

## **Tennessee Reciprocity License Application Instructions**

You may apply for CPA licensure in Tennessee by reciprocity (based on already having obtained a CPA license in another jurisdiction) – providing your license is current in the other state.

### **Application Steps:**

- Request a letter of good standing from the state in which you are licensed. The letter should be mailed by that licensing Board directly to:

Tennessee State Board of Accountancy  
500 James Robertson Parkway  
Nashville, TN 37243-1141

- Complete the attached application and Eligibility Verification for Entitlements Act Attestation.
- Mail to the Tennessee State Board of Accountancy:
  - License application
  - Eligibility attestation
  - Application fee--\$200.00



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

FOR OFFICE USE ONLY

LICENSE TYPE 1101

TRANSACTION TYPE 1030

FILE NUMBER \_\_\_\_\_

ENTITY NUMBER \_\_\_\_\_

APPLICATION NUMBER \_\_\_\_\_

AMOUNT PAID \_\_\_\_\_

### CPA RECIPROCAL 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

Name of Applicant: \_\_\_\_\_  
Last First Middle

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

Social Security Number OR Federal EIN \_\_\_\_\_

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

\_\_\_\_\_

City State Zip Code

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

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



State of Tennessee  
 Department of Commerce & Insurance  
 Tennessee State Board of Accountancy  
 500 James Robertson Parkway  
 Nashville TN 37243  
 615-741-2550 or 888-453-6150  
<http://tn.gov/commerce/boards/tnsba/index.shtml>

File No. \_\_\_\_\_

Tx. No. \_\_\_\_\_

Fee: \$200.00

## LICENSE BY RECIPROCITY APPLICATION

Name \_\_\_\_\_ Date of Birth \_\_\_\_\_  
 (as you wish it to appear on certificate)

SSN \_\_\_\_\_ Phone Contact (\_\_\_\_) \_\_\_\_\_

Mailing Address \_\_\_\_\_  
 \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

E-Mail Address \_\_\_\_\_

Home Address \_\_\_\_\_  
 \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

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Employer Information (circle one)      CPA Firm/Office      Non-CPA Firm/Office  
 If CPA Firm – State / Firm Permit Number \_\_\_\_\_ / \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_  
 \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Phone (\_\_\_\_) \_\_\_\_\_ Job Title \_\_\_\_\_

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Indicate any other state(s) and certificate number(s) where you are/were licensed as a CPA:

State \_\_\_\_\_ Cert. No. \_\_\_\_\_ State \_\_\_\_\_ Cert. No. \_\_\_\_\_ State \_\_\_\_\_ Cert. No. \_\_\_\_\_

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In the past 5 years, have you been: (Circle appropriate answer – attach written explanation for any yes answers)

A. convicted of a felony? YES NO

B. declared by a court of competent jurisdiction to have committed a fraud? YES NO

C. subjected to disciplinary action by any state board of accountancy or similar licensing body or professional organization? YES NO

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I have read and am in compliance with the Law and Rules of the Accountancy Act of 1998. I do solemnly swear (or affirm) that the information on this form is true and correct. I hereby authorize verification of information submitted herein and authorize any third part to furnish the Board any requested details.

Signature \_\_\_\_\_

Date \_\_\_\_\_



**STATE OF TENNESSEE  
DEPARTMENT OF COMMERCE AND INSURANCE  
REGULATORY BOARDS DIVISION  
500 JAMES ROBERTSON PARKWAY  
DAVY CROCKETT TOWER  
NASHVILLE, TENNESSEE 37243**

**Eligibility Verification for Entitlements Act Attestation Instructions**

**INSTRUCTIONS:** If you are a natural person applying for a license, registration, certification or other benefit you must:

1. Attest, under penalty of perjury, to your status as either a United States citizen, a qualified alien as defined in Tennessee's Eligibility Verification for Entitlements Act, or a foreign national not physically present in the United States, by selecting your status in Part A below signing on the line labeled "Applicant's Signature," printing your name on the line labeled "Printed Name" and putting the current date on the line labeled "Date."

**AND**

**Do one (1) of the following:**

2. If you are claiming United States citizenship, present one (1) of the forms of identification provided for in Part B below. **If you provided your Social Security Number as part of your application for licensure, registration, certificate or other benefit, no additional documentation is required; however, please be aware that efforts may be made to verify any such number.**
3. If you are claiming qualified alien status, present two (2) forms of documentation of identity and immigration status, as determined by the United States Department of Homeland Security to be acceptable for verification through the SAVE program, as provided in Part C below.
4. If you are claiming qualified alien status but you are unable to present two (2) forms of documentation provided for in Part C of this form, then you shall present at least one (1) such document that shall then be verified through the SAVE program.  
or
5. If you are claiming you are foreign national not physically present in the United States, contact the program issuing the license, registration, certification or other benefit for which you are applying to provide such documentation as may be required to verify such status.

**Eligibility Verification for Entitlements Act Attestation****Part A. Eligibility Verification for Entitlements Act Attestation**

**I hereby attest under penalty of perjury that I am (select one):**

\_\_\_\_\_ A United States citizen;

\_\_\_\_\_ A qualified alien as defined in Tenn. Code Ann. § 4-58-102;<sup>1</sup>

\_\_\_\_\_ A foreign national not physically present in the United States. Further, I understand that should I ever become physically present in the United States while I hold this license, registration, certification or other benefit I agree to immediately contact the issuing agency and provide documentation to confirm my status as a qualified alien.

\_\_\_\_\_  
Applicant's Signature

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

\_\_\_\_\_  
Date

**Submitting false information or omitting pertinent or material information in connection with this application or any violation of the Eligibility Verification for Entitlements Act may result in the revocation of any license, registration, certification or other benefit issued to the applicant. A person who willfully makes a false, fictitious or fraudulent statement or representation of United States citizenship may be prosecuted under 18 U.S.C. § 911 and/or the False Claims Act, T.C.A. §§ 4-18-101, *et seq.***

<sup>1</sup> Qualified alien means "A qualified alien as defined by 8 U.S.C. § 1641(b)" or "An alien or nonimmigrant eligible to receive state or local public benefits under 8 U.S.C. § 1621(a)." Pursuant to those statutes, this includes, but is not necessarily limited to:

- An alien who is lawfully admitted for permanent residence under the Immigration and Nationality Act [8 U.S.C. § 1101 et seq.];
- An alien who is granted asylum under section 208 of the Immigration and Nationality Act [8 U.S.C. § 1158];
- A refugee who is admitted to the United States under section 207 of the Immigration and Nationality Act [8 U.S.C. § 1157];
- An alien who is paroled into the United States under section 212(d)(5) of the Immigration and Nationality Act [8 U.S.C. § 1182(d)(5)] for a period of at least 1 year;
- An alien whose deportation is being withheld under section 243(h) of the Immigration and Nationality Act [8 U.S.C. § 1253] (as in effect immediately before the effective date of section 307 of division C of Public Law 104-208) or section 241(b)(3) of the Immigration and Nationality Act [8 U.S.C. § 1231(b)(3)] (as amended by section 305(a) of division C of Public Law 104-208);
- An alien who is granted conditional entry pursuant to section 203(a)(7) of the Immigration and Nationality Act [8 U.S.C. § 1153(a)(7)] as in effect prior to April 1, 1980;
- An alien who is a Cuban and Haitian entrant (as defined in section 501(e) of the Refugee Education Assistance Act of 1980);
- A nonimmigrant under the Immigration and Nationality Act [8 U.S.C. §§ 1101, *et seq.*];
- An alien who is paroled into the United States under section 212(d)(5) of the Immigration and Nationality Act [8 U.S.C. § 1182 (d)(5)] for less than one year.

## **Eligibility Verification for Entitlements Act Additional Required Documentation**

### **Part B. If you are claiming United States citizenship, you must present one (1) of the following:**

- A valid Tennessee driver license or photo identification license issued by the Department of Safety;
- A valid driver license or photo identification license from another state where the issuance requirements are at least as strict as those in Tennessee, as determined by the Department of Safety;
- An official birth certificate issued by a state, jurisdiction or territory of the United States, including Puerto Rico, United States Virgin Islands, Northern Mariana Islands, American Samoa, Swains Island, or Guam; provided that Puerto Rican birth certificates issued before July 1, 2010, shall **not** be recognized;
- A United States government-issued certified birth certificate;
- A valid, unexpired United States passport;
- A United States certificate of birth abroad (DS-1350 or FS-545);
- A report of birth abroad of a citizen of the United States (FS-240);
- A certificate of citizenship (N560 or N561);
- A certificate of naturalization (N550, N570 or N578);
- A United States citizen identification card (I-197, I-179);
- Any successor document of those listed at Tenn. Code Ann. §§ 4-58-103(c)(4)-(9); or
- **A social security number that may be verified with the Social Security Administration in accordance with federal law (if you provided your social security number as part of your application for licensure, no additional documentation is required; however, please be aware that efforts may be made to verify any such number).**

### **Part C. If you are claiming qualified alien status, you must present two (2) forms of documentation of identity and immigration status, as determined by the United States Department of Homeland Security to be acceptable for verification through the SAVE program. Such forms of identification may include:**

- I-327 (Reentry Permit);
- I-551 (Permanent Resident Card);
- I-571 (Refugee Travel Document);
- I-766 (Employment Authorization Card);
- Certificate of Citizenship;
- Naturalization Certificate;
- Machine Readable Immigrant Visa (with Temporary I-551 Language);
- Temporary I-551 Stamp (on passport or I-94);
- Unexpired Foreign Passport;
- WT/WB Admission Stamp in Unexpired Foreign Passport
- I-20 (Certificate of Eligibility for Nonimmigrant (F-1) Student Status);
- DS-2019 (Certificate of Eligibility for Exchange Visitor (J-1) Status);
- Any other document determined by the U.S. Department of Homeland Security to be acceptable through the Systematic Alien Verification for Entitlements (SAVE) program created pursuant to the federal Immigration Reform and Control Act of 1986.

### **Part D. If you are claiming qualified alien status, but you are unable to present two (2) forms of documentation as described in Part C, then you shall present at least one (1) such document as described in Part C, which shall then be verified through the SAVE program.**

### **Part E. If you are claiming that you are a foreign national not physically present in the United States, please contact the program issuing the license, registration, certification or other benefit for which you are applying to provide such documentation as may be required to verify such status.**