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Requesting a Due Date Extension in PRIMA (Firm)

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Please note that some state boards of accountancy (SBOAs) require advance notice of extensions, so you should check with your [SBOA](#) and notify them when an extension is granted. If your SBOA uses Facilitated State Board Access (FSBA), you can grant them access to your firm's extension letter through PRIMA. For more information on FSBA, see [Opting in or out of Facilitated State Board Access \(FSBA\)](#), [Opting in or out of Sharing Peer Review Information](#) or [Information Available on Facilitated State Board Access \(FSBA\)](#).

Note: Your reviewer may need to update the commencement, exit conference, and closing meeting dates in PRIMA to avoid overdue notices.

To request an extension of your firm's peer review due date, perform the following steps:

1. Click **For Firms**.

AICPA | PRIMA

Home

My Resources

For Firms

My Work

For Peer Reviewers

CPA PA | Administering Entity: Maryland Association of CPAs

Assigned To: Firm

ation (PRI) Form > Scheduling (SCH) Form > Review In Progress > Administrative Review >

Committee Review > **Corrective Actions/Implementation Plans**

m's Open Reviews

Last updated on Sep 2, 2020 5:06:24 PM

See All

No.	Name & Number	Task Description	Received Date	My Role
		Complete Implementation Plan	07/23/2020	

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2. Click **Request Extension/PR Year End Change**.

The screenshot displays the AICPA PRIMA user interface. On the left, a dark sidebar lists navigation options: Home, My Resources, For Firms, Enroll/Update PRI, Resign My Firm, **Request Extension/PR Year End Change** (highlighted with an orange circle), Change Peer Review Program, Review History, Opt-In/Out: Public File, Opt-In/Out: FSBA, Opt-In/Out: Sharing PR Info, and Request COA/IMP Due Date Extension. The main content area features a purple header with the AICPA PRIMA logo and user icons. Below the header, a progress bar shows the current review stage: 'Administrative Review'. The progress bar includes steps: 'Scheduling (SCH) Form', 'Review In Progress', 'Administrative Review', 'Committee Review', and 'Corrective Actions/Implementation Plans'. Below the progress bar, a section titled 'm's Open Reviews' is visible, with a timestamp 'Last updated on Sep 2, 2020 5:06:24 PM'. A table below this section lists open reviews with columns: 'o.', 'Name & Number', 'Task Description', 'Received Date', and 'My Role'. One row is visible: 'Complete Implementation Plan' with a received date of '07/23/2020'. The footer contains copyright information for 2020 American Institute of Certified Public Accountants and contact details: 'Contact us | Phone: 919.402.4502 | Email: prsupport@aicpa.org'.

3. Locate the appropriate firm and click **Request Extension/PR Year End Change**.

The screenshot shows the AICPA PRIMA web application interface. At the top, there is a purple header with the AICPA logo and 'PRIMA' text. Below the header, there is a navigation bar with 'Home' and 'Request Exten...'. The main content area is titled 'Extension - Review Due Date / Year End Change' and contains a table with the following columns: Firm No, Firm Name, Address Line 1, Address Line 2, City, State, Zip, and Take Action. The 'Take Action' column contains two buttons: 'Request Extension/PR Year End Change' (highlighted with an orange circle) and 'View History'. A 'Refresh List' button is located in the top right corner of the table area. The footer contains copyright information for the American Institute of Certified Public Accountants and contact details.

Firm No	Firm Name	Address Line 1	Address Line 2	City	State	Zip	Take Action
				Baltimore	MD		Request Extension/PR Year End Change View History

4. Under **Request Category**, select **Extension of Review due date**. Click **Next**.

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Home Request Exten... **New**

Select Request Category

Complete Extension Request

Instructions

- This functionality is used to request a due date change and/or a year end change.
- Chose your category and click submit to continue on to the appropriate form.
- Depending on your reason for the change, you may also have the opportunity to submit the due date and year end change together.
- You will be required to provide a written explanation supporting your firm's need for an extension.
- Click Submit to send the request to your Administering Entity.
- **Note:** Your Administering Entity will consider your request in accordance with the Standards, Interpretations, and available administrative guidance. Ordinarily, the request for an extension should be submitted during the planning stages of the review but not later than 60 days prior to the due date and extensions should not be granted after the due date. Your Administering Entity may reject your extension request, if not submitted timely. **Extensions of a review due date by more than 3 months should be rare (Interpretation 18-1).** See [Firm Requests for Extension of Due Date](#) for additional guidance.

Firm Number	Firm Name	Address1	Address2	City	State	Zip
				Baltimore	MD	

Request Category *

-- Please select the request category --

-- Please select the request category --

Extension of Review due date

Change Year End Date

Next >>

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5. Under **Requested New Review Due Date**, select a new due date.

Home Request Exten... **New**

Firm Self Service

Request Self Service Approve Resolve Show all steps

Assignment Additional Information

Review Due Date Extension

Due Date of Next Peer Review
12/31/2020

Requested New Review Due Date *

Sep 2020

Sun	Mon	Tue	Wed	Thu	Fri	Sat
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	1	2	3
4	5	6	7	8	9	10

Explanation of your firm's need for a peer review due date extension regarding change in firm structure, significant pending... You may also upload supporting materials, if appropriate.

Remaining: 256 characters

<< Back Next >> Close

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6. Under **Review Date Change Reason**, select a reason.

The screenshot shows the AICPA PRIMA interface. At the top, there are navigation tabs for 'Home', 'Request Extension...', and 'New'. Below this is a process flow: 'Request Self Service' (highlighted in green), 'Approve', and 'Resolve'. The current step is 'Request Self Service', and the sub-step is 'Review Due Date Extension'. The form shows the 'Due Date of Next Peer Review' as 12/31/2020 and the 'Requested New Review Due Date' as 1/31/2021. A dropdown menu for 'Review Date Change Reason' is open, listing several reasons for a date change. An orange box highlights the dropdown menu and the 'Next >>' button.

Review Date Change Reason *

- Please Select Reason --
- My firm has recently changed due to a merger or dissolution and more time is needed to prepare for the review
- My firm is expecting to dissolve a portion of our practice in the near future and will not be able to meet the peer review requirements until that action is completed
- My firm needs additional time to complete a major engagement that is within the scope of the peer review
- My firm needs additional time to complete an initial engagement and there is no comparable engagement
- My firm is unable to have the review by the original due date because of an absence, loss or turnover of personnel significant to the conduct of the review
- My firm's records or offices have been severely damaged or destroyed because of a natural catastrophe
- My firm needs more time because it has selected a reviewer that has a scheduling conflict and is unavailable to perform the review by the firm's due date
- Other

Buttons: Help, Back, Next >>, Close

7. Enter **Required written explanation**. Click **Next**.

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Home Request Exten... **New**

Firm Self Service

Request Self Service Approve Resolve Show all steps

Assignment Additional Information

Review Due Date Extension

Due Date of Next Peer Review
12/31/2020

Requested New Review Due Date *
1/31/2021

Review Date Change Reason *
My firm is expecting to dissolve a portion of our practice in the near future and will not be able to meet the peer review requirements until that action is completed

Required: Please provide a written explanation of your firm's need for a peer review due date extension, including any relevant information regarding change in firm structure, significant pending engagements, reviewer conflicts, etc. You may also upload supporting materials, if appropriate.

Remaining: 256 characters

Help << Back **Next >>** Close

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8. Click "+" to **Add Document**.

Home Request Exten... FSS-

Firm Name:

Request Self Service Approve Resolve Show all steps

Assignment Additional Information

Document Upload Region

Firm Documents

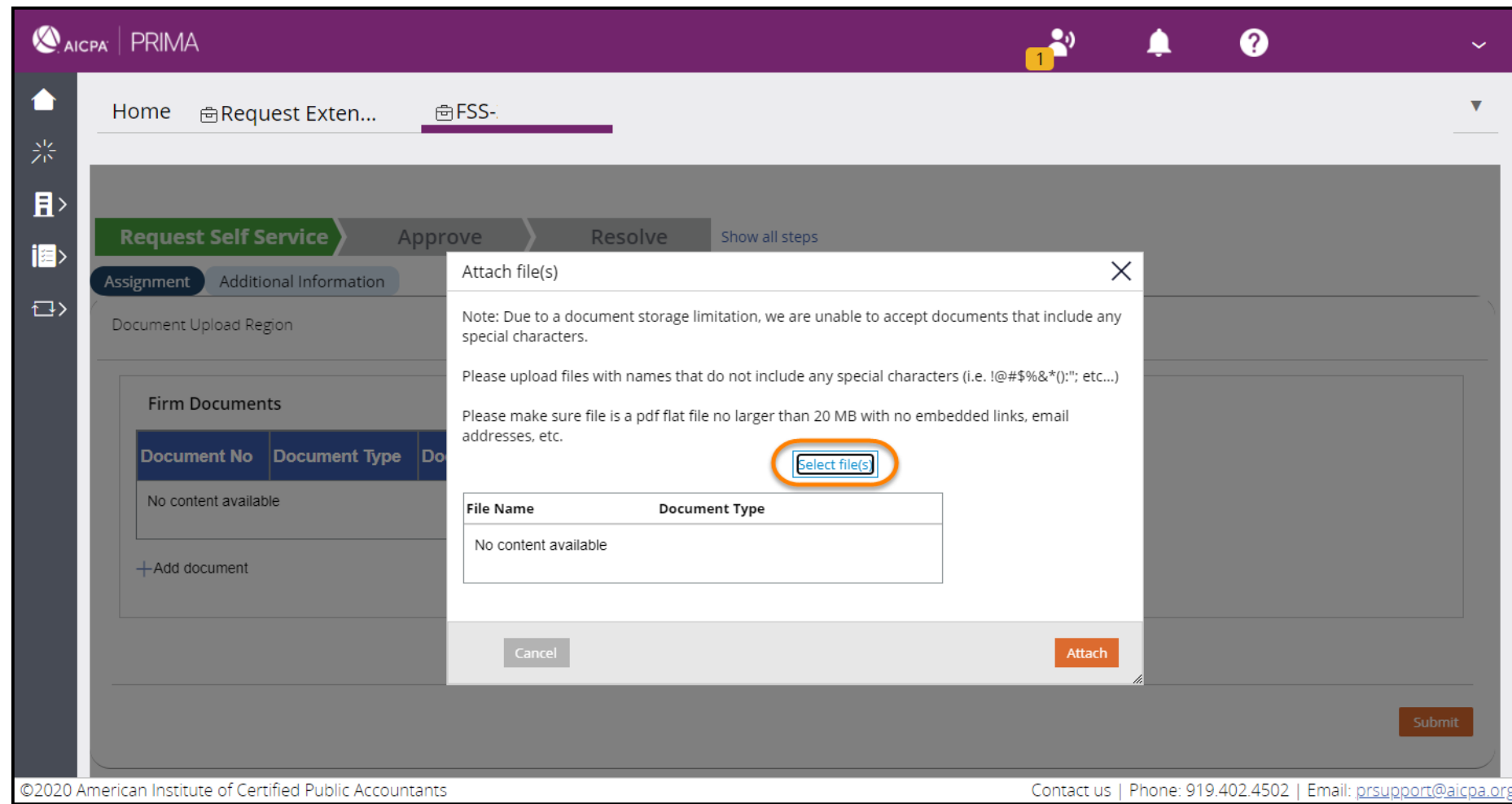
Document No	Document Type	Document name	Description	Upload	Delete
No content available					

+ Add document

Submit

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9. Click **Select File(s)** to navigate to supporting documentation within your computer. Once the document(s) are selected, click **Open**.



10. Select **Support for Extension** from the **Document Type**. Click **Attach**.

The screenshot shows the AICPA PRIMA application interface. A modal dialog box titled "Attach file(s)" is open, displaying instructions and a table for file details. The instructions state: "Note: Due to a document storage limitation, we are unable to accept documents that include any special characters. Please upload files with names that do not include any special characters (i.e. !@#%&*():; etc...) Please make sure file is a pdf flat file no larger than 20 MB with no embedded links, email addresses, etc." Below the text is a "Select file(s)" button. The table has two columns: "File Name" and "Document Type". The "File Name" column contains "test 1 .pdf". The "Document Type" column has a dropdown menu with "Select One" selected, and "Support for Extension" is highlighted in blue. At the bottom of the dialog are "Cancel" and "Attach" buttons. The background application shows a "Request Self Service" section with tabs for "Assignment" and "Additional Information", and a "Firm Documents" table with "No content available" and an "Add document" button.

File Name	Document Type
test 1 .pdf	Select One

11. Click **Submit**.

The screenshot shows the AICPA PRIMA web application interface. At the top, there is a purple header with the AICPA logo and 'PRIMA' text. Below the header, there is a navigation bar with 'Home', 'Request Exten...', and 'FSS'. A progress bar shows 'Request Self Service' (highlighted in green), 'Approve', and 'Resolve'. Below the progress bar, there are tabs for 'Assignment' and 'Additional Information'. The main content area is titled 'Document Upload Region' and contains a section for 'Firm Documents'. This section includes a table with the following data:

Document No	Document Type	Document name	Description	Upload	Delete
1	Support for Extension	test 1 .pdf	Support for Extension		

Below the table, there is a '+ Add document' link. At the bottom right of the main content area, there is a 'Submit' button. The footer contains copyright information for 2020 American Institute of Certified Public Accountants and contact information: 'Contact us | Phone: 919.402.4502 | Email: prsupport@aicpa.org'.

The request will be sent to the Administering Entity for approval.

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