



South Carolina Department of Labor, Licensing and Regulation

South Carolina Board of Accountancy

110 Centerview Dr. • Columbia • SC • 29210

P.O. Box 11329 • Columbia • SC 29211-1329

Phone: 803-896-4770 • Contact.Accountancy@llr.sc.gov • Fax: 803-896-4554

llr.sc.gov/acct

ANNUAL OUT-OF-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.)
Accounting firms having a principal place of business in South Carolina must register as an In-State Firm and complete an In-State Firm registration using that office as its headquarters and list all other locations inside and outside of South Carolina as additional locations.
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.

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? \_\_\_\_\_

- 3. Please list all locations that perform attest services described in Section 40-2-20(2) for a client in this State, as well as a resident manager, along with their contact information. Provide an attachment, if necessary.

1. Location Address: \_\_\_\_\_ Street \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_
Managing Partner's Name: \_\_\_\_\_ License No.: \_\_\_\_\_
Phone No.: \_\_\_\_\_

2. Location Address: \_\_\_\_\_  
Street City State Zip  
Managing Partner's Name: \_\_\_\_\_ License No.: \_\_\_\_\_  
Phone No.: \_\_\_\_\_

3. Location Address: \_\_\_\_\_  
Street City State Zip  
Managing Partner's Name: \_\_\_\_\_ License No.: \_\_\_\_\_  
Phone 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/Title on Behalf of Firm 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.