

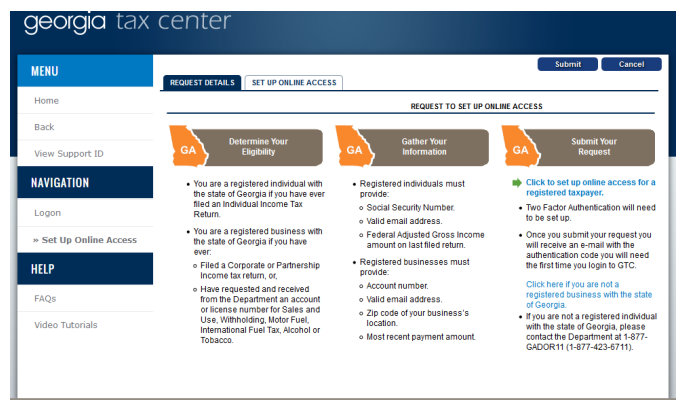
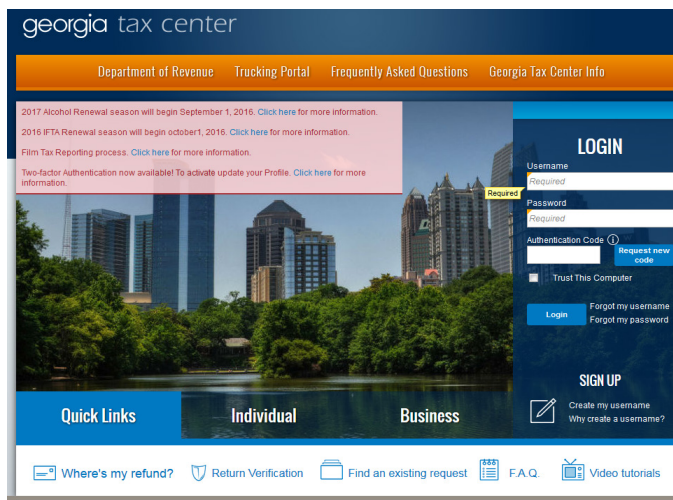
Instructions on How to Register as a Qualified Business for Angel Tax Credit Investors

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

STEP 1: Businesses that have not yet filed their first Georgia income tax return must first call the Taxpayer Services Center at (877) 423-6711 to get registered before they can proceed.

Qualified businesses that 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.

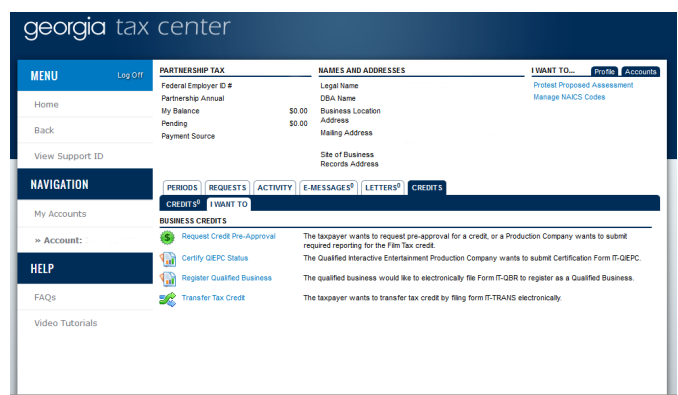
After successfully passing the security check, you can enter your desired username, password and contact information to set up your account. The Department of Revenue will then send an email containing an authentication code to be entered upon the first login with your new username and password.



STEP 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."

STEP 3: Once you have logged in, select your 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 "Register Qualified Business."

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.



STEP 4: On the following screen, complete your business address and contact information.

The screenshot shows the 'Taxpayer Information' form in the Georgia Tax Center. The form is divided into several sections: 'TAXPAYER INFORMATION' (Name of the Qualified Business: QUALIFIED BUSINESS INC, FEI Number: 99-9999999), 'ADDRESS INFORMATION' (Street: FIVE CONCOURSE PKWY, SITE 1000, City: ATLANTA, State: GEORGIA, Zip Code: 30328-6132), 'CONTACT INFORMATION' (Contact Person: JEFF WENKLE, Contact's Title: CPA, Contact E-mail: JEFF.WENKLE@HAWPCA.COM, Contact Phone No: (770) 353-3071), and 'HEADQUARTERS ADDRESS INFORMATION (IF DIFFERENT)'. There are 'Cancel', 'Previous', and 'Next' buttons at the bottom.

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

The screenshot shows the 'Certification' form in the Georgia Tax Center. It includes a 'CERTIFICATION' section with a disclaimer: 'The Qualified Business hereby certifies that all information above and in any attachments hereto are true to his/her best knowledge and belief and are submitted for the purpose of registering as a Qualified Business under O.C.G.A. § 48-7-40.30.' Below this, there is a 'Signature of President or Other Principal Officer or Tax Matters Person' section with fields for Name (JEFF WENKLE), Title (PRESIDENT), and Date (21-Sep-2016). There are 'Cancel', 'Previous', and 'Submit' buttons at the bottom.

STEP 5: Proceed to the next screen to answer questions regarding the qualifying business. You will need to write a brief description of the type of business activities in which you engage, the date the business was organized and job creation information, then complete a series of yes/no questions to confirm the business meets the statutory requirements.

The screenshot shows the 'Questions' form in the Georgia Tax Center. It contains a series of questions: 1. Describe the type(s) of business in which the Qualified Business is primarily engaged (BRIEFLY DESCRIBE THE BUSINESS ACTIVITIES). 2. When was the Qualified Business organized? (15-Apr-2016). 3. Number of Georgia employees of the Qualified Business (0). 4. Number of jobs created during the last 12 months (0). 5. Average wage for jobs created during the last 12 months (0.00). 6. Has this Qualified Business had in any complete fiscal year before this registration gross annual revenue as determined in accordance with the Internal Revenue Code of more than \$500,000.00 on a consolidated basis? (No). 7. Has this Qualified Business obtained during its existence more than \$1 million in aggregate gross cash proceeds from the issuance of its equity or debt investments, not including commercial loans from chartered banks or savings and loan institutions? (No). 8. Has this Qualified Business ever claimed the tax credit under O.C.G.A. § 48-7-40.26 (the firm Tax Credit)? (No). 9. Does this Qualified Business substantially engage in any of the following? (No for all options: a. Retail Sales, b. Real Estate or construction, c. Professional services, d. Gambling, e. Natural resource extraction, f. Financial, brokerage, or investment activities or insurance, g. Entertainment, amusement, recreation, or athletic or fitness activity for which an admission or membership is charged). There are 'Cancel', 'Previous', and 'Next' buttons at the bottom.

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