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Board Policy #2023-01 Uniform CPA Examination Credit Extension

At its July 11, 2023 meeting, the Maine Board of Accountancy (“the Board”) voted to adopt a policy to extend the length of time that Uniform CPA Examination credits are valid to accommodate the launch of the National Association of State Boards of Accountancy’s (“NASBA”) new Uniform CPA Examination in January of 2024.

The Uniform CPA Examination is administered in four (4) parts over a period of months. Pursuant to 02-280 C.M.R., ch. 3 §7(A), all sections of the examination must be completed in an eighteen (18) month rolling window beginning with the date a candidate takes the first section of the examination. NASBA expects that some candidates who have begun taking exams may be negatively impacted during the roll out of the new examination due to limited opportunities to test and delays in score reporting.

To mitigate any such negative impacts, the Board adopts a policy that provide an extension to the rolling window such that any candidate with Uniform CPA Examination credits on January 1, 2024 will have all such credits extended to June 20, 2025.

Adopted: July 11, 2023