

DOCUMENTS NEEDED FOR PROCESSING REQUESTS RECEIPT OF TAX CREDIT BENEFITS

- Fully executed Contract.**
- Articles of Incorporation or Articles of Organization.** Copies of the articles of incorporation or articles of organization, whichever is appropriate, of the Recipient, certified in each instance by its secretary or assistant secretary.
- Certificate of Existence.** A certificate of existence for the Recipient from the State of incorporation or organization, whichever is applicable.
- Solid or Hazardous Waste Audit.** To comply with Iowa Code section 15A.1(3)"b," if the Recipient generates solid or hazardous waste, it must either: a) submit a copy of the Recipient's existing in-house plan to reduce the amount of waste and safely dispose of the waste based on an in-house audit conducted within the past 3 years; or b) submit an outline of a plan to be developed in-house, or c) submit documentation that the Recipient has authorized the Iowa Department of Natural Resources or Iowa Waste Reduction Center to conduct the audit.
- Release Form – Confidential Tax Information.** A signed Authorization for Release of Confidential State Tax Information form to permit IDED to receive the Recipient's state tax information directly from the Iowa Department of Revenue for the purpose of evaluation and administration of tax credit programs and other state financial assistance programs.
- Schedule of Qualified Expenses and Supporting Documentation.** A completed Schedule of Qualified Expenses using the form described in Exhibit C, Schedule of Qualified Expenses form, as well as documentation to support the expenses described therein.
- Independent Iowa Licensed CPA Audit.** Upon completion of a registered project, an audit of the project qualifying expenses, completed by an independent certified public accountant licensed in Iowa, shall be submitted to the department.
- State Building Code Bureau Approval.** Evidence of compliance with State building codes, where applicable. Where local building codes don't exist, State Building Code applies.
- Other Required Documents.** IDED shall have received such other contracts, instruments, documents, certificates and opinions as the IDED may reasonably request.