



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: _____



Application Fee: \$50.00
Firm Permit Number _____ Assigned by TNSBA

INITIAL APPLICATION FOR: REGISTERED ACCOUNTING FIRM

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

Firm Name	
Phone Number	
Fax	
Email	

	Physical Address	Mailing Address (Same as Physical Address <input type="checkbox"/>)
Address line 1		
Address line 2		
City		
State		
Zip		

Circle one answer for each:

Organization type: Sole Proprietorship Partnership LLP LLC Corporation PC PLLC

Attest* Services Offered/Performed? Yes No *Defined in TCA §62-1-103

Peer Review Program: Enrolled Exempt (must complete exemption affidavit)

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):

Name	License Number

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 permit, list Name and License Number:
 _____ Lic. No. _____

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

 Resident Manager Signature _____
Date

Tennessee Board of Accountancy • 500 James Robertson Parkway • Nashville, TN 37243-1141
 Tel: 615-741-2550 • Fax: 615-532-8800 • tn.gov/commerce/section/accountancy



Tennessee State Board of Accountancy
Firm Ownership and Peer Review Information

Accountancy Rule 0020-01-.11 requires the disclosure of the following information with the initial firm permit application, and upon renewal, for each office location. Please attach additional documents as necessary. You may attach this disclosure during the online application process or submit via email to accountancy.forms@tn.gov, fax or mail.

Firm Name	
Type of Organization (PLLC, Sole Proprietor, etc.)	
Firm Physical Location	

Individuals With an Equity or Voting Interest in the Firm		Percentage of:	
Name	Address	Ownership	Voting Rights
Non-CPA Owners (must be active individual participants in the CPA firm or affiliated entities)		% working time in firm	
CPA/PA Employees (at this office location only)			
Name	Address	License #	State
Resident Manager			
Name	Address	License #	State
Those responsible for supervising or providing attest services (provide experience affidavit for each)			
Name	Address	License #	State

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

Period Ending of last attest engagement: _____ Year-end of firm's last peer review: _____

 Resident Manager (Print Name)

 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

Affidavit: Peer Review Exemption

Firm Name

Permit Number

Submission of this affidavit is a request to be exempt from the Tennessee State Board of Accountancy's Peer Review requirement. I affirm that this firm does not provide attest services as defined in TCA §62-1-103:

- (A) Any audit or other engagement to be performed in accordance with the Statements on Auditing Standards (SAS);
- (B) Any review to be performed in accordance with the Statements on Standards for Accounting and Review Services (SSARS);
- (C) Any examination to be performed in accordance with the Statements on Standards for Attestation Engagements (SSAE);
- (D) The issuance of any report, including compilation reports, prescribed by the SASs, the SSARSs or the SSAEs on any services to which those statements on standards apply, indicating that the service was performed in accordance with standards established by the American Institute of Certified Public Accountants (AICPA); and
- (E) The statements on standards specified in this subdivision (1) shall be adopted by reference by the board pursuant to rulemaking and shall be those developed for general application by recognized national accountancy organizations such as the AICPA;

I understand that if this firm intends to perform any attest services after the date of signature of this form, I must notify the Board of the work to be performed and enroll in an approved Peer Review Program, prior to performing such. Otherwise I will be in violation of TCA §§ 62-1-113 and 62-1-201 and Tennessee State Board of Accountancy Rule 0020-06-.04. I understand that failure to comply may result in a formal complaint being filed with the Board against my firm and that as a result it may be subject to civil penalties under TCA § 62-1-111 and Rule 0020-04-.02 of the Board.

Did this firm previously offer attest services? YES NO If yes, the following information is required:

Period ending of last attest engagement _____

Year end of the firm's last peer review _____

I hereby agree to all of the above listed requirements for peer review exemption.

Resident Manager Name Date

Resident Manager Signature _____ CPA #

Sworn and subscribed Before Me this the _____ day of _____ 20_____

(Notary Seal)

Notary Signature

My Commission Expires: _____