**Section 850.175 Extension of Audit Timeframe**

Upon written request of the participating taxpayer or qualified practitioner, the time within which the certified audit is to be performed may be extended by the Department upon good cause shown. Good cause shown includes delays beyond the control of the participating taxpayer or qualified practitioner. The Department may require the participating taxpayer to execute a waiver extending the statute of limitations if fewer than 75 days remain before the expiration of the statute of limitations.