



CPA Requirements and Instructions for Licensure

Per section 40-2-35(F)(1)(c), 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.

If the date you passed the CPA exam is more than 3 years ago, please contact the board office for instructions on completing the required 120 hours of continuing education.

EXPERIENCE REQUIREMENTS (FORM 2202)

Experience must be obtained under the direct supervision of an active licensed CPA for either full-time or part-time employment.

Section 40-2-35(G) provides: An applicant may demonstrate experience as follows:

- (1) Experience may be gained in either full-time or part-time employment. Two thousand (2,000) hours of part-time accounting experience is equivalent to one year. Experience may not accrue more rapidly than forty (40) hours per week.
- (2) The five years of teaching experience provided for in Section 40-2-35(A)(4)(b) consists of five years of full-time teaching of accounting courses at a college or university accredited by the Southern Association of Colleges and Schools or another regional accrediting association having equivalent standards or an independent senior college in South Carolina certified by the State Department of Education for teacher training.
 - a. In order for teaching experience to qualify as full-time teaching, the applicant must have been employed on a full-time basis as defined by the educational institution where the experience was obtained; however, teaching less than twelve (12) semester hours per year, or the equivalent in quarter hours, must not be considered as full-time teaching experience.
 - b. Experience credit for teaching on a part-time basis qualifies on a pro rata basis based upon the number of semester hours required for full-time teaching at the educational institution where the teaching experience was obtained.
 - c. Teaching experience may not accrue more rapidly than elapsed chronological time.
 - d. An applicant must not be granted credit for full-time teaching completed in less than one academic year.
 - e. An applicant must not be granted more than one full-time teaching year credit for teaching completed within one calendar year.
 - f. Teaching experience must not be granted for teaching subjects outside the field of accounting. Subjects considered to be outside the field of accounting include, but are not limited to, business law, finance, computer applications, personnel management, economics, and statistics.
 - g. Of the five years of full-time teaching experience, credit for teaching accounting principles courses or fundamental accounting (below intermediate accounting) may not exceed two full-time teaching years and the remaining three full-time teaching years' experience must be obtained in teaching courses above accounting principles.
 - h. Accounting courses considered to be above accounting principles include, but are not limited to, intermediate accounting, advanced accounting, auditing, income tax, financial accounting, management accounting, and cost accounting.

- i. Experience other than public accounting experience counts only in proportion to duties, which, in the opinion of the board, contribute to competence in public accounting.
 - j. The board may require other information as it considers necessary to determine the acceptability of experience including, but not limited to, review of work papers and other work products, review of time records, and interviews with applicants and supervisors.
- (3) For purposes of this subsection, ‘experience’ shall have the same meaning as ‘appropriate experience’ in Section 40-2-35(A)(4); however, if the applicant obtained the experience seven or more years before submitting an application, the applicant shall have obtained an additional six months of experience within two years before submitting the application.

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.



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

www.llronline.com/POL/Accountancy/



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 Employer's License Verification (Form 2102A), if applicable
Teaching Experience Form 2102T, if applicable
Interstate Exchange of Examination Form, if applicable

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

- Official transcript(s) from all institutions attended

If you have taken and passed all four parts of the CPA exam in a state other than SC but did not become licensed, you may transfer your scores as a full-credit transfer.

- Check if this is a Full Credit Transfer from another jurisdiction. (Interstate Exchange of Exam Form required.)

APPLICANT INFORMATION

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

Last Name: First: Middle: Suffix:

Have you ever legally changed your name? Yes No Maiden 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.:

Place of Birth: For Statistical Purposes: Sex: M F Race:

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 charged, arrested, convicted of, pled guilty or nolo contendere for violation of any Federal, State or local law (other than a minor traffic violation)? 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, 36 hours must be in Accounting and 36 hours must be in Business. Duplicate courses will only count once regardless if obtained at a different institution, and may reduce your overall hours.

(Accounting Courses)

- 24 of the 36 semester hours must be courses at the junior level or above.
- 12 of the 24 semester hours must be in the following courses: Financial Accounting (Cost), Managerial Accounting (Intermediate), Auditing and (US) Tax at the junior level or above.
- The remaining 12 semester hours must be applicable to a bachelors, masters or doctoral degree.
- One Business Law course can be used toward the 36 semester hour Accounting requirement.

(Business Courses)

May include Macro and Micro Economics, Finance, Business Law, Management, Computer Science, Marketing, and Accounting hours not counted above.

NAME OF SCHOOL	LOCATION	DATES		DATE GRADUATED	DIPLOMA/ DEGREE
		FROM	TO		

EXPERIENCE:

Provide a full record of your employment, most recent first. Not providing complete dates (MM/DD/YY) may delay your application. Use additional sheets if needed.

NAME AND COMPLETE ADDRESS OF EMPLOYER	DATES		NATURE OF EMPLOYMENT
	FROM	TO	

CURRENT ACCOUNTANCY EMPLOYMENT:

1. Is your current employer in:
- Industry YES NO
 - (Public can be work on the side) Public YES NO
 - Government YES NO

2. What type of work does your firm provide:
- Compilations YES NO
 - Reviews YES NO
 - Audits YES NO
 - Governmental Audits YES NO
 - Prospective Financial Information YES NO
 - Taxes YES NO
 - Financial Statements w/o Reports YES NO
 - Other Services YES NO

List other services: _____

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)(3).

Signature of Applicant

Print Name of Applicant

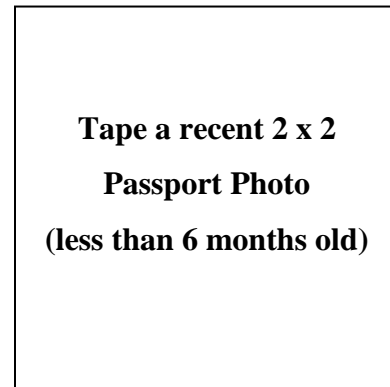
Subscribed and sworn to before me this _____ day
of _____ 20 _____.

Notary Signature: _____

Print Name: _____

Notary for the State of: _____

My Commission expires: _____

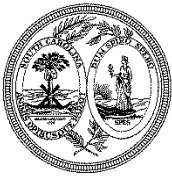


(Notary Seal)

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.

NOTE: Your application is good for three (3) years from the date of receipt. If all required information is not received within this period; you must begin the application process from the beginning. This includes, but is not limited to, all fees, transcripts, license verifications, etc.



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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CERTIFICATE OF EXPERIENCE

ALL FIELDS MUST BE COMPLETED. Enter "N/A" where information is not applicable. Prior to completing this form please read Board form 2202 for details of Experience Requirements to be licensed as a Certified Public Accountant. Only one year of experience is required. You must have completed the required accounting courses and 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 Name: Last: Middle: Suffix:

Name at time of the exam if different than above:

Mailing Address: City: State: Zip:

Phone: Email Address:

Check the method of licensure you are using for your SC Certificate:

Original CPA Certificate (Application for Licensure after Exam)

Transfer of Credit (Application for Licensure after Exam)

Reciprocity (Reciprocity Application)

Exam Information: Date of Passed Exam: State exam was taken in:

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,

SUPERVISOR INFORMATION:

Name: Telephone:

Mailing Address: City: State: Zip:

Job Title /Position: Licensed to practice as: CPA PA

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

If no, attach a written explanation.

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.

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 a separate attachment 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. Sign the statement for authentication.

Certified Public Accountants signing this form as direct supervisors are reminded of the definition of "direct supervision". One CPA may sign for other CPA's who are employed by the same firm; however, the signer is held responsible for determining that supervision was, in fact, both direct and by a properly licensed CPA.

SUPERVISION: Has jurisdiction (i.e. oversight, authority) over the process of planning, coordinating, guiding, inspecting, controlling, and/or evaluating on a continuous basis the activities and accomplishments of the employees under his/her command, has the power of direction and decision in implementing activities to meet the objectives of his or her stewardship, has authority delegated by higher management to hire, transfer, suspend, recall, promote, assign, or discharge an employee under his/her charge or to recommend such action.

DIRECT: The person supervised is next below in the usual line of authority or is in a staff position reporting to the supervisor. "Direct supervision" is defined as a clear-cut personal connection to the employee being supervised, marked by a firsthand association without an intervening position of influence.

CERTIFICATION BY APPLICANT'S SUPERVISOR

I certify that the applicant named herein obtained the experience described in this report under my supervision and review. 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.

Supervisor's Signature

Date

The Board reserves the option of reviewing the work papers, reports and time records for work submitted for credit as qualifying experience. The Board may require an interview with applicants. Inspections and interviews may be on a selective or a random basis.