NASBA

GUAM EXAM CREDIT EXTENSIONS POLICY

This Exam Credit Extension Policy only applies to CPA Examination candidates who applied to the state of GUAM, were impacted by COVID 19, and have exam credits that expire between 4/1/2020 and 12/31/2020. Those candidates must submit this form along with documented proof of:

- Financial hardship-Loss of Job (Must provide documentation showing termination),
- Illness (Covid-19 related medical documentation),
- Travel restrictions (must show proof of current residency which will be cross-referenced to where your exams were booked or previous exams have been taken), OR
- VISA Rejections (documentation must list your name and that you were denied a VISA)

Your documented hardship must have happened during the Covid-19 Pandemic.

This form and documentation must be received no later than 12/31/2020. Failure to submit ALL required documentation **ON or BEFORE 12/31/2020** will deem your request incomplete and will result in automatic denial of request.

***By signing and submitting this form you are agreeing to the terms listed on this form.**

This form must be submitted to our office via Email: cpaesrefund@nasba.org

---

PLEASE COMPLETE THIS FORM CLEARLY & LEGIBLY

1. Jurisdiction: GUAM 2. Jurisdiction ID #:_____

3. Name: _____

4. Mailing Address: _____
FIRST MIDDLE LAST

_____
CITY STATE AIP CODE/POSTAL CODE COUNTRY

5. Email: _____

6. Hardship: Financial___ Medical___ Travel Restriction___ VISA DENIAL___

7. Passed exam section which you are requesting an extension for: AUD___ BEC___ FAR___ REG___

8. *Signature:_____ Date:_____

Initial Review Signature: _____ Mgr/Dir Signature: _____

Date Submitted:_____ Date Approved:_____