

**567—10.12(455K) Request for extension.** If notice of audit is given to the department, the audit must be completed within a reasonable time, not to exceed six calendar months from the date the notice of audit is received by the department unless a written request for extension has been filed with and granted by the department.

**10.12(1)** A request for extension must be filed in writing with the department at least 30 calendar days prior to expiration of the initial six-month period and provide sufficient information for the department to determine whether reasonable grounds exist to grant an extension.

**10.12(2)** The department will provide written determination either granting or denying a request for extension within 15 calendar days of receipt.

[ARC 7943C, IAB 5/15/24, effective 6/19/24]