Testing of H.R. 1: One Big Beautiful Bill Act on the CPA Exam

The AICPA Board of Examiners approved the following on September 18, 2025:

On July 4, 2025, H.R. 1: One Big Beautiful Bill Act (the Act) was signed into law by President Donald Trump. The Act includes numerous provisions that impact the Internal Revenue Code, and these provisions have various effective dates (e.g., enactment date, taxable years beginning after December 31, 2024; taxable years beginning after December 31, 2025).

The Examinations Team of the AICPA in consultation with its Board of Examiners and Content Committees, evaluated the Act and its potential impact on the Taxation and Regulation (REG) and Tax Compliance and Planning (TCP) sections of the Uniform CPA Examination. This evaluation included an assessment of the date on which the relevant provisions in the Act will become eligible for testing. Based on this evaluation, the Board of Examiners determined that the provisions of the Act with effective dates in 2024 (e.g., taxable years beginning after December 31, 2024) and 2025 (e.g., enactment date, taxable years beginning after December 31, 2025, property acquired after January 19, 2025), will become eligible for testing in the REG and TCP sections of the Uniform CPA Examination starting on July 1, 2026.

All other provisions of the Act will become eligible for testing in the calendar quarter beginning six months after the provision's effective date. Provisions that were scheduled to sunset in 2025 before the signing of the Act will continue to be eligible for testing through June 30, 2026. The implementation approach for the Act is a planned deviation from the CPA Exam Policy on New Pronouncements to provide candidates and stakeholders sufficient time to prepare for and respond to the changes in the Act. Note that only those provisions of the Act that are within the scope of the Uniform CPA Examination Blueprints for REG and TCP will be eligible for testing.