



**EXPLANATION FOR LATE FILING**  
For a hearing before the Value Adjustment Board

I filed my petition late because:

\_\_\_\_\_  
Signature , Taxpayer or Agent

\_\_\_\_\_  
Date

**DETERMINED BY THE VALUE ADJUSTMENT BOARD**

This taxpayer  has  has not shown good cause to accept the late-filed petition.

\_\_\_\_\_  
Signature , Value Adjustment Board

\_\_\_\_\_  
Date