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EXTENSION OF CPA EXAMINATION CREDITS

Question:

I was unable to complete all sections of the CPA Examination within the 18-month period, can I request an extension to the Board?

Answer:

Yes. Pursuant to Wis. Admin. Code § [Accy 2.304\(5\)](#), a candidate can make an extension request to the Board by showing proof of their inability to pass all sections within the 18-month rolling period if the circumstances were due to one of the following:

- (1) The sickness of the candidate or a member of the candidate's immediate family if the candidate substantiates the illness by a doctor's certificate.
- (2) A death in the candidate's immediate family if the candidate provides proof of death.
- (3) Temporary military service.
- (4) Other good reason deemed acceptable by the board.

Question:

What reasons would be considered a “good reason deemed acceptable by the board”?

Answer:

An example of a good reason deemed acceptable by the Board includes possible delays during NASBA's launching of the new CPA examination in January 2024. If this is the case, any candidate with Uniform CPA Examination credit(s) on January 1, 2024, will have such credit(s) automatically extended to June 30, 2025.

All other reasons that a candidate would want the Board to consider will be reviewed on a case-by-case basis. For this purpose, a candidate would need to provide a written statement explaining the circumstances that lead to their inability to complete all sections of the CPA Examination in the 18-month rolling period and submit documentary proof to the Board that supports the request. Candidates should include a requested timeframe to complete the remaining sections of the CPA examination. Each request should state which lost parts of the CPA examination you wish to reinstate including the original date each part was passed. If the request is granted, the Board will automatically extend the CPA Examination credits through June 30, 2025.

Question:

Does the Board consider delays related to Covid-19 a good reason deemed acceptable by the Board?

Answer:

Pursuant to Wis. Admin. Code § [Accy 2.304\(5\)](#), the board may consider these requests on a case-by-case basis.

Question:

What is the process to make the extension request to the Board?

Answer:

The best practice is for a candidate requesting an extension to email the request and documentation supporting the extension to Executive Director, Brad Wojciechowski at Brad.Wojciechowski@wisconsin.gov. The request should provide the information as stated above. The request and supporting documentation will then be reviewed by the Board.

Once the Board makes a determination on the candidate's request, the candidate will be notified whether the extension was granted or denied. If the Board grants the extension, the credentialing team will forward the decision to NASBA to update the candidate's information.