

### New Rules for CPA Exam

<b>Timing for Application of New Rules</b>	<b>Time to Pass One Part of CPA Exam</b>	<b>Time to Pass All Parts of CPA Exam</b>	<b>Other Requirements to be Certified</b>	<b>Certification and Licensing</b>
The new rules apply to anyone who does not pass one part of CPA exam by December 31, 2011.	You must pass one part of the exam after December 31, 2011	You must pass all parts of the exam within <u>eighteen months</u> after passing any one part.	<p><b>EXPERIENCE:</b> Obtain one year of public accounting experience within five years after passing CPA exam.</p> <p><b>EDUCATION:</b> <b>Complete 150 credit hours including 36 credit hours of accounting or finance within five years after passing CPA exam.</b></p>	<p>Be certified and licensed on completing all requirements</p> <p><b>NOTE:</b> In Pennsylvania, one cannot be certified without being licensed at the same time. Thus, merely passing the CPA exam does not provide for certification.</p>