



## Sample Calculation of Benefits – Angel Investor Tax Credit

Assume Investor XYZ, who has a net worth in excess of \$1 million, invests \$100,000, for at least three years, in a qualified Louisiana entrepreneurial business which plans to derive a least 50% of its sales from out of state.

Under the Angel Investor Tax Credit Program, the investor can receive a refundable Louisiana income or corporate franchise tax credits of up to 50% of the \$100,000 invested, or \$50,000.

### Sample Calculation

Angel investor's investment in qualified Louisiana business	\$100,000
Refundable credit rate	50%
<b>Refundable Angel Investor tax credit</b>	<b>\$50,000</b>