



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.