

## Certification of Qualified Nature of Enterprise Zone Rehabilitation Expenditures

<b>For tax years beginning after August 6, 2002, this certification is public record and copies will be available from the enterprise zone administrator.</b>	
Check here if this certification is for an earlier tax year and is a confidential tax document: <input type="checkbox"/>	Tax year beginning date _____, 20_____

This form certifies the qualified nature of the expenditures you made to rehabilitate for commercial use a building located in a Colorado enterprise zone. At the time the expenditure was made, the building must have been at least 20 years old and completely vacant for at least two years.

To claim the enterprise zone building rehabilitation credit:

- Complete the section designated for you to complete. Submit this form to the appropriate enterprise zone administrator. Enclose a self-addressed stamped envelope.
- Attach a copy of the certified form to your Colorado income tax return. Also attach copies of receipts, bills or any other documentation you may have that will verify the amount of the qualified expenditures.

**QUALIFIED EXPENDITURES MEANS** expenditures associated with exterior improvements, structural improvements, mechanical improvements, or electrical improvements necessary to put the building into a proper condition for the operation of a commercial enterprise. Qualified expenditures may include expenditures associated with demolition, carpentry, sheetrock, plaster, painting, ceilings, fixtures, doors, windows, sprinkler systems installed for fire protection purposes, roofing and flashing, exterior repair, cleaning, tuck pointing and cleanup.

**QUALIFIED EXPENDITURES DOES NOT INCLUDE** soft costs such as the cost of appraisals; architectural, engineering, and interior design fees; legal, accounting and Realtor fees; loan fees; sales and marketing; closing; building permit, use and inspection fees; bids; insurance; project signs and phones; temporary power; bid bonds; copying; and rent loss during construction. **QUALIFIED EXPENDITURES DOES NOT INCLUDE** costs associated with acquisition; interior furnishings; new additions, except as may be required to comply with building and safety codes; excavation; grading; paving; landscaping; and repairs to outbuildings.

**TO BE COMPLETED BY TAXPAYER, OWNER, OR AUTHORIZED COMPANY OFFICIAL**

Enterprise Zone — See Reverse			
Taxpayer/Company Name		Telephone Number (     )	
Address (street, city, ZIP)		For tax year ending _____, 20_____	
Address of Building for which Expenditures were Made (street, city, ZIP)			
Year Building was Constructed	Date of Last Occupancy	Current Year Qualifying Expenditures \$	Rehabilitation Tax Credit Claimed

**I declare that all of the above information is true and correct to the best of my knowledge and belief.**

Signature of Owner/Authorized Official	Title	Date
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**CERTIFICATION BY ZONE ADMINISTRATOR**

**I, the duly authorized administrator of the designated Enterprise Zone, hereby certify to the Colorado Department of Revenue that the expenditure amount stated was of a nature that qualified for the enterprise zone building rehabilitation for commercial use credit.**

Signature of Zone Administrator	Date
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**FOR MORE INFORMATION ABOUT ENTERPRISE ZONES CONTACT THE AGENCIES LISTED BELOW:**