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**.

Form TMR

VA Department of Taxation
Tax Credit Unit
P.O. Box 715
Richmond, VA 23218-0715

Designation of Tax Matters Representative for Agricultural Best Management Practices Tax Credit

Fax to: (804) 774-3902
Call: (804) 786-2992 for assistance

Taxpayer Information – An authorized representative of the taxpayer must sign and date this form.

Pass-Through Entity Name	FEIN	Credit Amount	Taxable Year(s) for Which This Designation is Being Made

Taxpayer Address	Daytime Phone Number	Taxpayer Email

Hereby authorizes the following representative:

Designation of Tax Matters Representative

A pass-through tax entity, such as a partnership, limited liability company, or electing small business corporation (S corporation), may appoint a tax matters representative, who is a general partner, member-manager, or shareholder, and register that representative with the Tax Commissioner. The Tax Commissioner will deal with the tax matters representative as representative of the taxpayers to whom Agricultural Best Management Practices Tax Credits have been allocated. In the event a pass-through tax entity allocates Agricultural Best Management Practices Tax Credits to its partners, members, or shareholders and the allocated credits are disallowed, in whole or in part, such that an assessment of additional tax against a taxpayer will be made, the Tax Commissioner will first make written demand for payment of any additional tax, together with interest and penalties, from the tax matters representative. In the event payment is not made, the Tax Commissioner will proceed to collection against the taxpayers.

Name and Address	Phone Number
	Fax Number
☐ General Partner ☐ Member Manager ☐ Shareholder	Email

TMR Signature	Print Name	Date

Authorization - This Authorization revokes all previous Authorizations received by the Department of Taxation for a Tax Matters Representative for this credit.

Signature - As an authorized representative of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

Authorized Signature

Authorized Pass-Through Entity Signature	Title	Date

Print Name	Phone Number	Email Address