

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 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, register online at www.tax.virginia.gov, 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 ☐ Fiscal ☐ Calendar	E) Disregarded Entity ☐ Yes ☐ No	F) Tax Year	G) Amount Granted/Allocated _____	H) Certificate Number, if Applicable _____

I) Credit Type – Check One

- | | | | |
|--|---|--|--|
| ☐ (AB) Agricultural Best Management | ☐ (FC) Food Donation | ☐ (MR) Major Research & Development | ☐ (RD) Research & Development |
| ☐ (BR) Barge & Rail Usage | ☐ (GJ) Green & Alternative Energy Job Creation | ☐ (MP) Motion Picture | ☐ (RB) Riparian Forest Buffer |
| ☐ (CO) Communities of Opportunity Program | ☐ (HR) Historic Rehabilitation | ☐ (NA) Neighborhood Assistance | ☐ (WT) Worker Training |
| ☐ (CT) Conservation Tillage and Precision Agriculture | ☐ (IT) International Trade Facility | ☐ (PV) Port Volume Increase | ☐ (VH) Virginia Housing Opportunity |
| ☐ (ES) Education Improvement Scholarships | ☐ (LV) Livable Home | ☐ (ED) Qualified Equity and Subordinated Debt | ☐ (OT) Other (enter below): _____ |
| ☐ (WV) Farm Wineries & Vineyards | ☐ (MB) Major Business | ☐ (RM) Recyclable Materials | |

Section II – Credit Allocation - ALL BUSINESSES MUST BE REGISTERED

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