3.7 RETAKE AND GRANTING OF CREDIT REQUIREMENTS

- (a) A Candidate shall be required to pass all Test Sections of the Certified Public Accountant Examination in order to qualify for a certificate. A Candidate may take the required Test Sections individually and in any order. Credit for any Test Section(s) passed shall be valid for eighteen thirty months from the actual date the Candidate took that Test Section date that the score was released, without having to attain a minimum score on any failed Test Section(s) and without regard to whether the Candidate has taken other Test Sections.
 - (1) Candidates must pass all <u>four three Core</u> Test Sections <u>and one of the three Discipline</u>
 <u>Test Sections</u> of the Uniform CPA Examination within a rolling <u>eighteenthirty</u>-month
 period, which begins on the date that the <u>score of the</u> first Test Section(s) passed is
 <u>taken</u>released.
 - (2) Candidates cannot retake a failed Test Section(s) in the same examination window. An examination window refers to a three-month period in which Candidates have an opportunity to take the CPA examination (comprised of two months in which the examination is available to be taken and one month in which the examination will not be offered while routine maintenance is performed and the item bank is refreshed). Thus, Candidates will be able to test two out of the three months within an examination window.
 - (3) If the Board determines that the examination system changes necessary to eliminate the test window limitations have been implemented, subsection (2) will no longer be effective, and a candidate can retake a test section once their grade for any previous attempt of that same test section has been released.
 - (4) In the event <u>that</u> all <u>four-three Core</u> Test Sections <u>and one of the Discipline Test sections</u> of the Uniform CPA Examination are not passed within the rolling <u>eighteenthirty</u>-month period, credit for any Test Section(s) passed outside the <u>eighteenthirty</u>-month period will expire and that Test Section(s) must be retaken. <u>If a Discipline Test section loses credit, then any one of the three Discipline Test sections may be taken.</u>
- (b) The Board may, in particular cases, extend the term of conditional credit validity notwithstanding the requirements of subsection (a) and (upon a showing that the credit was lost by reason of circumstances beyond the Candidate's control.
- (c) A Candidate shall be deemed to have passed the Uniform CPA Examination once the Candidate holds at the same time official credit for passing each all of the four three Core Test Sections and one of the three Discipline Test sections of the examination. For purposes of this section, credit for passing a Test Section of the computer-based examination is valid from the actual date of the Testing Event for that Test Section, regardless of the date the Candidate actually receives official notice of the passing grade.