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, have exam credits expiring and are unable to take the CPA Exam due to a documented Covid Related Hardship.

Those candidates must submit this form along with documented proof of:

- 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

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.

Failure to submit ALL required documentation 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

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- 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:_____