Department of Commerce & Insurance

TENNESSEE STATE BOARD OF ACCOUNTANCY
EXPERIENCE DECLARATION FOR CPA FIRMS OFFERING ATTEST SERVICES

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

Firm Name	Resident Manager Name	Resident Manager License #

Accountancy Rule 0020-02-.03(1)(d) and (e) 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 your firm currently offer or intend to offer attest services prior to the expiration of your firm permit (December 31st of each calendar year)? "Attest" is defined in T.C.A. 62-1-103(1).

◉ Yes – My firm currently offers or intends to offer attest services.

○ No – My firm does not currently offer or intend to offer attest services.

If you checked "no" above, you are not required to complete the information below. You need only sign the bottom of this form. If you checked "yes" above, please complete the following information and sign the bottom of this form; attach additional copies as needed to document work experience.

Name of Individual Responsible for Supervising Attest Services	License Number

Does Licensee's experience meet the experience requirement described above? ◉ Yes ○ No

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

I declare under penalty of perjury that the information contained above is true and correct.

_____ _____

Signature Date

_____

Printed Name

_____

CPA License Number