

# Form PTE Virginia Pass-Through Credit Allocation



- 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 PTE. If you are not registered, use iReg online or complete Form R-1.**
- The information in Section II may be submitted as an attachment provided that the attachment lists only the required information.
- Any pass-through entity listed in Section II must complete a separate Form PTE.
- Allocations must be shown in whole dollars and the total allocations listed in Section II **must equal** the amount shown in Section I, H.
- To avoid delays at the time of annual return processing, Form PTE 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.
- Please 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 and Enterprise Zone Act Credit.

Mail Form to:  
**Virginia Department of Taxation**  
**Tax Credit Unit**  
**PO Box 715**  
**Richmond, VA 23218-0715**  
 or  
 Fax to: **804-786-2800**.  
 For assistance, call **804-786-2992**.

**You must attach a copy of your certificate. A separate Form PTE 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 <input type="checkbox"/> Fiscal <input type="checkbox"/> Calendar	E) Form Type <input type="checkbox"/> Original <input type="checkbox"/> Amended	F) Disregarded Entity <input type="checkbox"/> Yes <input type="checkbox"/> No	G) Tax Year	H) Amount Granted/Allocated  <b>.00</b>	I) Certificate Number, if Applicable
J) Credit Type - Check One					
<input type="checkbox"/> (AB) Agricultural Best Management	<input type="checkbox"/> (EZ) Enterprise Zone (nonrefundable)	<input type="checkbox"/> (MB) Major Business	<input type="checkbox"/> (RD) Research & Development		
<input type="checkbox"/> (BR) Barge & Rail Usage	<input type="checkbox"/> (WV) Farm Wineries & Vineyards	<input type="checkbox"/> (MP) Motion Picture	<input type="checkbox"/> (RB) Riparian Buffer		
<input type="checkbox"/> (CO) Community of Opportunity Program	<input type="checkbox"/> (GJ) Green Job Creation	<input type="checkbox"/> (NA) Neighborhood Assistance	<input type="checkbox"/> (TE) Telework		
<input type="checkbox"/> (ES) Educational Scholarship	<input type="checkbox"/> (HR) Historic Rehabilitation	<input type="checkbox"/> (PV) Port Volume Increase	<input type="checkbox"/> (WR) Worker Retraining		
<input type="checkbox"/> (LV) Livable Home	<input type="checkbox"/> (IT) International Trade Facility	<input type="checkbox"/> (ED) Qualified Business	<input type="checkbox"/> (OT) Other _____		
<input type="checkbox"/> (RM) Recyclable Materials					

## Section II - Credit Allocation - ALL BUSINESSES MUST BE REGISTERED

1	SSN/FEIN	Name	Amount	00
	Street Address or P. O. Box		City, State ZIP	
2	SSN/FEIN	Name	Amount	00
	Street Address or P. O. Box		City, State ZIP	
3	SSN/FEIN	Name	Amount	00
	Street Address or P. O. Box		City, State ZIP	
4	SSN/FEIN	Name	Amount	00
	Street Address or P. O. Box		City, State ZIP	
5	SSN/FEIN	Name	Amount	00
	Street Address or P. O. Box		City, State ZIP	
<b>Total</b>				<b>00</b>
<b>Must equal the amount shown in Section I, H.</b>				

## Section III - Authorized Signature - Must be signed by an authorized representative of the entity.

Authorized Signature or Representative		Title	Date
Print Name	Telephone Number	FAX Number	
Email Address			