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**Reimagining Energy and Vehicles (REV): Business Application**

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| **Part A: Legal Applicant** |

Number of Applicants:

(If more than one applicant complete Section AA in the additional attachments section for each additional applicant) An applicant is the entity that will be creating jobs, making the investment, and/or receiving the tax benefit.

|  |  |
| --- | --- |
| Applicant 1 | |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Legal Name:** |  | FEIN: |  | FYE: |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Current Address |  | City |  | State & Zip Code |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | SIC# |  | NAICS# |  | IL Unemployment Acct # |  |  |  |  |  |  | | --- | --- | --- | --- | | IL Business Tax # |  | State & Year of Incorporation |  |   Choose only one: S CORP  C CORP LLC OTHER (*describe*):    Disregarded for Illinois income tax purposes Disregarded for Illinois payroll tax purposes  **This company will be** (*check all that apply*):  *A completed application will have all 3 boxes checked by some combination of the applicant(s). Each applicant must have at least one selection:*  CREATING JOBS MAKING THE INVESTMENT RECEIVING THE TAX BENEFIT   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Primary Contact  Name |  | Title |  | Email & Phone |  |   Company Officers / Owners   |  |  |  | | --- | --- | --- | | *Name* | *Ownership %* | *Title* | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | | |
| Individuals authorized to execute application and agreement (list below). **Number of signatures required from this list:** | |
| Name/Title/Company |  |
| Name/Title/Company |  |
| Name/Title/Company |  |

**Table A-1: List all other related companies in Illinois** *(subsidiaries, parents and firms with common ownership with the Legal Applicant(s), owners or officers not already listed in Part A)*

|  |  |  |  |
| --- | --- | --- | --- |
| *Company Name* | *City* | *# Full-Time Employees* | *Relationship* |
|  |  |  | Sub Parent Sister Common Owner % |
|  |  |  | Sub Parent Sister Common Owner % |
|  |  |  | Sub Parent Sister Common Owner % |
|  |  |  | Sub Parent Sister Common Owner % |
|  |  |  | Sub Parent Sister Common Owner % |
|  |  |  | Sub Parent Sister Common Owner % |
|  |  |  | Sub Parent Sister Common Owner % |

**A.2 Applicant relationships**: Please describe the relationship among all legal applicant(s) as well as any related companies identified in Table A-1. Include a corporate organizational chart (as an attachment) to assist in your description, and in the organizational chart include percentage of ownership and location of entity.

**A.3: Applicant(s) background:** Describe the nature of each legal applicant(s). This should include background information on each company, including when it was formed, the primary line of business/industry, current location, current headquarters, any Illinois sites, any DBAs or other company names, and any other relevant information. Please add supplementary pages as necessary:

**A.4: Applicant’s and related companies outside of Illinois**. This includes subsidiaries, parents and firms with common ownership with the legal applicant(s) that are located in other states as well as outside of the United States:NOTE: If multiple sites, please identify by location/entity.

|  |  |  |
| --- | --- | --- |
| Company Name | State/Foreign Country | # of Full-Time Employees |
|  |  |  |
|  |  |  |
|  |  |  |
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|  |  |  |
| **Total:** | |  |

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| **Part B: Project Summary** |

**B.1: Project type**

REV Illinois Program eligibility criteria is more fully summarized on [DCEO’s web site](https://www2.illinois.gov/dceo/businesshelp/REV/Pages/default.aspx) and the investment and job creation criteria is summarized below. In order to qualify for credits under the REV Illinois Program, an Applicant’s Project must one of the following sets of criteria. Please place a check next to the set of criteria that applies to your project (if you check 1 or 2, do not check 3 or 4).

1. for an electric vehicle manufacturer:
   1. make an investment of at least $1,500,000,000 in capital improvements at the project site;
   2. to be placed in service within the State within a 60-month period after approval of the application; and
   3. create at least 500 new full-time employee jobs; or
2. for an electric vehicle component parts manufacturer or renewable energy manufacturer:
   1. make an investment of at least $300,000,000 in capital improvements at the project site;
   2. manufacture one or more parts that are primarily used for electric vehicle manufacturing;
   3. to be placed in service within the State within a 60-month period after approval of the application; and
   4. create at least 150 new full-time employee jobs; or
3. for smaller projects by an electric vehicle manufacturer, electric vehicle power supply equipment manufacturer, battery recycling and reuse manufacturer, battery raw materials refining service provider or either an electric vehicle component part manufacturer or renewable energy manufacturer who does not qualify under option (2):
   1. make an investment of at least $2,500,000 in capital improvements at the project site;
   2. for electric vehicle component part manufacturers, manufacture one or more parts that are used for electric vehicle manufacturing;
   3. to be placed in service within the State within a 48-month period after approval of the application; and
   4. create at least 50 new full-time employee jobs or 10% of global employment, whichever is lower; or
4. for an electric vehicle manufacturer, electric vehicle component parts manufacturer or renewable energy manufacturer with existing operations in Illinois that intends to convert or expand, in whole or in part, its existing facility from traditional manufacturing to electric vehicle manufacturing, EV component parts manufacturing, renewable energy manufacturing, or electric vehicle power supply equipment manufacturing:
   1. make an investment of at least $100,000,000 in capital improvements at the project site;
   2. to be placed in service within the State within a 60-month period after approval of the application; and
   3. create the lesser of 50 new full-time employee jobs or new full-time employee jobs equivalent to 10% of the Statewide baseline applicable to the taxpayer and any related member at the time of application.
5. for an electric vehicle manufacturer, an electric vehicle component parts manufacturer, or a renewable energy manufacturer or existing operations within Illinois that the applicant intends to convert or expand, in whole or in part, from traditional manufacturing to electric vehicle manufacturing, electric vehicle component parts manufacturing, renewable energy manufacturing, or electric vehicle power supply equipment manufacturing and if the applicant will enter into an agreement before June 1, 2024:
   1. make an investment of at least $500,000,000 in capital improvements at the project site;
   2. to be placed in service within the State within a 60-month period after approval of the

application; and

* 1. retain at least 800 full-time employee jobs at the project.

**B.2: Project Overview**

|  |  |
| --- | --- |
| Project Location |  |
| [State Senate District](https://elections.il.gov/ElectionOperations/DistrictLocator/DistrictOfficialSearchByAddress.aspx) # |  |
| State Representative District # |  |
| [Underserved](https://www2.illinois.gov/dceo/ExpandRelocate/Incentives/Pages/UnderservedAreas.aspx) or Energy Transition Area[[1]](#footnote-2) | Yes No |
| Decision Date |  |
| Construction Start Date |  |

**B.3 Project Description:** Describe the nature of the project. At a minimum your description should include details that describe the market, the market opportunity, how the company is positioned to take advantage of the opportunity, and project location. List the type of expansion: new location or relocation. Describe the amount of square footage, decision timeline, total jobs at project and jobs created and total capital investment.

|  |
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| **Part C: Jobs Impact** |

**C.1 Applicant Summary of the Jobs Impact for the Project.** Briefly summarize jobs creation and retention impact of this project. Figures entered should match the numbers provided in the REV Application Supplemental Forms.

**C.2 Hiring plan**: **Applicant shall provide a detailed description of applicant’s hiring plan and commitment to recruit and hire full-time employee positions at the project site.** The hiring plan may include a partnership with an institution of higher education to provide internships, including, but not limited to, *internships supported by the Clean Jobs Workforce Network Program*, or full-time permanent employment for students at the project site. Additionally, the applicant may create or utilize participants from apprenticeship programs that are approved by and registered with the United States Department of Labor’s Bureau of Apprenticeship and Training. The Applicant may apply for *apprenticeship education expense credits* in accordance with the provisions set forth in 14 Ill. Admin. Code 522. For existing facilities of applicants under paragraph (3) of Part B above, if the taxpayer expects a reduction in force due to its transition to manufacturing electric vehicles, electric vehicle component parts, or electric vehicle power supply equipment, the plan submitted under this section must outline the taxpayer’s plan to assist with retraining its workforce aligned with the taxpayer’s adoption of new technologies and anticipated efforts to retrain employees through employment opportunities with the taxpayer’s workforce.

**Enter hiring plan summary information below:** Applicant can attach additional pages if necessary

**C.2a: Applicant’s existing full-time Illinois-based employees**

Excluding those currently located at Project Location.

Please enter information in the ‘Table C.2a Existing Employee’ in the REV Application Supplemental Forms Excel workbook.

**C.2b: Existing full-time employees located at the project location**

Please enter information in ‘Table C.2b Existing Employees’ of the REV Application Supplemental Forms Excel workbook. For the Retained C.2b tab, list employees that will be part of the project application.

"Retained employee" means a full-time employee employed by the taxpayer prior to the term of the agreement who continues to be employed during the term of the agreement whose job duties are directly related to the project. The term "retained employee" does not include any individual who has a direct or an indirect ownership interest of at least 5% in the profits, equity, capital, or value of the taxpayer or a child, grandchild, parent, or spouse, other than a spouse who is legally separated from the individual, of any individual who has a direct or indirect ownership of at least 5% in the profits, equity, capital, or value of the taxpayer.

**C.3: New full-time employees to be hired at the project site(s):**

Please complete worksheet labeled ‘Table C.3 New Employee Hiring’ in the REV Application Supplemental Forms Excel workbook. For a project that has selected Option 1,2, or 4 from section B.1 complete Table C.3a. For projects selecting Option 3 from section B.1 complete Table C.3b on the worksheet.

Enter the number of employees to be hired in each quarter. For example, if your project will create 100 new jobs total for Year 2 each quarter would list the number of new jobs created in the quarter. In this example that could be Q1-2025, Q2-2025, Q3-2025, and Q4-2025.

Notes: If multiple Illinois sites, please specify location.

**C.4: New jobs details**: Complete worksheet labeled ‘Table C-4 New Jobs Detail’ in the REV Application Supplemental Forms excel workbook to document the job creation that will result from the investment described in Parts B and C. Use either the IDES or BLS Occupational Codes and wage median. For a new employee wages to qualify for REV credits, new employees must be paid a total compensation equal to or above 120% of the average wage paid to full-time employees in a similar position within the occupational group in the county where the project is located. The latest IDES Occupational Wage tables can be downloaded [here](https://ides.illinois.gov/resources/labor-market-information/oews.html), and BLS can be downloaded [here](https://www.bls.gov/oes/oes_doc.htm).

**C.5: Workforce training expenditures:** Describe anticipated workforce training expenditures for Illinois new employees associated with this project. Detail any current or anticipated workforce partners (or if there is a need to establish partnerships). *Training Costs: curriculum development; training materials (including scrap product costs); trainee domestic travel expenses; instructor costs (including wages, fringe benefits, tuition and domestic travel expenses); rent, purchase or lease of training equipment; and other usual and customary training costs.*

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| **Part D: Investment Impact** |

Please provide a description of the investment associated with this project. At a minimum, include the following elements, including supporting documentation as appropriate, **and complete worksheet labeled ‘Table D.1 Investment’ in the REV Application Supplemental Forms workbook**.

* Provide a detailed description of the planned eligible investment. Include sufficient documentation to substantiate that the investment is eligible. Such documentation may include construction schedules, schematics and specifications, or lists and approximate value of equipment to be purchased. For costs to be associated with the project, they must occur after receiving an approval letter from the program.
* Indicate when the qualified property will be placed in service.
* If the investment requires financing from other than the applicant's resources, provide a commitment letter from the source(s) of financing verifying that funds adequate to complete the eligible investment have been committed to the applicant.

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| **Part G: Company Certification** |

The individual below, acting in the capacity to represent the Company in completion of this application, certifies that all information contained in this application, including the documentation, is true to the best of his/her knowledge and belief. By signing below, the Authorized Company Representative acknowledges that, once submitted, this application, as well as all data, information and documentation, becomes the property of the Department.

The Company(s) shall maintain operations at the Project for the term of the Agreement, beginning on the date of the Project is Placed in Service. If the Taxpayer ceases principal operations with the intent to shut down the project in the State permanently during the term of the Agreement, then the entire credit amount awarded to the Taxpayer prior to the date the Taxpayer ceases principal operations shall be returned to the Department of Revenue and shall be reallocated to the local workforce investment area in which the project is located.

**Legal Applicant:**

**Authorized Company Representative**

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| --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |
| Signature |  | Print/Type Name |  | Title |  | Date |

|  |
| --- |
| **Part H: Company Certification and Tax Clearance Documentation**  **COMPLETE ONE FOR EACH LEGAL APPLICANT\***  ***(\*Applicants which checked Page 1 boxes as disregareded entities for both income and payroll taxes are NOT required to complete a separate ITR-1 form but are required to complete the certification information below.)*** |

The company certifies that it is a company in good standing, authorized to do business in Illinois and has no delinquent tax liabilities. The company further authorizes the Department of Commerce and Economic Opportunity to seek a tax clearance letter from the Illinois Department of Revenue and authorizes the Department of Revenue to provide such a letter stating whether the records of the Department show that Borrower is in compliance with all tax Acts administered by the Department of Revenue and to which Borrower is subject.

The company also certifies that no tax liens, including but not limited to municipal, county, state or federal liens, have been filed against the company, the majority shareholders of the company, or in the name of related business owned by the applicant.

The company certifies that all information contained in this application, including the documentation, is true to the best of his/her knowledge and belief.

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| --- | --- |
| SIGNATURE OF CHIEF EXECUTIVE OFFICER: |  |
| PRINTED/TYPED NAME OF EXECUTIVE |  |
| NAME OF COMPANY: |  |
| COMPANY FEIN: |  |
| DATE: |  |

**The Department strongly recommends submittal of this form as soon as possible, before completion of the application, in order to ensure timely processing of the tax clearance letter. The applicant must also compete the ITR-1, which is supplied as a separate document. Ensure DCEO is listed as the third party recipient, the email for DCEO REV is** [**CEO.REV@illinois.gov**](mailto:CEO.REV@illinois.gov)**.**

**NOTE: PLEASE MAIL COMPLETED PAGE AND ITR-1 FOR EACH LEGAL APPLICANT TO:**

**REV PROGRAM MANAGER**

**DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY**

**500 EAST MONROE STREET, 4TH FLOOR,**

**SPRINGFIELD, ILLINOIS 62701**

**OR EMAIL TO CEO.REV@ILLINOIS.GOV.**

***Applicants which checked Page 1 boxes as disregarded entities for both income and payroll taxes are NOT required to complete a separate ITR-1 form but are required to complete the certification information above.*Definitions & Instructions**

1 “Full-time employee” means an individual who is employed for consideration for at least 35 hours each week or who renders any other standard of service generally accepted by industry custom or practice as full-time employment. Annually scheduled periods for inventory or repairs, vacations, holidays and paid time for sick leave, vacation or other leave shall be included in this computation of full-time employment. *An individual for whom a W-2 is issued by a professional Employer Organization (PEO) is a full-time employee if employed in the service of the applicant for consideration for at least 35 hours each week.* For example, an employee who works 25 hours per week is considered the industry standard for full-time in the package delivery industry and an employee who is employed for a least 35 hours per week during the historical seasonal production is considered the industry standard for full-time in the candy manufacturing industry.

2 “Capital improvements” *represent the minimum eligible investment chosen in Part B-2*. Capital Improvements shall include the purchase, renovation, rehabilitation, or construction of permanent tangible land, buildings, structures, equipment and furnishings in an approved project sited in Illinois and in expenditures for goods or services that are *normally capitalized*, including organizational costs and research and development costs incurred in Illinois. For land, buildings, structures and equipment that are leased, the lease must equal or exceed the term of the 10-year Tax Credit Agreement and the cost of the property shall be determined from the present value, using the corporate interest rate prevailing at the time of the application, of the lease payments.

“Project costs”*must exceed tax credits to be received* and include all costs of the project incurred or to be incurred by the taxpayer including: capital investment, including, but not limited to, equipment, buildings, or land; infrastructure development; debt service, except refinancing of current debt; research and development; job training and education; and lease costs or relocation costs, but excludes the value of State incentives, including discretionary tax credits, discretionary job training grants, or the interest savings of below market rate loans.

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| **Part J: Attachments to Application** |

**Illinois Certificate of Good Standing for each Legal Applicant (screenshot acceptable) (Required)**

**ITR-1 for each Legal Applicant (Required) checking box: Business and/or Withholding Income tax, and or**

**Individual**

**Corporate organizational chart identifying each Legal Applicant (identified in Part A) and related company (identified in Part B) (Required)**

**Supporting Cost Documentation (Part D)-*Optional***

**Statement of Financial Conditions (Required):** Existing companies must provide Financial Statements (Balance Sheet, Profit and Loss, and Cash Flow) for each Legal Applicant. Financial Statements must be for at least the last two(2)years, as well as 90-day interim or pro forma financials. Start-up companies must provide monthly cash flow projections for the first year and three-year projections of Balance Sheet and Profit and Loss Statements, as well as any 90-day interim or pro forma financials.

**Site plan or map which shows boundaries of the Project site(s) (Required) (please use Google Earth or similar software clearly identifying project location)**

**Real Estate Letter of Intent (LOI) at the Project site(s) if available**

**Recycling Contract, LOI, or other applicable document (Required: Excludes):** Each applicant must demonstrate a contractual or other relationship with a recycling facility or demonstrate its own recycling capabilities. Projects that are considered Renewable Energy projects are exempted from this requirement.

**REV Application Supplemental Forms Workbook (Required)**

**Additional Attachments**

Part AA: Additional Legal Applicant

**Part AA: Additional Legal Applicants**

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| Applicant 2 | |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Legal Name:** |  | FEIN: |  | FYE: |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Current Address |  | City |  | State & Zip Code |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | SIC# |  | NAICS# |  | IL Unemployment Acct # |  |  |  |  |  |  | | --- | --- | --- | --- | | IL Business Tax # |  | State & Year of Incorporation |  |   Choose only one: S CORP  C CORP LLC OTHER (*describe*):    Disregarded for Illinois income tax purposes Disregarded for Illinois payroll tax purposes  **This company will be (***check all that apply***):**  *A completed application will have all 3 boxes checked by some combination of the applicant(s). Each applicant must have at least one selection:*  CREATING JOBS MAKING THE INVESTMENT RECEIVING THE TAX BENEFIT   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Primary Contact Name |  | Title |  | Email & Phone |  |   Company Officers / Owners   |  |  |  | | --- | --- | --- | | *Name* | *Ownership %* | *Title* | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | | |
| Individuals authorized to execute application and agreement (list below). **Number of signatures required: \_\_\_\_\_\_\_\_** | |
| Name/Title/Company |  |
| Name/Title/Company |  |
| Name/Title/Company |  |

|  |  |
| --- | --- |
| Applicant 3 | |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Legal Name:** |  | FEIN: |  | FYE: |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Current Address |  | City |  | State & Zip Code |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | SIC# |  | NAICS# |  | IL Unemployment Acct # |  |  |  |  |  |  | | --- | --- | --- | --- | | IL Business Tax # |  | State & Year of Incorporation |  |   Choose only one: S CORP  C CORP LLC OTHER (*describe*):    Disregarded for Illinois income tax purposes Disregarded for Illinois payroll tax purposes  **This company will be (***check all that apply***):**  *A completed application will have all 3 boxes checked by some combination of the applicant(s). Each applicant must have at least one selection:*  CREATING JOBS MAKING THE INVESTMENT RECEIVING THE TAX BENEFIT   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Primary Contact Name |  | Title |  | Email & Phone |  |   Company Officers / Owners   |  |  |  | | --- | --- | --- | | *Name* | *Ownership %* | *Title* | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | | |
| Individuals authorized to execute application and agreement (list below). **Number of signatures required: \_\_\_\_\_\_\_\_** | |
| Name/Title/Company |  |
| Name/Title/Company |  |
| Name/Title/Company |  |

|  |  |
| --- | --- |
| Applicant 4 | |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Legal Name:** |  | FEIN: |  | FYE: |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Current Address |  | City |  | State & Zip Code |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | SIC# |  | NAICS# |  | IL Unemployment Acct # |  |  |  |  |  |  | | --- | --- | --- | --- | | IL Business Tax # |  | State & Year of Incorporation |  |   Choose only one: S CORP  C CORP LLC OTHER (*describe*):    Disregarded for Illinois income tax purposes Disregarded for Illinois payroll tax purposes  **This company will be (***check all that apply***):**  *A completed application will have all 3 boxes checked by some combination of the applicant(s). Each applicant must have at least one selection:*  CREATING JOBS MAKING THE INVESTMENT RECEIVING THE TAX BENEFIT   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Primary Contact Name |  | Title |  | Email & Phone |  |   Company Officers / Owners   |  |  |  | | --- | --- | --- | | *Name* | *Ownership %* | *Title* | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | | |
| Individuals authorized to execute application and agreement (list below). **Number of signatures required: \_\_\_\_\_\_\_\_** | |
| Name/Title/Company |  |
| Name/Title/Company |  |
| Name/Title/Company |  |

|  |  |
| --- | --- |
| Applicant 5 | |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Legal Name:** |  | FEIN: |  | FYE: |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Current Address |  | City |  | State & Zip Code |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | SIC# |  | NAICS# |  | IL Unemployment Acct # |  |  |  |  |  |  | | --- | --- | --- | --- | | IL Business Tax # |  | State & Year of Incorporation |  |   Choose only one: S CORP  C CORP LLC OTHER (*describe*):    Disregarded for Illinois income tax purposes Disregarded for Illinois payroll tax purposes  **This company will be (***check all that apply***):**  *A completed application will have all 3 boxes checked by some combination of the applicant(s). Each applicant must have at least one selection:*  CREATING JOBS MAKING THE INVESTMENT RECEIVING THE BENEFIT   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Primary Contact Name |  | Title |  | Email & Phone |  |   Company Officers / Owners   |  |  |  | | --- | --- | --- | | *Name* | *Ownership %* | *Title* | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | | |
| Individuals authorized to execute application and agreement (list below). **Number of signatures required: \_\_\_\_\_\_\_\_** | |
| Name/Title/Company |  |
| Name/Title/Company |  |
| Name/Title/Company |  |

1. Use this [link](https://www2.illinois.gov/dceo/businesshelp/REV/Pages/Tier2.aspx) to determine if project is located in underserved area. An energy transition area is a county with fewer than 100,000 residents or a municipality that contains mining or power plant operations negatively affected by the shift towards carbon-neutral energy sources. For more information, see [DCEO’s web site](https://www2.illinois.gov/dceo/businesshelp/REV/Pages/Tier2.aspx). [↑](#footnote-ref-2)