



THE ILLINOIS DEPARTMENT OF NATURAL RESOURCES
RIVER EDGE HISTORIC TAX CREDIT PROGRAM

Form RE-HTC 2J

CERTIFICATION OF QUALIFIED REHABILITATION EXPENDITURES
FOR JOLIET RERZ PROJECTS

FEDERAL PROJECT NUMBER \_\_\_\_\_ DATE OF PART 3 CERTIFICATION/PHASE ADVISORY APPROVAL BY NPS \_\_\_\_\_

1. Name of property \_\_\_\_\_
Street \_\_\_\_\_
City \_\_\_\_\_ County \_\_\_\_\_ Zip \_\_\_\_\_

2. Owner

I hereby attest that all information contained in this application, including the documentation, is true to the best of my knowledge and belief. I am granting the State of Illinois access to material, documentation and other data required to verify application information.

Name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_
Organization \_\_\_\_\_ FEIN or SSN \_\_\_\_\_
Street \_\_\_\_\_ City \_\_\_\_\_
State \_\_\_\_\_ Zip \_\_\_\_\_ Phone \_\_\_\_\_ Email \_\_\_\_\_

3. Expenditures incurred in (check one): entire rehabilitation project or federal phase \_\_\_ of \_\_\_

Total of qualified rehabilitation expenditures (QRE) \$ \_\_\_\_\_
Total of QRE incurred after 1/27/26 (date of Joliet RERZ certification) \$ \_\_\_\_\_
Total of non-qualified rehabilitation expenditures (non-QRE) \$ \_\_\_\_\_
Total expenditures incurred (QRE plus non-QRE) \$ \_\_\_\_\_
Qualified expenditure period: Start date \_\_\_\_\_ End date \_\_\_\_\_

4. Adjusted basis on the first day the qualified rehab plan commenced \$ \_\_\_\_\_

5. Project completion/placed in service date \_\_\_\_\_

6. Certification of costs

I hereby certify the above expenses for the total project or phase, the qualified rehabilitation expenditures (QREs), and the non-qualified rehabilitation expenditures, and that the total of QREs exceeds the adjusted basis value of the historic structure on the first day the qualified rehabilitation plan commenced. This is a third-party certification conducted by a CPA, and appropriate examination was carried out. My examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, include examining, on a test basis, evidence supporting the calculation of QREs and performing such other procedures as I considered necessary in the circumstances. I believe that my examination provides a reasonable basis for the opinions expressed herein. In my professional opinion, the project's total QREs were calculated using the accrual method of accounting and determined in accordance with Section 47 of the Internal Revenue Code of 1986, as amended. I attest that my CPA license/certificate number is active and that there have been no enforcement, non-compliance or disciplinary actions taken against me by any relevant state licensure boards. I attest that the above information is true to the best of my knowledge and belief.

Name of CPA \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_
Firm \_\_\_\_\_ CPA License # \_\_\_\_\_
Street \_\_\_\_\_ City \_\_\_\_\_
State \_\_\_\_\_ Zip \_\_\_\_\_ Phone \_\_\_\_\_ Email \_\_\_\_\_

IDNR office use only

Phased advisory/Part 3 approved by NPS? Y/N Date \_\_\_\_\_
\_\_\_\_\_ QREs and \_\_\_\_\_ credits awarded previously for phases
\_\_\_\_\_ QREs and \_\_\_\_\_ credits eligible for award in this application

Issuance fee to be requested \$ \_\_\_\_\_
Date fee requested \_\_\_\_\_
Date fee collected \_\_\_\_\_