

**WAC 182-51-1200 Extension of deadlines.** (1) The authority may grant:

- (a) An extension of time to a reporting requirement deadline; or
  - (b) Permission to correct previously submitted data.
- (2) Extensions.

(a) A reporting entity may request an extension of time for submitting a report or the resubmission of a report due to extenuating circumstances affecting the reporting entity's ability to submit the data by the deadline.

(b) The request for an extension must contain a detailed explanation as to the reason the reporting entity is unable to meet the reporting requirements for that period.

(c) A reporting entity must submit a request for an extension to the authority at least thirty calendar days before the applicable reporting deadline unless the requestor is unable to meet this deadline due to circumstances beyond the reporting entity's control. If unable to meet this deadline, the reporting entity must notify the authority in writing as soon as the reporting entity determines that an extension is necessary.

(d) The authority may approve a request for an extension for a period of time based on the specific circumstances or other extenuating circumstances. The authority provides written notification of the approval or denial to the requestor within fifteen calendar days from when the authority receives the request from the reporting entity. If the authority does not approve a request for an extension, the written notification includes the reason for the denial.

(e) A reporting entity may not appeal the authority's decision to deny an extension.

[Statutory Authority: RCW 41.05.021, 41.05.160 and 2019 c 334. WSR 20-19-079, § 182-51-1200, filed 9/15/20, effective 10/16/20.]