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## Requesting a Year-End Change in PRIMA (Firm)

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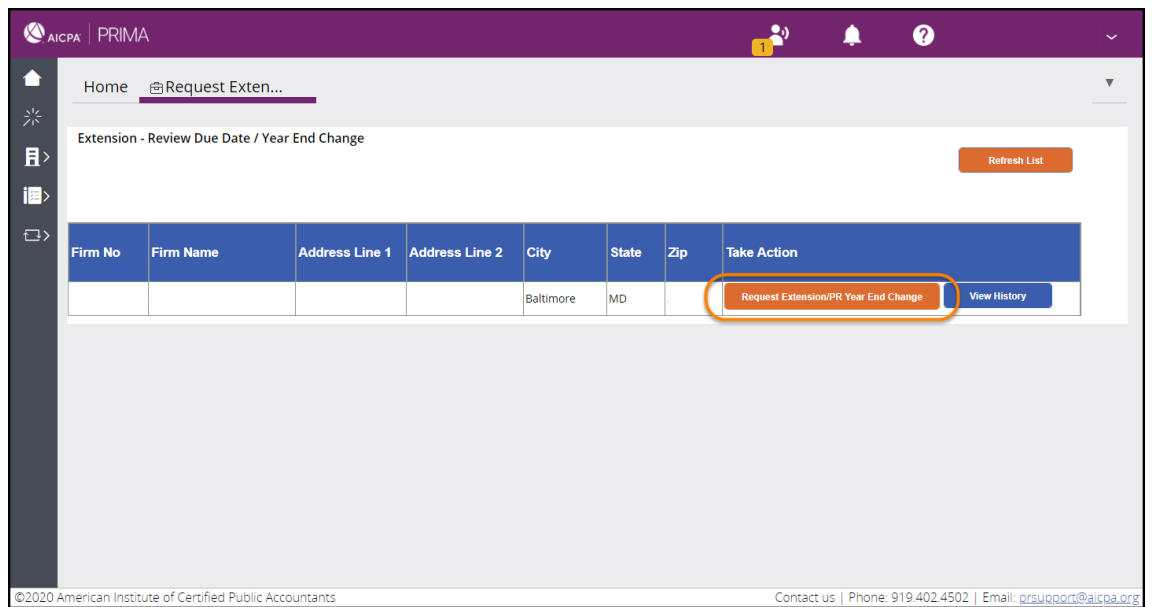
Average 0.0

To request a change to your firm's year-end date, perform the following steps:

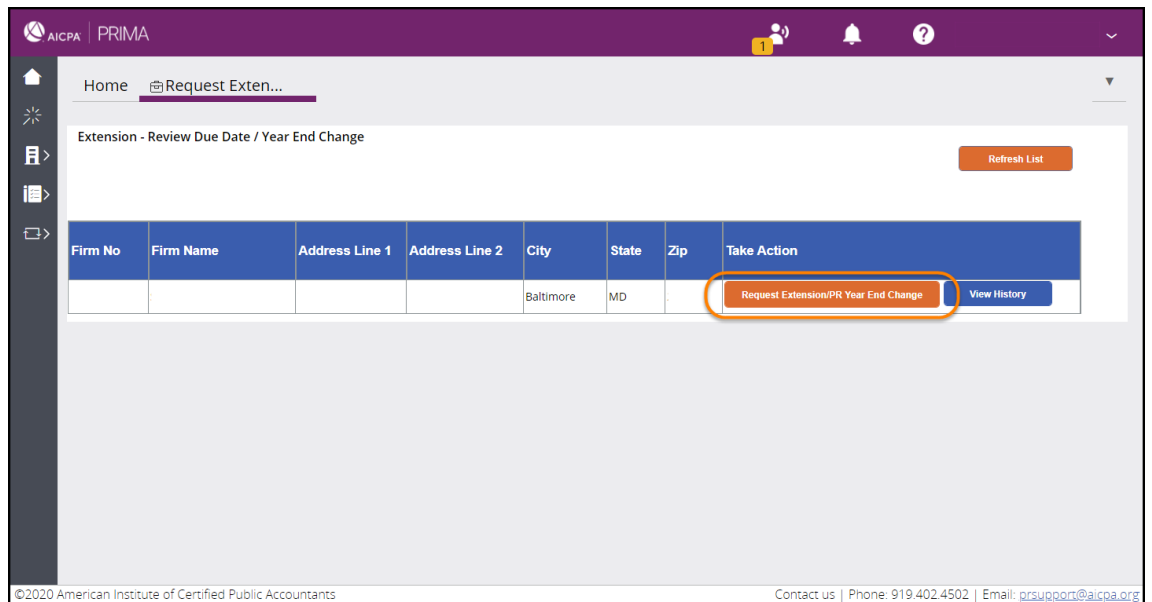
1. Click **For Firms**.

The screenshot shows the AICPA PRIMA web application. On the left, a dark sidebar contains a menu with the following items: Home, My Resources, For Firms (highlighted with an orange circle), My Work, and For Peer Reviewers. The main content area has a purple header with the AICPA PRIMA logo and user icons. Below the header, the 'For Firms' section is active, displaying a breadcrumb trail: 'Assigned To: Firm' > 'Scheduling (SCH) Form' > 'Review In Progress' > 'Administrative Review' > 'Committee Review' > 'Corrective Actions/Implementation Plans'. The 'Corrective Actions/Implementation Plans' item is highlighted in green. Below this, there is a section titled 'm's Open Reviews' and a table with columns: Name & Number, Task Description, Received Date, and My Role. The table contains one row with the text 'Complete Implementation Plan' and the date '07/23/2020'. At the bottom of the page, there is a footer with copyright information and contact details.

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



- If associated to more than one firm, locate the appropriate firm and click **Request Extension/PR Year End Change**.



- For **Request Category**, select **Change Year End date**. Click **Next**.

**AICPA | PRIMA**

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. If appropriate, select **I would like to request a peer review due date extension.**

**AICPA | PRIMA**

Home Request Exten... **New**

Next Peer Review Year End

06/30/2020

Due Date of Next Peer Review

12/31/2020

If you are considering requesting a change in your firm's next peer review year-end, please note:

- Changes are permanent
- Changes require approval
- Changes may be appropriate if your firm's peer review due date falls during a busy time of year or if significant engagements are consistently not completed by the due date.

Your firm's next peer review due date will not change as a result of the year-end change. However it will change to 6 months after the new year-end date for your subsequent review.

If an extension is also necessary for the current review, please select the accept review due date extension.

☒ I would like to request a peer review due date extension

Requested new next peer review year-end \*

Year End Change Reason \*

-- Please Select Reason --

Provide any further information or details to be considered by the administering entity \*

Remaining: 256 characters

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6. For **Requested new next peer review year-end**, click the calendar icon to select a new year-end date.

**AICPA PRIMA**

Home Request Exten... **New**

06/30/2020  
Due Date of Next Peer Review  
12/31/2020

If you are considering requesting a change in your firm's next peer review year-end, please note:

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- Changes require approval.
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Your firm's next peer review due date will not change as a result of the year-end change. However it will change to 6 months after the new year-end date for your subsequent review. If an extension is also necessary for the current review, please select the accept review due date extension.

☐ would like to request a peer review due date extension

**Requested new next peer review year-end \***

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  |

be considered by the administering entity \*

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7. Select a **Year End Change Reason**.

**AICPA PRIMA**

Home Request Exten... **New**

06/30/2020  
Due Date of Next Peer Review  
12/31/2020

If you are considering requesting a change in your firm's next peer review year-end, please note:

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- Changes require approval.
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☐ would like to request a peer review due date extension

**Requested new next peer review year-end \***

10/31/2020

**Year End Change Reason \***

-- Please Select Reason --

My Firm is a new firm as a result of a merger or dissolution, or dissolution is imminent, and this year-end correlates to the new firm

My firm's current year-end results in a due date during a heavy client commitment period (e.g., busy season)

My firm's current year-end results in a due date prior to the completion of a major engagement

My firm has recurring scheduling conflicts in engaging a peer reviewer

Other

Remaining: 256 characters

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8. Enter additional details.

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Home Request Exten... **New**

06/30/2020  
Due Date of Next Peer Review  
12/31/2020

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☐ I would like to request a peer review due date extension

Requested new next peer review year-end \*  
10/31/2020

Year End Change Reason \*  
My Firm is a new firm as a result of a merger or dissolution, or dissolution is imminent, and this year-end correlates to the new firm

Provide any further information or details to be considered by the administering entity \*

Remaining: 256 characters

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9. Click **Next**.

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Home Request Exten... **New**

06/30/2020  
Due Date of Next Peer Review  
12/31/2020

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Requested new next peer review year-end \*  
10/31/2020

Year End Change Reason \*  
My Firm is a new firm as a result of a merger or dissolution, or dissolution is imminent, and this year-end correlates to the new firm

Provide any further information or details to be considered by the administering entity \*

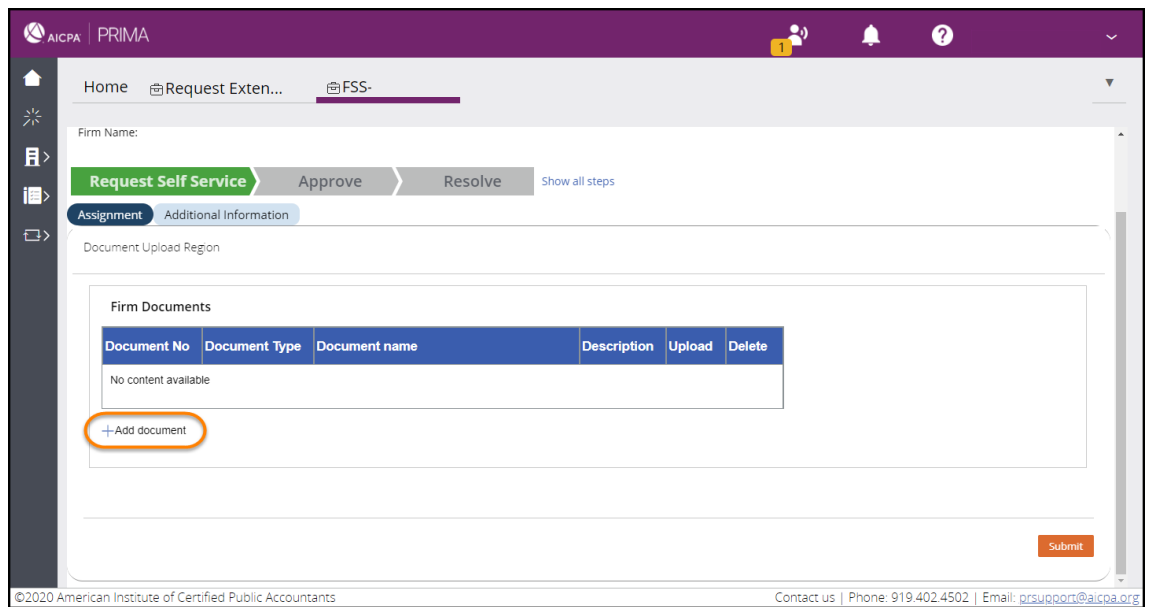
Remaining: 256 characters

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

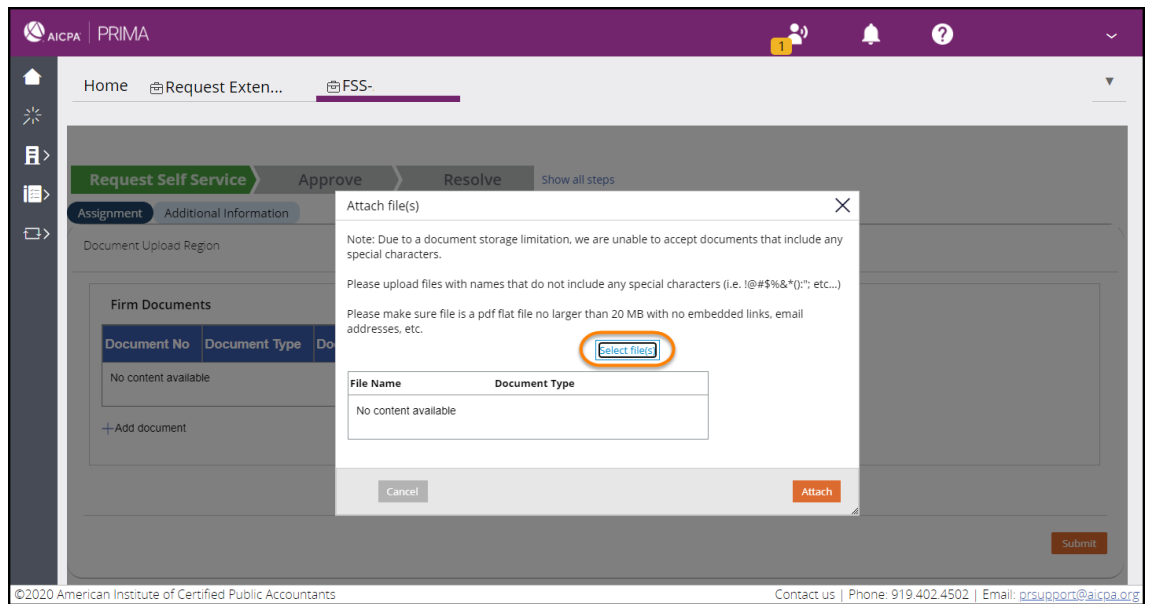
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**Note:** If you selected a due date extension, skip to step 14. If you did not, follow steps 10-13.

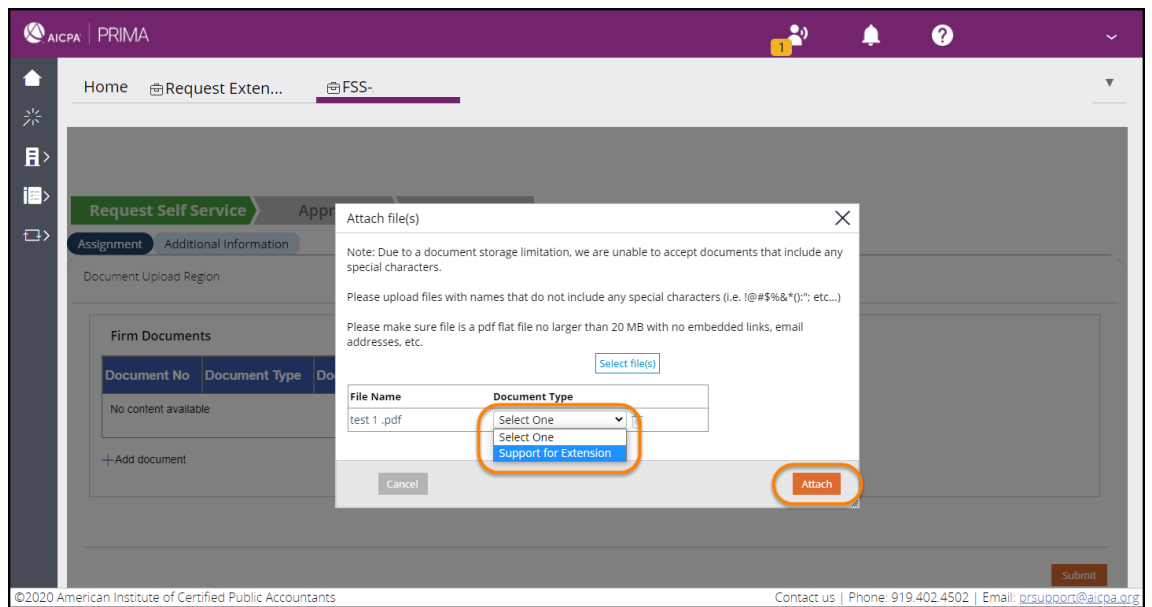
10. Click "+" to **Add Document**.



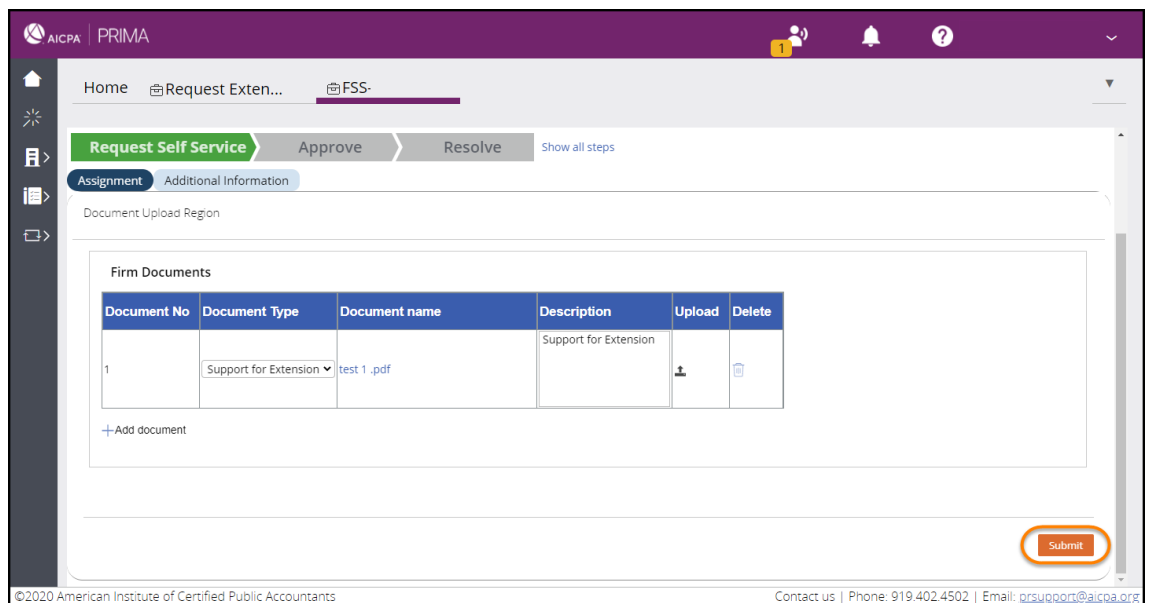
- Click **Select File(s)** to navigate to supporting documentation within your computer. Once the document(s) are selected, click **Open**.



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



13. Click **Submit**.



**Note:** If you did not request a due date extension, this will submit the request to your administering entity, and you may ignore the following steps.

14. If you selected a due date extension, click **Next**.

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Home Request Exten... **New**

06/30/2020  
Due Date of Next Peer Review  
12/31/2020

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☒ I would like to request a peer review due date extension

Requested new next peer review year-end \*

10/31/2020

Year End Change Reason \*

My Firm is a new firm as a result of a merger or dissolution, or dissolution is imminent, and this year-end correlates to the new firm

Provide any further information or details to be considered by the administering entity \*

test

Remaining: 252 characters

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15. Select a **New Review Due Date**.

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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 \*

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  |

Today Close

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

Remaining: 256 characters

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16. Select **Review Date Change Reason**.

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Home Request Exten... New

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 \*

-- Please Select 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

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17. Enter **Additional Review Date Change Details**.

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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.

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18. Follow steps 10-13 above to complete uploading supporting documentation and submitting the request.

**The request will be sent to your administering entity for approval. You will receive a notification with the decision.**

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