

DRAFT FORM — NOT FOR FILING

This draft form has been updated to include the most recent changes effective for Tax Year 2025 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 TCD-1

Fax to: (804) 774-3902
For Assistance,
Call: (804) 786-2992

Tax Credit Disclosure Agreement
OR Authorization to Disclose Confidential
Tax Information Relating to Tax Credits

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

SECTION 1 — TAXPAYER INFORMATION – Taxpayer(s) must sign and date this form.

Taxpayer Name(s)	SSN / FEIN	Daytime Phone Number
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Hereby authorizes the following representative(s) to act as provided in Section 4:

SECTION 2 — REPRESENTATIVE(S) – Only individuals may be named as representatives.

Name and Address	Phone Number
	Fax Number
<input type="checkbox"/> Broker <input type="checkbox"/> CPA <input type="checkbox"/> Attorney <input type="checkbox"/> Other _____	
Name and Address	Phone Number
	Fax Number
<input type="checkbox"/> Broker <input type="checkbox"/> CPA <input type="checkbox"/> Attorney <input type="checkbox"/> Other _____	

To represent the taxpayer(s) before the Virginia Department of Taxation for the following tax matters:

SECTION 3 — CREDIT TYPE – Check all that apply and enter the taxable year that each credit originated.

Credit	Taxable Year	Credit	Taxable Year	Credit	Taxable Year
<input type="checkbox"/> Agricultural Best Management		<input type="checkbox"/> Livable Home		<input type="checkbox"/> Qualified Equity/Subordinated Debt	
<input type="checkbox"/> Enterprise Zone (nonrefundable)		<input type="checkbox"/> Major Business Facility Job		<input type="checkbox"/> Recyclable Materials	
<input type="checkbox"/> Food Donation		<input type="checkbox"/> Major Research and Development		<input type="checkbox"/> Riparian Waterway Buffer	
<input type="checkbox"/> Historic Rehabilitation		<input type="checkbox"/> Motion Picture Production		<input type="checkbox"/> Other (enter below)	
<input type="checkbox"/> Land Preservation		<input type="checkbox"/> Neighborhood Assistance		_____	

Certificate / Transaction Number(s):				
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SECTION 4 — INFORMATION AUTHORIZED

The representative(s) are authorized to request, receive, inspect, and discuss the following information for the life of the credit(s) indicated in Section 3, unless otherwise noted in Section 5.

☐ Acknowledgment Letter ☐ Credit Certificate ☐ LPC Balance

SECTION 5 — AUTHORIZATION

This Authorization revokes all previous Authorizations received by the Virginia Department of Taxation for the credits and years or transaction numbers covered by this form. If there are any exceptions, specify to whom granted, date, and address including ZIP Code on the line below. Enclose copies of earlier power(s) and authorizations.

SECTION 6 — SIGNATURE OF TAXPAYER(S)

If a tax matter concerns both spouses, each must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee, on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

Signature	Title, if applicable	Date
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Signature	Title, if applicable	Date
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