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**STATE OF GEORGIA**  
**Department of Revenue**  
**Qualified Investor Tax Credit**  
**(The Georgia Angel Investor Tax Credit)**

**IT-QI (Rev. 01/12/16)**

*Tax Year End* \_\_\_\_\_

**A. Business or Individual Information**

Name and address of Qualified Investor

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

FEI Number \_\_\_\_\_

Social Security Number (if individual)

\_\_\_\_\_

Contact Person, Title

\_\_\_\_\_

Telephone Number of Contact Person

\_\_\_\_\_

**B.**

**Total Qualified Investor Tax Credit Allowed\***

- 1) Current Tax Liability Without any Credits \$ \_\_\_\_\_
- 2) Value of all other Credits Claimed \$ \_\_\_\_\_
- 3) Subtract line (2) from line (1), this is the Remaining tax liability \$ \_\_\_\_\_
- 4) Preapproved Qualified Investor Tax Credit for Current Tax Year\*\* \$ \_\_\_\_\_
- 5) Credit Carried Forward from Prior Years\*\*\* \$ \_\_\_\_\_
- 6) Total Credit Available in the Current Year, Line 4 & 5 \$ \_\_\_\_\_
- 7) If Line 6 exceeds Line 3, Unused Credit or Carried Forward \$ \_\_\_\_\_

*\* If the Qualified Investor is a pass-through entity, Section B of this form must be calculated per individual shareholder, partner or member on the individual shareholder, partner or member's tax return.*

*\*\* The aggregate amount of credit allowed an individual, for one or more qualified investments whether made directly or by a pass-through entity, for a taxable year shall not exceed \$50,000.00  
A qualified investment by a qualified investor in a qualified business under O.C.G.A. § 48-7-40.30 in calendar year 2011, 2012, 2013, 2014, 2015, 2016, 2017, or 2018 that has been preapproved by the Department can be claimed on the qualified investor's 2013, 2014, 2015, 2016, 2017, 2018, 2019, or 2020 tax return respectively. The qualified investor's approved preapproval form states in which tax year the credit can be claimed.*

*\*\*\* The credit carryforward shall not exceed five years from the close of the taxable year in which the qualified investment is made. (O.C.G.A. § 48-7-40.30 (f)(3)). Therefore the credit carry forward is for 3 years from the year in which the credit can be claimed.*

**This form and an approved Form IT-QI-AP must be attached to the Qualified Investor's tax return to claim the Qualified Investor Tax Credit.**

**Electronic Filing-Electronic filing is available for taxpayers claiming this credit. Individual taxpayers that electronically file their tax return do not have to submit an approved Form IT-QI-AP. The approved Form IT-QI-AP shall be maintained by the taxpayer and made available upon request by the Commissioner.**