

Angel Investment Tax Credit

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(Use your back button to return to the Form 1040N instruction booklet.)

Individuals, trusts, or pass-through entities are eligible for a refundable income tax credit equal to 40% of an investment in an eligible Nebraska business. An individual, trust, or pass-through entity and an eligible business must both be certified by the Nebraska Department of Economic Development for an investment to be eligible for the tax credit. Additional information can be found at the [Nebraska Department of Economic Development website](#).

[Angel Investment Tax Credit, LB 334 \(2019\)](#). LB 334 terminated the Angel Investment Tax Credit Act after calendar year 2019. No tax credits may be allocated after the 2019 calendar year.