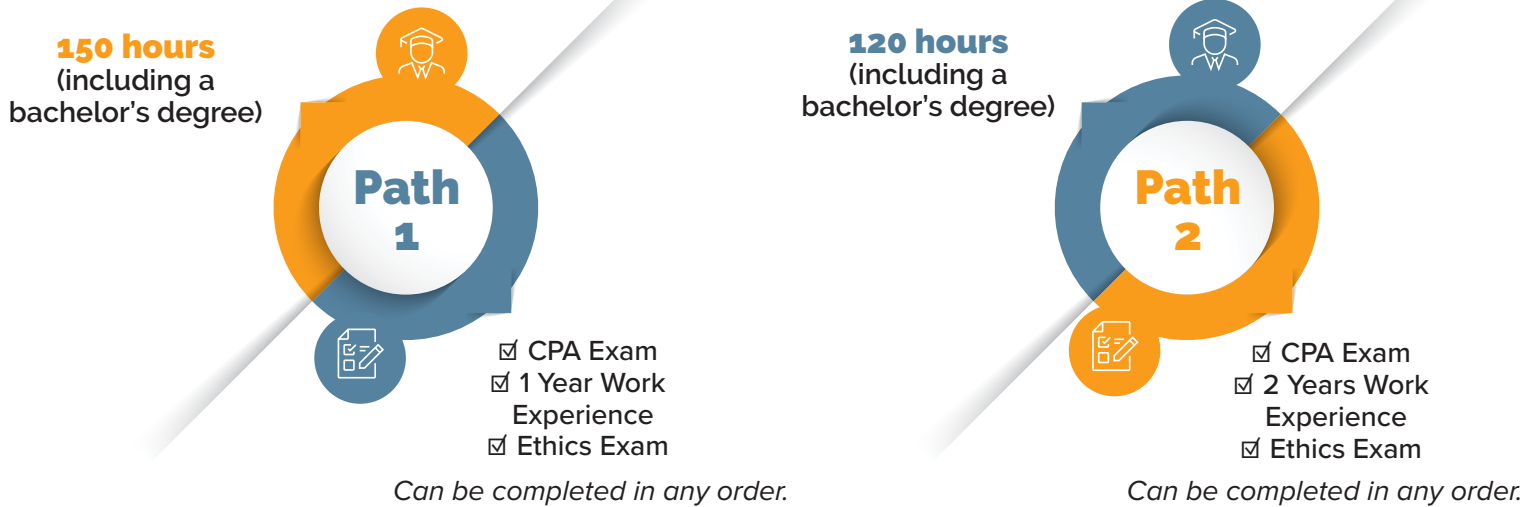


# Pathways to CPA Licensure

In May 2025, Gov. Bill Lee signed SB 1316/HB 1330, known as the Less is More Act of 2025, into law. This bill introduces an additional pathway to CPA licensure and expands interstate mobility in Tennessee. Beginning Jan. 1, 2026, CPA candidates may choose one of the following pathways for CPA licensure:



## Education Required:

### TO SIT FOR THE EXAM:

- Bachelor's degree or higher
- At least 18 semester hours of accounting at upper-division level (junior, senior, graduate)

### TO OBTAIN YOUR CPA LICENSE:

- 120 hours or more (including a bachelor's degree)
  - Must include at least 30 hours of accounting, including 24 hours at the upper-division level
  - Must include at least 24 hours in general business courses such as:
    - ✓ algebra, calculus, statistics, probability
    - ✓ business communication
    - ✓ business law
    - ✓ economics
    - ✓ ethics
    - ✓ finance
    - ✓ management
    - ✓ technology/information systems
    - ✓ marketing

## WHO TO CALL

**Ready to see if you're eligible to sit for the Exam?** Contact NASBA to start your education evaluation. For more information, visit <https://nasba.org/exams/cpaexam/tennessee/>



CPAES-TN@nasba.org



800-CPA-EXAM (800-272-3926)



**Ready to apply for your CPA license?** Make sure your name is on the State Board of Accountancy Candidate Files list and start the process by visiting <https://www.tn.gov/commerce/regboards/accountancy/license/candidate.html>



Accountancy.Board@TN.Gov



615-741-2550



## FAQs

**Q:** Can I take the CPA Exam before completing all my education?

**A:** You can begin applying for the CPA Exam before you complete your bachelor's degree, but you cannot take any section of the Exam until you have completed your degree.

**Q:** How long are my CPA Exam scores valid?

**A:** Once you receive your first passing score, that is valid for 30 months. You must pass all four sections within the 30-month period.

**Q:** Do internship hours count towards experience hours?

**A:** Yes, you can count internship hours towards your 1 or 2 years of experience as long as they meet the experience requirements and a CPA is able to sign off on your experience verification form.

**Q:** Can internship hours count towards education requirements?

**A:** Yes, you can count up to 9 hours of internship credit towards your accounting education hours (6 of which can count towards upper division).

**Q:** If I get my CPA license in Tennessee, can I transfer it to another state in the future?

**A:** Many states allow licensed CPAs in good standing to apply for a license in another state through reciprocity. This means you don't have to retake the CPA Exam, just meet that state's application requirements. Always check with the board of accountancy of the state you are considering for their specific rules.

**Q:** Does the work experience have to occur after the effective date of Jan. 1, 2026?

**A:** No. As long as you have passed all four parts of the CPA Exam, the ethics exam and have two years of experience that a licensed CPA can verify, you can apply for your Tennessee CPA license on Jan. 1, 2026.

**Have more questions? Contact Megan Williams  
at [mwilliams@tscpa.com](mailto:mwilliams@tscpa.com) or 615-377-3825.**