

TAXPAYER CERTIFICATION CONCERNING
QUALIFIED ENVIRONMENTAL
REMEDATION EXPENDITURES
PURSUANT TO SECTION 198
OF THE INTERNAL REVENUE CODE

_____, as _____ of
[Name] [Title]

_____, hereby certifies
[Taxpayer Entity]

as follows:

1. I am authorized to make this Certification on behalf of the above taxpayer entity ("Taxpayer").
2. Taxpayer has paid or incurred certain environmental remediation expenditures to address property designated as:

Block(s): _____, Lot(s): _____
Address: _____

hereinafter (the "Area").

3. Taxpayer seeks a statement from the New Jersey Department of Environmental Protection ("NJDEP") that, pursuant to 26 U.S.C. §198 (c)(3), such Area is a "qualified contaminated site."
4. To assist NJDEP in providing such Statement, Taxpayer has performed a diligent inquiry into the following matters and attests that, to the best of Taxpayer's knowledge, the following is true:
 - a) the Area is held by Taxpayer, or is in the hands of Taxpayer, so as to qualify it as a contaminated site pursuant to 26 U.S.C. § (c)(1)(A);
 - b) There has been a release, a threat of release, or a disposal of a hazardous substance at or on the Area, as these terms are defined pursuant to the Comprehensive Environmental Response, Compensation and Liability Act of 1980 ("CERCLA"); and
 - c) Neither the Area nor any portion of the Area is listed on or proposed for listing on the National Priorities List.

5. Taxpayer requests that NJDEP's Statement be forwarded to the following contact person:

Name:

Title:

Address:

Telephone (in event of questions):

6. Taxpayer certifies, to the best of its knowledge, that this Certification is accurate and truthful, and that Taxpayer will advise NJDEP, if the circumstances outlined in this Certification change prior to NJDEP's issuance of the requested Statement.

Dated: _____

Witness: _____ Authorized Individual for Taxpayer