DRAFT FORM — NOT FOR FILING

This draft form has been updated to include the most recent changes effective for Tax Year 2026 Virginia returns. If legislative changes or issues arise, we will post a new version of this draft form.

Please continue to monitor **tax.virginia.gov/early-release-forms** for future drafts of this form. Once forms are final, we will post them on our website at **tax.virginia.gov/forms**.

Virginia Form MPC — Virginia Motion Picture Production Tax Credit Refund Request — Tax Year _____

You must enclose a copy of the credit certificate issued by the Virginia Film Office within the Virginia Tourism Authority.

Reason for Submitting Form MPC:

☐ You are a pass-through entity (PTE) requesting a direct refund of the Motion Picture Production Tax Credit instead of allocating the credit to individual partners, shareholders, or members. Any refund directly paid to the PTE may not be allocated to the entity owners.

☐ You are requesting a refund of the Motion Picture Production Tax Credit when no income tax return is required by Virginia.

NOTE: All businesses must be registered with the Virginia Department of Taxation prior to submitting Form MPC. To start the online registration process, visit **tax.virginia.gov/register**. If unable to register online, download and complete Virginia Tax Form R-1.

Section I — Credit Holder Information

Legal Entity Name		FEIN
Trade Name		Office Use Only
Street Address		
City, State, ZIP Code	Contact Email Address	
Contact Name	Contact Phone Number	Contact Fax Number

Entity Type: (Check One) ☐ Partnership ☐ LLC ☐ Other _____

Tax year in which the credit may be claimed (mm/dd/yyyy): Start Date _____ End Date _____

Amount of refund requested: $ _____

Section II — Authorized Representative Information

Name		Title
Business Name		Affiliation
Street Address		
City, State, ZIP Code		
Phone Number	Fax Number	Email Address

Section III — Declaration

I, the undersigned owner or authorized representative declare, under the penalties provided by law, that this form (including any accompanying schedules, statements, and attachments) has been examined by me and is, to the best of my knowledge and belief, a true, correct, and complete application, made in good faith pursuant to the income tax laws of the Commonwealth of Virginia. I certify that all owners of the PTE agree to this request for the tax credit refund to be issued directly to the PTE. Additionally, I certify that any credit amount that is refunded directly to the PTE will not be allocated to the entity owners on Virginia Schedule VK-1 or claimed on any Virginia income tax return by any entity owner.

Signature of Owner or Authorized Representative		Title	Date
Printed Name	Phone Number	Email Address	

Mail Form MPC 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**.