10   certifications for the tax year shall be provided to the eligible

11   taxpayer no later than thirty days following the end of the

12   calendar year.

13   (b) All certifications shall be provided to the eligible

14   taxpayer in the form prescribed by the tax commissioner and

15   provide such information as he deems necessary for determining

16   compliance with this article. An employee who signs the

17   certification on behalf of a proprietorship, corporation, partner-

18   ship or a group or combination acting as a unit shall be presumed

19   to have authority to make and sign the certification on behalf of

20   his or her employer.

§11-13DD-5. Credit recapture; interest; penalties; additions to tax; statute of limitations.

1   If it appears upon audit or otherwise that an eligible taxpayer

2   has improperly claimed the credit allowed by this article, the

3   amount improperly claimed and which the eligible taxpayer was

4   not entitled to take shall be recaptured. Amended returns shall be

5   filed for any tax year for which the credit was improperly taken.

6   Any additional taxes due under this chapter shall be remitted

7   with the amended return or returns filed with the tax commis-

8   sioner, along with interest, as provided in section seventeen,

9   article ten of this chapter, and a ten percent penalty, which may

10 be waived by the tax commissioner if the taxpayer shows that the

11 overclaimed amount was due to reasonable cause and not due to

12 willful neglect, and such other penalties and additions to tax as

13 may be applicable pursuant to the provisions of article ten of this

14 chapter. Notwithstanding the provisions of article ten of this

15 chapter, the statute of limitations for the issuance of an assess-

16 ment of tax by the tax commissioner shall be five years from the

17 date of the filing of any tax return on which this credit was taken

18 or five years from the date of payment of any tax liability

19 calculated pursuant to the assertion of this credit, whichever is

20 later.