and (ii) that is not made to, controlled by, coordinated with, or made with the authorization of a different candidate, his campaign committee, or an agent of that candidate or his campaign committee.

An independent expenditure report is required if the campaign committee makes independent expenditures that support, oppose or benefit a different candidate, in excess of \$1,000 or more to a candidate for statewide office or in excess of \$200 or more to any other candidate in the aggregate during an election cycle.

When to File Independent Expenditure Reports

Independent expenditure reports are due within 24 hours after the committee has made the expenditure or when the advertisement supporting or opposing the clearly identified candidate is disseminated, whichever is first.

Where to File Independent Expenditure Reports

- ✓ The independent expenditure report is to be filed with the Virginia Department of Elections if the candidate(s) supported or opposed is a candidate for statewide office or the General Assembly.
- ✓ If the candidate supported or opposed is a candidate for local or constitutional office, then the independent expenditure report must be filed with the general registrar of that county or city.
- ✓ In cases where multiple candidates are supported or opposed in multiple localities, one report must be filed with the county or city general registrar in the residence of each candidate which is supported or opposed.
- ✓ Independent expenditure reports must be filed on paper and can be faxed to the appropriate office to meet the deadline with an original, signed copy sent and postmarked within 24 hours after the funds are expended.

Please visit our web site at www.elections.virginia.gov or contact the Campaign Finance Division at (804) 864-8901 or 1-800-552-9745 or by email at cfda@elections.virginia.gov.