**Section 120.100 Certification of Verification**

a) The taxpayer shall notify the Department on forms provided by the Department when the minimum eligible capital improvement investments have been placed in service and the minimum new full-time employee jobs have been created and that retained employees remain employed by the taxpayer.

b) The taxpayer shall provide, for land and/or building acquisition, a copy of the purchase agreement; for building construction or renovation, a contractor's or architect's cost certification; for space rental, a rental/lease agreement.

c) *For a taxpayer to be eligible for a certificate of verification, the taxpayer shall provide proof as required by the Department prior to the end of each calendar year, including, but not limited to, attestation by that* project:

1) *has achieved the level of new employee jobs specified in the agreement;*

2) *has achieved the level of annual payroll in Illinois specified in the agreement;*

3) *has achieved the level of capital investment in Illinois specified in the agreement;*

4) has maintained the statewide baseline employment specified in the agreement; and

5) the taxpayer has materially complied with the terms of the agreement and is not otherwise in violation of any provision of the Act.

d) Upon receipt of valid proof from the taxpayer, the Department shall provide the taxpayer with a certificate of verification.

e) *A taxpayer claiming a credit under the Act shall submit to the Department of Revenue a copy of the Director's certificate of verification under* the Act *for the taxable year. However, failure to submit a copy of the certificate with the taxpayer's tax return shall not invalidate a claim for a credit.* [35 ILCS 45/110-60]