

## **VENTURE CAPITAL INVESTMENT (VCI) TAX CREDIT ASSIGNMENT FORM**

Please complete a separate notice of assignment form for each tax credit certification letter the investor plans to assign to an Indiana taxpayer. While individual notices of assignment must be completed for individual tax credit certification letters, if the investor is planning to assign multiple tax credits to a single assignor/purchaser, such assignment may be completed under a single purchase/sale agreement.

This notice of assignment form must be completed jointly by the Assignor/Seller and Assignee/Purchaser.

### **ASSIGNOR/SELLER**

**Name of Investor**

**FEIN or Tax ID**

**Investor Address (not PO Box)**

**City**

**State**

**Zip Code**

**Phone**

**Email**

**Contact Name (if different from the seller)**

**Phone (if different from the seller)**

**Email (if different from the seller)**

**TAX CREDIT CERTIFICATION APPROVAL LETTER**

**Amount of Tax Credit Awarded**

\$

**Amount of Capital Investment Certified**

\$

Amount of Capital Investment provided must result in a minimum tax-credit award of \$10,000.

**Tax Credit Certification Letter PIN Number**

**Date of Tax Credit Certification Letter**

**Tax Year the Tax Credit was Earned**

**Amount of The Certified Tax Credit That Has Been Claimed**

\$

**If Any of The Certified Tax Credit Has Been claimed, Tax Year in Which the Credit was Claimed**

Please enter N/A if this does not apply

**Last Eligible Year to Claim the Tax Credit**

5 years from tax year the credit was earned

**ASSIGNEE/PURCHASER**

Name of Purchaser

FEIN or Tax ID

Purchaser Address (not PO Box)

City

State

Zip Code

Purchaser Phone

Purchaser Email

Contact Name (if different from the purchaser)

Phone (if different from the purchaser)

Email (if different from the purchaser)

Assignee/Purchaser is aware of the LAST ELIGIBLE YEAR that the credit may be claimed

Agree

Assignee/Purchaser is aware the assignee may NOT subsequently assign all or part of the credit assigned to another taxpayer

Agree

**ASSIGNMENT**

**Amount of Tax Credit Certified**

\$

Minimum \$10,000

**Amount of Tax Credit Previously Claimed**

\$

**Amount of Tax Credit Previously Assigned**

\$

**Amount of Tax Credit Not Being Assigned by the Investor**

\$

**Amount of Tax Credit Being Assigned**

\$

Minimum \$10,000 (Amount in Box 1 = Box 2 + Box 3 + Box 4 + Box 5)

**Sale Price of Tax Credits Being Assigned**

\$

As provided by Indiana Code § 6-3.1-24-12(c)(5), the investor may not receive value in connection with an assignment that exceeds the value of the part of the credit being assigned.

**AFFIRMATION**

The undersigned represents and warrants, subject to penalties for perjury, that he or she is duly authorized to submit this Notice of Assignment of VCI tax credits. Further, the undersigned represents and warrants that he or she is in compliance with the requirements of Indiana Code § 6-3.1-24-12 and any other requirements or policies established by the IEDC governing the assignment of the VCI Tax Credits subject to this Notice of Assignment. The IEDC, or other State Agency, may audit the transaction at any time.

**SIGNATURES**

**Assignor/Seller Signature**

X

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**Assignor/Seller Name**

**Submission Date**

**Assignee/Purchaser Signature**

X

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**Assignee/Purchaser Name**

**Submission Date**

Please attach this assignment form, copy of certification letter, and unexecuted draft of assignment purchase agreement using the VCI Tax Credit assignment submission link found on the [VCI web page](#).