



Illinois Department of Natural Resources

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JB Pritzker, Governor
Natalie Phelps Finnie, Director

Instructions for Determining Priority 4: Development Partnership

To achieve Priority 4 (35 ILCS 31/20(a)(4)), the qualified rehabilitation plan must include in the development partnership a Community Development Entity, a low-profit organization, or a not-for-profit organization, as defined by Section 501(c)(3) of the Internal Revenue Code. To qualify for Priority 4 for application Round 1, 2024, applicant must provide the following:

1. Signed and notarized "Affidavit Regarding Priority 4 for 2024 Round 1 of The Illinois Historic Preservation Tax Credit Program (35 ILCS 31/20(a)(4))," found on pages 3 and 4 of these instructions. The affidavit must provide the NPS project number, name of the entity eligible to achieve this priority (Development Partner), and its organization type. The affidavit must be signed by both the Development Partner and the current applicant, as identified in the most recent NPS-certified Historic Preservation Certification Application component (i.e., Part 2, Amendment, Part 3), and both signature sections must be completed (even if the Development Partner and the applicant are the same) and notarized. **Only the current round's affidavit form found on pages 3 and 4 will be accepted.**
2. Current proof (dated within 24 months of applicant's Part S-3 submittal) that the identified eligible entity is one of the following:
 - a. **Community Development Entity (CDE):** submit the CDE certification from the U.S. Department of the Treasury Community Development Financial Institutions Fund (CDFI Fund) **or** a digital printout from the CDFI Fund website (<https://www.cdfifund.gov/awards/nmtc>) identifying the New Markets Tax Credit Program allocatee as a CDE.
 - b. **Low-profit organization:** submit a legal document proving the organization is one of the following. The appropriate legal document may vary depending on the state in which the organization was incorporated.
 - i. a "benefit corporation," as defined by the authorizing law in the state in which the organization was incorporated (in Illinois, see [Public Act 097-0885](#)), **or**
 - ii. a "low-profit limited liability company (L3C)," as defined by the authorizing law in the state in which the organization was incorporated (in Illinois, see [Public Act 096-0126](#)).
 - c. **Not-for-profit organization** (as defined by IRC Section 501(c)(3)): submit a determination letter from the IRS **or** a digital printout from the IRS Select Check website (<https://apps.irs.gov/app/eos/>) identifying the organization as tax exempt. Ensure that the Employer Identification Number (EIN) is included. Below is a sample screen capture of the IRS Select Check website that highlights the information you must verify prior to submittal.

Before including the screen capture with your Part S-3 submittal, verify the following:

1. Make sure the organization name and EIN match those listed on the Priority 4 affidavit.
2. Make sure the organization is on Publication 78 Data List. "Yes" indicates not-for-profit status.

The screenshot shows the IRS website's search results page. At the top, there is the IRS logo and a search bar. Below the logo are navigation links for 'Help', 'News', and 'Language'. There are also buttons for 'Charities & Nonprofits' and 'Tax Pros'. A horizontal menu contains 'File', 'Pay', 'Refunds', 'Credits & Deductions', and 'Forms & Instructions'. The breadcrumb trail reads 'Home > Tax Exempt Organization Search > A Safe Haven Foundation'. A link for '< Back to Search Results' is visible. The main content area shows the search results for 'A Safe Haven Foundation', with the organization name and EIN '36-4444200' highlighted by red boxes. The location is listed as 'Chicago, IL, United States'.

1.

Publication 78 Data ⓘ

Organizations eligible to receive tax-deductible charitable contributions. Users may rely on this list in determining deductibility of their contributions.

2.

On Publication 78 Data List: Yes

Deductibility Code: [PC](#)

Copies of Returns (990, 990-EZ, 990-PF, 990-T) ⓘ

Electronic copies (images) of Forms 990, 990-EZ, 990-PF or 990-T returns filed with the IRS by charities and non-profits.

> Tax Year 2020 Form 990
> Tax Year 2019 Form 990
> Tax Year 2018 Form 990
> Tax Year 2016 Form 990

**Affidavit Regarding Priority 4 for 2024 Round 1 of
The Illinois Historic Preservation Tax Credit Program (35 ILCS 31/20(a)(4))**

The undersigned, Applicant for the Illinois Historic Preservation Tax Credit Program, attest that as of the date of this project's Part S-3 submission for Round 1 2024 the qualified rehabilitation plan with NPS Project No.

_____ includes in the development partnership (*insert Development Partner name*)

_____, which is a (*check one of the following*):

- Community Development Entity (CDE)
- Low-profit organization
- Not-for-profit organization (as defined by IRC Section 501(c)(3))

Upon request, the undersigned will provide documentation or access to documentation to verify the information provided herein. The undersigned grants the State of Illinois permission to access material, documentation and other data required to verify this information. Under penalties of perjury, the undersigned swear the information provided herein, and in any verifying information, is true and correct and that any misrepresentation or failure to provide requisite information may subject the undersigned to civil and criminal penalties as provided by State and/or Federal law.

Both signature Sections 1 and 2 below must be completed and notarized for Priority 4 consideration.

Section 1. Signature of Development Partner:

The undersigned representative of the Development Partner represents and certifies that he/she is authorized to execute this Affidavit.

Name	Signature	Date
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Title	Organization
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Organization's Employer Identification Number (EIN)

Notarization Section

On this _____ day of _____, 2024, before me, the undersigned notary public, _____ (*name of document signer*) personally appeared, proved to me through satisfactory evidence of identification to be the person whose name is signed above, and swore or affirmed to me that the contents of the document are truthful and accurate to the best of his/her knowledge and belief.

Signature of Notary Public

My Commission Expires

Place notary seal above

Section 2. Signature of Applicant: (Must be completed by the applicant identified on the most recent Historic Preservation Certification Application form—Part 2, Part 2 Amendment, or Part 3—that was certified by the National Park Service.)

The undersigned representative of the Applicant represents and certifies that he/she is authorized to execute this Affidavit.

Name	Signature	Date
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Title	Organization
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Notarization Section

On this _____ day of _____, 2024, before me, the undersigned notary public, _____ (*name of document signer*) personally appeared, proved to me through satisfactory evidence of identification to be the person whose name is signed above, and swore or affirmed to me that the contents of the document are truthful and accurate to the best of his/her knowledge and belief.

Signature of Notary Public

My Commission Expires

Place notary seal above