



South Carolina Board of Accountancy

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llr.sc.gov/acct

ANNUAL RETIRED LICENSE RENEWAL DUE BY FEBURARY 1, 2025

Renewal Instructions/Requirements:

- Renewal fee of \$95 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.)
Licenses not renewed by February 1, 2025, are considered late. After February 16, 2025, the license is lapsed. Continued practice with a lapsed license may result in additional conditions for license reinstatement, including a \$500 reinstatement fee. A person may not practice on a lapsed license.
If you fail to renew, your license is lapsed and you must not publicly display your wall certificate (Regulation 1-07).
You are required to have a current, valid email address on file.
If you have had a legal name change and have not updated your name with the Board, please email a name change request along with the legal document(s) (copy of marriage certificate, divorce decree, or court order) to Contact.Accountancy@llr.sc.gov. Please ensure the name change has processed before renewing so your pocketcard is properly issued.
Submit your CPE using the NASBA CPE Audit Service, which is available for your complimentary use to track and store your CPE records in one location and review your ongoing compliance with CPE requirements. Click here to learn more.

License Type: [] CPA [] AP [] PA

SC License No.: _____

LICENSEE INFORMATION

Last Name: _____ First: _____ Middle: _____

Have you legally changed your name and not yet updated it with the Board? [] Yes [] No Prior Name: _____
If yes, please submit legal documentation supporting the change. (Marriage certificate, divorce decree, etc.)

Mailing Address: _____ City: _____ State: _____ Zip: _____

Phone No.: _____ Fax No.: _____

Email: (Required) _____

Business Name: _____

Business Address: _____ City: _____ State: _____ Zip: _____

Business Phone No.: _____ Business Fax No.: _____

Business Email: _____ Country: (If foreign address) _____

Continuing Professional Education

Licenses with the CPA Retired designation must complete 20 hours of CPE in order to renew. CPE must be completed on a calendar year basis (January 1 through December 31), to be reported by February 1 of the following year. Self-Study courses must be QAS approved. Live webinars are not considered self-study. CPE hours completed in a single day cannot exceed twelve hours.

Licenses with the CPA Retired designation may meet the CPE requirement for license renewal by documenting 20 hours of CPE during the immediately preceding calendar year. Licensees with the CPA Retired designation must complete two hours of Continuing Professional Education in ethics each calendar year. All other requirements for license renewal remain the same as in S.C. Code Ann. § 40-2-250 (2022).

Acknowledgement of CPE Requirements

By checking this box, I certify that I understand as a licensee with the CPA Retired designation, I am required to report 20 hours of CPE, including 2 hours of ethics per calendar year, in order to qualify for renewal. Failure to report completion of the required CPE by February 1, 2025, may result in disciplinary action by the Board. Disciplinary action may include, but is not limited to public reprimand, refusal to renew, suspension, revocation and fines of up to \$10,000 per violation.

Initial here _____ to acknowledge that you understand and acknowledge the CPE requirements outlined above.

1. Are you currently employed? Yes No

If Yes:

a) If your primary employer is a South Carolina public accounting firm, please provide their Accounting Firm In-State (AFI) Number: _____

b) If your primary employer is an Out-of-State public accounting firm, please provide their Accounting Firm Out-of-State (AFO) Number: _____

c) Are you currently employed in: (Select one)

Industry Public Practice Government Other

d) Do you do work outside of your primary employer listed above? Yes No

If Yes, do you perform any of the services listed below? Yes No

- Audits
- Reviews of financial statements
- Compilations of financial statements
- Examinations of prospective financial statements
- Compilations of prospective financial statements
- Agreed-upon procedures of prospective financial statements
- Examination of written assertions
- Agreed-upon procedures of written assertions

If Yes, please provide your Accounting Firm Number: _____

e) Do you work an average of 20 hours per week or less? Yes No

f) Do you affirm that you do not offer attest services pursuant to Section [40-2-20\(2\)](#) or compilation services pursuant to Section [40-2-20\(6\)](#)? Yes No

2. 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.”

Do you have custody or ownership of client records, CPA-prepared records, CPA workpapers, or CPA work products? Yes No

If Yes:

a) Do you 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

b) Please list the name and phone number of the individual, CPA, or firm you have designated as the responsible party: _____

PERSONAL 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 you last renewed your license (or if this is your first renewal, since your initial license application), have you been convicted of, pled guilty or nolo contendere to a felony that has an element of dishonesty or fraud or any other crime that has an element of dishonesty or fraud, under the laws of the United States, of this State, or of any other state if the acts involved constitute a crime under state laws?** Yes No
2. Since you last renewed your license, have you ever had a license to practice a regulated profession/occupation canceled, revoked, or have you been otherwise disciplined either publicly or privately by a body regulating a profession or occupation? Yes No
3. Since you last renewed your license, have you become a defendant to any civil suit, bankruptcy action, administrative proceeding, or binding arbitration; the basis of which is grounded upon an allegation of gross negligence, dishonesty, fraud, misrepresentation or incompetence? Yes No
4. Are you delinquent in filing your individual tax returns? Yes No
5. Since you last renewed your license, as a CPA, PA or Accounting Practitioner, have you been disciplined or disbarred from any regulatory body within the United States? Yes No
6. Has there been any change in the status of your lawful presence in the United States since initial licensure (i.e., naturalization; received a renewed permanent resident card)? Yes No

If yes, attach an updated [Verification of Lawful Presence form, found here](#).

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

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.