17 CAR § 236-307. Retake and granting of credit requirements.

(a)(1)(A)(i) A candidate shall be required to pass all required test sections of the Uniform Certified Public Accountant Examination in order to qualify for a license.

(ii) A candidate may take the required test sections individually and in any order.

(iii) Credit for any test section or sections passed shall be valid for thirty (30) months from the date that the score was released, without having to attain a minimum score on any failed test section or sections and without regard to whether the candidate has taken other test sections.

(B) Candidates must pass all three (3) Core Test sections and one (1) of the three (3) Discipline Test sections of the Uniform CPA Examination within a rolling thirty-month period, which begins on the date that the score of the first test section or sections passed is released.

(2)(A) Candidates cannot retake a failed test section until their grade for any previous attempt of that same test section has been released.

(B) Testing windows may be implemented by the AICPA for new examination releases or other valid reasons.

(3)(A) In the event that all three (3) Core Test sections and one (1) of the Discipline Test sections of the Uniform CPA Examination are not passed within the rolling thirty-month period, credit for any test section or sections passed outside the thirty-month period will expire and that test section or sections must be retaken.

(B) If a Discipline Test section loses credit, then any one (1) of the three (3) Discipline Test sections may be taken.

(b) The board may, in particular cases, extend the term of conditional credit validity notwithstanding the requirements of subdivision (a)(1) of this section 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 all of the three (3) Core Test sections and one (1) of the three (3) Discipline Test sections of the examination.