**Section 565.50 Reasons For Which Extensions Will Be Granted**

The Department will extend the filing deadline for 30 days, or longer if the Department deems a longer period is required by the circumstances, beyond the filer's due date for the following reasons:

a) Death or hospitalization of an immediate family member;

b) Hospitalization or serious illness of the filer;

c) Filer was on sabbatical during the original filing period;

d) Filer did not receive the form due to an incorrect address;

e) Other reasons within the discretion of the Department. This provision shall be narrowly construed.