

# Wisconsin Venture Capital Credits

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

# 2011

Wisconsin Department  
of Revenue

*Read instructions before filling in this schedule*

|      |                    |
|------|--------------------|
| 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.

**Part I Angel Investment Credit**

**1** Fill in the following information regarding your investments in qualified new business ventures that the Department of Commerce or the Wisconsin Economic Development Corporation has verified as first eligible for a tax credit in 2011 (attach separate schedules if more space is needed):

| Date Investment Made | Name and Address of Qualified New Business Venture | Total Investment | Qualified Investment |
|----------------------|--|------------------|----------------------|
|                      |  |                  |                      |
|                      |  |                  |                      |
|                      |  |                  |                      |
|                      |  |                  |                      |
|                      |  |                  |                      |

- Total qualified investments ..... **1** \_\_\_\_\_
- 2** Multiply the amount on line 1 by 25% (0.25) ..... **2** \_\_\_\_\_
- 3** Fill in the 2011 angel investment credit passed through from angel investment networks ..... **3** \_\_\_\_\_
- 4** Add lines 2 and 3. This is your 2011 credit ..... **4** \_\_\_\_\_
- 4a** Fiduciaries - enter the amount of credit allocated to beneficiaries ..... **4a** \_\_\_\_\_
- 4b** Fiduciaries - subtract line 4a from line 4 ..... **4b** \_\_\_\_\_
- 5** Carryover of unused angel investment credit (see instructions) ..... **5** \_\_\_\_\_
- 6** Add lines 4 and 5 (lines 4b and 5 if fiduciary). This is the available angel investment credit ... **6** \_\_\_\_\_

**Part II Early Stage Seed Investment Credit**

7 Fill in the following information regarding your investments paid to a certified fund manager that the Department of Commerce or the Wisconsin Economic Development Corporation has verified as eligible for a tax credit in 2011 (attach separate schedules if more space is needed):

| Date Investment Made | Name and Address of Certified Fund Manager | Total Investment | Qualified Investment |
|----------------------|--|------------------|----------------------|
|                      |  |                  |                      |
|                      |  |                  |                      |
|                      |  |                  |                      |
|                      |  |                  |                      |
|                      |  |                  |                      |

- Total qualified investment . . . . . **7** \_\_\_\_\_
- 8** Multiply line 7 by 25% (0.25) or enter the credit specially allocated to you . . . . . **8** \_\_\_\_\_
- 9** Fill in the 2011 early stage seed investment credit passed through from other entities . . . . . **9** \_\_\_\_\_
- 10** Add lines 8 and 9. This is your 2011 credit (see instructions) . . . . . **10** \_\_\_\_\_
- 10a** Fiduciaries - enter the amount of credit allocated to beneficiaries . . . . . **10a** \_\_\_\_\_
- 10b** Fiduciaries - subtract line 10a from line 10 . . . . . **10b** \_\_\_\_\_
- 11** Carryover of unused early stage seed investment credit . . . . . **11** \_\_\_\_\_
- 12** Add lines 10 and 11 (lines 10b and 11 if fiduciary). This is the available early stage seed investment credit . . . . . **12** \_\_\_\_\_

**Part III Transfer of Early Stage Seed Investment Credit**

1 Fill in the following information regarding the transfer in 2011 by a person eligible to claim the early stage seed investment credit to a person subject to tax under ch. 71 or subch. III or ch. 76:

| Person Eligible to Claim the Early Stage Seed Investment Credit<br><small>(Name, Address, and Identifying Number)</small> | Recipient of Transferred Amount of Early Stage Seed Investment Credit Subject to Tax Under ch. 71 or subch. III of ch. 76<br><small>(Name, Address, and Identifying Number)</small> | Transferred Amount | Date of Consent of Investment Fund Manager | Date of Approval by Department of Commerce or the Wisconsin Economic Development Corporation |
|---|---|--------------------|--|--|
| _____   | _____   |                    |  |  |
| _____   | _____   |                    |  |  |
| _____   | _____   |                    |  |  |