



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

CPA REQUIREMENTS AND INSTRUCTIONS FOR LICENSURE ELECTRONIC INSTRUCTIONS

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.

Submit the following with your application:

- Submit **\$150 (\$50 Application Fee, \$80 one year Licensing Fee, \$20 Certificate Fee)** to transmit application. (Fees are non-refundable)
A returned check fee of \$30, or an amount specified by law, may be assessed on all returned funds.
- Upload copy of your valid Driver’s License, State Issued ID or Passport
- Upload copy of your Social Security card
- Upload Signature Affidavit with 2x2 Passport Type Photo (Taken less than 6 months prior to the application)
- Upload Legal documentation of name change, if applicable
- Upload Certificate from Professional Ethic Course: The AICPA’s Comprehensive Course
- Upload Notarized Verification of Lawful Presence
- Upload 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
- Upload Interstate Exchange of Examination (Form 2106), if applicable

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

- Official transcript(s) from **all** institutions attended

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.



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NOTARIZED SIGNATURE AFFIDAVIT

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

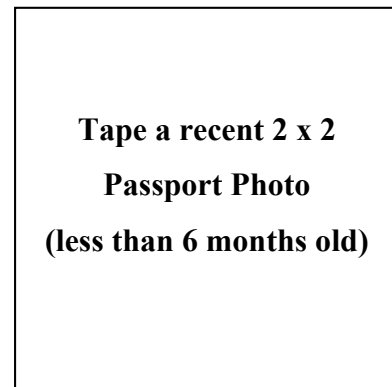
Subscribed and sworn to before me this _____ day
of _____, 20_____.

Notary Signature: _____

Print Name: _____

Notary for the State of: _____

My Commission expires: _____



(Notary Seal)



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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OUT-OF-STATE SUPERVISING/VERIFYING CPA LICENSURE VERIFICATION

SC APPLICANT: If your Supervising/Verifying CPA holds an out-of-state license, you will need to request a license verification from that state board. Complete the below SC Applicant Information section and send this form to the out-of-state board for completion. We will also accept a state-issued license verification. We recommend checking directly with the out-of-state board for fee information and instructions for remitting this request.

SC APPLICANT INFORMATION

Name: _____

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

Phone No.: _____ Email Address: _____

Duration of experience: From: _____ To: _____
(List specific dates. Do not use "current" or "present".)

State Board: The South Carolina Board of Accountancy requests that you verify the below referenced Supervising/Verifying CPA was licensed by your jurisdiction during the duration of the experience listed above. Upon completion of this form, return it to the SC applicant listed above. The SC Board will also accept a state-issued license verification form.

SUPERVISING/VERIFYING CPA INFORMATION

Name: _____ License No.: _____

Firm Name: _____

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

Phone No.: _____

SECTION B: STATE BOARDS COMPLETE THIS SECTION

Did the CPA named above hold an active license to practice public accounting during the entire duration of experience? Yes No

Certificate No.: _____

I solemnly affirm, to the best of my knowledge, that the above information is true and correct.

State

(Board Seal)

Official Signature of Board Representative

Title

Date