

## **Tennessee State Board of Accountancy (TNSBA) CPA License Requirements**

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### **CPA Certification Requirements**

To become a CPA in Tennessee, candidates must obtain 150 semester hours of education and must earn a baccalaureate degree from an accredited college or university. This must include 24 semester hours in accounting and 24 semester hours in business courses. The candidate must then pass the Uniform CPA Examination, pass an ethics examination such as the exam given by the American Institute of Certified Public Accountants (AICPA) with a score of 90% or better, and complete one year of experience in accounting acceptable to the Board.

Once both exams have been passed, the Board is notified and an applicant packet is sent to the candidate to apply for the Tennessee CPA certificate. The CPA applicant must have completed the TNSBA experience requirement prior to submitting an application for certification.

### **Experience Requirements**

The experience requirements as outlined in T.C.A. Section 62-1-106(j) include:

- Providing services or advice using accounting, attest, management advisory, financial advisory, tax or consulting skills
- Employment in industry, government, academia or public practice
- No fewer than 2000 hours of experience earned in no less than one year or more than three years
- Experience must have been accrued within the ten years immediately preceding the application for certification
- Licensees who wish to sign reports on financial statements on behalf of a firm must provide two years of experience in the last ten years in compilations, reviews, and audits.

### **Interstate Exchange**

#### Reciprocity

To obtain a reciprocal CPA certificate in Tennessee a candidate must satisfy the following requirements:

- Hold an active CPA license in another state
- Hold a baccalaureate degree and have completed 150 semester hours from an accredited college/university (with a minimum of 24 semester hours in accounting and 24 semester hours in business courses)
- Have at least one year of experience in accounting acceptable to the Board.

## OR

Candidates who have obtained a baccalaureate degree but do not have 150 semester hours must have four (4) years of experience obtained after passing the CPA exam and within the 10 years preceding application for a Tennessee certificate. In addition these candidates must also provide proof of 80 hours of CPE completed within the last 24 months and proof of passing the American Institute of Certified Public Accountants (AICPA) ethics examination with a score of 90% or above. Alternatively the Board will accept proof of completion of an ethics exam from the original state of licensure. Ethics CPE required to meet continuing education requirements will not be accepted in lieu of an ethics examination. All documentation described above must be sent to TNSBA along with the Tennessee reciprocity application and appropriate fees.

**Transfer of Grades:** To obtain an original Tennessee CPA certificate via transferring CPA exam grades from another state, a candidate must satisfy the following requirements:

- Pass all four (4) parts of the CPA examination in another state without obtaining a CPA license in that state.
- Obtain a baccalaureate degree and at least 150 semester hours of education from an accredited college/university, and complete one year of experience satisfactory to the Board. The 150 semester hours must include at least 24 hours in accounting and 24 hours in general business.
- Pass an ethics examination such as the exam given by the American Institute of Certified Public Accountants (AICPA) with a score of 90% or better.

## Foreign Credential Information

Individuals who have obtained education in a foreign country must have that education evaluated by one of the following foreign credential evaluation services approved by the Tennessee State Board of Accountancy prior to applying to sit for the CPA examination.

Foreign Academic Credentials Service, INC. (FACS)  
P O Box 400  
Glen Carbon, IL 62034  
Phone: 618-288-1661, Fax: 618-656-5292  
E-Mail: [facs@aol.com](mailto:facs@aol.com), Web: [www.facsusa.com](http://www.facsusa.com)

International Educational Research Foundation (IERF)  
P O Box 3665  
Culver City, CA 90231-3665  
Phone: 310-258-9451, Fax: 310-342-7086  
E-Mail: [info@ierf.org](mailto:info@ierf.org), Web: [www.ierf.org](http://www.ierf.org)

Josef Silny & Associates (JSA)  
P O Box 248233  
Coral Gables, FL 33124  
Phone: 305-273-1616, Fax: 305-273-1338  
E-Mail: [info@jsilny.com](mailto:info@jsilny.com), Web: [www.jsilny.com](http://www.jsilny.com)

World Education Services, Inc. (WES)  
P O Box 745  
Old Chelsea Station  
New York, NY 10113-0745  
Phone: 212-966-6311 or 800-937-3895  
Fax: 212-739-6139  
E-Mail: [info@wes.org](mailto:info@wes.org) Web: [www.wes.org](http://www.wes.org)

International Consultants of Delaware, Inc. (ICD)  
109 Barksdale Professional Center  
Newark, DE 19711-3258  
Phone: 302-737-8715, Fax: 302-737-8756  
E-Mail: [icd@icdel.com](mailto:icd@icdel.com), Web: [www.icdel.com](http://www.icdel.com)

Academic Credentials Evaluation Institute (ACEI)  
P o Box 6908  
280 S. Beverly Dr.,  
Ste 312  
Beverly Hills, CA 90212  
Phone: 310-275-3530, Fax: 310-275-3528  
E-Mail: [info@aice-eval.org](mailto:info@aice-eval.org), Web: [www.aice-eval.org](http://www.aice-eval.org)

Center for Applied Research, Evaluation & Education/International Evaluation Service  
Center for Applied Research, Evaluation & Education, Inc.  
IEECAREE  
P O Box 18358  
Anaheim, CA  
Phone: 714-237-9272, Fax: 714-237-9279  
E-Mail: [eval\\_caree@yahoo.com](mailto:eval_caree@yahoo.com)

CPA Examination Services (CPAES), a NASBA division, administers the Uniform CPA Examination in 31 jurisdictions. CPAES also administers the International Uniform CPA Qualification Examination (IQEX) to Canadian Chartered Accountants, Australian Chartered Accountants and Australian Certified Practicing Accountants seeking to qualify as a CPA in the United States.

Foreign Credentials from Canada, New Zealand and Australia are accepted by Tennessee under our Foreign Reciprocity Statute.

### **License Renewal Process**

License renewal reminder postcards are mailed in late October to the mailing address of record for all CPAs/PAs whose licenses will expire the following December 31<sup>st</sup>. Licenses which end in even numbered digits expire in even numbered years and those which end in

odd numbered digits expire in odd numbered years. Firm licenses expire December 31<sup>st</sup> of every year.

Licensees are required to complete all license renewal requirements prior to their December 31<sup>st</sup> license expiration dates.

Licenses which are not renewed timely are subject to monetary penalties and disciplinary action.