



South Carolina Board of Accountancy

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llr.sc.gov/acct

ANNUAL IN-STATE FIRM RENEWAL DUE BY FEBRUARY 1, 2025

Renewal Instructions/Requirements:

- Renewal fee of \$60 in the form of a check or money order only (no cash) made payable to SC Board of Accountancy (All fees are non-refundable. A returned check fee of up to \$30, or an amount specified by law, may be assessed on all returned funds.)
If you do not wish to renew, return this application along with a brief statement of explanation.
The current resident manager's email address is required to be on file.
Registrations not renewed by Feb. 1, 2025, are considered late. After February 16, 2025, the registration is lapsed. Continued practice with a lapsed registration may result in additional conditions for registration reinstatement, including a \$500 reinstatement fee. A firm may not practice on a lapsed registration.
The firm shall notify the Board in writing, thirty days after its occurrence, of any change in contact information, and any issuance, denial, revocation, or suspension of a registration by any other state/jurisdiction.
The resident manager for all in-state firms is responsible for filing CPE reports by February 1, 2025, for all non-CPA owners.
Firms that are required to enroll in peer review should submit a copy of their most recent report through the Document Submission Page. New firms that have not yet had a peer review or are currently undergoing their first review should submit proof of enrollment.

LICENSEE INFORMATION

Firm Name: \_\_\_\_\_ Firm Registration No.: \_\_\_\_\_
Mailing Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_
Physical Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_
Phone No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_
Email: (Required) \_\_\_\_\_

- 1. Type of Organization: (Check one only)
[ ] Sole Proprietor [ ] Partnership [ ] LLP [ ] LLC [ ] Professional Corp. or Assoc.
2. Since your last renewal, have you performed any of the services listed below? (Select all that apply)
[ ] Compilations [ ] Payroll Processing [ ] Reviews [ ] Governmental Audits/Yellow Book
[ ] Taxes [ ] Audit [ ] ERISA Audits [ ] Engagements with no assurance
[ ] Prospective Financial Information [ ] Agreed-Upon Procedures [ ] Preparation of Financial Statements
[ ] Other Services: (Please list) \_\_\_\_\_

a.) If you provide Compilation or Attest services, are you enrolled in an approved Peer Review Program? [ ] Yes [ ] No

Please submit a copy of your most recent Peer Review Report. \*If No, you will need to produce evidence of enrollment with the submission of this application.

Documentation should be submitted directly to the Board by going to: https://eservice.llr.sc.gov/DocumentSubmission/.

If Yes, when was your firm's last peer review and the result? \_\_\_\_\_

**Acknowledgement Peer Review Requirements**

By checking this box, I certify I understand that if the firm provides attest services as defined in [40-2-20\(2\)](#) or compilation services as defined in [40-2-20\(6\)](#), I must provide evidence of satisfactory completion of peer review.

Initial here \_\_\_\_\_ to acknowledge that you understand the Peer Review requirements outlined above.

3. Regulation 1-12(a) states that “Each licensee or firm that has custody or ownership of client records, CPA-prepared records, CPA workpapers, and CPA work products shall designate a partner, personal representative, or other responsible party to assume responsibility for them in the case of incapacity or death of the licensee or dissolution of the firm.”

Does your firm have a responsible party to assume responsibility for client records, CPA-prepared records, CPA workpapers, or CPA work products in the case of incapacity or death of the licensee or dissolution of the firm?  Yes  No

4. Please list the name and phone number of the individual, CPA, or firm you have designated as the responsible party: \_\_\_\_\_

5. List the name and license number of each licensed owner who are personally engaged in the practice of accounting, as defined in 40-2-20(23), including percentage of ownership. Provide an attachment, if necessary.

|    | <u>Name</u> | <u>License No.</u> | <u>% of Ownership</u> |
|----|-------------|--------------------|-----------------------|
| 1. | _____       | _____              | _____                 |
| 2. | _____       | _____              | _____                 |
| 3. | _____       | _____              | _____                 |
| 4. | _____       | _____              | _____                 |
| 5. | _____       | _____              | _____                 |

6. List the name of all non-licensed owners; include their percentage of ownership, job title, and duties. Provide an attachment, if necessary.

1. Name: \_\_\_\_\_ % of Ownership: \_\_\_\_\_ Certifications: \_\_\_\_\_  
 Job Title: \_\_\_\_\_ Duties: \_\_\_\_\_

2. Name: \_\_\_\_\_ % of Ownership: \_\_\_\_\_ Certifications: \_\_\_\_\_  
 Job Title: \_\_\_\_\_ Duties: \_\_\_\_\_

7. Please submit a copy of the [CPE report](#) for all non-CPA owners. Submit the CPE by uploading a completed, signed report through the Document Submission Page at <https://eservice.llr.sc.gov/DocumentSubmission/>. Unsigned reports will be returned.

8. Please provide the firm’s other SC locations (not your parent firm), resident manager’s name and contact information. Provide an attachment, if necessary.

1. Location Address: \_\_\_\_\_  
 Street City State Zip  
 Resident Manager Name: \_\_\_\_\_ License No.: \_\_\_\_\_  
 Phone No.: \_\_\_\_\_

2. Location Address: \_\_\_\_\_  
Street City State Zip  
 Resident Manager Name: \_\_\_\_\_ License No.: \_\_\_\_\_  
 Phone No.: \_\_\_\_\_

3. Location Address: \_\_\_\_\_  
Street City State Zip  
 Resident Manager Name: \_\_\_\_\_ License No.: \_\_\_\_\_  
 Phone No.: \_\_\_\_\_

4. Location Address: \_\_\_\_\_  
Street City State Zip  
 Resident Manager Name: \_\_\_\_\_ License No.: \_\_\_\_\_  
 Phone No.: \_\_\_\_\_

5. Location Address: \_\_\_\_\_  
Street City State Zip  
 Resident Manager Name: \_\_\_\_\_ License No.: \_\_\_\_\_  
 Phone No.: \_\_\_\_\_

9. Do all partners, officers, shareholders, members, or managers whose principal place of business is in this State, who perform professional services in this State, hold a valid license issued by the SC Board of Accountancy?  Yes  No

**FIRM HISTORY QUESTIONS**

If you answer “Yes” to any of the below questions, you will need to submit a detailed explanation along with any court or other relevant documentation. Documentation should be submitted directly to the Board by going to: <https://eservice.llr.sc.gov/DocumentSubmission/>.

1. Since its last renewal, has your firm surrendered a professional license in any jurisdiction while under investigation for potential disciplinary action or with disciplinary action pending?  Yes  No
2. Since its last renewal, has your firm been convicted, pled guilty, or pled nolo contendere (no contest) for the violation of any federal, state or local law?  Yes  No
3. Since its last renewal, has your firm had a judgment entered against it or settled a claim of any kind (whether administrative, judicial, or in arbitration) regarding fraud, dishonesty, misrepresentation or professional malpractice?  Yes  No
4. Since its last renewal, has any other state or federal agency revoked, suspended, reprimanded, otherwise disciplined, or refused to renew your firm’s right to practice for a reason other than failure to pay an annual registration fee?  Yes  No
5. Is your firm delinquent in filing any of the firm’s required tax returns to include, but not limited to, income taxes, payroll taxes, or unemployment taxes?  Yes  No

**ATTESTATION**

I HEREBY swear/affirm I have read all questions on this renewal application and have answered truthfully, accurately and completely. I hereby acknowledge that failure to answer these questions truthfully, accurately and completely shall constitute cause for the initiation of disciplinary action against my South Carolina licensure. I also swear/affirm that in the last year, I have read and understand both the SC Accountancy Practice Act and the SC Accountancy Regulations.

The SC Accountancy Practice Act can be found at: <https://www.scstatehouse.gov/code/t40c002.php>

The SC Accountancy Regulations can be found at: <https://www.scstatehouse.gov/coderegs/Chapter%201.pdf>

\_\_\_\_\_  
Signature (Resident Manager)

\_\_\_\_\_  
Date

*Forms are updated periodically; however, in the event of conflicting language, current statutes and regulations take precedence. Nothing in this form supersedes, alters, or otherwise changes provisions of the South Carolina Code, Regulations, or Board Orders. Individuals should review the Board's current statutes and regulations, or contact Board staff, for clarification of requirements and information presented herein.*

**PRIVACY NOTICE**

South Carolina law requires the agency to collect personal information which is only disseminated as required by law. The South Carolina Freedom of Information Act ensures that the public has a right to access appropriate records and information possessed by a government agency. Therefore, some personal information on your renewal application and other documents on file may be subject to public scrutiny or release. The Department collects and disseminates personal information in compliance with The South Carolina Freedom of Information Act, the South Carolina Family Privacy Protection Act and other applicable privacy laws and regulations. Additionally, the Department shares certain information on the application with other governmental agencies for various governmental purposes, including research and statistical purposes.