

1. SHALL BE MADE IN ACCORDANCE WITH THE REGULATIONS ADOPTED BY THE ADMINISTRATION UNDER THIS SECTION SPECIFYING THE STANDARDS AND GUIDELINES IN EFFECT AT THE TIME THAT THE PROPERTY THAT IS THE BASIS FOR THE CREDIT WAS PLACED IN SERVICE FOR EACH CREDIT UNDER THIS SECTION; AND

2. SHALL SET FORTH THE SPECIFIC FINDINGS ON WHICH THE CERTIFICATION WAS BASED.

(IV) THE TAXPAYER SHALL FILE THE ELIGIBILITY CERTIFICATE AND THE ASSOCIATED INITIAL CREDIT COMPONENT CERTIFICATE WITH THE TAXPAYER'S INCOME TAX RETURN AND SHALL FILE DUPLICATE COPIES OF THE ELIGIBILITY CERTIFICATE WITH THE ADMINISTRATION.

(V) THE ELIGIBILITY CERTIFICATE SHALL INCLUDE:

1. SUFFICIENT INFORMATION TO IDENTIFY EACH BUILDING OR SPACE; AND

2. ANY OTHER INFORMATION THAT THE ADMINISTRATION OR THE COMPTROLLER REQUIRES BY REGULATION.

(3) IF THE ADMINISTRATION HAS REASON TO BELIEVE THAT AN ARCHITECT OR PROFESSIONAL ENGINEER, IN MAKING ANY CERTIFICATION UNDER THIS SUBSECTION, ENGAGED IN PROFESSIONAL MISCONDUCT, THE ADMINISTRATION SHALL INFORM THE APPROPRIATE PROFESSIONAL BOARD OF THE SUSPECTED MISCONDUCT.

~~(M) (1) EACH TAXPAYER SHALL, FOR ANY TAXABLE YEAR FOR WHICH THE GREEN BUILDING CREDIT PROVIDED FOR UNDER THIS SECTION IS CLAIMED, MAINTAIN RECORDS OF THE FOLLOWING INFORMATION:~~

~~(I) ANNUAL ENERGY CONSUMPTION FOR THE BUILDING, BASE BUILDING, OR TENANT SPACE;~~

~~(II) ANNUAL RESULTS OF AIR MONITORING;~~

~~(III) ANNUAL CONFIRMATION THAT THE BUILDING, BASE BUILDING, OR TENANT SPACE CONTINUES TO MEET REQUIREMENTS REGARDING SMOKING AREAS, IF PROVIDED;~~

~~(IV) TENANT GUIDELINES REFERRED TO IN SUBSECTION (J)(10) OF THIS SECTION, IF APPLICABLE;~~

~~(V) ALL WRITTEN NOTIFICATION OF TENANTS AND REQUESTS TO REMEDY ANY INDOOR AIR QUALITY PROBLEMS;~~

~~(VI) INITIAL AND ANNUAL (BY MONTH) RESULTS OF VALIDATION OF PERFORMANCE OF PHOTOVOLTAIC MODULES, WIND TURBINES, AND FUEL CELLS; AND~~