



Wisconsin Department of
Agriculture, Trade and Consumer
Protection Division of Agricultural
Resource Management
Bureau of Agrichemical Management
PO Box 8911
Madison WI 53708-8911
Phone: (608) 224-4500

This guidance document is based on Wis. Stat. ch. 94. 73 and chapter(s) ATCP 35 Wis. Admin. Code. This document is intended solely as guidance, and does not contain any mandatory requirements except where requirements found in statute or administrative rule are referenced. This guidance does not establish or affect legal rights or obligations, and is not finally determinative of any of the issues addressed.



REIMBURSEMENT APPLICATION - GENERAL INSTRUCTIONS

Enclosed are the forms necessary for filing an application for reimbursement from the Agricultural Chemical Cleanup Program (ACCP). Outlined below is information to help you prepare your application for reimbursement. We recommend you read ATCP 35, Wis. Adm. Code, prior to completing your application. If you have any questions regarding the application requirements or completing the forms, you should contact our office at (608) 224-4522.

Completing the Application Forms

Application Cover Sheet (ARM-ACM-330): Every responsible person seeking reimbursement at your discharge site must complete and return a separate Application Cover Sheet. To prevent a delay in processing your application, it is essential that you complete the entire Application Cover Sheet. Specific instructions for completion are on the back of the form.

Notification Form (ARM-ACM-340): If you are aware of other potentially responsible persons at this discharge site, you must let them know you are filing an application for reimbursement using this form. Once you have notified all other potentially responsible persons, they have 30 days to let you know whether or not they have costs they wish to submit with your application. If they have costs, they have an additional 30 days to complete and submit their application.

Multiple Responsible Person Form (ARM-ACM-335): This form should be completed and returned even if there are no other responsible persons involved. The combined amount paid to all responsible persons at a discharge site may not exceed the maximum amount specified for a single responsible person.

Total Reimbursement Costs Form (ARM-ACM-331): This form is used to identify the eligible costs associated with your cleanup. Eligible costs are those costs determined to be reasonable and necessary for completing a corrective action. Per ATCP 35.10 (1) after October 14, 2000, only those costs incurred within 3 years of the corrective action(s) will be considered eligible for reimbursement. Your application should include all invoices and proof of payments for costs you have **paid** on or prior to the cut-off date listed on your application. Only costs paid after that date would be eligible for reimbursement on a future application. Your current application should not include any invoices for costs that you **paid** after the cut-off date listed on your application or that were paid more than three years prior to being submitted. Submittal of these types of costs may result in the cost being denied and double deducted.

Insurance Information Form (ARM-ACM-337): This form is used to identify any insurance that was in effect at the time the discharge occurred. Specific instructions for completion are included on the form. Corrective action costs that are covered by insurance are not eligible for reimbursement.

Substitute W-9: Reimbursement payments may be considered reportable income. The Substitute W-9 (Taxpayer Identification Number (TIN) Verification) form must be completed and on file with this Department for each responsible person before reimbursement can be made to them. For questions on completing this form you may contact the Department at (608) 224-4522.

Other Information to Submit

Invoices: Submit all of the invoices for each cost that will be requested for reimbursement. Specific instructions for coding invoices and an example of a coded invoice are enclosed.

When you submit an application, you should include all the invoices that you have paid prior to the cut-off date you identify on the Total Reimbursement Costs Form. Costs incurred (paid) on or prior to the cut-off date of your application are ineligible for reimbursement on future applications. This also includes costs any other responsible person may have.

Canceled Checks: Copies of both sides of each canceled check (or other conclusive proof of payment) must be included for every invoice submitted for reimbursement. If you are unable to locate a copy of canceled check for every invoice, you may contact the ACCP Financial Coordinator at (608) 224-4522 for additional information regarding alternative forms of documentation that can be used to show proof of payment.

Site Map: A map indicating the legal property boundaries must be submitted with the reimbursement application. An example map is enclosed.

Legal Description: A legal description of the property boundaries must also be submitted with the application. An example description is enclosed.

Summary Statement: A statement allocating each eligible cost into the appropriate ACCP cost categories (soil investigation, soil remediation, laboratory, groundwater investigation, groundwater remediation and miscellaneous) must be submitted. This statement has been incorporated into the linking spreadsheet template.

Spreadsheet Information: A “linking” spreadsheet should be prepared and submitted with the application to show the relationship between each bid and the corresponding invoices and canceled checks. To expedite review of the application, DATCP may request a copy of the spreadsheet showing all calculations. To receive a Microsoft Excel linking spreadsheet template, please contact us at (608) 224-4522. This spreadsheet is also available on the DATCP website at <https://datcp.wi.gov/Documents/ACCPLinkSpreadSheet.xls>.

Summary of Bids, Cost Estimates and Authorizations: You should also provide all of the detailed bids of the accepted contractors, including consultants.

General Information

Tax Deductible Expenses: Based on Department of Revenue ruling 94-38 (IRS Bulletin 1994-25) the costs for cleanup at your site may be deductible as ordinary and necessary business expenses in the year in which the costs were incurred. You may wish to contact your personal tax specialist regarding this information.

Site Assessment: If a site is involved in a property transfer assessment, a pre-sale assessment, or an assessment for lending purposes, a portion of the costs associated with that site assessment may be eligible. These costs may be reimbursed if the Department determines the costs were reasonable and necessary and the information can be used for future planning of corrective actions at the site. If the site assessment produces direct evidence, knowledge of a discharge, or a sample result indicating contamination levels at or above the current Department approved levels, subsequent site cleanup costs can be considered for reimbursement.

Workplan: When cleanup costs are expected to exceed \$7,500, a workplan must be submitted for Department approval prior to implementing the corrective action.

Bidding: Include a summary listing of each accepted and rejected bid received for your project, or provide documentation that a bid waiver was requested and approved. The summary should list the name of each contractor and the estimated cost they proposed. Also include a copy of each entire bid that was accepted. For costs that were incurred after October 1, 1998 without bidding (less than \$3,000), you must include a copy of the authorization with the reimbursement application.

Multiple Contaminants: Site cleanup costs associated with products other than agricultural chemicals are not reimbursable through this fund. An explanation of how the non-agricultural costs are segregated should have been prepared when a work plan was developed for the site. The explanation of how the costs are separated should also be included with the reimbursement application.

If you have a PECFA clean up at the same discharge site as your agricultural clean up, the Department recommends that you file your PECFA and ACCP applications at the same time.

Interest: The Department will calculate and pay interest costs on all eligible costs from the time we receive a complete reimbursement application until the payment date. Interest is calculated based upon the prime interest rate on the date the Department receives a complete reimbursement application.

Twice Deducted Penalty: The Department will review all costs that are submitted for reimbursement. For all ineligible costs, the Agricultural Chemical Cleanup Council and the Department will determine if the applicant should have known the costs were ineligible. If the applicant should have known the costs were ineligible, the Department may deduct twice the amount of those costs from the application, per ATCP 35.08(5)(b), Wis. Adm. Code.

ATCP 35.14, Wis. Adm. Code, lists a number of costs ineligible for reimbursement. If you are uncertain if a cost is eligible, contact the ACCP Financial Coordinator at (608) 224-4522 and request clarification prior to submitting your application; DATCP staff will provide a preliminary opinion under ATCP 35.08(1).

Subsequent Applications: A responsible person may not submit more than one application within any 12 month period for the same discharge site.

INVOICE CODING INSTRUCTIONS

- 1) Invoices submitted for reimbursement must be sorted chronologically.
- 2) If the invoices you are submitting identify subcontractor costs, you must also include a copy of the subcontractor's invoice.
- 3) Proof of payment must be attached to each invoice you are submitting for reimbursement.
- 4) **Each invoice must contain a detailed explanation of the work performed.** If an invoice from your contractor does not provide that explanation, you must attach an explanation to the invoice.
- 5) Each line item on an invoice must be coded using one of the cost categories listed below. You may allocate costs into two or more categories by proving the percentage attributable to each category. Costs not eligible for ACCP reimbursement should not be coded. See the example coded invoices on the following page.

Cost Category A - Soil Investigation Costs

These costs should be coded with an "A" on the invoices and may include costs for preparing investigative work plans, consultant labor, hand sampling, drilling, equipment rental, or mobilization costs.

Cost Category B - Soil Remediation Costs

These costs should be coded with a "B" on the invoices and may include costs for preparing remedial work plans, labor, excavation equipment, transportation, backfill, or equipment rental.

Cost Category C - Analytical Costs

These costs should be coded with a "C" on the invoices and may include costs for sample analysis. Costs for expedited mail or delivery service are not eligible unless the costs are pre-approved by the Department.

Cost Category D - Groundwater Investigation Costs

These costs should be coded with a "D" on the invoices and may include costs for preparing investigative work plans, labor, sampling, installing monitoring wells, equipment rental, or mobilization costs.

Cost Category E - Groundwater Remediation Costs

These costs should be coded with an "E" on the invoices and may include costs for designing the remediation system, labor, or equipment rental.

Cost Category F - Miscellaneous Costs

These costs should be coded with an "F" on the invoices you submit for reimbursement and should only include items which cannot be classified into the above categories. Items such as travel, lodging, telephone, and mileage should be included in the category of the work performed.

EXAMPLE CODED INVOICES

ABC CONSULTING

Invoice # 10-345

| | Unit | Rate | Total |
|---|-------------|--------------|--------------|
| Conduct Site Investigation: | | | |
| Susan Green – Hydrogeologist (dates) | xx (hours) | xx (\$/hour) | xxx A |
| Jeff Larson - Eng. Technician (dates) | xx (hours) | xx (\$/hour) | xxx A |
| Jeff Larson (mileage) (dates) | xx (miles) | xx (¢/mile) | xxx A |
| Prepare Remedial Workplan: | | | |
| John Brown – Engineer (dates) | xx | xx | xxx B |
| Susan Green – Hydrogeologist (dates) | xx | xx | xxx B |
| Subcontractor: (See subcontractor invoice #23-765 for coding) | | | |
| Lab fees: | | | |
| DEF Laboratories | | | xxx |

DEF LABORATORIES

Invoice #23-765

| | Unit | Rate | Total |
|---|-------------|-------------|--------------|
| Herbicide analysis | # analyzed | \$/analysis | xxx C |
| Petroleum analysis | # analyzed | \$/analysis | xxx |
| (Petroleum Costs are not coded - Not eligible for ACCP reimbursement) | | | |