

**Notice:** Completion of this form is voluntary, but DNR cannot certify that your property complies with Internal Revenue Code sec. 198(c)(1)(B) without complete information as requested on this form. Department of Natural Resources certification is required to obtain a federal tax deduction under IRC sec. 198 for qualified environmental remediation costs. Personally identifiable information collected on this form will be used for program administration. Information may be made available to requesters under Wisconsin's Open Records law s (ss. 19.32-19.39, Wis. Stats.) and requirements.

**Instructions:** Send completed form to address above. The Department of Natural Resources will review it and send you a letter certifying that your property meets the requirements of IRC sec. 198 (c)(1)(B), or explaining why your property does not meet those requirements.

**Contact Information**

Last Name	First	MI
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Company

Street Address	City	State	ZIP Code
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Telephone Number	Fax Number	E-Mail Address
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**Taxpayer and Property Information**

Taxpayer Last Name	First	MI
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Property Street Address	City	ZIP Code
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County	Township	Range E / W	Section	¼	¼ / ¼	BRRTS Number (if known)
	N					

**Program Requirements**

You must answer yes to all three federal requirements to obtain the necessary department certification:

Yes No

- Does the property contain a release, or threat of release, or disposal of a federally defined hazardous substance, petroleum product, or both?
- I have attached information which demonstrates that a release, or threat of release, or disposal of a federally defined hazardous substance, petroleum product or both is present or has occurred at the property. Information to substantiate this conclusion may include a No Further Action Letter, Phase I or II environmental assessment, Certificate of Completion, or any other relevant information. **Attachment required.**
- I have verified that the property is not listed as a site on EPA's National Priorities List (Superfund). Please see the Superfund section of the Remediation and Redevelopment web page for a list of Superfund sites in Wisconsin: [dnr.wi.gov/org/aw/rr/archives/pubs/RR005.pdf](http://dnr.wi.gov/org/aw/rr/archives/pubs/RR005.pdf)

If expenses were paid or incurred between August 5, 1997, and December 21, 2000, the taxable property MUST be located within one of the following areas:

- A property that is part of the 1996, 1997 or 1998 Wisconsin DNR's Brownfield Environmental Assessment Program (BEAP), which is an EPA Brownfields Pilot project. Please see the Brownfields section of the Remediation and Redevelopment web page for a list of eligible sites: [www.dnr.state.wi.us/org/aw/rr/financial/fed\\_tax.html](http://www.dnr.state.wi.us/org/aw/rr/financial/fed_tax.html).

- City of Milwaukee's federal Enterprise Community.

<input type="checkbox"/> A census tract where 20% or more of the population is below the poverty level.	Census Tract Number
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- A census tract that has a population under 2000, has 75% or more of the land zoned for industrial or commercial use, and is adjacent to one or more census tracts with a poverty rate of 20% or more. **Attachment Required:** Attach a letter from the local unit of government indicating that the property is located in a census tract that meets the zoning requirements.

Census Tract in Which Property is Located	Adjacent Census Tract with Poverty Rate of 20% or More
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**Taxpayer Signature**

I certify that all information provided is true and correct under penalty of law.

Taxpayer Signature	Date Signed
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Send completed form and required attachments to the Brownfields Financial Contact - RR/5, at the address above.