

Nebraska Department of Economic Development

Angel Investment Tax Credit

Notification of Qualified Fund Investors

Instructions:

THIS NOTIFICATION OF QUALIFIED FUND INVESTORS MUST BE SUBMITTED TO THE NEBRASKA DEPARTMENT OF ECONOMIC DEVELOPMENT ("DEPARTMENT") BY QUALIFIED FUNDS WITHIN 30 CALENDAR DAYS OF RECEIPT BY THE QUALIFIED FUNDS OF INVESTMENTS BY ITS QUALIFIED INVESTORS.

Section I. Qualified Fund

Name of Qualified Fund: \_\_\_\_\_

EIN: \_\_\_\_\_

Date of Certification by Department as Qualified Fund: \_\_\_\_\_

Section II. Qualified Investors

Name of Fund Investor*	Nebraska Resident?	Taxpayer Identification Number (SSN/EIN)	Investment Amount**	Credit Allocation Amount***
1.	<input type="checkbox"/> Yes <input type="checkbox"/> No			
2.	<input type="checkbox"/> Yes <input type="checkbox"/> No			
3.	<input type="checkbox"/> Yes <input type="checkbox"/> No			
4.	<input type="checkbox"/> Yes <input type="checkbox"/> No			
5.	<input type="checkbox"/> Yes <input type="checkbox"/> No			
6.	<input type="checkbox"/> Yes <input type="checkbox"/> No			
7.	<input type="checkbox"/> Yes <input type="checkbox"/> No			
<b>ATTACH ADDITIONAL SHEETS IF NECESSARY</b>				
<b>TOTAL</b>				

- \* All investors in the Qualified Fund **MUST** be certified by the Department as Qualified Investors.
- \*\* There is no minimum investment amount by Qualified Investors who invest in Qualified Funds; however, the minimum Qualified Investment by a Qualified Fund in a Qualified Small Business is \$50,000.
- \*\*\* 35% of Investment Amount (40% of Investment Amount for Qualified Investments located in Distressed Areas)

### **Section III. 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 Nebraska 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 Nebraska 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 Nebraska 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 Nebraska 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 Nebraska 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 Nebraska Angel Tax Investment Tax Credit Act.

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**Signature of Qualified Fund Representative**

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**Title**

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**Date**

Email or mail completed Notification of Qualified Fund Investors to:

Nebraska Department of Economic Development  
AITC Coordinator  
301 Centennial Mall South  
P.O. Box 94666  
Lincoln, Nebraska 68509-4666  
[Nisha.avey@nebraska.gov](mailto:Nisha.avey@nebraska.gov)

<https://opportunity.nebraska.gov/program/angel-investment-tax-credit/>