

Nebraska Department of Economic Development

Angel Investment Tax Credit

Qualified Investor Certification Application - Individual

**NOTE: TAX CREDITS MAY ONLY BE UTILIZED BY RESIDENTS OF THE STATE OF NEBRASKA. ONLY NEBRASKA RESIDENTS WHO ARE OTHERWISE ELIGIBLE TO UTILIZE AN ALLOCATION OF TAX CREDITS WILL BE ALLOCATED ANY ANGEL INVESTMENT TAX CREDITS.**

**Section I. Business name and identifying information**

Legal Name ("Investor"): \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone: ( \_\_\_\_\_ ) \_\_\_\_\_ SSN: \_\_\_\_\_

**Section II. Qualified Investment**

A. Does the Investor intend to make a "Qualified Investment" pursuant to the Nebraska Angel Investment Tax Credit Program ("Program") totaling at least \$25,000.00?

No  Yes

B. Has the Investor already made the Qualified Investment for which it seeks allocation of Nebraska Angel Investment Tax Credits ("Tax Credits") prior to submitting this application for certification?

No  Yes (indicate date of investment \_\_\_\_\_)

**Section III. Investor**

A. Does Investor control fifty percent or more of the qualified small business in which Investor will invest and apply for tax credits under the Program?

No  Yes

B. Is the Investor anything other than an individual?

No  Yes

C. Does the Investor receive more than forty-nine percent of its gross annual income from the qualified small business in which the Investor will invest and utilize tax credits under the Program?

No  Yes

**Section IV. Tax Credits (initial in the blank below)**

\_\_\_\_\_ I understand that subject to certain limitations, I will be required to maintain any investment in a qualified small business for which I am allocated Tax Credits hereunder for at least three years, consisting of the calendar year in which the investment is made and the following two years.

\_\_\_\_\_ I understand that Tax Credits may only be utilized by residents of the state of Nebraska. Only Nebraska residents will be allocated Angel Investment Tax Credits.

**Section V. Certifications, Representations, and Authorizations**

The undersigned certifies that it has been advised, acknowledges, and understands that no action taken by the State of Nebraska, the Nebraska Department of Economic Development, or by any employee, agent, or official of the State has been intended or shall be construed to:

(a) constitute an endorsement or recommendation of any business, its business activities, the quality of management of the business, the potential for earnings or of any financial investments made or proposed by any person or entity in the business, as a result of or related to the business' certification as a qualified small business pursuant to the provisions of the Angel Investment Tax Credit Act;

(b) constitute an endorsement or recommendation of the financial condition of, or of the business activities of, any investor or fund that has been certified as either a qualified investor or qualified fund under the Angel Tax Investment Tax Credit Act;

(c) provide any assurance that a business as a qualified small business, or any investor or fund certified as a qualified investor or qualified fund, or any investment classified as a qualified investment, under the Angel Investment Tax Credit Act, is in compliance with any and all applicable federal and state securities or tax laws and regulations; or

(d) relieve any business or any person or business entity associated with it from any obligation to comply in full with the requirements of any and all applicable federal and state securities and tax laws and regulations.

The undersigned further certifies that has been advised, acknowledges, and understands that:

(a) the State of Nebraska, the Nebraska Department of Economic Development, and the employees, agents, and officials of the State are not selling, offering to sell, or soliciting an offer to buy any securities by any of their actions or activities under the Angel Tax Investment Tax Credit Act;

(b) the State of Nebraska, the Nebraska Department of Economic Development, and the employees, agents, and officials of the State are not acting as a broker or dealer by any of their actions or activities under the Angel Tax Investment Tax Credit Act; and

(c) the State of Nebraska, the Nebraska Department of Economic Development, and the employees, agents, and officials of the State are not acting as an investment advisor by any of their actions or activities under the Angel Tax Investment Tax Credit Act.

\_\_\_\_\_  
Name

\_\_\_\_\_  
Date

## United States Citizenship Attestation Form

For the purpose of complying with Neb. Rev. Stat. §§ 4-108 through 4-114, I attest as follows:

- I am a citizen of the United States.
- OR —
- I am a qualified alien under the federal Immigration and Nationality Act, my immigration status and alien number are as follows: \_\_\_\_\_,  
and I agree to provide a copy of my USCIS documentation upon request.

**I hereby attest that my response and the information provided on this form and any related application for public benefits are true, complete, and accurate and I understand that this information may be used to verify my lawful presence in the United States.**

**SIGNATURE** \_\_\_\_\_

**PRINT NAME** \_\_\_\_\_  
(first, middle, last)

**DATE** \_\_\_\_\_

**Mail completed application and attachments to:**

Nebraska Department of Economic Development  
AITC Coordinator  
301 Centennial Mall South  
P.O. Box 94666  
Lincoln, Nebraska 68509-4666

<http://www.neded.org/angelinvestmenttaxcredit>