

TENNESSEE INFORMATION FOR INITIAL APPLICANTS FOR UNIFORM CPA EXAMINATION

The Tennessee State Board of Accountancy (Board) has engaged CPA Examination Services, a division of the National Association of State Boards of Accountancy, Inc. (NASBA) for application processing, credential evaluation, and grade reporting. Please read this information before completing application materials.

APPLICATION FORMS

Initial applications must be completed by applicants who:

- Have never taken the examination as candidates of this state;
- Have applied previously in this state, were found eligible, but who have not taken the examination;
- Have taken the examination as candidates of this state prior to Nov. 1993;
- Have previously taken the examination as candidates in another state.

Applicants who have previously taken the examination for other jurisdictions must complete an initial application form. Applicants, transferring credit(s) from another jurisdiction into Tennessee, must have earned credit under the same rules as are in effect in Tennessee. The Authorization for the Interstate Exchange of Examination Information form must be completed and submitted to CPA Examination Services. This form may be obtained online at www.nasba.org or by calling CPA Examination Services at 800-CPA-EXAM or 615-880-4250.

NOTE: Pursuant to the Federal Privacy Act of 1974, you are hereby notified that disclosure of your social security number is voluntary. The social security number is used to verify your identity.

APPLICATION AND EXAMINATION FEES

All applicants are required to pay both an application fee and an examination fee upon submission of the initial application.

Application fee: \$135.00

Examination fees are listed below.

Auditing and Attestation	(AUD)	\$117.50
Business Environment and Concepts	(BEC)	\$117.50
Financial Accounting and Reporting	(FAR)	\$117.50
Regulation	(REG)	\$117.50

Applicants are able to apply for one or more section(s) of the examination at a time. You should not apply for a section for the examination unless you are ready to take it within the next 6 months.

All fees must be paid at the time of application and must be in US dollars. Cashiers checks or money orders must be drawn on a US bank and made payable to CPA Examination Services.

Allow four to six weeks for complete processing of the application and all required educational documentation.

REFUND POLICY

There is no provision for withdrawing from the examination. Application fees are **NOT** refundable.

Examination fees may be partially refunded under the following extreme circumstances; medical emergency of candidate or candidate's immediate family, or death in immediate family. Documentation of such circumstances must be submitted along with written request.

Applicants who are deemed ineligible may be approved for a refund of examination fees only. Upon notification of ineligibility, applicants must contact the Tennessee State Coordinator at 1-800-CPA-EXAM for resolution.

NOTICE TO SCHEDULE

All candidates are advised to see the Candidate Bulletin at www.nasba.org for complete instructions.

After eligibility to take the examination is determined, an Authorization To Test (ATT) will be sent to the National Candidate Database (NCD) at NASBA. NASBA will issue a Notice To Schedule (NTS) to eligible candidates. The NTS is sent to candidates by the method of notification indicated on the application. The NTS will be valid for a 6-month period.

Once an NTS has been issued, an eligible candidate has 6 months from the date of the NTS to schedule and take the approved examination section(s).

Remember your NTS includes the date that your NTS expires. If your NTS expires prior to your taking the examination section(s), you will not be able to reschedule or receive a refund on any of the fees you have paid and you will have to reapply for the examination and pay the appropriate application and examination fees.

SCHEDULING THE EXAMINATION

Upon receipt of the NTS, candidates are required to contact Prometric, Inc. (Prometric) to schedule their examination. See the Candidate Bulletin at www.nasba.org for complete instructions on how to schedule the examination. For a list of test centers, visit Prometric's web site at www.prometric.com. The Tennessee State Board of Accountancy and CPA Examination Services do not control space availability or location of the test centers.

Candidates who need to reschedule or cancel must contact Prometric. See the Candidate Bulletin at www.nasba.org for complete instructions on how to schedule or cancel the examination. You may be required to pay a penalty and/or forfeit your examination fees, depending on when you notify Prometric of the change or cancellation.

Arriving for your scheduled testing appointment anytime after the scheduled start time may result in your being denied permission to test, and you will not receive a refund of application or examination fees.

ELIGIBILITY FOR EXAMINATION

At the time of filing initial applications, applicants must have completed (or be currently enrolled towards completion of):

- a baccalaureate degree or higher from an institution accredited by a regional or national accrediting body recognized by the Board.
- a minimum of 150 semester (or 225 quarter) hours at baccalaureate, or higher, degree granting institutions accredited by a regional or national accrediting body recognized by the Board.

This total must include:

- a minimum of 24 semester (or 36 quarter) hours in accounting.
- a minimum of 24 semester (or 36 quarter) hours in general business subjects such as business law, algebra, calculus, statistics, economics, finance, management, marketing, computer and information systems, ethics, and business communications.

Courses taken at either a two year or a non-accredited four year institution are acceptable provided they are transferable to the four year degree granting institution from which you received your degree, by being added to that transcript or by correspondence from that institution stating those credits will transfer.

Hours taken above the hours required to meet the baccalaureate degree requirement should be taken in courses at the upper division or graduate level in subject areas that would enhance the professional competency, knowledge and skills of a candidate seeking to become a CPA.

Every two graduate credit hours earned at accredited institutions recognized by the Board will be considered to be equal to three undergraduate credit hours.

EVIDENCE OF QUALIFICATIONS

Initial (and transfer) candidates must submit an official transcript from each institution at which original credit toward the educational requirements was earned. Official transcripts may be enclosed with applications or submitted separately but they must be received by CPA Examination Service at the time of application.

Official transcripts must reflect degree conferral and the completion of all courses for candidates who have completed the educational requirement at the time the application is filed.

Candidates, who are currently enrolled in academic programs must request relevant transcripts AND submit a completed Certificate of Enrollment at the time of application. All educational requirements must be met within 120 days following the date which the candidate first took the examination or grades will be voided. Final official transcripts showing evidence of completion of educational requirements must be received by CPA Examination Service before examination grades will be released.

Candidates who have completed or are completing educational requirements at institutions outside the U.S. must have their credentials (including Certificate of Enrollments) evaluated by an evaluation service approved by the Board. A list of acceptable evaluation services may be obtained by visiting our web site at www.nasba.org. Completed evaluations must be received by CPA Examination Service at the time of application.

EXAMINATION CREDIT

Candidates may take the required sections individually and in any order. Candidates who pass a section will be granted credit for the section passed. The passing grade for each section is 75.

Credit for any section passed shall be valid for eighteen (18) months from the date the candidate took that section without having to attain a minimum score on any failed section and a candidate must pass all four sections within that eighteen month period. Candidates who do not pass all four sections within the eighteen months shall lose credit for each section passed outside the period and must retake that section(s).

Candidates cannot retake a failed section(s) within the same testing window.

EXAMINATION SECTIONS

<u>Sections</u>		<u>Length</u>
Auditing and Attestation	(AUD)	4.5 hours
Business Environment and Concepts	(BEC)	2.5 hours
Financial Accounting and Reporting	(FAR)	4.0 hours
Regulation	(REG)	3.0 hours

ACKNOWLEDGMENT AND NOTIFICATION

Acknowledgment of receipt of applications will be sent to applicants according to the method of notification indicated on the initial application. This notice is being sent to applicants only as acknowledgment that the application materials have been received. Allow five to ten business days for acknowledgment of application receipt. Notification of any deficiencies in the application will be sent within six weeks after its receipt.

A Notice to Schedule (NTS) will be sent to candidates according to the method of notification on the initial application. The NTS is scheduled to generate after the application is completely processed. Candidates are advised that if their NTS is not received within 6 weeks of submission of their application, to contact CPA Examination Services immediately. All candidates are advised to check with their email provider for blocked or spammed emails. The email address from which the NTS will be sent is cbtnts@nasba.org.

APPLICANTS WITH DISABILITIES

In accordance with the provisions of the Americans with Disabilities Act, examination administration modifications are available for applicants who qualify. Such applicants must obtain an official modification form from CPA Examination Services. Applicants must complete and submit this form each time they apply for the examination and require special modifications. The completed form must be returned to CPA Examination Services with all required documentation. This form may be obtained online at www.nasba.org or by calling CPA Examination Services at 800-CPA-EXAM or 615-880-4250.

NAME, ADDRESS or SOCIAL SECURITY NUMBER CHANGE

Any name or social security number change must be reported in writing via fax or US Mail, with official documentation (e.g. copy of marriage certificate, copy of social security card) to CPA Examination Services. Changes to your address can be reported in writing via fax, email or US Mail. Be sure to include your file number and signature on any correspondence with CPA Examination Services.

MATERIALS TO BE SUBMITTED

Initial (and transfer) applicants must submit to CPA Examination Services:

- (1) Completed and notarized application with a 2"x2" photograph attached;
- (2) Fee payable to CPA Examination Services. Cashiers checks must be drawn on a US bank;
- (3) Official transcript from the institution at which the baccalaureate degree was earned (Transcripts from schools which do not offer a baccalaureate degree are unacceptable);
- (4) Certificate of Enrollment (if applicable).

CPA Examination Service staff is available by telephone Monday thru Friday, between 8:00 a.m. and 4:30 p.m., Central Time.

Submit Application Materials, Application fees, and Examination fees to:

**CPA Examination Services
P.O. Box 440555
Nashville, TN 37244**

Mail Transcripts and all other correspondence to:

CPA Examination Service
Tennessee Coordinator
P.O. Box 198469
Nashville, TN
37219-8469

CPA Examination Service
Tennessee Coordinator
150 Fourth Avenue N., Suite 700
Nashville, TN
37219-8469

(800) CPA-EXAM (800)272-3926 (615)880-4250 Fax (615)880-4290
www.nasba.org cpaes-tn@nasba.org

14. Have you ever been convicted by a court of a felony or misdemeanor other than minor traffic violations, been declared by a court of competent jurisdiction to have committed a fraud or been subjected to disciplinary action by the SEC, any Board or similar organization? YES NO Date of conviction or other action: _____
 (If you answered YES, attach detailed information and a copy of the Court Order or of Board action.)

Note: A felony conviction may prevent a candidate from obtaining a certificate as a CPA in Tennessee as statute requires that applicants for a certificate be of good moral character which is defined as a lack of a history of dishonest or felonious acts.

15. **EDUCATION:** (See information sheet for educational requirements. Official transcripts must be submitted at the time of application

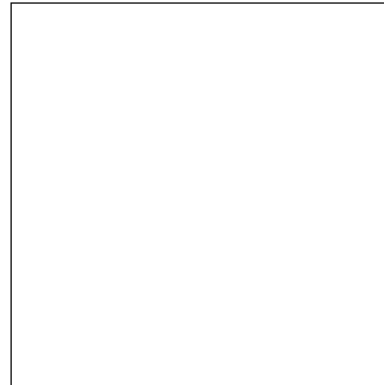
NAME OF COLLEGE OR UNIVERSITY	DATES ENROLLED	DEGREE (MAJOR & MINOR)	DATE OF DEGREE		SCHOOL CODE
			MONTH	YEAR	

16. In the space provided on the right, staple a 2"x2" "passport" photograph taken within the last three months, showing your head and shoulders only.

Sign your name at the bottom of the photograph.

Print your name on the back.

Do not write across the features.



17. **APPLICANTS WITH DISABILITIES:** Applicants requiring modifications in the examination administration because of a disability must obtain an official modification form from CPA Examination Service. Applicants must complete and submit this form every time that they apply for the examination and require special modifications. The completed forms must be returned to CPA Examination Service with all required documentation at the time of application.

18. Under penalty of perjury, I certify that the foregoing statements are true and correct to the best of my knowledge and belief; that I have not suppressed any information that might have a bearing upon this application; and that, if a certificate as a Certified Public Accountant is issued to me by the Tennessee State Board of Accountancy, I will conform to the accountancy laws of the State of Tennessee and to the rules and regulations and rules of professional conduct of said Board.

I authorize all persons, investigative agencies, business organizations, schools, companies, corporations, credit bureaus and law enforcement agencies to supply the Board and/or its agents any information concerning my background. I authorize the Board to administer to me and interpret any tests and interview procedures they believe appropriate. I release the Board and its agents from any and all liability and responsibility, damages and claims of any kind whatsoever arising from this investigation of my background.

I confirm that I have read the "Information for Applicants." I agree that in the event my examination is lost or damaged, any claim I may have will be limited to the examination fee paid by me.

_____ Date

_____ Signature of Applicant

STATE OF _____ COUNTY OF _____

On this _____ day of _____, 20____, before me personally appeared _____ well known to me to be the person making this application and who, after being duly sworn, deposes and says the statements made therein are true and correct, to the best of his/her knowledge and belief.

My Commission expires _____ Notary Public _____



**Mail application materials to:
 CPA EXAMINATION SERVICES
 P.O. 440555
 NASHVILLE, TN 37244**