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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**.

The screenshot displays the AICPA PRIMA application interface. The top navigation bar includes the AICPA logo, the text 'PRIMA', and icons for notifications (with a '1' badge), a bell, and a help icon. A dark sidebar on the left contains navigation options: Home, My Resources, For Firms (highlighted with an orange circle), My Work, and For Peer Reviewers. The main content area shows a workflow for 'Corrective Actions/Implementation Plans' with steps: Information (PRI) Form, Scheduling (SCH) Form, Review In Progress, Administrative Review, Committee Review, and Corrective Actions/Implementation Plans. Below the workflow, there is a section for 'm's Open Reviews' with a 'See All' link and a timestamp 'Last updated on Sep 2, 2020 5:06:24 PM'. A table below shows a task 'Complete Implementation Plan' received on 07/23/2020. 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.

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

The screenshot shows the AICPA PRIMA application interface. On the left is a dark navigation menu with the following items: Home, My Resources, For Firms (with a dropdown arrow), 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 has a purple header with the AICPA PRIMA logo and user icons. Below the header, it displays 'CPA PA |' and 'Administering Entity: Maryland Association of CPAs'. A progress bar shows the following steps: 'Registration (PRI) Form', 'Scheduling (SCH) Form', 'Review In Progress', 'Administrative Review', 'Committee Review', and 'Corrective Actions/Implementation Plans' (highlighted in green). Below the progress bar is a section titled 'm's Open Reviews' with a 'See All' link and a timestamp 'Last updated on Sep 2, 2020 5:06:24 PM'. A table below this section has columns: 'o.', 'Name & Number', 'Task Description', 'Received Date', and 'My Role'. One row is visible with 'Complete Implementation Plan' and '07/23/2020'. At the bottom of the page, there is a footer with copyright information and contact details.

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

The screenshot shows the PRIMA application interface. At the top, there is a purple header with the AICPA logo and the text 'PRIMA'. To the right of the header are icons for a notification (with a '1' badge), a bell, and a question mark. Below the header is a navigation bar with 'Home' and 'Request Exten...'. The main content area is titled 'Extension - Review Due Date / Year End Change' and includes a 'Refresh List' button. Below this is 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'. 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'.

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

Home Request Exten... New

Firm Self Service

Request Self Service Approve Resolve Show all steps

TO DO

- 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.
- Your Administering Entity will consider your request in accordance with the *Standards for Performing and Reporting on Peer Reviews*. Extensions of a review due date by more than 3 months should be rare. See [Firm Requests for Extension of Due Date](#) for additional guidance.

Firm Number	Firm Name	Address 1	Address 2	City	State	Zip
900255348868	Dennis A. Quinn & Associates, Limited	16W 343 83rd St, Suite C		Burr Ridge	IL	60527

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.

The screenshot shows the AICPA PRIMA interface for a 'Review Due Date Extension' request. The workflow progress bar indicates the current step is 'Request Self Service'. The 'Requested New Review Due Date' is set to 12/31/2020. A calendar pop-up is open, showing the date 9/2/2020 selected. The text area for the 'Date Change Reason' contains the following text: 'Explanation of your firm's need for a peer review due date change regarding change in firm structure, significant pending... you may also upload supporting materials, if appropriate.' The remaining character count is 256. Navigation buttons for '<< Back', 'Next >>', and 'Close' are visible at the bottom right of the form.

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

The screenshot shows the AICPA PRIMA interface. The top navigation bar includes 'Home', 'Request Extension', and 'New'. The main content area is titled 'Request Self Service' and shows a progress bar with 'Approve' and 'Resolve' steps. Below this, there are tabs for 'Assignment' and 'Additional Information'. The current view is 'Review Due Date Extension'. It displays 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, showing the following options:

- 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

At the bottom of the form, there are buttons for 'Help', '<< Back', 'Next >>', and 'Close'. The 'Next >>' button is highlighted in orange. The footer contains the copyright notice '©2020 American Institute of Certified Public Accountants' and contact information: 'Contact us | Phone: 919.402.4502 | Email: prsupport@aicpa.org'.

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

The screenshot shows the PRIMA web application interface. At the top, there is a purple header with the AICPA logo and 'PRIMA' text. Below the header, there are navigation tabs: 'Home', 'Request Exten...', and 'New'. The main content area is titled 'Firm Self Service' and contains a progress bar with steps: 'Request Self Service' (highlighted in green), 'Approve', and 'Resolve'. Below the progress bar, there are tabs for 'Assignment' and 'Additional Information'. The main form is titled 'Review Due Date Extension' and includes the following fields:

- 'Due Date of Next Peer Review' with the value '12/31/2020'.
- 'Requested New Review Due Date *' with a date picker set to '1/31/2021'.
- 'Review Date Change Reason *' with a dropdown menu containing the text: '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'.
- A large text area for providing a written explanation, with a 'Required' label and instructions: '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.' The text area is currently empty and has a 'Remaining: 256 characters' indicator.

At the bottom of the form, there are three buttons: 'Help', 'Next >>' (highlighted with an orange circle), and 'Close'. The footer of the page contains copyright information: '©2020 American Institute of Certified Public Accountants' and contact information: 'Contact us | Phone: 919.402.4502 | Email: prsupport@aicpa.org'.

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

The screenshot displays the AICPA PRIMA web application interface. The top navigation bar includes the AICPA logo, the text 'PRIMA', and utility icons for user profile, notifications, and help. The main content area is titled 'Firm Name:' and features a progress bar with steps: 'Request Self Service' (highlighted in green), 'Approve', and 'Resolve'. Below the progress bar are tabs for 'Assignment' and 'Additional Information'. The 'Document Upload Region' section contains a table titled 'Firm Documents' with columns: Document No, Document Type, Document name, Description, Upload, and Delete. The table currently shows 'No content available'. A '+ Add document' button is highlighted with an orange circle. A 'Submit' button is located at the bottom right of the form area.

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**.

The screenshot displays the AICPA PRIMA user interface. At the top, the navigation bar includes the AICPA logo, the word 'PRIMA', and utility icons for notifications, help, and a dropdown menu. Below this, a breadcrumb trail shows 'Home', 'Request Extension...', and 'FSS-'. The main content area is titled 'Request Self Service' and features a progress bar with 'Approve' and 'Resolve' steps. A modal dialog box titled 'Attach file(s)' is open, containing instructions on file naming and size, a 'select file(s)' button (highlighted with an orange circle), and a table for file details. The background shows a 'Firm Documents' section with a table that is currently empty.

Home Request Extension... FSS-

Request Self Service Approve Resolve Show all steps

Assignment Additional Information

Document Upload Region

Firm Documents

Document No	Document Type	Do
No content available		

+ Add document

Attach file(s)

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.

select file(s)

File Name	Document Type
No content available	

Cancel Attach

Submit

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

Attach file(s)

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.

Select file(s)

File Name	Document Type
test 1 .pdf	Select One
	Select One
	Support for Extension

Cancel Attach

Submit

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11. Click **Submit**.

Home > Request Extension > FSS

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
1	Support for Extension	test 1 .pdf	Support for Extension		

+Add document

[Submit](#)

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

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