

**123—3.4(15E) Application for the investment tax credit.** Upon verification and registration by the board of a venture capital fund, a taxpayer who desires to receive an investment tax credit for an equity investment in a venture capital fund must submit an application to the board for approval and provide such other information and documentation as may be requested by the board. Application forms for the investment tax credit may be obtained by contacting the Iowa capital investment board at the Iowa Department of Revenue, 1305 E. Walnut Street, Hoover State Office Building, Des Moines, Iowa 50319. Applications shall be submitted to the board in care of the department of revenue at the address identified above. Each application shall be date- and time-stamped by the department of revenue in the order in which such applications are received. Applications for the investment tax credit shall be accepted by the board until March 31 of the year following the calendar year in which the taxpayer's equity investment is made.