**Section 850.170 Withdrawal from Certified Audit Pilot Program**

a) If the taxpayer withdraws from the Certified Audit Pilot Program subsequent to the Department's approval of the agreed upon procedures, then the Department may conduct an audit of the taxpayer for the same audit period specified in the agreed upon procedures.

b) If the Department completes the audit, the taxpayer will not benefit from the waiver of penalties granted by the Certified Audit Pilot Program.