



500 James Robertson Parkway  
Nashville, TN 37243  
Tel: 615-741-2241  
<http://www.tn.gov/commerce/>

FOR OFFICE USE ONLY
LICENSE TYPE <u>  1103  </u>
TRANSACTION TYPE <u>  1010  </u>
FILE NUMBER _____
ENTITY NUMBER _____
APPLICATION NUMBER _____
AMOUNT PAID _____

### FIRM PERMIT APPLICATION

Only applicants with complete applications are eligible for consideration. You may attach additional pages as necessary. Please type or print clearly in ink. Checks should be made payable to the Department of Commerce & Insurance.

Send the completed application to:

**Attn: Tennessee State Board of Accountancy**  
**The Department of Commerce & Insurance**  
**500 James Robertson Parkway**  
**Nashville, TN 37243**

**Section One:** Applicant Identification and eligibility verification

Applicant Firm Name \_\_\_\_\_

Are you currently licensed? Yes/No \_\_\_\_\_ If Yes, License Number \_\_\_\_\_

Federal EIN \_\_\_\_\_

Mailing Address \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

City

State

Zip Code

Contact Phone Number: \_\_\_\_\_

Email Address: \_\_\_\_\_



**State of Tennessee**  
**Department of Commerce and Insurance**  
**Tennessee State Board of Accountancy**  
**500 James Robertson Parkway**  
**Nashville, TN 37243-1141**  
**615-741-2550 or 888-453-6150**  
[www.tn.gov/commerce/boards/tnsba](http://www.tn.gov/commerce/boards/tnsba)

**Instructions:**

This application is for new firms or new locations only. If a registered firm exists and changes are to be made to that firm, please contact the Board Office for instructions on making changes to an existing firm.

All application packets for a Tennessee CPA Firm license must contain the following completed forms:

- The Initial Application Form
- The Firm Ownership, CPA Employees & Other State License Confirmation Form
- The Experience Affidavit for Office/Firm Permit

**Please NOTE:**

If the firm is a LLP, LLC, Corporation, PC or PLLC the Secretary of State's Registration of Business Charter must be included in the application packet.

If the firm indicates Attest Services will be performed, the firm must be enrolled in a Board approved Peer Review Program within the first 30 days of licensure.

If the firm indicates Attest Services will not be performed, the application packet must contain a completed Request for Exemption from Peer Review Affidavit.

**Mailing Address:**

Tennessee State Board of Accountancy  
500 James Robertson Parkway  
Nashville, TN 37243

**Phone:** 888-453-6150 or 615-741-2550



State of Tennessee

Department of Commerce & Insurance
Tennessee State Board of Accountancy
500 James Robertson Parkway
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1103 1010

Firm Registration Fee: \$50.00

Firm ID Number: (Assigned by TNSBA)

Lic. Approval Date:

INITIAL APPLICATION FOR: REGISTERED ACCOUNTING FIRM

Applications for registration must be received within 30 days of beginning operation

Firm Name

Phone Number ( ) Fax ( ) E-Mail

Physical Address

City State Zip

Mailing Address

City State Zip

Organization Type: Sole Proprietorship Partnership \*LLP \*LLC \*Corporation \*PC \*PLLC

\*Must attach Secretary of State's registration of business charter

Circle All Services Firm plans to perform: Audits Reviews Compilations SSARS 8 Agreed-upon Procedures No Reports Taxes

If your office performs attest services, you must have a peer review performed once every three (3) years.

Circle Peer Review Program in which Firm Plans to enroll: AICPA TSCPA EXEMPT\* \*Request for exemption must be submitted with application

List each CPA who is responsible for supervising attest services and signs or authorizes someone to sign the accountant's report on the financial statements on behalf of the firm (each person listed must complete experience affidavit):

Has the firm been subjected to disciplinary action by any governmental or professional agency? YES\* NO

\*If Yes, please provide additional documentation to the Board office

If you have an existing firm, list Name and License Number.

Lic. No.

Will the existing firm be continued or closed? Circle one: Continue Close

Signature

Date



TENNESSEE STATE BOARD OF ACCOUNTANCY  
 500 JAMES ROBERTSON PARKWAY  
 NASHVILLE, TENNESSEE 37243-1141  
 (615) 741-2550 or 1-(888)-453-6150

Firm Ownership/Employee Information

Firm Name and Permit Number \_\_\_\_\_

Type of Organization \_\_\_\_\_

Office Physical Address \_\_\_\_\_

\_\_\_\_\_

Individuals With an Equity or Voting Interest in the Firm		Percentage of:	
Name	Address	Ownership	Voting Rights

Non-CPA Owners	% of Working Time in Firm

CPA/PA Employees			
Name	Address	License #	State

Resident Manager			
Name	Address	License #	State

Those Responsible for Supervising or Providing Attest Services		
Name	License #	State

Indicate the firm's peer review program status (circle one):    Enrolled    Exempt

Period ending of last attest engagement \_\_\_\_\_

Year end of the firm's last peer review \_\_\_\_\_

\_\_\_\_\_  
 Resident Manager (Print Name) License #

\_\_\_\_\_  
 Resident Manager Signature Date



**EXPERIENCE AFFIDAVIT FOR OFFICE/FIRM PERMIT**

(Must be completed and submitted with *Initial Firm Application* no matter what services are to be performed.)

Name	License Number

Accountancy Rule 0020-02-.03, states that any individual licensee who is responsible for supervising attest services and signs or authorizes another person to sign the accountant’s report on the financial statements on behalf of the firm, shall meet professional competency requirements and shall have no less than two (2) years of experience satisfactory to the Board in the preparation of financial statements or reports on financial statements. The Experience must have been earned in the ten (10) years prior to application.

Does Applicant’s experience meet this requirement? Yes No

Employer	
Employment Dates (to/from)	
CPA Firm?	
If not a CPA firm, please describe:	

**ATTESTATION:**

I so swear (affirm) that the information contained in this self-affidavit is true, correct and complete.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
CPA License Number



**State of Tennessee  
Department of Commerce and Insurance  
Tennessee State Board of Accountancy  
500 James Robertson Parkway  
Nashville, TN 37243  
615-741-2550 or 888-453-6150**

**Affidavit: Request for Exemption from Peer Review**

The Tennessee State Board of Accountancy must approve your request to be exempt from the Peer Review requirement. Once approved, you will not be required to have a Peer Review. However, if you plan to perform any compilation, review or audit services after the date of this form, you must notify the Board of the work to be performed and enroll in an approved Peer Review Program. The Peer Review Program with which you enroll must then notify the Board of your enrollment. Failure to comply will result in a formal complaint being filed with the Board against your firm.

Please indicate at the bottom of this form that you are in agreement with these Board requirements and return it to our office with your firm application.

\*\*\*\*\*

With my firm application I am requesting an exemption from the Tennessee State Board of Accountancy's Peer Review requirement and if in the future I plan to provide any compilation, review or audit services, I agree to enroll in a Tennessee State Board of Accountancy approved Peer Review Program I further agree that I will have the first compilation, review or audit report issued reviewed by that approved Peer Review Program and after that review will have a Peer Review every three years.

\_\_\_\_\_  
Firm Name Lic. No. (if applicable)

\_\_\_\_\_  
Resident Manager Signature Date

Sworn and subscribed Before Me this the \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_

(Notary Seal) \_\_\_\_\_  
Notary Signature

My Commission Expires:\_\_\_\_\_