

Connecticut Releases Guidelines for CPA Exam Credits of Candidates

Revised 10/11/2023

Summary: Connecticut has passed the four directives below. To determine the expiration date of each exam credit, calculate the expiration date under each directive, and take the latest date of the four. (See illustrative example below.)

CT Statute

- All credits earned after October 1, 2023: get 30-months expiration from Score Earned Date.
- Credits earned between April 1, 2021, and October 1, 2023:
 - If candidate applied to test on or after October 1, 2023: credits get 30-months expiration from Score Earned Date, regardless of whether candidate actually takes a test or passes the test.
 - If candidate does not apply to test on or after October 1, 2023: credits expire 18 months from test date.
- All credits earned prior to April 1, 2021: no changes from the existing 18-month expiration date.

2021 Extension

Credits that expired between April 1, 2020, and September 30, 2021, were extended until December 31, 2021. **Subsumed by the Credit Relief below.**

Credit Relief

Credits that expired between January 30, 2020, and May 11, 2023, are extended to June 30, 2025.

Evolution Transition Extension

Credits existing on January 1, 2024, will be extended to June 30, 2025.

Illustrative Example:

	A	B	C	D	
	Score earned date	Original expiration (18 months)	Extension Granted	Statutory 30-month expiration (from Score Earned Date)	Expiration Date to be Used (the later of C or D)
BEC	10/1/2018	4/1/2020	6/30/2025*	4/1/2021	6/30/2025
AUD	7/30/2018	1/30/2020	6/30/2025**	1/30/2021	6/30/2025
REG	7/1/2022	1/1/2024	6/30/2025***	1/1/2025	6/30/2025
FAR					

* Extended to 12/31/2021 under 2021 Extension, but also qualified for Credit Relief, so the later date is used

** Credit Relief

*** Evolution Transition Extension