

Accelerate Wisconsin - Now and future*

**Formerly: Act 255 Tax Credits*

<i>Now</i>	<u>Angel Investment</u>	<u>Early Stage Seed Investment Fund</u>
Income tax credit	25%	25%
Max. investment per company	\$4 million	\$4 million
Tax credit allotment	\$5.5 million/year	\$6 million/year

Modify criteria for Qualified New Business Venture (QNBV)
Eliminate per angel max (formerly \$1 million)
Allow credits to apply to gross premium taxes
One time transferability – ONLY for fund investments

Effective Jan. 1, 2011

Tax credit allotment	\$18.25 million/year	\$18.75 million/year
Max. investment per company	\$8 million	\$8 million

Capital gains tax exclusion when reinvested in QNBV



www.wisconsinangelnetwork.com

