

# STATE OF NEBRASKA

## BOARD OF PUBLIC ACCOUNTANCY

P.O. Box 94725, Lincoln, NE 68509  
1526 K Street, Suite 410, Lincoln, NE 68508  
(402) 471-3595 or (800) 564-6111  
FAX (402) 471-4484  
Home Page: [www.nbpa.ne.gov](http://www.nbpa.ne.gov)



**Pete Ricketts**  
Governor

## NEWS RELEASE

For Immediate Release/October 5, 2020

**CONTACT: Dan Sweetwood, (402) 471-3595**

## CPA Exam Provisional Window Extended

With the successful passage of LB 808 by the Nebraska Legislature and approval by Governor Pete Ricketts, the provisional window to sit for the Uniform CPA Examination has been extended. Previously, candidates could sit 90 days before their anticipated completion of the 150-hour education requirement. Changes within LB 808 will now allow a candidate to sit 120 days before completion of the education requirements. Candidates targeted for the change include those completing their education requirements (whether in a Master's Degree or undergraduate program in accounting). The changes allow these students the opportunity to sit for the examination during their last semester of studies. The Board of Public Accountancy remains committed to reviewing and easing requirements within the Nebraska Public Accountancy Act whenever possible.

Below is an example of how a candidate could utilize the updated law in calculating how early they could sit for their first section and when to report their completion of the education requirements. Please be advised this is just an example and not intended to direct the candidate to apply for the examination on a specific date. Questions regarding the CPA Exam application process and/or the status of an application should be sent to NASBA/CPAES at 1-800-CPA-EXAM or CPAExam@nasba.org.

### Example      Graduation date of 05/08/21

Date	Scheduling event	How calculated
1/8/2021	Earliest date the first exam section can be scheduled	Subtract 120 days from graduation date
11/27/2020	Latest date to submit CPA Exam Application relative to earliest date the first exam section can be scheduled	Subtract at least 6 weeks from first exam date. CPA Exam applications take approx. 6 weeks to process once all applicable transcripts are received.
6/7/2021	Latest date to submit final transcripts to show education requirements were met	Add 150 days to date the first examination is taken; if later than 1/8/2021, for example, the 150 day period will end later than 6/7/2021

The aforementioned changes to the Nebraska Public Accountancy Act within LB 808 were made possible with the assistance of the Board’s Education Advisory Committee (EAC) in collaboration with the Nebraska Society of CPAs and sponsored by State Senator John Stinner, a retired CPA. The EAC is led by Board Vice Chair Ms. Marcy J. Luth, CPA. The EAC is made up of accounting educators and CPAs from throughout the State. Other EAC members from the State Board include Board Chair Dr. Thomas Purcell, CPA, Past Chair Ms. Michele Stromp, CPA and Mr. Ken Brauer.

Additional questions regarding the new law can be sent to Board Administrator Ms. Kristen VanWinkle at (402) 471-3595 or at [Kristen.VanWinkle@Nebraska.gov](mailto:Kristen.VanWinkle@Nebraska.gov)

\*\*\*\*\*  
The Nebraska State Board of Public Accountancy administers public accountancy law in Nebraska. Six of the eight Board Members are certified public accountants with active permits to practice and two are members of the public. Information about licensed CPA’s can be obtained by calling the Board office at (402) 471-3595.  
\*\*\*\*\*