



2026 Report Year

ALL Political Action Committees are required to file:

Activity Beginning	Activity Ending	Report Due
January 1, 2026	March 31, 2026	April 15, 2026
April 1, 2026	May 25, 2026	June 1, 2026
May 26, 2026	August 31, 2026	September 15, 2026
September 1, 2026	October 7, 2026	October 15, 2026
October 8, 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 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.

Large Pre-Election Expenditure or Contribution Report

- Any single contribution received or expenditure made of \$1,000 or more between May 26 and the third Tuesday in June in odd-numbered years, and any single contribution received or expenditure made of \$1,000 or more between October 8 and the November general election date must be reported to the State Board by 11:59 PM of the following day or on the following Monday if received or expended on a Saturday. A contribution or expenditure made in the 24 hours prior to the third Tuesday in June or the November general election day must be reported that same day.

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.