



Department of  
Commerce &  
Insurance

Tennessee State Board of Accountancy

Volume 15 | Number 1  
Spring 2020

# THE BALANCE SHEET

## A MESSAGE FROM BOARD CHAIR, KEVIN MONROE, CPA

The COVID-19 pandemic has presented accountants with challenges in assisting clients through the financial impacts of this crisis. In cooperation with Governor Lee, the Board of Accountancy continues to stay abreast of the matters that are affecting the CPA population and provide the necessary information and resources to assist you when needed. Please visit the [COVID-19 Updates page](#) on the website, which serves as a central location for news and information geared towards candidates, licensees and firms.

Accounting is an essential professional service in Tennessee, and Governor Lee has issued certain [Executive Orders](#) affecting the profession, allowing Regulatory Boards more discretion with licensing requirements and deadlines. Additionally, to provide some relief for taxpayers and tax preparers, the Tennessee Department of Revenue has [extended the tax filing and payment deadlines](#) for certain taxes. Franchise and Excise Tax, Hall Income Tax, and Business Tax returns originally due April 15, 2020, have been extended to July 15, 2020.

The Board has also taken action to assist candidates and licensees affected by the pandemic. CPA exam candidates who have an open Notice to Schedule and credit expiring from April 1, 2020 through December 30, 2020, will be extended to December 31, 2020. All affected candidates will receive a communication from the National Association of State Boards of Accountancy (NASBA).

To assist those who may not have immediate access to CPE records, the submission deadline for the 2020 audit of Continuing Professional Education has been extended to August 31, 2020. The Board does not anticipate difficulty in meeting CPE requirements for license renewal, as there is no limit on hours that may be earned through webinars or self-study. NASBA's [Registry of CPE Sponsors](#) allows a search of sponsors and courses available through

webinars and self-study.

The Board is working with NASBA to provide flexibility in the delivery method of continuing education events. CPE sponsors which traditionally hold live events have raised concerns about the methods of delivery they may use for CPE courses. Providers that were previously approved to host Group Live events may apply to NASBA for approval to present their courses online. The Board is allowing those providers to begin offering internet-based courses in advance of that approval and to include certain explanatory information on the certificates of completion.

The 2020 State Ethics course is now available, offering the most current and accurate state-specific content. The Board maintains a list of approved sponsors on the [Continuing Education page](#) of the website.

The Board remains fully operational and would like to extend its sincere thank you to the Executive Director, Wendy Garvin, and staff, who have been working remotely to continue to serve our licensees. The most recent Board meeting on Tuesday, May 5, 2020, was held via teleconference and you may [access a recording of the meeting](#) online. The Board anticipates meeting in person for the July 28, 2020 meeting, but will be able to meet remotely if necessary, to continue to review and decide on matters affecting the profession.

We are always interested in your feedback on ways that we can improve the profession for our practitioners and their clients.

Sincerely,

Kevin N. Monroe, CPA  
Chair, Tennessee State Board of Accountancy



# PEER REVIEWS AFFECTED BY COVID-19

The impact of COVID-19 has affected the administration and timing of peer reviews. Six-month extensions will be granted automatically in the Peer Review Integrated Management Application (PRIMA) to firms with reviews, corrective actions or implementation plans with original due dates falling between January 1 and September 30, 2020. Firms which have been granted an extension will receive a letter from the peer review program. The Board requires notice of extensions, and you must forward that letter to the Board so that staff may correctly identify and track your peer review due date. A firm may grant the Board access to the firm’s peer review information in PRIMA or the notification letter may be submitted as follows:

- Mail to 500 James Robertson Parkway | Nashville, TN 37243
- Fax to 615-532-8800
- Email to [accountancy.board@tn.gov](mailto:accountancy.board@tn.gov)

## EXAMPLES

### **Example 1: Firm undergoing peer review:**

Original due date: March 31, 2020  
Extended due date: May 31, 2020  
New due date: September 30, 2020 (six months from original due date)

Extended due date: April 30, 2020  
New due date: August 31, 2020 (six months from original due date)

### **Example 2: Firm undergoing peer review:**

Original due date: November 30, 2019  
Extended due date: February 29, 2020  
New due date: February 29, 2020 (no change as firm’s original due date was in 2019)

### **Example 4: Firm required to complete a corrective action plan:**

Original due date: Sept. 30, 2020 (established by Report Acceptance Body (RAB) at June 1, 2020 meeting).  
Extended due date: To be determined. (RAB established the due date after the PRB approved automatic extensions. At each meeting after PRB approval for the duration of the pandemic, RABs should consider whether an additional extension is warranted and grant it at that time.)

### **Example 3: Firm required to complete a corrective action plan:**

Original due date: February 29, 2020

# Board Members

- Kevin Monroe, CPA, chair
- Stephen E. Eldridge, CPA, Vice-Chair
- Gay Moon, CPA, Secretary
- Jack A. Bonner, Jr., CPA
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# 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



## ELIJAH WATTS SELLS AWARD

Four Tennessee candidates have been chosen to receive the Elijah Watts Sells Award for 2019. The Award is given by the AICPA to CPA candidates who have obtained a cumulative average score above 95.50 across all four sections of the Uniform CPA Examination, passed all four sections of the Examination on their first attempt, and completed testing in 2019.

The Tennessee State Board of Accountancy congratulates our winners:

- **Mary Hagan** is a graduate of Middle Tennessee State University with a BBA in Accounting and is employed with the Tennessee Comptroller of the Treasury in Nashville, Tennessee.
- **Ryan Lynch**, a graduate of East Tennessee State University with a Bachelor of Science in Finance and Accounting is employed with Crowe LLP in Knoxville, Tennessee.
- **Grant J Ramey**, a graduate of Rhodes College with a BA in Economics/Business and a MS in Accounting, is employed with Ernst & Young, LLP in Cincinnati, Ohio.
- **Connor Shannon**, a graduate of Arkansas State University with a Bachelor of Science in Accounting and Master of Accountancy, is employed with Reynolds, Bone & Griesbeck PLC in Memphis, Tennessee.

## CPE REPORTING REQUIREMENT

Active CPAs are required to upload a summary of CPE credits with their license renewal. For renewals due December 31, 2020, this listing of CPE courses completed for the 2019-2020 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. CPAs with Active status are required to earn CPE for the 2020 renewal if the CPA license was first issued in 2019 or earlier.



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. The audit service is available to you at no charge and allows you to keep track of and store all your CPE records in one location.



## Board of Accountancy Extended

Tennessee's sunset law requires that each agency, board, commission and other entity be reviewed at least once every eight years by the legislative Joint Government Operations Committee.

The Committee is charged with providing a responsible method to review state governmental entities to ensure that state governmental regulation is beneficial rather than detrimental to the public interest of the citizens of Tennessee. A method of reviewing such regulation is necessary to ensure that unnecessary and harmful regulation is abolished, and that legitimate, necessary regulation is conducted efficiently and economically.

The Commerce, Labor, Transportation and Agriculture Joint Subcommittee of the Government Operations Committee met on August 21, 2019 and recommended a six (6) year extension for the Board of Accountancy. [Senate Bill 1692](#) extended the Board's Sunset provisions to June 30, 2026 and was signed by the governor on March 19, 2020.

# Disciplinary Actions

## October 2019

Name James Edward Powers  
 Location Memphis, TN  
 Violation Failure to comply with peer review requirements and issuance of attest work without proper firm licensure  
 Discipline \$1,000 civil penalty plus enrollment in peer review

Name Brandon Maresma  
 Location Jacksonville Beach, FL  
 Violation Failure to enroll in peer review  
 Discipline \$750 civil penalty plus submission of peer review exemption form and submission of a letter of retraction

## November 2019

Name Clif Howard  
 Location Spring Hill, TN  
 Violation Failure to comply with CPE audit  
 Discipline \$500 civil penalty

Name Myers Valuation Associates, PLLC  
 Location Goodlettsville, TN  
 Violation Failure to enroll in peer review  
 Discipline \$1,000 civil penalty

Name Atris Niter, Jr.  
 Location Memphis, TN  
 Violation Engaging in professional misconduct  
 Discipline \$1,000 civil penalty

Name Atris Niter, Jr CPA  
 Location Memphis, TN  
 Violation Engaging in professional misconduct  
 Discipline \$1,000 civil penalty

Name Zachary Allen Jett  
 Location Murfreesboro, TN  
 Violation Offering attest services without being enrolled in peer review program

Discipline \$750 civil penalty plus submission of peer review exemption form and retraction letter

## December 2019

Name David Guenther  
 Location Goodlettsville, TN  
 Violation Performing attest services without being enrolled in a peer review program and without a valid firm permit  
 Discipline Suspension of CPA license

Name Asif Nateqi  
 Location Nashville, TN  
 Violation Unlicensed activity  
 Discipline \$750 civil penalty plus submission of retraction letter and peer review exemption form

## January 2020

No Actions Taken

## February 2020

Name Sarah Catherine Sforzini  
 Location Atlanta, GA  
 Violation Failure to notify the Board of changes to name, contact information and change of employment within 30 days  
 Discipline \$500 civil penalty

Name Ben Kochenower  
 Location Gaffney, SC  
 Violation Lack of due professional care and failure to comply with professional standards  
 Discipline Probation

Name Brian Anthony Legan  
 Location Brentwood, TN  
 Violation Performing attest work without a firm permit and failure to comply with peer review requirements

Discipline \$750 civil penalty plus submission review exemption form

## March 2020

Name Kevin Lusk  
 Location Chattanooga, TN  
 Violation Failure to enroll in peer review  
 Discipline \$750 civil penalty

Name Nathan Prager  
 Location Memphis, TN  
 Violation Providing attest services without being enrolled in peer review program plus engaging in professional misconduct  
 Discipline \$3,000 civil penalty plus three-part NASBA ethics course

Name Jay Wells  
 Location Memphis, TN  
 Violation Unlicensed activity  
 Discipline \$1,000 civil penalty

Name Miah Brooke Stutts  
 Location The Colony, TX  
 Violation Failure to comply with CPE requirements  
 Discipline \$500 civil penalty

Name Cara Neighbors  
 Location Chattanooga, TN  
 Violation Failure to comply with CPE requirements  
 Discipline \$1,000 civil penalty

Name Gregory Jackson  
 Location Jackson, TN  
 Violation Failure to comply with standards in the performance of attest work  
 Discipline \$2,000 civil penalty

Name Daniel Levan  
 Location Chattanooga, TN  
 Violation Unlicensed activity  
 Discipline \$1,000 civil penalty

# CONTINUING PROFESSIONAL EDUCATION (CPE) AUDIT

Tennessee CPAs holding active status and subject to renewal at the end of 2019 were required to affirm their compliance with Continuing Professional Education (CPE) requirements and attach a listing of 2018-2019 CPE credits to the renewal application. This Spring, 10% of renewing licensees will be selected for an audit of those CPE records. Notification of CPE audit was sent by email on May 15th and those selected must respond to the audit request by August 31st.

CPAs must respond to this audit request through their account at [core.tn.gov](http://core.tn.gov) by selecting *CPE Audit* from the list of applications. Respondents will answer a series of questions about CPE compliance and attach certificates of completion for credits earned for license renewal. The attachment may be in the form of:

- A PDF document containing the relevant certificates
- A transcript of credits issued by TSCPA, an employer firm, or similar (please note that transcripts must list the course title and date, field of study, and amount of credit awarded).
- A CPE compliance report generated from [cpeauditservice.nasba.org](http://cpeauditservice.nasba.org)

Submissions are reviewed in the order received and each CPA will be sent notification of compliance or instructed to earn penalty CPE hours as necessary. Compliance with



this audit is mandatory, and submissions must be received by the deadline.

## Are you using Carryover CPE?

CPAs who earned more than 80 hours in 2016-2017 may apply up to 24 carryover hours to meet the 80-hours minimum for the 2018-2019 reporting period. Your audit response must include certificates for credits earned during both reporting periods (2016-2017 and 2018-2019).

## Not a Tennessee Resident?

If you don't live in Tennessee, but also hold a license in your home state, you are compliant with Tennessee's renewal CPE requirements if compliant with the CPE requirements for the state in which your principal office is located (if that state requires an ethics credit for renewal). If this applies to you, your audit response should include a signed statement indicating your compliance with home state renewal CPE requirements.

## Board Meetings

Meetings of the Board of Accountancy are held in Davy Crockett Tower (500 James Robertson Parkway, Nashville) and convene at 8:30am. Committee meetings are held on the day before each Board meeting. Meeting dates, agenda, and minutes are available on the [Board's website](#). The Board has scheduled meetings on the following dates:

Tuesday July 28, 2020	Tuesday May 4, 2021
Tuesday Oct 20, 2020	Tuesday July 27, 2021
Tuesday Jan 26, 2021	

## PROFESSIONAL PRIVILEGE TAX (PPT) REPEALED

Certified Public Accountants (CPAs) are exempt from payment of the Professional Privilege Tax beginning June 1, 2020. Individual CPAs who have outstanding balances from 2019 and prior are still required to satisfy those payments.

If your license has been held in abeyance due to failure to pay Professional Privilege Tax, you must provide confirmation to the Board of Accountancy when you have satisfied this tax.

To make payment, visit the Department of Revenue online [filing site](#). You may also look up your Revenue account status [online](#).

# Delinquent License Renewals

The following CPAs and Firms have not yet renewed for the December 31, 2019 expiration period. Each renewal must be completed before June 30, 2020 to avoid expiration of the license. Once expired, the license holder must complete a reinstatement process to regain good standing.

## CPA Licenses

Lic. #	Name	Lic. #	Name	Lic. #	Name	Lic. #	Name
24331	Whitney Gaston Abblitt	10249	Gwendolyn M Brown	19215	Leonard Vincent Dinoia	21269	William Hunter Hasen
23297	Samantha Erin Abel	11957	Deana Lynn Brunjes	9027	Gail Jean Donaldson	8979	Thomas C Haskins
13715	Cary M Adams Jr	11299	Lelyette E Bryan Jr	19813	Akinola K Dosunmu	6523	William J Hauser
14937	Karen Lynn Akin	5571	Susan Gail Buck	26403	George R. Douglas III	22725	Scott Anthony Haynes
21069	Meredith T. Albright	17991	Ingram Carla Bullard R	10121	John Mitchell Doyle	6603	Bruce M Head
5639	Donald G Aldridge	9491	Renee Grissom Bunch	5233	Leon Drennan	14255	Carolyn H Head
15475	Kathleene Langley Allen	16125	Brenda K Burkett	9655	Vincent A Dunavant	2213	S Ben Hebert
21633	Olena Allen	25769	Yanjin Burleyson	21099	Dustin Dunbar	11611	Allen R Helms
7577	William Franklin Allen	4915	Thomas R Bussell	20885	Benjamin C Dunlap	20361	Erin Emily Henry
7685	C Lee Altieri Jr	21615	Shelly Butterfield	26097	Thomas Dunne	20127	David E Herring
19043	James Paul Alwell	4531	James D Byrd	6427	Amy T Dye	5403	Duane A Herrington
19041	Edgardo Andujar	22207	Justin Byrd	6815	Alene G Edwards	6281	Israel J Herskowitz
17751	Ashley W Argo	7077	Mary Kay Caldwell	18999	Brenda H. Eldridge	21403	Matthew T. Higgins
14827	Zachery Armour	4483	Ted E Callebs	26279	Zachary Ross Ely	26407	Brittney Nichole Hill
26045	Cheryl Armstrong	24347	Kevin B Campbell	13097	Laura L Ervin	21675	Dre' R Hill
4989	David W Atkinson	22513	Leon Cord Campbell	18579	Cali G Ewing	11231	Randy G Hilliard
25613	Amy Baggett	13551	Samuel P Campbell	6037	James B Ezzell	17165	Patricia F. Holtzclaw
23935	Margaret Fields Bailey	10151	Renee Miller Carlton	13929	Debbie S Falck	13595	Henry David Hood
13557	Pamela L Bain	2635	Thomas J Carr Jr	10167	Deidre G Farrell	11699	Rebecca B Hopkins
24641	Allison Baker	7803	Paul Eugene Carson	4351	James E Ferguson	8001	Roger R Hopkins
18979	William Perry Baker	8689	William Buel Case Jr	14425	Peter Anthony Ferrara	7601	Larue P Horton III
7259	Peggy B Baldock	25925	Anne Cawood	19191	Ryan Kent Finley	19241	Earl A Hounshell
16297	Letitia G Baldwin	24289	Brian M. Chasteen	23117	Leslie Little Fisher	9193	Cheryl Davis Houston
11319	Jane W Barber	26235	Brandi Marie Chitwood	16983	Corey Lamerrrious Ford	20701	Charlotte Marie
5213	W Craig Barber	4509	Vickie D Clark	16113	Glen C Ford		Howard Klein
16997	Richard T Barksdale Jr	16959	I John Clement	9609	Julie M Forte	12583	Stephen D Howard
11335	Sharon Barnard	9789	Gregory Cobbige	23159	Joel David Furr Jr	7747	Joseph J Huling
9111	Wendy Barnett	19067	Wilhelmus S. Codington	10711	Charles M Gallaher	6335	G Richard Hunter Jr
19791	Dereck D Barr	6347	Sonya B Coffman	4059	Kathleen A Gallant	13725	Gregory S Jackson
11009	Jerry R Bateman	9501	Glenn Walton Cofield	24567	Christina D. Ganavazos	14503	Johnnie Jackson
7093	William R Batt	10077	Shirley Cannon Cole	14959	Anne A Garrett	11953	Erich William James Jr
11595	Brian Thomas Baucke	23375	Nathaniel Colter	11639	Nadine Boykin Garrett	13499	Kevin Lamont James
16553	Timothy Brian Bazar	14819	Garry L Condrey	22079	Jeffrey Frank Geismar	13901	Kristi Lynn James
4299	Janet R Beahm	14387	Karen P Conkin	14617	John Gregory Giffen	5153	David A Jenkins
7109	Adele H Bealer	25875	Michael T. Connell	9673	Scott Robert Gill	20621	Eric B Jenkins
16071	Adam John Bean	6139	Rod F Connor Jr	23307	Leah Jane Gillen	19979	William T Jenkins
5617	David R Beeny	16633	Tony L Corley	22943	Julius P Gloeckner	11617	Sandra Louise Jent
3345	James R Belew	14803	Pamela Corrigan	19259	John Paul Goble	17695	Benjamin D Jerrell
8057	Clarke C Bell	16899	Joseph T Cote	20525	Sammy Scott Goble	24539	Jeremy Johnson
17527	Tammy R Benefield	10335	Thomas M. Cottam	9681	Jeffrey C Graham	23245	Maeve Johnson
21767	Chris Benson	20295	Laura Ann Cottingham	4743	Randy L Graves	10513	Mark L Johnson
13121	Kerri Kolody Berryman	12289	Susan C Courson-Smith	19733	Daniel Austin Green	23795	Randall A Johnson
10311	Vincent A Beyke	22775	Philip Andrew Craig	25829	Elizabeth Ann Green	12123	Angela S. Karstens
16167	Martin Thomas Binkley	13137	Amy Johnson Cranford	13419	Perry Jenkins Green	21959	Jake A Kasser
17191	Michael I Bishop	22587	Divon Ray Crutchfield	1717	Richard E Green	22719	Samuel M. Keith
24905	Steven Craig Blackburn	3089	Raymond E Culver Jr	19401	Eric B Greer	14747	Joyce A Kendall
6849	Stephen D Blackley	19559	Carl W Curbo	17031	Ronnie G. Gregory	23205	Christopher R Kinard
21105	Nathan Lawrence Bland	4977	Steven L Curry	17643	Terrance J Grigsby	7081	Ricky A Knox
14483	Frank F Bowling	24709	Haley K. Cushing	23147	Philip A Groves	15715	David A Knutte
5909	W Glenn Bowron Jr	12547	Claire W Custred	16497	Patrick Joseph Gunning	14753	Marla G. Kochelek
21915	David A Boxold	12611	Janet Leigh Cuyler	25219	Roberto David	12743	Richard T Kostrzewa
5995	James C Boyd	16307	Darrell Glenn Davis		Gutierrez	5333	Louis J Kovach
22011	Dwight G Brainard	3953	C Collier Dawson	21181	Kimberly Hamby	14619	Douglas A Kramer
24241	Virginia Pita Brekke	20131	Christopher P. Delcambre	23199	Hunter Hamlet	19985	Scott M Kudialis
17749	Brian L Brenner	3351	Percy E Dempsey III	12665	Patrick D Hamner	3851	William M Kunkel
3771	Benjamin R Bricken	22277	Jenny E Demuth	1739	Coy N Haraway	21083	Michael J Lahaie
4167	John E Brockman	2801	Charles N Dennard	17061	J Matthew Harding	3223	Donald E Lamb
21859	Jerry L Brotherton	21575	Lela Eldridge Denson	25923	Jacob Hargrove	13749	Keith R Lammon
24859	Dusty Brown	26725	Danae Dewar	10487	Harry P Harness III	20987	Daniel C Leblanc
		22249	Edward M Diaz	26603	James T. Harrison III	17677	Denise Marie Leggett
		11123	Larry A Dillingham	18871	John Drew Hart	26501	Ang Li

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# Delinquent License Renewals (Continued)

3435	E William Linam	7745	Charles N Parker	13943	Alan Smith	12009	Ava Michelle Wilder
23791	Lucrecia M. Liverpool	16833	Cecilia D Parsons	6739	Bruce D Smith	5705	John A Williams
9277	David Michael Lloyd	24617	Lisakumari P Patel	11559	Clarence Robert Smith	19015	Kelly Lawrence Williams
25123	Kathryn Lane Lockamy	21651	Bryan R Payne	25869	Clarissa Noelle Smith	18933	Nicole Allyson Williams
11855	Suzan Logan	4355	Charles M Peccolo Jr	3709	James Howard Smith	22503	Brian Wilson
24231	Marcus C. Lomax	21457	Daniel James Pedley	11713	Kenneth H Smith	14789	Piper L Windsor
5673	Ernest P Long Jr	15575	Joseph S Pendergrass	16715	Latasha D Smith	3531	Charles P Wolfe
2743	David E Love	18115	John V PenderIII	24145	Rebecca Diane Smith	9723	Dennis K Wolfe
24001	Connor Earl Lowery	19083	Teri Lynn Perkins	20215	Kara Kathryn Snider	25617	James Douglas Wolfe
20347	Hiram Abif Lowery	20373	Michael T Perry	17105	Peggy A Sorenson	4191	William S Wornack
15359	David E Lowrance	10701	Virginia M Pesterfield	16187	Eric L Sox	24597	Kathleen Woods
6985	Gertrude P Luther	13771	Mark D Phillips	12525	Anthony L Spezia	12057	Kimberly Ann Worley
24669	Colin Edward Lynch	8405	Stephen Lee Phillips	14463	James Allen Staley	20013	Camilla Wrght
4217	Stephen H Marks	21501	Jacky Pierre	23331	Deborah L Stamper	22903	Mallory D. Wynn Parrish
7619	Pauline Powell Marsh	2069	Raymond P Pipkin	23495	Andrew Stepanchuk	3277	Luther D Yates
10175	John Sanford Martin	18977	Jaime Robbins Pittman	3393	Richard A Stepanske	4369	Margaret A Young
9773	Charles L. Mashburn	26107	Stephen Stanley Polak	16925	Christopher W. Stirling	25269	Zachary A Zemenick
4545	Troy W Mashburn Jr	6283	Karl L Polen Jr	14625	William A Stokes	25867	Qiushi Zhu
21749	Anuj Mathur	14241	Michelle Ervin Pope	8075	Lawrence B. Stone Jr	2089	John L Zoccola
8831	Diane L. Matthews	24977	Patricia J Post	7171	Kevin G Stork		
16241	Julia Ann Maxwell	11857	James Edward Powers	14951	Anthony G Stratton		
24623	David H Mayer	23665	Jenna Lea Presley	11431	Beth Stubbs		
7445	Denette M McBride	6665	Patrick O Proctor	2899	Charles W Stumph		
5925	James C McCall	10363	Russell T Pruitt	14939	Shirley C Sturgill		
24609	Ryan Timothy McCarthy	1503	William P Puryear	20025	Patricia Lynn Sullivan		
26507	Bradley Cole McClung	22807	Issa I Qadi	24329	Giles B Sutton		
20009	Forrest H. McCullough III	10699	Marlene C Quillen	15367	Lisa Atnip Sweeney		
11017	David L McEver	20735	Shannon Noel Quon	6007	Ralph E Tallant Jr		
7809	John David McKinney	4271	Brenda B Rector	13619	Carolyn Ruth Tanner		
24591	Brandon K McKnight	12371	Betty Edde Reed	16079	Paul D Tansley		
14699	Mark D McKnight	25721	Matthew Reese	24247	Karem Tariq		
24051	Michael F McKulsy	13773	Ray T Register	26381	Laurie Michelle Taylor		
4639	Donald M McLean	10943	Sarah Eckstein Rhoades	5599	Robert C Taylor		
8807	Sherree Lyn McMullen	11659	William C Rhodes III	22051	Ross Jordan Taylor		
18403	Robert T Meikle	16403	Rebecca Richards	5519	Mollie A Teilhet		
9627	Charles Kent Merritt	18953	Anne H Ridley	8227	Michael Kevin Templin		
25739	Adam Michael	18491	Canuta D. Ritchson	5585	Donna J Terzak		
24395	Adam Miller	25213	Miranda Robbins	22429	E Anna Tester De		
3047	Herbert A Miller Jr	7165	Edwin S Roberson	25993	Brittney Tharp		
21249	John Miller	11421	Darlene M Roberts	24891	Leigh Ann Thibadoux		
21461	Jonathan L Miller	15807	David A Roberts	14175	Dawn Owens Thigpen		
21327	Robert Norman Miller	26345	Mary Roberts	6217	Jimmy D Thigpen		
18591	Tracy Shawn Miller	26693	Lester C. Robertson	4085	Elbert L Thomas Jr		
9821	Donald A Mills	15819	Richard W. Rodgers	20565	Jason Lewis Torain		
25359	Rebecca Ruleman Mink	17113	Darian P Rogers	8837	Jannie Duff Totty		
22765	Glenn Warren Mitchell	8637	Amy Holland Romeo	23675	Kimberly A Tryon		
16669	Laraine Kaye Mitchell	26093	Matthew T. Rosenberger	15901	Charlotte A Tucker		
16905	Barbara S. Mobley	6873	Patrick E Rowan	23437	Mark David Valiquette		
11005	Kimberly W Monks	15647	Teresa K. Rudnicki	10347	Larry Walker		
23659	Jesse Taylor Morgan	24959	Yuliana Ruff	11665	Leslie Boles Walker		
18521	Justin Shane Morgan	10431	Lynn Neeley Rufo	18163	Nicholas J Wallace		
21399	Roxanna Gisela Morran	9157	Jeanne E Rybolt	14031	Janice L Walsh		
18729	Joseph D Moser	25585	Richard T Ryon	5223	Benjamin B Ward		
17283	Robert Mosko	23953	Bryan Taylor Sams	18225	Robert Warren		
24715	Mark Mulloy	21307	Jeremy Brent Sanders	25827	Douglas J. Warstler		
21425	Susan M Murray	19095	Lauren Lanier Schmitz	25433	Charles Richard Webb		
14725	Debra Fultz Myrick	10541	Mary E Schroder	9595	Terry Douglas Webb		
6345	Patricia Davis Ness	25193	Thomas E Schultz	18857	William Byram Webb		
9817	Marie I Niekerk	15159	Lauren Grace Scruggs	14983	Theresa L Weber		
24279	Salman S. Noordin	5699	Paul E Shaver	26195	Andrew Wellham		
11377	Albert W Norris	22279	Michael Shaw	14321	Deborah A.W. Frederick		
22239	Evan Davidson Norton	5359	Jr Swain Sheppard W Jr	4461	J Robert Wheat Jr		
11113	Stephen L Oakley	9449	Jerry A Shore	21359	David C. White		
20747	Matthew Wade Oaks	8071	Susan Imes Simmons	22203	George Edward White II		
1463	Calvin L Ogle	6065	Ratan D Singh	11859	Terry Lee White		
24979	Michael Brett Oleis	13615	Karen Payne Sledge	23319	Woodson Whitehead		
8331	Bradley O'Shoney	12683	R Christopher Sluder	6089	Donald B Whitfield		
9841	William H. Owens Jr	13805	Nancy Smalling	12501	Cynthia Webb Widener		

## Firm Permits

Per. #	Name
3141	Anne O Haynes CPA
1592	Beth Stubbs CPA
3606	Blue Collar Accounting
4228	C Rayford Massey CPA
4645	CFO Solutions Pc
291	Charles F Crumby CPA
4574	Christopher A Spencer CPA
515	Coy N Haraway CPA
3174	CPA Consulting Group PLLC
4544	Cr Four Accounting
3506	David C Nanney CPA PLLC
4449	Formos CPA LLC
2423	G David Edwards CPA PA
1541	Gerry Borstelmann CPA
1955	Hank R Thompson CPA
3823	Helios Financial Consulting
2662	Herbert A Miller CPA
402	James E Ferguson CPA PC
4433	Jones CPA PLLC
3863	Kelley Mcneal CPA
471	M A Goldstein CPA
2005	Michael Ford CPA
4309	Michael Wilson CPA
4622	Modern CPA
2320	Pat G Spencer CPA
4681	Silver Star Bookkeeping & Tax PLLC
1103	Sipes And Seaton CPA
3646	Sound Accounting PLLC
4500	Tn Tax CPA
1394	Total Management Services LLC
3792	Vance CPA LLC
1931	Virginia M Pesterfield CPA
4579	Walker Accounting And Consulting LLC
1849	William T Conte Jr CPA

## REAL WORLD QUESTIONS

Certain questions posed to Board staff by CPAs require a level of experience and expertise. These questions are often referred to Shari Waugh, the Board's Investigator. This new section of the Balance Sheet will illustrate these types of questions in each edition.

*Shari has more than 25 years of experience in the accounting field, including governmental audit and nine years in public accounting with national and regional accounting firms. Shari has served in an Internal Audit role for several manufacturing companies and has been an instructor and lecturer at Middle Tennessee State University, East Tennessee State University and the University of Phoenix.*



### Background:

A CPA sole practitioner does writeup work while preparing taxes for a client with no financial statements issued. The client has been asked to provide financial statements and an Accountants Compilation Report in support of a business venture. The CPA has a colleague that will provide these financial statements with the attachment of a compilation report.



### Question:

Can the CPA provide the client and/or colleague with financial statements prepared for tax purposes only without any reports and not fall under any peer review requirements?

### Answer:

The CPA may provide copies of the financial statements but must ensure compliance with the requirements of Section 70 of SSARS 21. The CPA should include the following statement at the bottom of each page of the financial statements to avoid any confusion about the level of service provided.



*These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.*

It should be clear in the heading to the financial statements that they are prepared on a **TAX BASIS**, so the receiver does not assume the financial statements are in accordance with GAAP.



As an alternative, the CPA may choose to provide the colleague a copy of a trial balance and any other schedules requested. The colleague can compile the financial statements from those documents. If the client needs GAAP statements, the colleague will most likely need to make tax to book adjustments anyway, making the trial balance more beneficial than the financial statement drafts.

## DO YOU NEED A FIRM PERMIT?

A Tennessee Registered Firm Permit is required for all firms located in Tennessee under certain circumstances:

### Attest Services

Any firm offering attest services must do so through a registered firm permit. Tennessee Code Annotated, Section 62-1-103, states that attest means the following services:

- Any audit or other engagement performed in accordance with the Statements on Auditing Standards (SAS)
- Any review performed in accordance with the Statements on Standards for Accounting and Review Services (SSARS)
- Any examination performed in accordance with the Statements on Standards for Attestation Engagements (SSAE)
- The issuance of any report, including compilation reports, prescribed by the SASs, the SSARSs, or the SSAEs on any services

If the work performed at your firm is subject to peer review, you must register with the Board as an accounting firm.

### Protected Terms

If the name of your practice contains reference to CPA licensure or Accounting, the firm must hold a permit to practice. For example, a tax preparation-only business called "Andrew Jackson, CPA" or "Andrew Jackson Accounting" must hold a permit, while the company "Andrew Jackson Tax Services" is not required to register as a firm.

Each physical location of a firm must hold a separate permit if the circumstances outlined above apply.

The firm permit application is available online through [core.tn.gov](http://core.tn.gov). The required firm ownership and experience forms are found on the Board's website and should be attached to the [online application](#). The application fee is \$50.00, and the permit must be renewed at the end of each year for the same amount.



## NASBA Committees



The National Association of State Boards of Accountancy (NASBA) appoints more than twenty committees to address issues affecting state boards of accountancy in all jurisdictions. Tennessee State Board of Accountancy members and staff work to ensure the interest of our licensees and the State of Tennessee through their service on NASBA Committees.

**NASBA Board of Directors | Andy Bonner, Southeast Regional Director**

**Audit Committee | Larry Elmore, Judy Wetherbee**

*Oversee the Association's annual financial statement audit and the internal controls and shall recommend to the Board of Directors the firm to perform the audit.*

**Examination Review Board | Janet Booker-Davis**

*Review, evaluate and report on the appropriateness of the policies and procedures utilized in the preparation, grading and administration of the Uniform CPA Examination and other examinations in general use by Boards of Accountancy*

*for the licensing of certified public accountants; examine such records, and make observations, inspections, and inquiries as it deems necessary; and report annually to the Boards of Accountancy.*

**Computer-Based Testing (CBT) Administration Committee | Pamela Church**

*Promote effective and efficient administration and operation of the Uniform CPA Examination.*

**Compliance Assurance Committee | Wendy Garvin**

*Promote effective oversight of practice quality of CPAs and their firms.*

## CANDIDATE CORNER

### CPA Exam 18-month Credit Extensions

The National Association of State Boards of Accountancy (NASBA) will identify all candidates who have an open Notice to Schedule (NTS) and credit expiring from April 1, 2020 through December 30, 2020. This information will be provided to the Board. Those that have credits expiring during this time will be extended to December 31, 2020. All affected candidates will receive a communication piece from NASBA. Please be aware that it will take some time for NASBA to update their systems. Please be patient. There is no need for candidates to individually contact the Board as this time.

### Continuous testing

Starting July 1, 2020, continuous testing will begin for CPA exam candidates. Under the new continuous testing model, candidates will have the ability to take the exam year-round, without restriction, other than waiting to receive scores from prior attempts of the same section or when there is a major change to the exam. Continuous testing will replace the existing CPA exam testing window model, which only permits candidates to test during designated time frames each calendar quarter. Learn more about continuous testing on the [NASBA website](#).

### CPA Exam Testing Windows and Score Release Dates

CPA Exam scores are released to Boards of Accountancy

according to the schedule below.

The National Association of State Boards of Accountancy (NASBA) transfers candidate files to the Board after the candidate has passed all four (4) parts of the exam and all educational requirements for licensure have been verified. The Tennessee Board then notifies each successful candidate that they are eligible to begin the license application process.

Testing Window: April 1 - June 10		
*The 20Q2 testing window will be extended from June 10, 2020, to June 30, 2020.		
If you take your Exam on/before:	...and the AICPA receives your Exam data files from Prometric by 11:59 p.m. (EST) on:	Your target score release date is:
April 20	April 20	May 4
May 15	May 15	May 26
May 31	May 31	June 8
June 10	June 11	June 18
June 30	July 1	July 8



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](http://tn.gov/commerce/regboards/accountancy)

# INACTIVE LICENSE STATUS

The Board of Accountancy grants Inactive status to those CPAs who are not in public practice and make application for this change in status. Those with an Inactive license have certain restrictions according to Accountancy Rule 0020-05-.03 (3):



- (a) For purposes of disciplinary action, the board shall retain jurisdiction over all certificate holders whose license is in inactive status.
- (b) Certificate holders who are granted inactive status by the board shall be required to place the word “inactive” adjacent to their CPA or PA designation when using such designation for any lawful purpose, including, but not limited to use of such designation on any business card, letterhead, resume, or biography.
- (c) A certificate holder who has been granted inactive status may not for compensation perform or offer to perform for the public, including the providing of any accounting service from a licensed accounting firm, any of the following services: any accounting or auditing service which involves the issuance of reports on financial statements (including opinions, reviews, compilations, or attest engagements), any consulting

engagement which would constitute the attest function, or furnishing advice on tax matters.

- (d) A certificate holder who has been granted inactive status may perform the services set forth in (c) above if:
  1. The services are provided without compensation to the certificate holder;
  2. The services are performed solely for the certificate holder’s employer and such employer is not a licensed accounting firm; or
  3. The certificate holder does not use the CPA or PA designation in association with his or her name while providing such lawful services.

## Inactive License and Renewal FAQ’s

*Please make note of your license expiration date by viewing your license certificate or by searching for your license online at [verify.tn.gov](http://verify.tn.gov). The Board attempts to contact each CPA with a reminder of an upcoming due date by mail and email, but please remember - your individual responsibility as a CPA includes timely renewal of your license. Exercise your option to close the license if you do not wish to maintain a license through renewal.*

- An Inactive license must be renewed biennially by paying all required fees. Odd-numbered licenses renew at the end of odd years; even-numbered licenses in even years. ✓
- If an Inactive licensee has reached the age of 65 at the time of the license expiration date, the renewal fee will be waived. You must still complete the renewal application. ✓
- A late fee of \$100.00 will be assessed if the renewal is not completed within 30 days of the license expiration date. This applies to all Tennessee CPA licenses and firms permits, including Inactive licensees aged 65 and older. ✓
- Inactive licensees do not have a CPE requirement at renewal. ✓
- Those who do not wish to renew should complete an online request to close the license through their account at [core.tn.gov](http://core.tn.gov). ✓
- Please keep the Board apprised of your current mailing and email addresses since renewal reminders will be sent to the contact address on file. ✓

# NEW CPA LICENSES ISSUED

The Tennessee Board of Accountancy issued 294 new CPA licenses between November 1, 2019 and April 30, 2020.  
Congratulations to our new licensees!

Faran Abdi  
Christopher Michael Adair  
Marjory Elaine Adams  
Derek W. Adkisson  
Sarah Alford  
Samuel Banks Allen  
Joseph Allen  
Konnor Darren Amis  
Kenneth Everett Anderson  
Katherine Anthony  
Karen Renee' Arnold  
Justin Barnes Atchison  
Obadeisha Dennise Bailey  
Jaime Bailey  
Markus Ballinger  
Javier David Barcelo  
John Barnes  
Chelsea Shara Barnhill  
Christina Nicole Bartko  
Gabrielle Beckner  
Caroline Elizabeth Beeler  
Amber Bentley  
Brittany Marie Bergbower  
Abhishek Ashok Bhatt  
Joe Brennon Binkley  
Sidney Alyce Blackwell  
Jake Ryan Blakely  
Cheri Ann Blevins  
Warren Edmund Bott  
Josephine Bowler  
Marc Allen Brock  
David Buchanan  
Katherine Irene Buhl  
Shawn Bunch  
Janet Marie Burns  
Rachel Carrigan  
John Anthony Cento  
Kellene Chatman  
John Alvin Chavana  
Valentin Jean Roland Chesneau  
Trevor Sebastian Clark  
Tanner Clark  
John Denver Clinton Ii  
Kendall Garrett Collier  
Lisa Nanette Collins  
Victoria Conklin  
Aubrey Lynn Consiglio  
Justin Thomas Cook  
Joseph J Coop  
Kira Rena Barnett Correll  
David Lance Cox  
Tyler Cox  
Diana Crawford  
Benjamin Christian Crilly  
Sophie Crow  
Karigan Alexis Cunningham  
Rickey Dandridge  
Cheston Danto  
Sara Elizabeth Davis  
Jessica Jewel Davis  
Michael John Dellasperanza  
Gage Despins  
David Donald

Adam Drust  
Jacob Duke  
Richard Cade Edwards  
Joseph Eleniewski  
Taylor Elliott  
Kevin Charles Ellsworth  
Ryan England  
Wenqing Ensey  
Nickolas Andrew Farmer  
Tori Farmer  
Matthew Ferguson  
Stephen Matthew Ferraro  
Matthew J Fisher  
Brett Flack  
Kevin Connor Flaherty  
Andrew Foley  
Kyle Fondriest  
Quinton Carl Foshag  
Heather Burton Foster  
Ethan Lyndel Fowler  
Dominique Franklin  
Lindsey Nicole Franks  
Ellyn Gaffney  
Seth Garner  
Olivia Ruch Gartland  
Caleb Fraysier Genry  
Logan George  
Justine Anne Gerdts  
Alexander James Giger  
Ronald Grayson Giles  
Alexis Joleen Gorman  
David Dwayne Green Jr  
Raygan Greer  
Andrew Grissim  
Scott Soler Grody  
Virginia Power Groover  
Michael J Gugerty  
Viviana Gutierrez  
James Boyd Haigh  
Haley Haigh  
Halin Haji  
Lawrence James Hall  
James Blake Hamilton Iii  
Xiao Han  
Samantha Hankins  
Zachary Lee Harrington  
Daniel R Hartley  
James Tyler Hays  
Christopher Heatherly  
Jenny Maria-Lee Hensley  
John Delano Hilcher  
Carolyn Grace Hobson  
Justin York Holt  
Dayton Alexander Houser  
Jerrell Clarke Houston  
Jacqueline Mccann Howard  
Jacob Ellis Huffine  
Sharon Kay Hurley  
Helen Morgan Jackson  
Matthew Jackson  
Sadaf Meghani Jaffery  
Katherine Ellison Janeway  
Hannah Jankowski

James Matthew Johnson  
Hunter Johnson  
Ashley Johnson  
Julia Claire Jones  
Katherine Lee Jones  
Kristopher Kawalski  
Ashley Keen  
Thames Elane Kennedy  
Erin Kathleen Kenny  
Virginia King  
Victoria Knab  
Daniel Glenn Kolodney  
Austin Miller Koplán  
Ryan Kozak  
Spencer Landrum  
Nicholas John Laughlin  
Michelle Lee  
Jacquelyn Elizabeth Leeman  
Eric Levan  
Lauren Lewis  
Maoqiong Li  
Lei Li  
Samson Jeremiah Lilly  
Shaun Alane Lockhart  
Alex Loewer  
Brian Lombardo  
Mikayla-Beth R Lumpkin  
Chad Edward Lundgren  
Benjamin Ryan Lynch  
Stuart Lynn  
Kristen Lyons  
Chase Mabry  
Kellin Mackey  
Bradley Maeder  
Marcus Edward Mallory Jr  
Ty Marinkov  
Lara Harden Marshall  
Austin Lee Marshall  
John Patrick Mary  
Judith Dianne Matter  
Bruce Allen Maurer  
Hunter Charles Mayberry  
Lyle Lester Mcallister Iii  
Deanna Giles Mccallister  
Christopher Lee Mccollough  
Brooke Mckamey  
Anne Tatum Mcepherson  
Lindsey Perry Meek  
Devon Alexandria Miller  
Kendrick Miyano  
Diana Mockus  
Lul Mohamed  
Margaret Roach Montgomery  
Matthew Blake Moody  
Erica Moore  
James Howard Mosier  
Malik Moughrabi  
Corbin Neu  
Paige Catherine Stull Neuzil  
Tia Summer Newlove  
Jordan Lee Olson  
Jordan Olson  
Maribel Onate

Hailey Leshae Ownby  
Stephen Panah  
Jacob Taylor Pardue  
Marybeth Therese Parry  
Bradley Don Pearson  
Robert Mark Peters Ii  
Ryan Michael Phelps  
Matthew Phelps  
Brittani Phillippi  
Yuseong Jeon Philyaw  
Kristina Nicole Pine  
Lakota Pirkle  
Leigh Anne Pitts  
Marsha Ann Placencia  
Miller Stokely Price Iii  
Scott C Price  
Benjamin Pruett  
Taylor Ryan Quinn  
Mary Elizabeth Raimondi  
Lori Rainwater  
Trevor Michael Randolph  
Matthew Tyler Ratterree  
Daryl Del Rosario Ray  
Austin Whitaker Rayner  
Bobby Montgomery Rector  
Patrick Thomas Reed  
Lydia Irene Reeves  
Lauren Reichard  
Rebecca Remmes  
Rebecca Jane Reynolds  
Christen Rhoden  
Shawna Ridgeway  
Andrea Ruth Ritz  
Meagan Rivera  
Jack R Roper  
Yui Rossknecht  
Andrew T. Royer  
Farirai Paidamoyo Rusukira  
Leesha Chanel Sanders  
Mary Katherine Sartin  
Lisa-Marie Schalk  
Brittany Shea Schifani  
Georgeann Schmit  
Aris Schwab  
Julie Lynette Seard  
Stacy Ann Seaton  
Tyler Seller  
David Shank  
Qing She  
Robert Sheppard  
Zaibo Shi  
Victoria Lynn Shockley  
Curtis Short  
Christopher Smillie  
Raheem Smith  
Olga Sokolova  
Thomas Speck  
Logan Hunter Spoonamore  
Michael Erwin Stallworth Jr  
David C Stanek  
Caroline Rebekah Statum  
Leilani Marie Stenner  
Sarah Rosemary Stewart

## NEW CPA LICENSES ISSUED (CONTINUED)

Stephen Scott Stewart  
Mollie Elizabeth Stone  
Man Sun  
Walter Douglas Sweet  
Troy Swift  
Sunjay Tam  
Trent William Taylor  
Grayson Parker Terrell  
Brittany Thomas  
Anne Thomas  
Margaret Thompson

Taylor Tibbits  
Patrick Tierney  
Wesley Caton Tolsdorf  
Gregory Tomlinson  
Dhonielle Toussaint  
Bich Tran  
William Tyler Troutman  
Horn Kara Elizabeth Van  
Pagadala Peda Venkata Reddy  
Dannielle Vicars  
Bircher Valeria Vitali

Allison Boyd Walker  
Ting Wang  
Chelsey Ryhan Weir  
Michael Weymouth  
Nancy Wheeler  
Stephen Daniel White  
Ricky Edward White  
Bruce Jackson Wilcox  
Jeffrey Blake Williams  
Caleb Mark Williams  
Elaine Williams

Jack Wilson  
Samuel Wilson  
David Britton Woodall Iii  
William Harry Woods Jr  
Paul Woolard  
Cole Yeomans  
Kevin M Young  
Jason Young  
Senait Zemedu

## 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. Under Rule 0020-03-.16, 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.

The Board maintains three addresses for each CPA license: Home, Employment, and Mailing Address. All Board communication to licensees is directed to the Mailing Address (email and/or mail).



A change of address or employment may be made through your [core.tn.gov](https://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.

**Inquisitive minds want to know!** Continuous CPA Exam Testing Launching July 1

# ONLINE SERVICES

The Tennessee State Board of Accountancy strives to provide the most efficient services to our CPAs. A majority of license applications can be found in the online licensing portal, [core.tn.gov](http://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](http://core.tn.gov):



**INITIAL LICENSE APPLICATIONS**  
for CPA license  
and firm permit



**STATUS CHANGES**  
Inactive Status  
Reactivation of Closed or Inactive License  
Closure of a CPA License  
Reinstatement of Expired License  
*(contact the Board first with request)*



**CONTINUING PROFESSIONAL EDUCATION**  
CPE Audit Response  
Pre-Approval of Non-registered CPE Course



**REPLACEMENT WALL CERTIFICATE**



**LETTER OF GOOD STANDING**



**ADDRESS CHANGE**  
(if submitted within 30 days of change)



**CPA NAME CHANGE**

Learn more about application and status change requirements on the Board's [website](http://www.tn.gov).

## Contact Information

**Mailing Address:**

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](mailto:Accountancy.Board@TN.Gov)

**Office Hours:**

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



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Tel: 615-741-2550 | Fax: 615-532-8800 | [tn.gov/commerce/regboards/accountancy](http://tn.gov/commerce/regboards/accountancy)