

**Virginia
Form TCA**

**Virginia Pass-Through
Tax Credit Allocation Form**



INSTRUCTIONS: Use this form to allocate a tax credit to the taxpayers listed in Section II. **All businesses in Section II should be registered with the Department before completing Form TCA. If you are not registered, use iReg online or complete Form R-1.** The information in Section II may be submitted as an enclosure provided that the enclosure lists only the required information. Any pass-through entity listed in Section II must complete a separate Form TCA. Allocations must be shown in whole dollars and the total allocations listed in Section II **must equal** the amount shown in Section I, Line G. To avoid delays at the time of annual return processing, Form TCA should be filed within **30 days of certification**, but at least **90 days prior** to the participants (listed in Section II) filing their income tax returns. Ensure that the information provided on this form is accurate. Documentation will be required for any changes. All credits must be allocated by percentage of ownership or participation in the pass-through entity except for the Historic Rehabilitation Credit, Qualified Equity and Subordinated Debt Investments Tax Credit, Research and Development Expenses Tax Credit, Major Research and Development Expenses Tax Credit, and Virginia Housing Opportunity Tax Credit. Form TCA cannot be used to allocate PTET credits. See the Form 502PTET Instructions for information on how to allocate PTET credits.

Mail Form TCA To:
**Virginia Department of Taxation
 Tax Credit Unit
 P.O. Box 715
 Richmond, VA 23218-0715**
 -OR-
Fax to: (804) 774-3902
 For assistance, call
(804) 786-2992.

You must enclose a copy of your certificate. A separate Form TCA must be completed for each certificate.

Section I – Credit Information

A) Pass-Through Entity FEIN		B) Pass-Through Entity (Entity Filing Form) Name			C) If Subsidiary, Enter Parent's FEIN	
D) Type of Filer <input type="checkbox"/> Fiscal <input type="checkbox"/> Calendar		E) Disregarded Entity <input type="checkbox"/> Yes <input type="checkbox"/> No	F) Tax Year	G) Amount Granted/Allocated .00	H) Certificate Number, if Applicable	
I) Credit Type - Check One						
<input type="checkbox"/> (AB) Agricultural Best Management	<input type="checkbox"/> (FC) Food Donation	<input type="checkbox"/> (MR) Major Research & Development	<input type="checkbox"/> (RD) Research & Development			
<input type="checkbox"/> (BR) Barge & Rail Usage	<input type="checkbox"/> (GJ) Green & Alternative Energy Job Creation	<input type="checkbox"/> (MP) Motion Picture	<input type="checkbox"/> (RB) Riparian Forest Buffer			
<input type="checkbox"/> (CO) Communities of Opportunity Program	<input type="checkbox"/> (HR) Historic Rehabilitation	<input type="checkbox"/> (NA) Neighborhood Assistance	<input type="checkbox"/> (WT) Worker Training			
<input type="checkbox"/> (CT) Conservation Tillage and Precision Agriculture	<input type="checkbox"/> (IT) International Trade Facility	<input type="checkbox"/> (PV) Port Volume Increase	<input type="checkbox"/> (VH) Virginia Housing Opportunity			
<input type="checkbox"/> (ES) Education Improvement Scholarships	<input type="checkbox"/> (LV) Livable Home	<input type="checkbox"/> (ED) Qualified Equity and Subordinated Debt	<input type="checkbox"/> (OT) Other (enter below):			
<input type="checkbox"/> (WV) Farm Wineries & Vineyards	<input type="checkbox"/> (MB) Major Business	<input type="checkbox"/> (RM) Recyclable Materials				

Section II – Credit Allocation - ALL BUSINESSES MUST BE REGISTERED

1	SSN / FEIN	Name	Amount	.00
	Street Address or P.O. Box		City, State, ZIP Code	
2	SSN / FEIN	Name	Amount	.00
	Street Address or P.O. Box		City, State, ZIP Code	
3	SSN / FEIN	Name	Amount	.00
	Street Address or P.O. Box		City, State, ZIP Code	
4	SSN / FEIN	Name	Amount	.00
	Street Address or P.O. Box		City, State, ZIP Code	
5	SSN / FEIN	Name	Amount	.00
	Street Address or P.O. Box		City, State, ZIP Code	
TOTAL				.00

Must equal the amount shown in Section I, Line G

Section III – Authorized Signature - Must be signed by an authorized representative of the entity.

Authorized Signature of Representative		Title	Date
Print Name	Telephone Number	Fax Number	