**Section 888.120 Application for Review of Remediation Costs**

a) The Remediation Applicant for any remediation site enrolled in the Site Remediation Program may submit an application for review of remediation costs. No application shall be submitted until a No Further Remediation Letter has been issued and the No Further Remediation Letter (or an affidavit under 35 Ill. Adm. Code 740.620(a)(2) stating that the No Further Remediation Letter has been issued by operation of law) has been recorded in the chain of title for the site, all in accordance with Title XVII of the Act and 35 Ill. Adm. Code 740. The application shall be submitted on forms prescribed and provided by the Agency and shall include, but not be limited to, the following information:

1) Identification of applicant and remediation site:

A) The full legal name, address and telephone number of the Remediation Applicant, any authorized agents acting on behalf of the Remediation Applicant, and any contact persons to whom inquiries and correspondence must be addressed;

B) The address, site name, tax parcel identification numbers and Illinois inventory identification number for the remediation site for which the River Edge Redevelopment Zone Site Remediation Tax Credit is being sought and the date of acceptance of the site into the Site Remediation Program;

C) The Federal Employer Identification Number (FEIN) or Social Security Number (SSN) of the Remediation Applicant;

2) A true and correct copy of the No Further Remediation Letters (or affidavits under 35 Ill. Adm. Code 740.620(a)(2) stating that the No Further Remediation Letters have been issued by operation of law) for the remediation site as recorded in the chain of title for the site and certified by the appropriate County Recorder or Registrar of Titles;

3) Itemization and documentation of remediation activities at the remediation site for which the River Edge Redevelopment Zone Site Remediation Tax Credit is sought and for the costs of remediation incurred by the Remediation Applicant at the site, including invoices, billings and dated, legible receipts along with canceled checks or other Agency-approved methods of proof of payment;

4) A certification, signed by the Remediation Applicant or authorized agent and notarized, as follows:

I, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (name of Remediation Applicant, if individual, or authorized agent of Remediation Applicant), hereby certify that:

The site for which this application for a River Edge Redevelopment Zone Site Remediation Tax Credit is submitted is the same site as the site for which the No Further Remediation Letter was issued;

All the costs included in this application were incurred at the site and for the regulated substances or pesticides for which the No Further Remediation Letter was issued;

The costs submitted were paid by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ ("me" if Remediation Applicant is certifying or name of Remediation Applicant if authorized agent is certifying) and are accurate to the best of my knowledge and belief;

None of the costs included in this application were incurred before January 1, 2007, or more than 12 months before the enrollment of the site in the Site Remediation Program, or after the date of issuance of the No Further Remediation Letter;

Neither \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ ("I" if Remediation Applicant is certifying or name of Remediation Applicant if authorized agent is certifying), nor any related party (as described in Section 201(n) of the Illinois Income Tax Act [35 ILCS 5/201(n)]), nor any person whose tax attributes \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ ("I" if Remediation Applicant is certifying or name of Remediation Applicant if authorized agent is certifying) have (has) succeeded to under section 381 of the Internal Revenue Code, caused or contributed in any material respect to the release or substantial threat of a release of regulated substances or pesticides for which the No Further Remediation Letter was issued.

5) Certification from the Department of Commerce and Economic Opportunity that the remediation site is located in a River Edge Redevelopment Zone. The certification must clearly identify the remediation site by name, address, tax parcel identification numbers, and Illinois inventory identification number.

6) The original signature of the Remediation Applicant or of the authorized agent acting on behalf of the Remediation Applicant.

b) The application for review shall be accompanied by the applicable fee for review as provided in Section 888.130 of this Part. Applications shall be mailed or delivered to the address designated by the Agency on the forms. Requests that are hand-delivered shall be delivered during the Agency's normal business hours.

c) The Agency's acceptance of a certification that neither the Remediation Applicant, nor any related party (as described in Section 201(n) of the Illinois Income Tax Act [35 ILCS 5/201(n)]), nor any person whose tax attributes the Remediation Applicant has succeeded to under section 381 of the Internal Revenue Code, caused or contributed in any material respect to the release or substantial threat of a release for which the River Edge Redevelopment Zone Site Remediation Tax Credit is requested shall not bind the Agency or the State and shall not be used as a defense with regard to any enforcement or cost recovery actions that may be initiated by the State or any other party.