



# Application for Certification Credit For Expenses Incurred Through the Brownfields Voluntary Cleanup Program

S.C. Department of Health And Environmental Control (DHEC)

**THIS APPLICATION MUST BE RECEIVED BY DHEC BY DECEMBER 31.**

(PLEASE PRINT OR TYPE)

*Pursuant to the provisions of S.C. Code of Laws Section 12-6-3550, application for tax credit is hereby made. The following information is submitted in support of this application.*

### SECTION 1: Applicant Information\*

Name (as shown on tax return): \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ County: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Telephone: (\_\_\_\_\_) \_\_\_\_\_ Email: \_\_\_\_\_

Name of Party Signing Non-Responsible Party Contract (if different from above): \_\_\_\_\_

\* NOTE: If multiple taxpayers are submitting a joint application for one site, please make copies of this page and have each taxpayer complete Section 1, No. 1 (above) of this application.

### SECTION 2: General Site Information

Property Address: \_\_\_\_\_

City: \_\_\_\_\_ County: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Telephone: (\_\_\_\_\_) \_\_\_\_\_ Email: \_\_\_\_\_

Facility Name: \_\_\_\_\_

Non-Responsible Party Contract Number: \_\_\_\_\_

### SECTION 3: Applicant's Affidavit\*\*

*Pursuant to the provisions of S.C. Code of Laws Section 12-6-3550, the undersigned applicant is claiming a credit against taxes due under Section 12-6-530 for expenses paid or accrued in cleaning up a site as a non-responsible party pursuant to Article 7, Chapter 56 of Title 44, the Brownfields/Voluntary Cleanup Program. The undersigned applicant, under penalty of perjury, certifies that all information contained in the application, including all records of costs incurred and claimed in this tax credit application, are true and correct.*

Signature of Applicant: \_\_\_\_\_ Date: \_\_\_\_\_

Print Name: \_\_\_\_\_

Company Name (if applicable): \_\_\_\_\_

Title: \_\_\_\_\_

State Of South Carolina, County of \_\_\_\_\_

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

By: \_\_\_\_\_

Applicant's Name: \_\_\_\_\_

My Commission Expires: \_\_\_\_\_

\*\* NOTE: If multiple taxpayers are submitting a joint application for one site, please make copies of this page and have each taxpayer complete the affidavit and indicate each taxpayer's percentage contribution to payment of cleanup costs.



**SECTION 4: Documentation**

*In partial fulfillment of the application, the applicant shall submit supporting documentation. The documentation must include copies of contracts and documentation of contract negotiations, accounts, invoices, sales tickets or other payment records for purchases, sales, leases or other transactions involving actual costs related to site rehabilitation that were incurred and paid during the tax year in which this tax credit application is being submitted. All documentation shall be submitted no later than February 15 following the end of the year for which credit is claimed.*

**DOCUMENTATION CERTIFICATION**

*The following certification shall be included in the documentation package and will serve as proof that the documentation listed in Section 4 of this application has been reviewed and verified by the undersigned independent Certified Public Accountant (CPA). Specifically, the undersigned CPA is attesting to the accuracy and validity of the actual costs incurred and paid during the tax year in which this tax credit application is being submitted after having conducted an independent review of the documentation presented by the applicant.*

Under penalties of perjury, I declare that I have read the foregoing Voluntary Cleanup Tax Credit application and that the facts stated in it are true to the best of my knowledge and belief.

CPA Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ County: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Telephone: (\_\_\_\_\_) \_\_\_\_\_ Email: \_\_\_\_\_

State of: \_\_\_\_\_

License Number: \_\_\_\_\_ Expiration Date: \_\_\_\_\_

**SECTION 5: Non-refundable Application Review Cost**

*A check, cashier's check or money order (DO NOT SEND CASH) made payable to S.C. Department of Health and Environmental Control in the amount of \$150 to cover the costs associated with DHEC's review of the tax credit application must accompany this application.*

Send payment and completed applications to:

S.C. Department of Health and Environmental Control  
Bureau of Land and Waste Management  
ATTN: Brownfields/Voluntary Cleanup Program  
2600 Bull Street  
Columbia, SC 29201

For more information, call Robert Hodges at **(803) 898-0919** or e-mail [hodgesrf@dhec.sc.gov](mailto:hodgesrf@dhec.sc.gov).