



Department of
Commerce &
Insurance

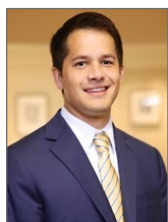
Tennessee State Board of Accountancy

Volume 14 | Number 1
Fall 2019

THE BALANCE SHEET

BOARD MEMBER APPOINTMENTS

Governor Bill Lee has appointed G. Gregory Gilbert, CPA, to serve a three-year term on the Tennessee State Board of Accountancy. A high honors graduate of University of Tennessee, Mr. Gilbert recently retired from full-time work where he was a partner with LBMC. He has diversified experience in a variety of industries including physician practices, law firms, automobile dealerships, construction, manufacturing, and not-for-profit organizations. He has provided estate, corporate, limited liability entity, and individual tax planning services. Greg continues to be active in a variety of professional and civic organizations including the Tennessee Society of Certified Public Accountants (TSCPA), American Institute of Certified Public Accountants (AICPA), Leadership Knoxville and the Helen Ross McNabb Foundation. Greg resides in Maryville with his wife and family.



Governor Bill Lee has appointed Todd Skelton, J.D., to serve a three-year term as the attorney member on the Tennessee State Board of Accountancy. Mr. Skelton is the Chief Legal Counsel for Strategic Acquisitions Group, LLC, a private investment group located in Knoxville. Until January 2019, he served as Deputy Counsel to Governor Bill Haslam and was a member of the governor's senior staff. Prior to joining the Haslam administration, he was an associate attorney with Baker, Donelson, Bearman, Caldwell & Berkowitz, P.C. in Memphis, where he practiced in the areas of securities, corporate governance, and mergers and acquisitions.

Todd earned his undergraduate, J.D., and M.B.A. degrees from the University of Tennessee, where he was a recipient of the Torchbearer Award. During law school, he completed an internship with the Enforcement & Investigations Division of the Public Company Accounting Oversight Board (PCAOB). He was a member of Leadership Tennessee Class VI and is active in the community. Todd and his wife are the proud parents of their 11-month old son.

Dr. Pamela Church, Kevin Monroe, and Judy Wetherbee have been re-appointed to serve on the Board through June 30, 2022.

Election of Officers

The Tennessee State Board of Accountancy elected new officers at its June 30, 2019, meeting. Kevin Monroe, CPA, was elected Chair; Stephen Eldridge, CPA, was elected Vice Chair; and Gay Moon, CPA, was elected Secretary.

TENNESSEE STATE-SPECIFIC ETHICS REQUIREMENT

Active licensees are required to earn at least two (2) CPE credit hours in Board-approved state ethics during each biennial reporting period. The Board maintains a list of current Tennessee State Specific Ethics providers on the [website homepage](#).

LICENSE RENEWALS—CPA AND PA

A license to practice public accountancy in the State of Tennessee is issued for a two-year period. In order to facilitate the processing of renewals, half of the licenses are renewed each December 31st.

Odd-numbered CPA and PA licenses are due for renewal by December 31, 2019, with applications submitted through core.tn.gov. The Board sends reminders by mail when renewals become available on November 2nd of each year.

Renewal requirements depend on your license status. Please note that ALL license statuses are subject to a late fee if not renewed within 30 days of license expiration date.

Renews with \$110.00 Renewal Fee	
License Status	Additional Requirements
Active	Must attach list of CPE credits earned
Inactive, under age 65	No CPE required
Retired	No CPE required
Probation/Suspended	Must attach list of CPE credits earned
Renews with No Renewal Fee	
License Status	Additional Requirements
Inactive, age 65 or older	No CPE required
Disabled	Must submit supporting documentation
Active Military	Must submit supporting documentation

Beginning with the 2019 renewal period for licenses expiring December 31, 2019, active CPAs with a CPE requirement will be required to upload a summary of their CPE credits with their license renewal. This listing of CPE courses completed for your reporting period must include the sponsor's name, date(s) of training, title of program, CPE subject code and CPE credit awarded. You are not required to submit CPE certificates when renewing.

Renewing CPAs may use the Board's [fillable reporting form](#) or attach a list currently maintained. CPAs using [NASBA's CPE Audit Service](#) to track and store CPE records may generate a CPE summary from that site to attach to the license renewal. Please note that your use of NASBA's CPE Audit Service does not exempt you from your obligation to submit a list of CPE to the Board for review.

Your CPE requirement may depend on the date your license was first issued.	
License first issued...	Requirement for 2019 renewal
...prior to 2018	80 hours, including: 40 technical hours 2 Board-approved state ethics Minimum 20 hours in each year
...during 2018	40 credit hours, including 20 technical credits
...during 2019	no CPE requirement

WHAT DOES THE BOARD MEAN BY “TECHNICAL CPE?”

Active licensees are required to earn at least 40 technical CPE hours at renewal. The Board requires 80 technical CPE hours to reactivate a license. What do we mean by technical hours?

Technical CPE refers to subjects that contribute to the maintenance and/or improvement of the competence of a CPA in the profession of accountancy and that **directly** relate to the CPA’s field of business.

Technical Fields of Study	
Accounting	Information Technology
Accounting (Government)	Management Services
Auditing	Regulatory Ethics
Auditing (Government)	Specialized Knowledge
Business Law	Statistics and
Economics	Taxes
Finance	

Non-technical fields are subjects that contribute to the maintenance and/or improvement of the competence of a CPA in areas that **indirectly** relate to the CPA’s field of business.

Non-Technical Fields of Study
Behavioral Ethics
Business Management & Organization
Communications and Marketing
Computer Software & Applications
Personal Development
Personnel/Human Resources and
Production

BOARD MEMBERS

- Kevin Monroe, CPA, Chair
- Stephen Eldridge, CPA, Vice-Chair
- Gay Moon, CPA, Secretary
- Jack (Andy) Bonner, Jr., CPA
- Janet Booker-Davis, CPA
- Pamela Church, CPA
- Larry Elmore, CPA
- Gregory Gilbert, CPA
- William (Trey) Watkins III, CPA
- Todd Skelton, Attorney Member
- Judy Wetherbee, Public Member

STAFF MEMBERS

- Wendy Garvin, Executive Director
- Sharron Waugh, CPA, Investigator
- Leann Blair, Education Coordinator
- Karen Condon, Administrative Manager
- Scott Force, Licensing Coordinator
- Laura Pecunes, Administrative Assistant

PEER REVIEW AND PROPER DOCUMENTATION

AICPA’s Enhanced Oversight program found that inadequate or nonexistent audit documentation is a common cause of non-conformity. Professional standards require adequate audit documentation—learn more about [avoiding common missteps](#).

LICENSE RENEWALS–FIRMS

All firm permits expire on December 31st, so be sure to get your firm permit renewal in as well. The renewal fee is \$50.00 and a late fee of \$100.00 will be assessed on January 31, 2020 for all renewals that have not been received by that date.

During renewal, firms will supply information about ownership and CPA employees. Non-attest firms will affirm their understanding of, and exemption from, peer review requirements. Firms that provide attest services will upload their most recent peer review report and acceptance letter.

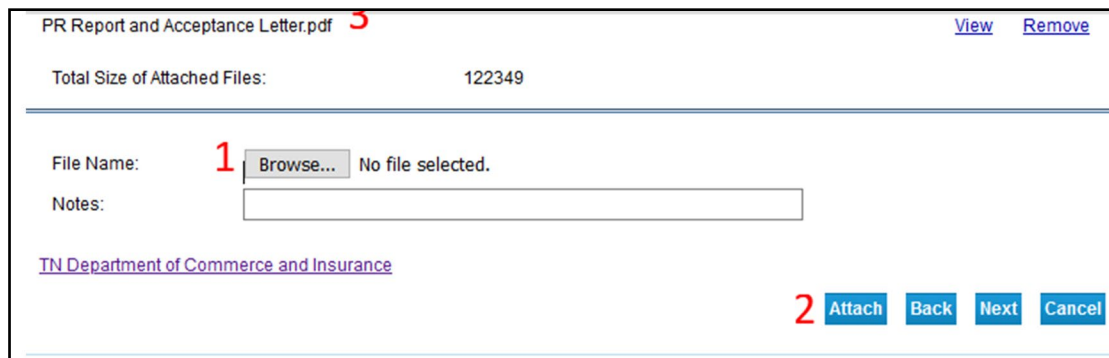
Peer Review enrollment and compliance with the process is required for all firms that perform attest services as defined in Tenn. Code Ann. § 62-1-103(1). During the firm permit renewal process, attest firms are required to enter or attach the following items.

1. Enter the firm's 12 digit peer review program firm number. This number begins with a "9" and can be found on the acceptance letter or by searching the [AICPA Public File](#);
2. Attach the firm's most recently accepted PEER REVIEW REPORT;
3. Attach the ACCEPTANCE LETTER for the firm's most recently accepted peer review

Firms that are new to performing attest work may upload confirmation of enrollment in an approved peer review program if they have not yet obtained an accepted peer review.

Follow these steps when attaching a document during the online application:

1. Click **Browse** and select the document
2. Click **Attach** in the lower right
3. Verify the document listed in the **Files Uploaded** section



The screenshot shows a web interface for uploading a document. At the top, it displays the filename "PR Report and Acceptance Letter.pdf" with a red "3" next to it, and links for "View" and "Remove". Below this, it shows "Total Size of Attached Files: 122349". The main section has a "File Name:" label with a red "1" next to it, a "Browse..." button, and the text "No file selected." Below the file name is a "Notes:" label and an empty text input field. At the bottom left, there is a link for "TN Department of Commerce and Insurance". At the bottom right, there is a red "2" next to a row of four buttons: "Attach", "Back", "Next", and "Cancel".

Firms must comply with all requirements before being eligible for renewal.

Please contact the Customer Service center at 615-741-2550 or Accountancy.Board@TN.Gov with questions about the license renewal process.

REGAINING ACTIVE LICENSE STATUS REACTIVATION VS. REINSTATEMENT

Licensees with a non-Active license may gain active status by earning 80 hours of technical CPE and submitting the appropriate application. The method of doing so will depend on the current license status.

	Reactivate
Inactive/Retired	<ul style="list-style-type: none"> Apply through core.tn.gov Earn 80 technical CPE hours in 24 months before applying
Closed	<ul style="list-style-type: none"> Apply through core.tn.gov Earn 80 technical CPE hours in 24 months before applying Pay \$110.00
	Reinstate
Expired	<ul style="list-style-type: none"> Request application from accountancy.board@tn.gov Earn 80 technical CPE hours in 6 months before applying Pay \$250.00 Submit application, CPE certificates, and payment by mail
Revoked/Suspended	<ul style="list-style-type: none"> Request application from accountancy.board@tn.gov Pay \$250.00 Submit application and payment by mail Appear before the Board

CPE used for **reactivation** may be applied to your next renewal if earned during renewal reporting period.

CPE used for **reinstatement** is penalty CPE and cannot be applied to your subsequent renewal requirement.

WHO DO I CONTACT?

Tennessee State Board of Accountancy (TNSBA)

- State agency regulating CPAs, PAs, and accounting firms through statutes and rules
- Issues CPA licenses and firm permits
- Reviews CPE for compliance
- Determines eligibility for licensure and renewal
- Investigates complaints and determines discipline

Tennessee Society of CPAs (TSCPA)

- Professional Association dedicated to the advancement of the CPA profession in Tennessee
- Provides CPE
- Administers the Peer Review program
- Reviews legislative and regulatory proposals for provisions affecting the accounting profession
- Works to promote and enhance the CPA image
- Promotes the profession to students and offers scholarships

UNDERSTANDING THE CPE CARRYOVER RULE



Carryover CPE hours are the most misunderstood aspect of the CPE requirement, and are often misapplied. Please review this information if you are considering using carryover to meet your requirement.

If you needed carryover for the 2017 renewal, you can't use carryover for the 2019 renewal. Why? If you didn't physically earn more than 80 hours in 2016-2017, you don't have extra hours to apply to 2018-2019.

Carryover Guide for two-year reporting period		
Reporting Period 1 2014-2015	Reporting Period 2 2016-2017	Reporting Period 3 2018-2019
Year 1: earned 30 hours Year 2: earned 60 hours Total of 90 hours earned in the reporting period 10 extra hours earned	Year 1: earned 20 hours Year 2: earned 55 hours Total of 75 hours earned in the reporting period Carry forward 5 hours from Period 1 to make up the deficiency	No carryover available because no extra hours earned in Period 2

All other benchmarks must still be met during each reporting period:

- At least 20 hours earned in each year;
- 2 hours of Board-approved state-specific ethics; and
- At least 40 hours in technical subjects.

Remember that you must provide all certificates to support the use of carryover CPE if you are selected for audit, so keep your CPE certificates for at least five years.

CPAs with a license first granted in 2018 must earn at least 40 hours for the 2019 renewal. If you have earned more than 40 hours, you may apply up to 12 carryover hours to the 2020-2021 reporting period.

DISCIPLINARY ACTIONS

The Tennessee State Board of Accountancy has taken the following disciplinary actions.

May 2019

Name Christine E. Kinsley
 Location Nashville, TN
 Violation Offering attest services without being enrolled in peer review program
 Discipline \$750 civil penalty and submission of a letter of retraction and peer review exemption form

Name John Robert Sherrod, III
 Location Springfield, TN
 Violation Engaging in professional misconduct
 Discipline \$500 civil penalty plus completion of 8 CPE hours focused on AICPA Statements of Standards for Tax Services and Circular 230

Name Rick Harrison, CPA
 Location Memphis, TN
 Violation Failure to enroll in peer review
 Discipline \$4,000 civil penalty

Name Daniel P. Dow
 Location Memphis, TN
 Violation Failure to enroll in peer review
 Discipline \$750 civil penalty plus submission of a letter of retraction and peer review exemption form

Name T. Joy Wilder, CPA
 Location Morristown, TN
 Violation Failure to enroll in peer review
 Discipline \$2,000 civil penalty plus submission of peer review exemption form

June 2019

Name Marie B. Shoemaker
 Location Memphis, TN
 Violation Failure to comply with CPE requirements
 Discipline \$500 civil penalty plus 29 CPE hours

Name William Conte, Jr., CPA
 Location Nashville, TN
 Violation Failure to enroll in peer review
 Discipline \$3,000 civil penalty plus proof of enrollment in peer review or file exemption form and formally retract audit in writing

July 2019

Name John Riordan
 Location Roswell, GA
 Violation Disciplined by the United States Securities and Exchange Commission (SEC)
 Discipline Probation of CPA license for one year or until SEC practice rights are reinstated

Name KPMG LLP
 Location Knoxville, TN
 Violation Disciplined by the United States Securities and Exchange Commission (SEC)
 Discipline Compliance with SEC Order and provide Board with a copy of the Annual Certification as identified in Paragraph 112 of the SEC Order

Name Jones CPA, PLLC;
 Bradford Jones, CPA
 Location Gallatin, TN
 Violation Failing to comply with order
 Discipline Revocation of CPA license and firm license

August 2019

Name James L. Teed
 Location Charleston, WV
 Violation Discreditable acts and failure to notify Tennessee Board of actions taken by West Virginia Board of Accountancy
 Discipline Probation of CPA license plus completion of peer review exemption form

Name Rapid Tax Service DBA
 H & R Block
 Location Chattanooga, TN
 Violation Failure to comply with peer review requirements
 Discipline Submit proof of a completed peer review and firm owner shall submit to CPE audit

Name Gwendolyn Kay Pedigo
 Location Nashville, TN
 Violation Failure to comply with CPE requirements
 Discipline \$1,000 civil penalty plus completion of 112 hours of CPE

September 2019

Name Douglas Harmon
 Location Bristol, TN
 Violation Unlicensed activity
 Discipline \$1,000 civil penalty

CANDIDATE CORNER

The AICPA recently released a series of [multiple-choice questions](#) previously used on the CPA Exam. The document will be accessible from October 1, 2019 through December 31, 2019.

CPA Licensing Requirements

How do you become a CPA? Each licensing jurisdiction has its own eligibility requirements for education, experience, and ethics. Find out more about the requirements in Tennessee [here](#).

AICPA Podcast

[Next Stop: CPA](#) is the official CPA Exam podcast of the AICPA. Candidates will find valuable insights from AICPA, NASBA, accounting professors, and newly licensed CPAs.

2019 CPA Exam Testing Windows and Score Release Dates

You can take the Exam during any one of four "testing windows." The 2019 testing windows and score release dates can be found [here](#). You may also find CPA exam sample tests and tutorials here: [CPA Exam Sample Tests and Tutorials](#)

UPDATING CONTACT INFORMATION

When sending license renewal reminders, CPE audit information, or other notifications, the Board depends on you to have provided current contact information. Licensees are required to notify the Board in writing within thirty (30) days of any change of name, mailing address, e-mail address, and, in the

case of individual licensees, change of employment. A change of address or employment may be made through your [core.tn.gov](#) account within 30 days of the change. Notifications made after 30 days must be made [on this form](#) and include payment of the \$25.00 fee.

Board Meetings

The Tennessee State Board of Accountancy meets four times a year. Meetings take place in Davy Crockett Tower (500 James Robertson Parkway in Nashville). A list of past and future meetings is found [online](#). You may view the agenda and/or minutes of the meetings, and watch a live broadcast of the current meeting. Archived videos of past meetings are also available [online](#).

Meetings are currently scheduled for these dates:

Tuesday, January 28, 2020
Tuesday, May 5, 2020
Tuesday, July 28, 2020
Tuesday, October 20, 2020



NEW RULES

New and amended [Accountancy Rules](#) became effective on September 4, 2019.

0020-05-.01 DEFINITIONS

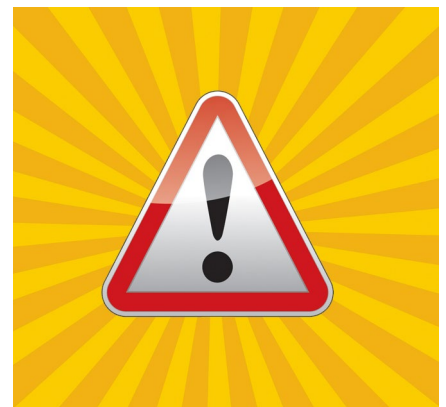
- Defines technical and non-technical fields of study
- Defines CPE course delivery methods including nano-learning and blended learning

0020-05-.03 BASIC REQUIREMENTS

- Revised carryover CPE rules and requirements as they apply to new licensees

0020-05-.04 QUALIFYING PROGRAMS

- Clarifies learning activities that qualify for CPE credit
- Allows CPE credit for program developers and technical reviewers
- Clarifies acceptable confirmation of credits earned
- Clarifies computation of CPE credits for various delivery methods



NEW CPA LICENSES ISSUED

The Tennessee Board of Accountancy issued 356 new CPA licenses between May 1, 2019 and October 31, 2019.
Congratulations to our new licensees!

Barbara Aguilar
Atinuke Ajaiyeoba
Caleb Alexander
Hassan Al-Khateeb
William Allen
Michael Ambrose
Reginald Amerson
Veronika Ames
Elma Anastacio
Miles Anderson
Jerry Anderson
Ferrell Anthony
Duane Anthony
Taylor Asberry
Michael Ashkar
Katherine Ashley
Warren Ball
Jessica Barker
Timothy Barrier
Bridgette Barron
Kori Bates
Kyle Beason
William Behrens
Olivia Benfield
Eric Bennett
Mitchell Bennett
Lucas Bevill
David Biancofiore
Taylor Bloomfield
Stefanie Boer
Norma Boies
Sarah Bradford
Austin Bradshaw
Meghan Braun
Jackson Brayman
Orman Bridges
Lauren Brizuela
Katheryn Bryant
Morgan Bumbaugh
William Burle
John Burlison
Caroline Bush
Laurel Butmankiewicz

Robert Camp
Cameron Campagna
Nicholas Carden
Kenneth Cargill
Angela Carter
William Carter
Joseph Carton
Anthony Cash
Parker Cassady
Joshua Chaffin
Kevin Chatman
Lawrence Chlum
Duncan Clancy
Kristen Clark
Stuart Cooksey
Daria Cooper
Ashley Coots
Michelle Coughlin
Michael Cox
Lesia Craft
Rachel Crisp
Kristen Crow
Elise Crystal
Kyla Cunningham
Benjamin Curtis
Mark Daffer
Kelly Dake
Emily Dean
Emily Deatherage
Ryan Devault
Benjamin Dilks
Melissa Dillon
Anita Doll
Jennifer Dorward
Eric Dowd
William Drummond
Dominique Dubois
Kristen Duke
Lynn Dwyer
Andrew Ebert
Steven Edenfield
Margaret Eggers
Tyler Ensminger

Robert Fain
Charles Fann
Katherine Farmer
Anna Ferguson
Kristyn Ferguson
Adam Fernandez
Laura Fields
Elizabeth Flack
Steven Flora
Alyson Flynn
Brandi Forbes
Reid Foust
Justin Fowler
Jaime Fox
Kelsey Freeland
William Freeman
Joseph Freitas
Anquentin Fussell
John Garrett
Franklin Garstin
Margaret Germano
Amrit Ghimire
Matthew Gibson
John Gleason
Robert Glenn
Joshua Goats
Evan Goldberg
Ariana Gomez
Morgan Goodwin
William Graham
Dylan Gray
Cameron Green
Nicholas Greene
Sean Greer
Haley Gribler
Ellen Grishaber
Daniel Grissim
Madison Grody
Hunter Groves
Mary Hagan
James Haggard
Alice Hanson
Karen Hardewig

Megan Hargreaves
Jeffrey Harjo
Linda Harper
Connor Hart
Turner Harty
Joel Hayes
Charles Haynie
Jennifer Healey
Megan Helwagen
Molly Hendrickson
Matt Henley
Michael Hickman
Corey Higgins
Colton Hill
Elizabeth Hoehn
Landon Holloway
Kaci Howard
Louise Huang
Brooks Hudson
John Hudson
Samuel Hunter
Mary Hurst
Ajomubu Igbide
Erin Jackson
Michael Jadick
Mirza Jasarevski
Franklin Jepson
Jieqing Jin
Tamara Johnson
Julianna Joiner
Steven Jones
Anna Jones
Shanna Jones
Mallory Jones
Elliot Jones
Carrie Jones
Anthony Jordan
Jonathan Joyce
Christopher Kamer
Jessica Kavanagh
Jacob Kellogg
Samuel Kelly
James Kennedy

Continued on Page 7

NEW CPA LICENSES (Continued)

June Kim
Perry Kimbrel
Zachary Klippenstein
Melinda Koonce
Krysta Krall
Nichole Kubly
Edward Lake
Elizabeth Landies
Joseph Lascara
Alexandria Laughlin
Dan Lawrence
Caroline Lee
Aidan Leonard
Joseph Lewandowski
Juan Li
Serhii Liashenko
Lindsey Liles
Zurui Lin
Xin Lin
Xia Liu
Amanda Lochtefeld
Timothy Long
Amanda Loy
Trilce Maddle
Margaret Mahoney
John Maier
Kayleigh Malone
Mary Mangione
Brian Mann
Rebecca Marquez
Timothy Martel
Aaron Martin
Dylan Martin
Lindsay Matis
Nicholas May
Timothy Maynard
Michael McClay
Bryleah Mcconnell
George Thomas Mcguire
Meredith McMasters
Dora Mcpeak
Terri Mcwilliams
Jessica Meece
Peyton Melcher
Elvis Meskovic
Edmund Middlebrooks
Brian Miller

Katie Miller
Jared Minnix
James Monahan
Norman Moore
Jennifer Moore
Cynthia Morgan
Heidi Mott
Harrison Mount
Nichalous Mullins
Heaven Muncy
David Murphy
Joseph Murphy
Debra Murphy
Nozizwe Ncube
Brittany Nelson
Maria Newcomb
Evan Newport
Sarah Newton
Victor Nguyen
Tram Nguyen
Kevin Niethammer
Amanda Norem
Brandon Norman
Brandon Oakley
Enda O'Donovan
Laura Ogden
Emily Oliver
Charles Oswald
Faith Otieno
Casey Overturf
Robert Pace
Donald Parker
Sheri Payne
Erin Pedersen
William Peery
Lauren Pelkey
Mary Lee Pentecost
Laura Pettit
Carrie Phillips
Jennifer Piefke
John Pires
John Pless
Justin Poole
Esther Poulos
Jordan Powell
Joshua Rabon
Leif Ratliff

Gage Ray
Allen Reed
Cameron Reese
Eric Reilly
Gabrielle Rentschler
Hali Reynolds
Sean Rollins
Katheryn Root
Kevin Rose
Matt Rouillier
Abigail Rozanski
June Ruggieri
Dale Rybick
Michelle Sanford
Martha Schaefer
David Schellin
Cameron Schmidt
Christopher Schoudel
Justin Schrader
Michael Sciortino
Maia Sexton
John Shaw
Alisha Shedd
Leigh Shelly
Luke Sherer
Michael Shiely
Caroline Sikes
Erica Simcoe
Connor Simmons
Stephen Simpson
Jessica Sisco
Matthew Smith
Winston Smith
Brent Sneed
Caleb Snider
Leonard Solecki
David Sparks
Scott Spina
Dallas Stauffer
Jenna Stevens
Tyler Stieg
Jason Story
Marilyn Sullivan
Chloe Sullivan
Helena Susen
Jennifer Swafford
Jason Sweatt

Kristin Swenson
Johnathan Tankersley
Jessica Taylor
Catherine Teel
Caleb Thomas
Brittany Thompson
Alan Townsend
Gia Trevino
William Tucker
William Turman
Stephen Turner
Hannah Turner
Elisabeth Underwood
Stephen Valentine
David Villacorta Urquia
Veronica Villadiego
Alden Wakefield
Rachel Walls
Sibolin Wang
John Ward
William Welch
Samuel Wenger
Marvin Werner
Carolyn Westfall
Patrick Whalen
Austin Wheeler
Zachary White
Ryan White
Suanna Whittington
Anthony Wickline
Nick Widmer
Rivers Williams
Hannah Willis
Colton Willits
Justin Winchester
Lauren Winters
John Wise
Michael Wise
Reginald Wiseman
Heather Wlodarczyk
Andrew Woodbury
Steven Wright
Saifeddin Yasin Abuhijleh
Andrew Yount

NEW FIRM LICENSES

The Tennessee Board of Accountancy issued 21 new firm permits between May 1, 2019 and October 31, 2019.

Alan Irvin CPA LLC
Beyond Basics Accounting Resources LLC
Crutchfield Efficiency Solutions LLC
DHCO PLLC
E&B CPAs
Elliott Advisory Group LLP
Greg Lemon CPA PLLC
H Ray Mcgee CPA
Heather K Luttrell CPA
Hood CPA Accounting Services
Humphres & Associates PC

James Banker CPA
JK Lusk & Company PLLC
Juniper Advisory PLLC
Larry E Odell CPA PC
Naylor CPA PLLC
Silver Star Bookkeeping & Tax PLLC
TP Accounting LLC
Virtual Life Accounting LLC
Vivek's Accounting
Watson CPA PLLC

ONLINE SERVICES

The Tennessee State Board of Accountancy strives to provide the most efficient services to our CPAs. Most applications are now available through core.tn.gov. Online application submissions allow you to attach relevant documents and transmit directly to the Board. In addition to license renewals, the following services are available through your account at core.tn.gov:

- Initial or reciprocal CPA license application
- Registered firm permit application
- Inactive CPA license reactivation
- CPE audit response
- Closure of a CPA license
- Replacement wall certificate
- Letter of Good Standing
- Address change
- CPA name change
- Pre-Approval of non-registered CPE course

Additional applications and affidavits are in transition to the online environment and are currently available for download at the Board's [website](http://www.tn.gov).



CONTACT INFORMATION

Mailing Address:

Tennessee State Board of
Accountancy
500 James Robertson Pkwy
Nashville, TN 37243-1141

Telephone:

Phone: 615-741-2550
Toll Free: 888-453-6150
Fax: 615-532-8800
Email: Accountancy.Board@TN.Gov

Office Hours:

M-F 8:00am-4:30pm
CLOSED on all State Holidays



Department of
**Commerce &
Insurance**

Tennessee Department of Commerce & Insurance

Tennessee Board of Accountancy | 500 James Robertson Parkway | Nashville, TN 37243-1141

Tel: 615-741-2550 | Fax: 615-532-8800 | tn.gov/commerce/regboards/accountancy