**Section 565.60 Reasons For Which Extensions Will Not Be Granted**

The Department will not extend the filing deadline for the following reasons:

a) Filer delegated the duty to an individual who failed to file on behalf of the filer for any reason;

b) Filer claims that the Statement was mailed in a timely manner, yet cannot provide proof of mailing (this includes U.S. mail, overnight service, and inter-office mail);

c) Filer was ill, but has no documentation from a physician;

d) Other reasons within the discretion of the Department. The Department's refusal to grant a filing extension is not subject to appeal.