



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

LICENSING APPLICATION AFTER EXAM

Submit the following with your application to the above address:

- Check or Money Order in the amount of **\$150 (\$50 Application Fee, \$80 one year Licensing Fee, \$20 Certificate Fee)** made payable to **LLR- Board of Accountancy** (Fees are non-refundable)
A returned check fee of \$30, or an amount specified by law, may be assessed on all returned funds.
- Copy of your valid Driver’s License, State Issued ID or Passport
- Copy of your social security card
- 2x2 Passport Type Photo taken less than 6 months prior to the application
- Legal documentation of name change, if applicable
- Certificate from Professional Ethic Course: The AICPA’s Comprehensive Course
- Notarized Verification of Lawful Presence
- Certificate(s) of Experience (Form 2102)
 - Statement of work from Supervisor
 - Out-of-State Supervising/Verifying CPA Verification (Form 2102A), if applicable
 - Teaching Experience Form 2102T, if applicable
 - Or report from NASBA’s experience verification service, if applicable

Have submitted directly to the Board office address above from the issuing agent:

- Official transcript(s) from **all** institutions attended
- [Interstate Exchange of Examination Form 2106](#), if applicable (if you passed the exam in another state)

CONTINUING EDUCATION

Per section 40-2-35(F)(1)(b), if you are applying for licensure more than three years from the date of passing the CPA exam, you must document 120 hours of acceptable continuing professional education to qualify for licensure. Please submit your CPE documentation using [CPE Reporting Form 3101](#).

CRIMINAL BACKGROUND CHECK (CBC)

A criminal background check through the approved channel is required as defined in Section 40-2-35(B) of the SC Code of Laws for Accountancy. Instructions will be provided to you by Board staff after you have submitted your application. Do not use instructions obtained by any other means and/or begin the background check prior to receiving instructions from staff.

APPLICANT INFORMATION

Note for SC Residents: To find your Congressional District you may go to: <http://www.scstatehouse.gov/legislatorssearch.php>

First: _____ Middle: _____ Last Name: _____ Suffix: _____

Have you ever legally changed your name? Yes No Prior Name/Alias: _____

If yes, please submit legal documentation supporting the change. (Marriage certificate, divorce decree, etc.)

Home Address: _____ City: _____ State: _____ Zip: _____ District: _____
Congressional District (SC Residents Only)

Mailing Address: _____ City: _____ State: _____ Zip: _____
(THIS ADDRESS WILL BE PUBLIC INFORMATION ON THE LICENSEE LOOK-UP SITE)

Phone: _____ Email Address: _____

Employer Name: _____ **Phone:** _____

Fax: _____ **Email Address:** _____
(If different than above)

Date of Birth: _____

Social Security No.: _____

For Statistical Purposes: Sex: F M

WALL CERTIFICATE

Name to be placed on Wall Certificate: _____
(THE NAME YOU WILL USE IN THE CAPACITY AS A CPA)

City and State to be placed on Wall Certificate: _____

FITNESS

If you answer yes to any of the below questions, include a written explanation along with supporting documentation. (Court dispositions, background check, etc.) The Board may request additional documentation and require a Board appearance.

- 1. **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. 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. 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 income tax returns? Yes No

EDUCATION

List colleges in order of attendance. Contact the college/university and request an official transcript to be sent to the Board. Transcript must reflect the date of graduation/conferred date and degree attained.

In order to obtain a license, you must have a total of 150 semester hours and the minimum of a Bachelors degree. Of those 150 hours, 24 hours must be in Accounting and 24 hours must be in Business.

(Accounting Courses)

- 24 semester hours must be courses taught at the junior level or above.
- One Business Law course can be used toward the 24 semester hour Accounting requirement.

(Business Courses)

Twenty four (24) semester hours of business, which may include accounting hours not counted above.

| NAME OF SCHOOL | DATE GRADUATED/ DATE CONFERRED | DIPLOMA/DEGREE |
|----------------|-----------------------------------|----------------|
| | | |
| | | |
| | | |

ATTESTATION

I HEREBY CERTIFY UNDER PENALTY OF PERJURY, that I have never been suspended or expelled from any professional organization. Should I furnish any false or incomplete information in this application, I hereby agree that such act shall constitute the cause for denial or revocation of my license to practice Accountancy in South Carolina.

I have carefully read the questions in the foregoing application and have answered them completely, without reservations of any kind, and I declare that all statements made by me herein are true and correct.

I also certify that I have read the South Carolina Accountancy Law and Regulations and that, in submitting this application, I agree to observe faithfully all of said Laws and Regulations in accordance with Section 40-2-35(A)(4).

Signature of Applicant

Print Name of Applicant

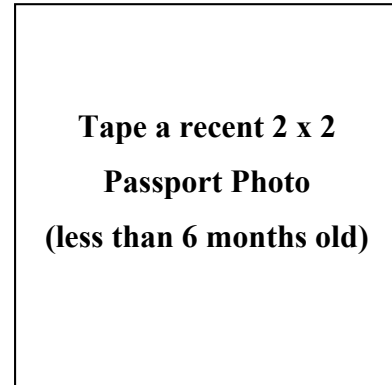
Subscribed and sworn to before me this _____ day
of _____ 20_____.

Notary Signature: _____

Print Name: _____

Notary for the State of: _____

My Commission expires: _____



(Notary Seal)

PRIVACY DISCLOSURE

South Carolina Law requires that every individual who applies for an occupational or professional license provide a social security number for use in the establishment, enforcement and collection of child support obligations and for reporting to certain databanks established by law. Failure to provide your social security number for these mandatory purposes will result in the denial of your licensure application. Social security numbers may also be disclosed to other governmental regulatory agencies and for identification purposes to testing providers and organizations involved in professional regulation. Your social security number will not be released for any other purpose not provided for by law.

Other personal information collected by the Department for the licensing boards it administers is limited to such personal information as is necessary to fulfill a legitimate public purpose. 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 the application 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 services.



STATE OF SOUTH CAROLINA
DEPARTMENT OF LABOR, LICENSING AND REGULATION
VERIFICATION OF LAWFUL PRESENCE IN THE UNITED STATES
AFFIDAVIT OF ELIGIBILITY



Pursuant to Section 8-29-10, *et seq.* of the South Carolina Code of Laws (1976, as amended), the Department of Labor, Licensing and Regulation must verify that any person who applies for a South Carolina license is lawfully present in the United States. Complete and sign this affidavit of eligibility. The information provided is subject to verification.

Section A: LAWFUL PRESENCE in the United States.

The undersigned _____, of _____
(Print clearly First, Middle, and Last name) (Home Address, City, State, and Zip Code)
being first duly sworn deposes and states as follows:

Check only one box:

1. I am a United States citizen; or

2. I am a Legal Permanent Resident of the United States eighteen years of age or older; or

3. I am a Qualified Alien or non-immigrant under the Federal Immigration and Nationality Act, Public Law 82-414, eighteen years of age or older, and lawfully present in the United States.

4. Other: _____ Please submit any documentation that supports this status.

Date of Birth: _____

Alien Number: _____ I-94 Number: _____

(If you checked number 2, 3, or 4 you must attach a copy of your immigration documents. See instruction sheet for a list of accepted immigration documents.)

Section B: ATTESTATION.

I understand that in accordance with section 8-29-10 of the South Carolina Code of Laws, a person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall, in addition to other sanctions imposed by this State or the United States, be guilty of a felony, and upon conviction must be fined and/or imprisoned for not more than 5 years (or both).

I understand that the representations made in this Affidavit shall apply through any license(s) or renewals issued, and that I shall have an affirmative duty to immediately advise the Department of Labor, Licensing and Regulation of any change of my immigration or citizenship status.

I swear and attest the information contained herein is true and correct to the best of my knowledge. I understand that under South Carolina law, providing false information is grounds for denial, suspension, or revocation of a license, certificate, registration or permit.

Signature of Affiant

SWORN to before me this _____ day of _____, 20____

Notary Signature

Print Name

Notary Public for _____

My Commission Expires: _____

INSTRUCTION SHEET FOR COMPLETING AFFIDAVIT OF ELIGIBILITY

CHECK box 1:

If you are a United States Citizen by birth or naturalization

CHECK box 2:

If you are a Legal Permanent Resident and you are not a U.S. Citizen, but are residing in the U.S. under legally recognized and lawfully recorded permanent residence as an immigrant.

PROVIDE A COPY OF ALL IMMIGRATION DOCUMENTS.

CHECK box 3:

If you are a Qualified Alien. You are a Qualified Alien if you are:

An alien who is lawfully admitted for residence under the INA.

An alien who is granted asylum under Section 208 of the INA.

A refugee who is admitted to the United States under Section 207 of the INA.

An alien who is paroled into the United States under Section 212(d)(5) of the INA for a period of at least 1 year.

An alien whose deportation is being withheld under Section 243(h) of the INA (as in effect prior to April 1, 1997) or whose removal has been withheld under Section 241(b)(3).

An alien who is granted conditional entry pursuant to Section 203(a)(7) of the INA as in effect prior to April 1, 1980.

An alien who is a Cuban/Haitian Entrant as defined by Section 501(e) of the Refugee Education Assistance Act of 1980.

An alien who has been battered or subjected to extreme cruelty, or whose child or parent has been battered or subject to extreme cruelty.

PROVIDE A COPY OF ALL IMMIGRATION DOCUMENTS.

ACCEPTED IMMIGRATION DOCUMENTS:

Unexpired Reentry Permit (I-327)

Permanent Resident Card or Alien Registration Receipt Card With Photograph (I-551)

Unexpired Refugee Travel Document (I-571)

Unexpired Employment Authorization Card Which Contains a Photograph (I-766)

Machine Readable Immigrant Visa (with Temporary I-551 Language)

Temporary I-551 Stamp (on passport or I-94)

I-94 (Arrival/Departure Record) in Unexpired Foreign Passport

I-20 (Certificate of Eligibility for Nonimmigrant, F-1, Student Status)

DS2019 (Certificate of Eligibility for Exchange Visitor, J-1, Status)



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VERIFICATION OF EXPERIENCE

ALL FIELDS MUST BE COMPLETED. Enter “N/A” where information is not applicable. One year of experience is required. You must have completed the required education hours before your experience will qualify. You will need to complete a separate form for each employer if you have more than one. To report teaching experience, complete Form 2102T.

APPLICANT INFORMATION

First: _____ Middle: _____ Last Name: _____ Suffix: _____

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

Phone: _____ Email Address: _____

EMPLOYER INFORMATION

Firm Name: _____ Telephone: _____

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

Address where the records and work papers supporting your work experience are located:

Street Address: _____ City: _____ State: _____ Zip: _____

What was your job title/position: _____

Is employer a(n): Public Accounting Firm Government Entity Other: _____
(Fill in type. Ex: manufacturing)

VERIFYING CPA INFORMATION

Name: _____ Telephone: _____

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

Job Title /Position: _____

State of Licensure (If outside of SC - submit Form 2102A in addition to this form): _____

Certificate Number: _____ Date Issued: _____

Were you (the applicant) and supervisor employed by the same company? Yes No

QUANTITY OF EXPERIENCE

Enter actual dates; do not use terms like “current” or “present”.

Full-Time

Enter inclusive dates: From _____ To: _____

Enter cumulative time frame (Ex: Years: 4 Months: 6 Days: 15): Years: _____ Months: _____ Days: _____

Part-Time

Attach a detailed schedule for each week that shows total hours worked, signed by the verifying CPA.

Enter inclusive dates: From _____ To: _____

Number of hours worked (may not exceed 2,000 hours for a year or 40 hours per week): _____

SPECIAL INSTRUCTIONS TO THE CERTIFIED PUBLIC ACCOUNTANT SIGNING THIS FORM

Describe in the box below the accounting experience which, in your opinion, was of a type and quality to demonstrate competence by the applicant for holding out to the public as a Certified Public Accountant and to practice as such. Please provide adequate details to allow the experience to be evaluated.

Certified Public Accountants signing this form as the verifying CPA are reminded of the definitions of “direct,” “experience,” and “supervision” under section 40-2-20. The verifying CPA is held responsible for determining that the experience meets the requirements of section 40-2-35(G)(1).

- (11) ‘Direct’ means the person supervised in the usual line of authority or is in a staff position reporting to the supervisor.
- (13) ‘Experience’ means providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills whether gained through employment in government, industry, academia, or public practice.
- (34) ‘Supervision’ means having jurisdiction, oversight, or authority over the practice of accounting and over the people who practice accounting.

TYPE OF EXPERIENCE (Check all that apply)

- Accounting
 Attest
 Compilation
 Management Advisory
 Financial Advisory
 Tax
 Consulting
 Other

DESCRIPTION OF WORK EXPERIENCE OBTAINED

CERTIFICATION BY VERIFYING CPA

I verify that from _____ to _____ (Choose one or more of the following):

- I supervised the applicant in the usual line of authority.
- The applicant held a staff position where he or she reported to me.

If you cannot check one of the above options, you will need to attach a letter explaining how you have direct knowledge of the applicant’s qualifying experience.

- I have direct knowledge the applicant named herein obtained the experience described in this report. Such work experience was of a type and quality to demonstrate competence by the applicant for holding out to the public as a Certified Public Accountant and to practice as such.

I know of my own, personal knowledge that the applicant attained at least one year of accounting experience in the form of providing services or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills.

Verifying CPA Signature

Date

I certify under penalty of perjury to the truth and accuracy of all statements, answers and representations contained herein. Subscribed and sworn to before me this ____ day of _____ 20____ .

Notary Signature: _____

(Notary Seal)

Print Name: _____

Notary for the State of: _____

My Commission expires: _____

The board may require other information as it considers reasonably necessary to determine the acceptability of experience.