



**TENNESSEE STATE BOARD OF ACCOUNTANCY**  
**DEPARTMENT OF COMMERCE AND INSURANCE**  
**500 JAMES ROBERTSON PARKWAY**  
**NASHVILLE, TN 37243-1141**  
**(615) 741-2550 or 1-888-453-6150**  
**(615) 532-8800 FAX**

**Authorization for Interstate Exchange**

Dear CPA License Applicant:

Enclosed you will find an authorization for interstate exchange form to be completed to determine if you qualify for reciprocity to the State of Tennessee. Please follow the directions given below so you can properly complete this document. If it is not completed properly it will be returned. This is the first of a two (2) step reciprocal application process.

1. Complete the first page of the authorization for Interstate Exchange Form.
2. Contact the state board where you passed the CPA examination to determine if other information and/or a fee is required of licensure before your information will be released to Tennessee. Send your original state the completed form and any fees due to them.
3. Mail your check for \$100.00 payable to the Tennessee State Board of Accountancy to the state board of original licensure along with both pages of the Interstate Exchange form. The other state board will complete Sections A and B on page 2 and forward the Interstate Exchange Form to the Tennessee Board.
4. Have your college or university transcripts forwarded to our Board. (If you have a foreign degree, you must have your transcript evaluated by a Foreign Academic Credentials Service.)
5. Complete the AICPA's Ethics Exam if not already completed, and have the grade sent to this Board. For information on the AICPA Ethics Exam call 1-800-862-4272.

Once we receive the Interstate Exchange form, the initial reciprocal fee, your transcripts and your ethics grade, we will determine if you are eligible to reciprocate. We will forward the CPA certificate application to you. When you receive the application:

1. Complete the CPA Certificate Application.
2. Have the experience section completed by a CPA who has knowledge of your experience.
3. Send the application along with your additional \$100.00 fee to the Tennessee Board. This fee covers your first year or partial year license.

If you have had four (4) years of accounting experience since passing the CPA exam, within the ten (10) years immediately preceding this CPA certificate application, have a baccalaureate degree, and have passed an ethics exam, your reciprocal application will be approved without meeting the 150 semester hour education requirement. If your certificate/license was issued more than four (4) years prior to applying for Tennessee reciprocity, you must also have completed eighty (80) hours of CPE within the last twenty four (24) months and send proof of completion of those CPE hours to our Board.

If you have any questions please call Brenda Demastus at the Board office or e-mail her at: [brenda.demastus@tn.gov](mailto:brenda.demastus@tn.gov)



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**KEEP TRACK OF YOUR APPLICATION**

**READ THE INSTRUCTIONS THOROUGHLY AND COMPLETELY.**

**Fill out and send both pages of the Authorization for Interstate Exchange Form along with \$100.00 to your original state of licensure. (Make the check payable to The Tennessee State Board of Accountancy).**

- **Have college/university transcripts sent to the Tennessee State Board of Accountancy.**
- **Complete the AICPA Ethics Exam if not required by your original state of licensure and have that grade sent to this Board.**
- **Complete the CPA Certificate Application for a Reciprocal Permit and send it along with \$100.00 payable to the Tennessee State Board of Accountancy.**
- **Have the Experience Affidavit completed by a CPA who has knowledge of your experience. Then forward that affidavit with original signatures to The Tennessee State Board of Accountancy.**

**AUTHORIZATION FOR INTERSTATE EXCHANGE**

**Fee: \$100.00 Payable to the Tennessee  
State Board of Accountancy**

**TYPE OR PRINT IN INK.**

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Last First Middle Maiden Name Date of Birth

\_\_\_\_\_  
Street Address City State Zip Code

SSN \_\_\_\_ - \_\_\_\_ - \_\_\_\_ Phone (\_\_\_\_) \_\_\_\_ - \_\_\_\_ E-mail Address \_\_\_\_\_

Are you the spouse of a member of the armed forces transferred to Tennessee and left employment to accompany your spouse? \_\_\_\_\_

Have you ever been convicted of any felony or misdemeanor other than minor traffic violations? \_\_\_\_\_ YES \_\_\_\_\_ NO

Are you under indictment? \_\_\_\_\_ YES \_\_\_\_\_ NO

Have you ever been disciplined by any board of accountancy, AICPA, or state CPA society? \_\_\_\_\_ YES \_\_\_\_\_ NO  
(If you answered YES to any of the previous three questions, you must furnish this Board with copies of those actions)

Of what state are you a resident? \_\_\_\_\_ How many years? \_\_\_\_\_

Will you maintain an office in Tennessee? \_\_\_\_\_ If yes, give the name and address of the firm/office.  
\_\_\_\_\_

Have you ever been certified in Tennessee? \_\_\_\_\_ YES \_\_\_\_\_ NO If yes, what was the certificate number? \_\_\_\_\_

**EDUCATION - 150 SEMESTER HOUR RULE:** You must have at least a baccalaureate degree and satisfy our 150 Semester Hour Education Rule. Therefore, submit a certified college/university transcript with your application. If coming from another state, you must either have four years of accounting experience after licensure or meet the 150 Semester Hour Rule plus have one year of experience to obtain a certificate.

Name of University/College \_\_\_\_\_

Years attended \_\_\_\_\_ Degree(s) \_\_\_\_\_

**EXPERIENCE REQUIREMENT:** Minimum 1 year (full-time) or 2000 hours (part-time) within the last 10 years or 4 years experience after passing the exam, without meeting the 150 semester hours. (see section B-5)

\_\_\_\_\_  
Position Held From/To Employer

\_\_\_\_\_  
Location Supervisor

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I hereby request and authorize the \_\_\_\_\_ State Board of Accountancy to provide any and all information requested on this form to the Tennessee State Board of Accountancy. The responding State Board may confirm the CPA exam grades issued to me. I do solemnly swear (or affirm) that the information provided herein is correct.

\_\_\_\_\_  
Applicant Signature

\_\_\_\_\_  
Date

**SECTIONS A AND B ARE TO BE COMPLETED BY BOARD OF ACCOUNTANCY ONLY**

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SECTION A: VERIFICATION OF CPA EXAMINATION PASSING DATES

<b>Part Passed</b>	<b>Date of Examination</b>	<b>Grade</b>	<b>AICPA I.D. #</b>
<b>AUDITING</b>			
<b>BEC/LAW</b>			
<b>FAR/THEORY</b>			
<b>REG/PRACTICE</b>			

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*If licensing is the responsibility of another agency, please forward and request completion of applicable section.*

**SECTION B: CERTIFIED PUBLIC ACCOUNTANT CERTIFICATE/LICENSE STATUS**

1. The applicant holds original/reciprocal (*circle one*) CPA Certificate number \_\_\_\_\_ dated \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_ which is active and in good standing unless otherwise noted in an attachment.
2. The applicant has passed an Ethics Exam given by the AICPA / State Board completing this form.  
AICPA Ethics Grade \_\_\_\_\_ State Board Ethics Grade \_\_\_\_\_
3. The applicant had one year of experience at the time they were licensed in this state. \_\_\_\_ YES \_\_\_\_ NO
4. Number of years applicant has held a CPA Certificate with this Board. \_\_\_\_\_
- \*5. Has the applicant earned four (4) years of experience since passing the CPA exam? \_\_\_\_ YES \_\_\_\_ NO

\*\*\*\*\*

The information provided herein is correct to the best of our knowledge.

\_\_\_\_\_  
Board/Agency

\_\_\_\_\_  
Official Signature

(Official Seal)

\_\_\_\_\_  
Title Date

\* If the Board cannot answer this question, an affidavit must be obtained from the employer. Contact the Tennessee State Board for the affidavit.

Return completed form directly to:  
**Tennessee State Board of Accountancy**  
**500 James Robertson Parkway**  
**Nashville, TN 37243-1141**