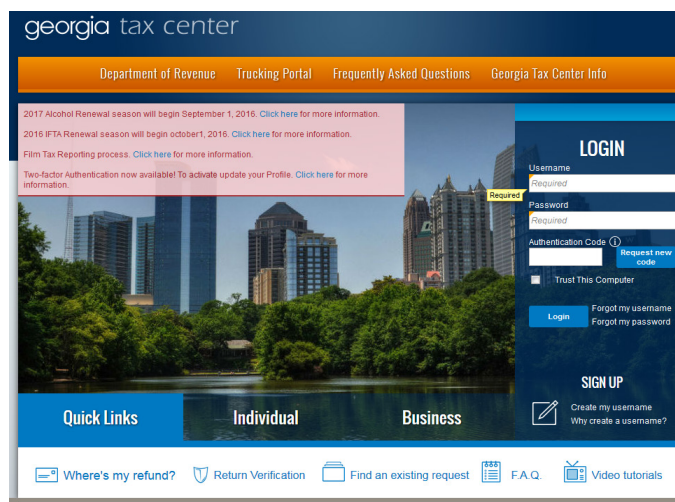


Instructions for an Investor Claiming the Angel Investor Tax Credit

Beginning with the 2016 credit year, all Form IT-QI-AP investor applications must be filed online through the [Georgia Tax Center](https://gtc.dor.ga.gov) website. Investors should proceed to <https://gtc.dor.ga.gov> to continue.

Investors have a two-month window to complete this form for investments made two years prior. For example, investors must apply between Sept. 1 - Oct. 31, 2016 for investments made in 2014.

STEP 1: Investors who already have Georgia Tax Center accounts may log in using their existing username and password and continue to Step 3. Those who do not should select "Create my username" at the bottom-right of the page.

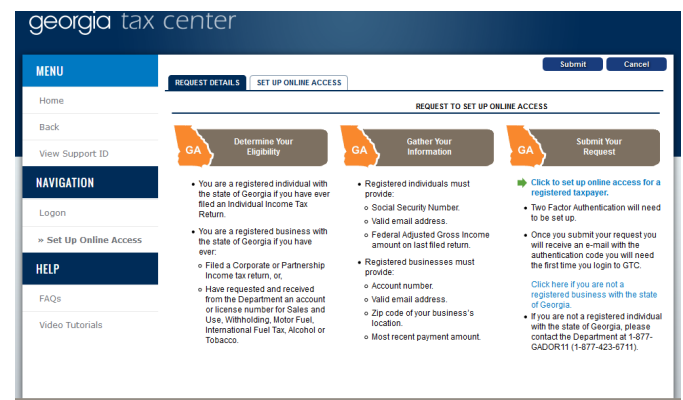


STEP 2: Select "Click to set up online access for a registered taxpayer."

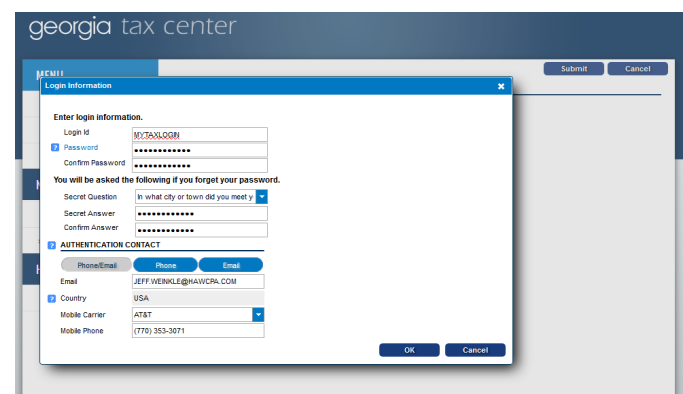
On the following screen, complete your account information. Individual investors should choose "individual income tax," S-corporation investors should choose "corporate income tax" and investors taxed as partnerships should choose "partnership tax."

After entering your income tax account type, tax ID number/SSN and zip code, you may be prompted to answer a security question about your account. This request will either be the amount of tax due, tax paid and/or the amount of federal adjusted gross income reported on a prior year tax return.

After successfully passing the security check, you can enter your desired username, password and contact information to set up your account. The Department of Revenue will then send an email containing an authentication code to be entered upon the first login with your new username and password.



STEP 3: Once you have logged in, select your individual/corporate/partnership income tax account under the "My Accounts" heading. Then click the "Credits" heading, and then the "I Want To" subheading. You should then see an option for "Request Credit Pre-Approval."



STEP 4: On the following screen, select "132 - Qualified Investor Credit" as your credit type. Then select the 2016 calendar year as your fund year (which should be the only option). Proceed to the next page to complete your information as the investing individual or pass-through entity.

STEP 5: Complete the information regarding your investment. Note that the amount of your qualified investment may be less than your actual investment if certain recapture events have occurred (e.g. certain transfers of your securities/qualifying debt, redemption of equity investment, payment of principal on qualifying debt investment).

STEP 6: Review the summarized investment information, sign and submit!

About Aprio

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