

**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	
	Email	
<input type="checkbox"/> General Partner <input type="checkbox"/> Member Manager <input type="checkbox"/> Shareholder		
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