**Section 850.185 Certified Audit Report Not Submitted Within Audit Timeframe**

If a certified audit report is not provided to the Department within 180 days after the Department's notice (see Section 850.115) and no extension of time has been obtained pursuant to Section 850.175, a Department auditor may complete the audit. If a Department auditor completes the audit, the taxpayer will not benefit from the waiver of penalties granted by the Certified Audit Pilot Program.