Schedule **VC**

Wisconsin Department of Revenue

Wisconsin Venture Capital Credits

File with Wisconsin Form 1, 1NPR, 2, 3, 4, 4T, 5S, or 6

Read instructions before filling in this schedule

2026

Name | Identifying Number

If you qualify for the angel investment credit, complete Part I. If you qualify for the early stage seed investment credit, complete Part II.

Round Amounts to Nearest Dollar

Part I Angel Investment Credit

1 Fill in the following information regarding your investments in qualified new business ventures that the Wisconsin Economic Development Corporation has verified as first eligible for a tax credit in 2026 (attach separate schedules if more space is needed):

	Date Investment Made	Name of Qualified New Business Venture	Total Investment	Qualified Investment
1a	M M D D Y Y Y Y		.00	.00
1b	M M D D Y Y Y Y		.00	.00
1c	M M D D Y Y Y Y		.00	.00

1d Total qualified investments (add lines 1a through 1c). **Include WEDC certification** . . . . . **1d** .00

2 Multiply the amount on line 1d by 25% (0.25) . . . . . **2** .00

3 Fill in the 2026 angel investment credit passed through from angel investment networks:

3a Entity Name _____

FEIN _____ Amount **3a** .00

3b Entity Name _____

FEIN _____ Amount **3b** .00

3c Total pass through credits from additional schedule . . . **3c** .00

3d Total credits (add lines 3a through 3c) . . . . . **3d** .00

3e Fill in the amount of credit transferred from other taxpayers in 2026 (from Part IV, page 4). . . . . **3e** .00

4 Add lines 2, 3d, and 3e. This is your 2026 credit . . . . . **4** .00

5 Carryover of unused angel investment credit (see instructions). **Include Schedule CF** . . . . . **5** .00

5a Fill in the amount of credit transferred to other taxpayers in 2026 (from Part IV, page 4). . . . . **5a** .00

6 Add lines 4 and 5 and subtract line 5a. This is the available angel investment credit. **Include Schedule CF** if the credit was not used in full. . . . . **6** .00

Part II Early Stage Seed Investment Credit

7 Fill in the following information regarding your investments paid to a certified fund manager that the Wisconsin Economic Development Corporation has verified as eligible for a tax credit in 2026 (attach separate schedules if more space is needed):

	Date Investment Made	Name of Certified Fund Manager	Total Investment	Qualified Investment
7a	M M D D Y Y Y Y		.00	.00
7b	M M D D Y Y Y Y		.00	.00
7c	M M D D Y Y Y Y		.00	.00

7d Total qualified investment (add lines 7a through 7c) **Include WEDC certification** . . . . . **7d** .00

8 Multiply line 7d by 25% (0.25) or enter the credit specially allocated to you . . . . . **8** .00

9 Fill in the 2026 early stage seed investment credit passed through from other entities:

9a Entity Name _____

FEIN _____ Amount **9a** .00

9b Entity Name _____

FEIN _____ Amount **9b** .00

9c Total pass through credits from additional schedule . . **9c** .00

9d Total credits (add lines 9a through 9c) . . . . . **9d** .00

10 Fill in the amount of credit transferred from other taxpayers in 2026 (from Part III page 3) . . . . **10** .00

11 Add lines 8, 9d and 10. This is your 2026 credit (see instructions) . . . . . **11** .00

11a Fiduciaries - enter the amount of credit allocated to beneficiaries . . . . . **11a** .00

11b Fiduciaries - subtract line 11a from line 11 . . . . . **11b** .00

12 Carryover of unused early stage seed investment credit. **Include Schedule CF** . . . . . **12** .00

13 Add lines 11 and 12 (lines 11b and 12 if fiduciary) . . . . . **13** .00

14 Fill in the amount of credit transferred to other taxpayers in 2026 . . . . . **14** .00

15 Subtract line 14 from line 13. This is the available early stage seed investment credit. **Include Schedule CF** if the credit was not used in full . . . . . **15** .00

Part III Transfer of Early Stage Seed Investment Credit

1 Fill in the following information regarding the transfer in 2026 by a person eligible to claim the early stage seed investment credit to a person subject to tax under ch. 71 or subch. III of ch. 76:

1a Person Eligible to Claim the Early Stage Seed Investment Credit:

Name

Number and Street

City	State	Zip Code

1b Recipient of Transferred Early Stage Seed Investment Credit:

Name	Identifying Number

Number and Street

City	State	Zip Code

1c Transferred Amount _____.00 Investment Fund Manager Approval Date _____ (M M D D Y Y Y Y)

Wisconsin Economic Development Corporation Approval Date _____ (M M D D Y Y Y Y)

2a Recipient of Transferred Early Stage Seed Investment Credit:

Name	Identifying Number

Number and Street

City	State	Zip Code

2b Transferred Amount _____.00 Investment Fund Manager Approval Date _____ (M M D D Y Y Y Y)

Wisconsin Economic Development Corporation Approval Date _____ (M M D D Y Y Y Y)

3a Recipient of Transferred Early Stage Seed Investment Credit:

Name	Identifying Number

Number and Street

City	State	Zip Code

3b Transferred Amount _____.00 Investment Fund Manager Approval Date _____ (M M D D Y Y Y Y)

Wisconsin Economic Development Corporation Approval Date _____ (M M D D Y Y Y Y)

Part IV Transfer of Angel Investment Credit

1 Fill in the following information regarding the transfer in 2026 by a person eligible to claim the angel investment credit to a person subject to tax under ch. 71:

1a Person Eligible to Claim the Angel Investment Credit:

Name

Number and Street

City	State	Zip Code

1b Recipient of Transferred Angel Investment Credit:

Name	Identifying Number

Number and Street

City	State	Zip Code

1c Transferred Amount _____.00

Wisconsin Economic Development Corporation Notification Date _____
M M D D Y Y Y Y

2a Recipient of Transferred Angel Investment Credit:

Name	Identifying Number

Number and Street

City	State	Zip Code

2b Transferred Amount _____.00

Wisconsin Economic Development Corporation Notification Date _____
M M D D Y Y Y Y

3a Recipient of Transferred Angel Investment Credit:

Name	Identifying Number

Number and Street

City	State	Zip Code

3b Transferred Amount _____.00

Wisconsin Economic Development Corporation Notification Date _____
M M D D Y Y Y Y