

ENVIRONMENTAL PROTECTION AGENCY

**INSTRUCTIONS FOR COMPLETING AND FILING EPA FORM 3300-1, APPLICATION
FOR CERTIFICATION OF POLLUTION CONTROL FACILITY**
(Pursuant to Part 20 of Title 40 of the Code of Federal Regulations)

GENERAL

1. Applicants are advised that separate regulations pertaining to accelerated depreciation under Section 169 of the Internal Revenue Code have been published by EPA as Part 20, Chapter 1, Title 40, Code of Federal Regulations and by the Treasury Department as Section 1.169 of the Income Tax Regulations, Part 1, Subchapter A, Chapter 1, Title 26, Code of Federal Regulations. These instructions do not include all the information contained in the statute and regulations, nor do they in any way modify the statute and regulations, to which applicants are encouraged to refer.

2. Applicants seeking certifications of facilities used for pollution control and eligible for rapid amortization as authorized by section 169 of the Internal Revenue Code shall complete one application original and 3 copies) for each facility for which certification is sought. When necessary, attach additional sheets of paper to furnish required information, referring to the relevant section and item number on each such additional sheet. If any of the information requested on the application form is inapplicable to the facility for which certification is being sought, so indicate by writing the word "inapplicable" in the space provided after each item. In accordance with section 20.3 of the EPA regulations, an application for certification may pertain to several identical control facilities installed at the same plant, and information submitted to support certification of a control facility may be incorporated by reference in a subsequent application pertaining to an identical facility.

3. Applicants shall submit the original of the completed application (with attachments such as drawings, flow sheets, charts or other explanatory material) to the Regional Administrator for the region in which the control facility is located. Copies 1 and 2 of the completed application shall be submitted (with attachments) to the appropriate State Water or Air Pollution Control Agency of the State in which the control facility is located. Copy 3 is for the applicant's files.

4. The responsible State Water or Air Pollution Control Agency may complete the attached State Certification Form, or may use such other form containing substantially the same information, as it may deem appropriate. The completed State Certification, together with Copy 1 of the application and associated documents, should be forwarded by the State Agency to the appropriate EPA Regional Administrator, and a copy of the State Certification furnished the applicant. Copy 2 of the application may be retained by the State Agency for its records.

5. In accordance with section 20.4 of the EPA regulations, the Regional Administrator will notify the applicant and the State Water or Air Pollution Control Agency that Federal certification will be issued if the control facility is completed and operated in accordance with the application. Such a notice of intent to certify shall be issued only after receipt from the State certifying authority of a statement that the facility, if constructed, reconstructed, acquired, erected, installed and operated in accordance with the application, will be in conformity with the State program or requirements for abatement or control of water or air pollution. The Notice of Federal Certification, however, will be issued only if it is determined that the facility has been completed and is operating in accordance with the application, and only after receipt of a completed State Certification. When the application indicates that the facility to which it relates is not yet in operation, such application may be amended by a letter addressed to the Regional Administrator specifying the date on which the facility was placed in operation.

6. Certification of a control facility by an official of the Environmental Protection Agency does not of itself entitle an applicant to rapid amortization pursuant to Section 169 of the Internal Revenue Code. Such entitlement shall be determined by the Com-

missioner of Internal Revenue in accordance with applicable provisions of the Internal Revenue Code and rules and regulations issued thereunder.

SPECIFIC

SECTION A - IDENTITY AND LOCATION OF POLLUTION CONTROL FACILITY

Items 1 thru 6 - Self-explanatory.

SECTION B - DESCRIPTION OF POLLUTION CONTROL FACILITY

Item 1 - Include in the description of the control facility a reference to the types of effluents or emissions controlled by the facility, and attach a process flow diagram, if available.

Item 2 - In most cases, the date the facility was placed in operation will be easily ascertainable. As is more fully set forth in section 1.169-2 (b) (2) (iv) of the Income Tax Regulations, however, a taxpayer's depreciation practices may affect the determination of when a facility is deemed to be placed in operation.

Item 3 - Section 169 does not permit rapid amortization of a building unless it is exclusively devoted to the abatement of pollution. A building which performs no function other than housing or sheltering a pollution control facility is itself considered to be exclusively devoted to the abatement of pollution. The term "building" is explained in section 1.169-2 (b) (2) (i) of the Income Tax Regulations, which provides, in part, that the term "building" does not include "an enclosure which is so closely combined with the machinery or equipment which it supports, houses, or serves that it must be replaced, retired, or abandoned contemporaneously with such machinery or equipment, and which is depreciated over the life of such machinery or equipment."

Item 4 - Section 169 provides that pollution control facilities are eligible for certification only if they do not significantly increase the output or capacity, extend the useful life, or reduce the total operating costs of the plant or other property in connection with which the facility is used. For purposes of this provision, the term "plant or other property" includes only the operating unit most directly associated with the pollution control facility; that is, the identifiable and separable part of the "plant or other property" which creates (or would otherwise create) the pollutants controlled by the facility. In accordance with the legislative history of section 1312 of the Tax Reform Act of 1976, both EPA and IRS regulations define the term "significant" as being more than 5%.

SECTION C - DESCRIPTION OF COMMERCIAL PROCESS OR ACTIVITY.

Item 1 - Describe briefly in a narrative manner the general nature of the operation conducted at the location of the control facility.

Item 2 - If known, provide the Standard Industrial Classification (SIC) Code number for the activity in connection with which the control facility is used.

Item 3 - Self-explanatory.

Item 4 - Section 169 permits rapid amortization only of facilities used in connection with a plant or other property in operation prior to January 1, 1976. When a facility serves more than one plant or other property, therefore, it may be necessary to determine the portion of the cost of the facility which is attributable to its use in connection with plants or properties in use prior to January 1, 1976. In many cases, a proper allocation will be based on the effluent output capacities of the plants or properties served, in com-

parison to the treatment capacity of the facility to which the application relates. Exceptions to the foregoing may be justified if adequately explained in Part (b) of this Item; for example, the effluent capacities of the plants or properties served may differ substantially from the amounts of effluents actually produced and treated over a period of time.

Item 5 - Section 169 does not permit certification of a facility to the extent it performs a function other than the control of pollution. When the facility to which the application relates performs such an additional function, it will be necessary to identify that portion of its cost which is allocable only to pollution control. The need to make such an allocation should seldom arise if the facility to which the application relates is defined with as much particularity as circumstances permit. If such need is unavoidable, the proper manner of making the allocation may vary, depending on the type of equipment involved. If, for example, the facility serves a production function when it is not being used for abatement purposes, then a proper allocation would be based on the percentage of on-stream time devoted to each of its several functions. If those features of the facility which result in the abatement of pollution are inseparable from its production-related features, then it may be appropriate to make the necessary allocation by reference to the cost of a similar facility which lacks the pollution abatement features.

SECTION D - WASTEWATER CHARACTERISTICS (Water Pollution Control Facilities only)

Item 1 - Self-explanatory.

Item 2 - Self-explanatory.

Item 3 - Provide actual measured or design rates of the wastes (including heat) in wastewater stream as discharged without the pollution control facility and with the pollution control facility. (Such data can be suitably illustrated on a process flow diagram with material balances of the process wastewater stream from input through outflow; or, in cases where actual data are not available, the design capacity or rates as given in an engineering report, catalogue, etc., may be used and such material appended to the application.)

Items 4, 5, 6, 7 and 8 - Self-explanatory.

Item 9 - If the degree of treatment performed by the facility is

required by state or local law or regulation, describe the applicable standard, giving statutory references, if known.

SECTION E - EMISSION CHARACTERISTICS (Air Pollution Control Facilities only)

Item 1 - Self-explanatory.

Item 2 - On lines designed (a) through (d), list the common name or chemical description of each pollutant the emission of which is to be controlled by the facility. All particulate emissions may be described in the aggregate as "particulates," unless an applicable State or Federal air quality standard is in effect for a specific type of particulate (e.g., asbestos), in which case such specific type of particulate should be listed separately.

Item 3 - Self-explanatory.

Item 4 - Provide the indicated information for each type of gaseous emission listed in response to Item E-2, using for each the line prefixed by the letter corresponding to the line of Item E-2 on which it is listed.

Items 5 thru 7 - Self-explanatory.

Item 8 - If the degree of treatment performed by the facility is required by state or local law or regulation, describe the applicable standard, giving statutory references, if known.

Item 1 - Identify all by-products and materials recovered in the course of operation of the facility to which the application relates, including heat (if it is disposed of other than by dissipation to the atmosphere), whether or not such by-products and materials are recycled, and describe the methods used to dispose of each such by-product or material. Applications need not impute revenues from recovered by-products or materials used or reused by them in their own operation.

Item 2 - In part (a), provide the expected annual dollar amount of revenues from any sales of by products or materials identified in response to Item F-1. In part (b), provide the expected annual dollar amount of any other revenues derived from the facility (e.g., rentals, service charges to persons other than the applicant).

Item 3 - Provide estimates, if no prior history is available.

ENVIRONMENTAL PROTECTION AGENCY NOTICE OF STATE CERTIFICATION (Pursuant to Section 169 of the Internal Revenue Code of 1954, as amended)	STATE WATER OR AIR POLLUTION CONTROL AGENCY OR AUTHORITY
<p>It is hereby certified that the control facility described in the attached application is in conformity with State and local programs and requirements for the control of <input type="checkbox"/> water pollution <input type="checkbox"/> air pollution, as required by section 169 of the Internal Revenue Code of 1954, as amended, and regulations issued thereunder. According to the applicant, this control facility <input type="checkbox"/> was placed <input type="checkbox"/> will be placed in operation on _____, 19____.</p> <p>In the case of control facility not yet in operation, this notice is certification only that the control facility, if constructed and operated in accordance with the application, will be in conformity with State and local programs or requirements for abatement or control of water or air pollution.</p>	
1. NAME OF APPLICANT ADDRESS (Street, City, State, Zip Code)	2. PERSON AUTHORIZED TO RECEIVE CERTIFICATION TITLE ADDRESS (Street, City, State, Zip Code)
3. DESCRIPTION OF CONTROL FACILITY	
4. LOCATION OF CONTROL FACILITY (Street, City, State, Zip Code)	5. RECEIVING BODY OR STREAM OF WATER, IF ANY
6. USE OF THE CONTROL FACILITY CERTIFIED HEREBY IS IN CONFORMITY WITH THE FOLLOWING APPLICABLE STATE PLAN OR REQUIREMENTS FOR THE CONTROL OF <input type="checkbox"/> WATER POLLUTION <input type="checkbox"/> AIR POLLUTION.	
ISSUED THIS ____ DAY OF _____ 19____	SIGNED (Official of State Agency)
STATE CERTIFICATION NUMBER	TITLE

U.S. ENVIRONMENTAL PROTECTION AGENCY

NOTICE OF FEDERAL CERTIFICATION
(Pursuant to Section 169 of the Internal Revenue Code of 1954, as amended)

PLEASE TAKE NOTICE that pursuant to section 169 of the Internal Revenue Code of 1954, as amended, and Part 20 of Title 40 of the Code of Federal Regulations, the control facility identified herein

Is certified

Will, if constructed, reconstructed, acquired, erected, installed and operated in accordance with the accompanying application, be certified

as being in compliance with the applicable regulations of Federal agencies and the general policies of the United States for cooperation with the States in the prevention and abatement of water pollution air pollution under the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 *et seq.*) or the Clean Air Act, as amended (42 U.S.C. 1857 *et seq.*). This certification is based on facts furnished by the applicant, and is valid for purposes of section 169 only to the extent that such facts are complete and accurate.

1. NAME OF APPLICANT		ADDRESS (Street, City, State, Zip Code)
2. EMPLOYER IDENTIFICATION NUMBER		
3. PERSON AUTHORIZED TO RECEIVE CERTIFICATION:		
NAME		ADDRESS (Street, City, State, Zip Code)
TITLE		
4. DESCRIPTION OF CONTROL FACILITY		
5. LOCATION OF CONTROL FACILITY (Street, City, State, Zip Code)		
6. EFFLUENT DISCHARGED TO		
7. THE CONTROL FACILITY IDENTIFIED HEREIN <input type="checkbox"/> DOES <input type="checkbox"/> DOES NOT GENERATE PROFITS THROUGH THE RECOVERY AND SALES OF WASTES, OR OTHERWISE.		
8. THE CONTROL FACILITY IDENTIFIED HEREIN <input type="checkbox"/> IS <input type="checkbox"/> IS NOT A BUILDING THE ONLY FUNCTION OF WHICH IS THE ABATEMENT OR CONTROL OF POLLUTION, AS DETERMINED IN ACCORDANCE WITH SECTION 1.169-2 (2) (i) OF THE INCOME TAX REGULATIONS.		
9.		
<input type="checkbox"/> A. THE CONTROL FACILITY IDENTIFIED HEREIN IS USED ONLY IN CONNECTION WITH PLANTS OR PROPERTIES THAT WERE IN SERVICE ON OR BEFORE DECEMBER 31, 1975		
<input type="checkbox"/> B. _____% OF THE AMORTIZABLE BASIS OF THE FACILITY IS ALLOCABLE TO ITS USE IN CONNECTION WITH PLANTS OR PROPERTIES THAT WERE IN SERVICE ON OR BEFORE DECEMBER 31, 1975.		
10.		
<input type="checkbox"/> A. THE CONTROL FACILITY PERFORMS NO FUNCTION IN ADDITION TO THE ABATEMENT OR CONTROL OF POLLUTION.		
<input type="checkbox"/> B. _____% OF THE AMORTIZABLE BASIS OF THE CONTROL FACILITY IS ALLOCABLE TO THE ABATEMENT OR CONTROL OF POLLUTION.		
ISSUED		SIGNATURE
THIS _____ DAY OF _____, 19 _____		
STATE CERTIFICATION NUMBER		TITLE

ENVIRONMENTAL PROTECTION AGENCY

APPLICATION FOR CERTIFICATION OF POLLUTION CONTROL FACILITY
(Pursuant to Section 169 of the Internal Revenue Code of 1954, as amended)

NO CERTIFICATION MAY BE MADE UNLESS A COMPLETED APPLICATION FORM HAS BEEN RECEIVED (26 U.S.C. §169; 40 C.F.R. PART 20). IF NO CLAIM OF BUSINESS CONFIDENTIALITY ACCOMPANIES THIS INFORMATION WHEN IT IS RECEIVED BY EPA, IT MAY BE MADE AVAILABLE TO THE PUBLIC BY EPA WITHOUT FURTHER NOTICE. INFORMATION COVERED BY A CLAIM OF CONFIDENTIALITY WILL BE DISCLOSED BY EPA ONLY TO THE EXTENT, AND BY MEANS OF THE PROCEDURES, SET FORTH IN TITLE 40, CODE OF FEDERAL REGULATIONS, PART 2, 41 C.F.R. 26902 et seq., SEPTEMBER 1, 1976.

A BUSINESS CONFIDENTIALITY CLAIM COVERING ALL OR PART OF THE INFORMATION FURNISHED IN OR WITH THIS APPLICATION MAY BE ASSERTED BY PLACING ON (OR ATTACHING TO) THE INFORMATION AT THE TIME IT IS SUBMITTED TO EPA, A COVER SHEET STAMPED OR TYPED LEGEND, OR OTHER SUITABLE FORM OF NOTICE EMPLOYING LANGUAGE SUCH AS "TRADE SECRET," "PROPRIETARY," OR "COMPANY CONFIDENTIAL." ALLEDGEDLY CONFIDENTIAL PORTIONS OF OTHERWISE NON-CONFIDENTIAL DOCUMENTS SHOULD BE CLEARLY IDENTIFIED, AND MAY BE SUBMITTED SEPARATELY TO FACILITATE IDENTIFICATION AND HANDLING BY EPA. IF THE APPLICANT DESIRES CONFIDENTIAL TREATMENT ONLY UNTIL A CERTAIN DATE OR UNTIL THE OCCURRENCE OF A CERTAIN EVENT, THE NOTICE SHOULD SO STATE.

Application is hereby made for certification of the pollution control facility described herein. The following information is submitted in accordance with provisions of Part 20 of Title 40 of the Code of Federal Regulations and to the best of my knowledge and belief is true and correct.

APPLICANT	DATE
SIGNATURE	STREET ADDRESS, CITY, STATE, ZIP CODE
TITLE	
NOTE: READ ACCOMPANYING INSTRUCTIONS CAREFULLY PRIOR TO COMPLETING FORM.	

SECTION A - IDENTITY AND LOCATION OF CONTROL FACILITY	
1. FULL BUSINESS NAME OF APPLICANT	2. TYPE OF OWNERSHIP <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> OTHER (Describe) <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> CORPORATION
3. PERSON TO CONTACT REGARDING THIS APPLICATION (Name and Title)	
TELEPHONE	
ADDRESS (Street, City, State, Zip Code)	
4. PERSON AUTHORIZED TO RECEIVE CERTIFICATION (Name and Title)	
ADDRESS (Street, City, State, Zip Code)	
5. BUSINESS NAME OF PLANT (If different from Item 1) (Street, City, State, Zip Code)	6. APPLICANT'S EMPLOYER IDENTIFICATION NO.

SECTION B - DESCRIPTION OF CONTROL FACILITY			
1. DESCRIBE THE FACILITY FOR WHICH CERTIFICATION IS SOUGHT. INCLUDE TYPE OF EQUIPMENT, MANUFACTURER AND MODEL NUMBER. SUBMIT DESIGN CRITERIA, ENGINEERING REPORT AND/OR PERFORMANCE SPECIFICATIONS WHICH DESCRIBE FUNCTION AND OPERATION OF FACILITY:			
2. IS FACILITY IN OPERATION? <input type="checkbox"/> YES <input type="checkbox"/> NO	A. IF "YES" DATE FACILITY WAS PLACED IN OPERATION	B. IF "NO" DATE FACILITY IS EXPECTED TO BE PLACED IN OPERATION	3. IF FACILITY CONSISTS OF A BUILDING, IS IT EXCLUSIVELY FOR CONTROL OF POLLUTION? <input type="checkbox"/> YES <input type="checkbox"/> NO
4. DOES THE FACILITY (installed after December 31, 1975 ONLY) AFFECT THE OPERATING UNIT (of the plant or other property in connection with which the facility is used) MOST DIRECTLY ASSOCIATED WITH THE FACILITY IN ANY OF THE FOLLOWING WAYS? INCREASE THE OUTPUT OR CAPACITY <input type="checkbox"/> YES <input type="checkbox"/> NO EXTEND THE USEFUL LIFE? <input type="checkbox"/> YES <input type="checkbox"/> NO REDUCE THE TOTAL OPERATING COSTS? <input type="checkbox"/> YES <input type="checkbox"/> NO a. IF THE ANSWER TO ANY OF THE ABOVE IS "YES" IS THE PERCENTAGE BY WHICH THE OPERATING UNIT WAS EFFECTED <input type="checkbox"/> 5% OR <input type="checkbox"/> LESS b. IF NONE OF THE FOREGOING INCREASES, EXTENSIONS, OR REDUCTIONS EXCEEDING 5% STATE THE RATIONALE AND FURNISH THE DATA USED TO ARRIVE AT THE PERCENTAGE(S) GIVEN IN RESPONSE TO ITEM 4(a).			

SECTION C - DESCRIPTION OF COMMERCIAL PROCESS OR ACTIVITY	
1. DESCRIBE PROCESS OR ACTIVITY IN CONNECTION WITH WHICH FACILITY IS OR WILL BE USED.	
2. STANDARD INDUSTRIAL CLASSIFICATION (SIC) CODE NUMBER	
3. DATE THAT EACH PLANT OR OTHER PROPERTY IN CONNECTION WITH WHICH FACILITY IS OR WILL BE USED, COMMENCE OPERATION.	
PLANT OR PROPERTY	DATE
A.	
B.	
C.	

7. DESCRIBE METHOD OF DETERMINING RATES, CONCENTRATION AND CHARACTERISTICS OF EMISSIONS.

8. IDENTIFY APPLICABLE STATE AND LOCAL AIR POLLUTION CONTROL REQUIREMENTS AND STANDARDS.

SECTION F - COST INFORMATION (See Note to instructions for this section)

1. IS THERE ANY BY-PRODUCT OR MATERIAL WHICH, WITHOUT THE CONTROL FACILITY, WOULD BE LOST AND WHICH IS RECOVERED THROUGH THE USE OF THE FACILITY? YES NO
- A. IF YES, IDENTIFY
- B. INDICATE THE DISPOSITION OF EACH TYPE OF RECOVERED MATERIAL, INCLUDING IF APPLICABLE, THE SALE OR SIMILAR DISPOSITION OF RECLAIMED OR RECOVERED MATERIAL TO INDUSTRIAL WASTE RECOVERY FIRMS OR OTHERS.

2. ANNUAL COST RECOVERY	A. MATERIAL RECOVERED AND SOLD	\$
	B. OTHER	\$
	C. TOTAL	\$
3. TOTAL AVERAGE ANNUAL MAINTENANCE AND OPERATING COSTS <i>(Not applicable if no cost recovery is reported in Item 2)</i>		\$