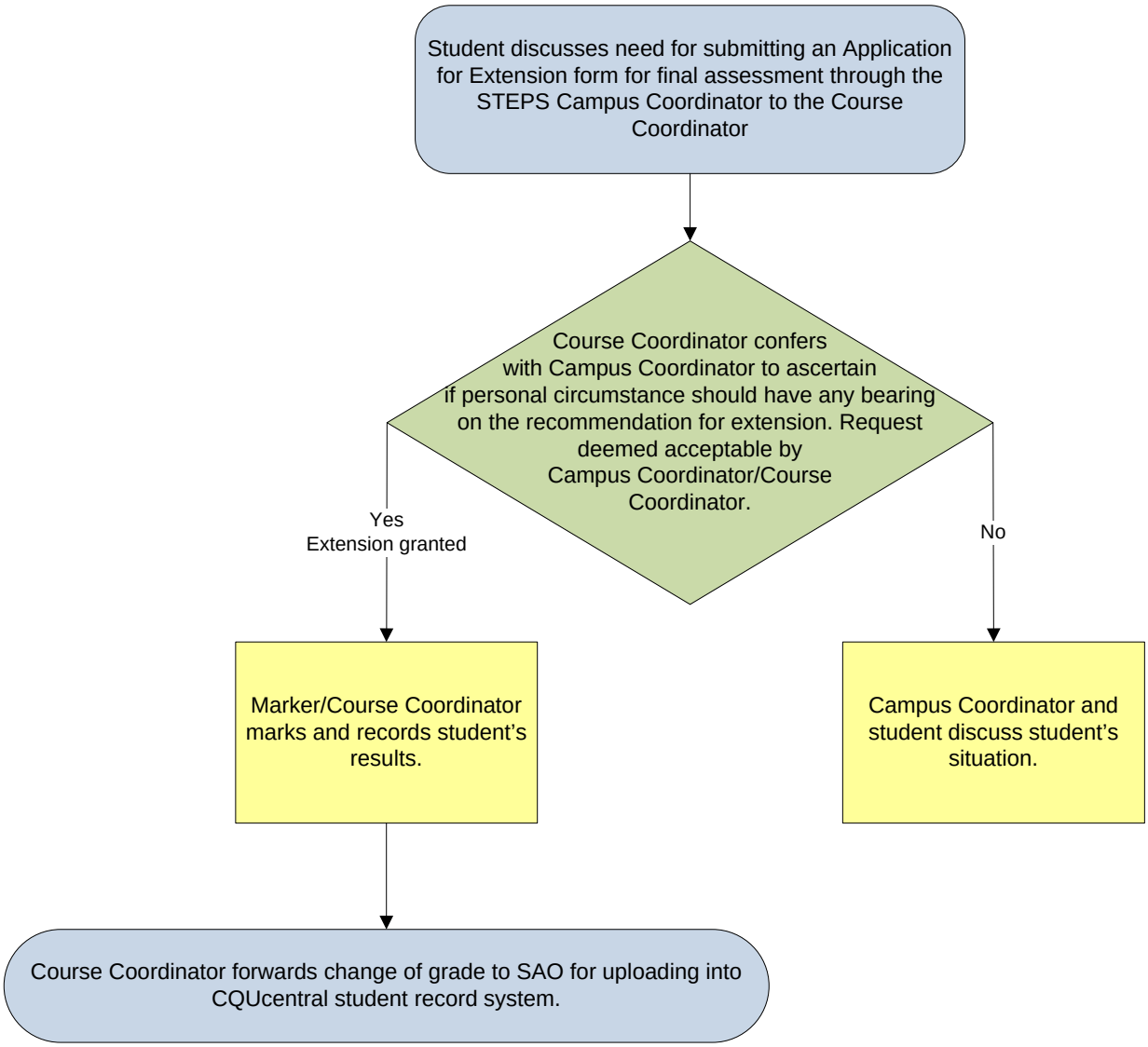Assessment Extension Requests - past due date of Assessment