

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 12/31/2020 and 6/30/2021. 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.

Handwritten documentation from the person submitting this request is not considered supporting documentation and will result in denial of your request.

This form and documentation must be received no later than 6/30/2021. Failure to submit ALL required documentation **ON or BEFORE 6/30/2021** 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: _____