**Section 850.180 A Certified Audit is Initiated by the Taxpayer but not Completed**

If, for whatever reason, the taxpayer's designated qualified practitioner fails to submit a completed certified audit report that meets the requirements of this Part after there has been approval of the agreed upon procedures the taxpayer has the option of engaging another qualified practitioner to complete the report. If an extension of time is necessary in this circumstance, an extension must be requested and granted pursuant to Section 850.175.