

"A" SAMPLE CERTIFICATION OF SMALL BUSINESS STOCK REQUIREMENTS

(ABC Corporation Letterhead)

July 3, 1986

Mr. John Doe
123 Main Street
Anytown, WI 53000

NOTE: This sample certification is for stock issued from January 1, 1986, to August 30, 1987. Refer to Answer 1, Part A, for a description of the requirements.

Dear Mr. Doe:

On July 1, 1986, you acquired 100 shares of stock of ABC Corporation for \$5,000.

For purposes of meeting the small business stock certification requirement under sec. 71.01(10), Wis. Stats., I, the undersigned officer of ABC Corporation, hereby certify that ABC Corporation fulfills all of the following requirements:

1. At least 50% of ABC Corporation's property and at least 50% of its payroll were in Wisconsin on December 31, 1985.
2. ABC Corporation had no more than 200 employees covered by Wisconsin unemployment insurance, including employees of any corporation that owned more than 50% of ABC Corporation's stock, on December 31, 1985.
3. ABC Corporation derived no more than 25% of its gross receipts from rents, interest, dividends, and sales of assets combined in calendar year 1985.
4. ABC Corporation had no stock listed on the New York Stock Exchange, the American Stock Exchange, or the National Association of Securities Dealers' Automated Quotation system on December 31, 1985.
5. ABC Corporation had not conducted a trade or business in corporate or noncorporate form, or a combination thereof, prior to December 31, 1980.
6. ABC Corporation had never liquidated its assets in whole or in part for tax purposes only in order to fulfill requirements 1 to 5 above and then reorganized, as of December 31, 1985.

To qualify for the small business stock capital gains exclusion under sec. 71.05(6)(b)6, Wis. Stats., you must attach a copy of this certification to your Wisconsin income tax return on which the exclusion is claimed. Please save this certification for that purpose. The certification is not transferable. You, as the original owner of this stock, are the only taxpayer who may use the certification or qualify for the exclusion.

Signed _____

Iona Business
President, ABC Corporation

"B" SAMPLE CERTIFICATION OF SMALL BUSINESS STOCK REQUIREMENTS

(ABC Corporation Letterhead)

July 3, 1990

Mr. John Doe
123 Main Street
Anytown, WI 53000

NOTE: This sample certification is for stock issued on or after August 31, 1987, by a corporation incorporated prior to the calendar year in which the stock is issued. Refer to Answer 1, Part B, for a description of the requirements.

Dear Mr. Doe:

On July 1, 1990, you acquired 100 shares of stock of ABC Corporation for \$5,000.

For purposes of meeting the small business stock certification requirement under sec. 71.01(10), Wis. Stats., I, the undersigned officer of ABC Corporation, hereby certify that ABC Corporation fulfills all of the following requirements:

1. At least 50% of ABC Corporation's property and at least 50% of its payroll were in Wisconsin on December 31, 1989.
2. ABC Corporation had no more than 500 employees covered by Wisconsin unemployment insurance, including employees of any corporation that owned more than 50% of ABC Corporation's stock, on December 31, 1989.
3. ABC Corporation derived no more than 25% of its gross receipts from rents, interest, dividends, and sales of intangible investment assets combined in calendar year 1989.
4. ABC Corporation had no stock listed on the New York Stock Exchange, the American Stock Exchange, or the National Association of Securities Dealers' Automated Quotation system on December 31, 1989.
5. ABC Corporation had never liquidated its assets in whole or in part for tax purposes only in order to fulfill requirements 1 to 4 above and then reorganized, as of December 31, 1989.

To qualify for the small business stock capital gains exclusion under sec. 71.05(6)(b)6, Wis. Stats., you must attach a copy of this certification to your Wisconsin income tax return on which the exclusion is claimed. Please save this certification for that purpose. The certification is not transferable. You, as the original owner of this stock, are the only taxpayer who may use the certification or qualify for the exclusion.

Signed _____

Iona Business
President, ABC Corporation

"C" SAMPLE CERTIFICATION OF SMALL BUSINESS STOCK REQUIREMENTS

(ABC Corporation Letterhead)

July 3, 1994

Mr. John Doe
123 Main Street
Anytown, WI 53000

NOTE: This sample certification is for stock issued on or after August 31, 1987, by a corporation incorporated during the calendar year in which the stock is issued. Refer to Answer 1, Part C, for a description of the requirements.

Dear Mr. Doe:

On July 1, 1994, you purchased 100 shares of stock of ABC Corporation for \$5,000.

For purposes of meeting the small business stock certification requirement under sec. 71.01(10), Wis. Stats., I, the undersigned officer of ABC Corporation, hereby certify that ABC Corporation fulfills all of the following requirements:

1. At least 50% of ABC Corporation's property and at least 50% of its payroll were in Wisconsin on July 1, 1994.
2. ABC Corporation had no more than 500 employees covered by Wisconsin unemployment insurance, including employees of any corporation that owned more than 50% of ABC Corporation's stock, on July 1, 1994.
3. ABC Corporation derived no more than 25% of its gross receipts from rents, interest, dividends, and sales of intangible investment assets combined from the date of incorporation to July 1, 1994.
4. ABC Corporation had no stock listed on the New York Stock Exchange, the American Stock Exchange, or the National Association of Securities Dealers' Automated Quotation system on July 1, 1994.
5. ABC Corporation had never liquidated its assets in whole or in part for tax purposes only in order to fulfill requirements 1 to 4 above and then reorganized, as of July 1, 1994.

To qualify for the small business stock capital gains exclusion under sec. 71.05(6)(b)6, Wis. Stats., you must attach a copy of this certification to your Wisconsin income tax return on which the exclusion is claimed. Please save this certification for that purpose. The certification is not transferable. You, as the original owner of this stock, are the only taxpayer who may use the certification or qualify for the exclusion.

Signed _____

Iona Business
President, ABC Corporation