



# Tennessee CPA Continuing Education Requirements

## Required Education

- 80 hours of CPE every 2 years
- Minimum of 20 hours per year
- Minimum of 40 of the 80 hours must be in the subject areas of: Accounting and Auditing (Code A on reporting form), Ethics (Code E on reporting form), Tax (Code T on reporting form), or Management Advisory Services (Code M on reporting form).
- If performing attest services (including compilations): 20 hours must be in the "A" category (defined above)
- If providing expert witness testimony, 20 hours must be in the general area which the court deems the licensee to be an expert (e.g. tax, auditing, etc)
- Ethics Requirement: 2 hours of state-specific ethics CPE each renewal period
- Maximum Self-Study Allowed: 100%

## Board Information

Tennessee State Board of Accountancy  
500 James Robertson Parkway, 2nd Floor  
Nashville, Tennessee 37243-1141

Phone: (615) 741-2550

Fax: (615) 532-8800

Website: [www.tn.gov/commerce/boards/tnsba](http://www.tn.gov/commerce/boards/tnsba)

**License Expiration:** Odd numbered licenses must be renewed by 12/31 of odd years; even numbered licenses must be renewed by 12/31 of even years

**CPE Completion Due by:** 12/31 of license expiration year

**Acceptable Programs of Study:** Kansas CPE Requirements state: CPE will qualify if "it is a formal program of learning which contributes directly to the professional competence of a permit holder..."

**PLEASE NOTE:** Since state board regulations are constantly changing, the information contained here is deemed reliable however it is not guaranteed. We encourage you to contact your state board to answer any questions and confirm or clarify any requirements listed here.