



## **CPA Requirements and Instructions for Licensure Electronic Application**

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



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

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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.



South Carolina Department of Labor, Licensing and Regulation

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**NOTARIZED SIGNATURE AFFIDAVIT**

**ATTESTATION:**

I HEREBY CERTIFY UNDER PENALTY OF PERJURY, that all information in this application is accurate and complete. 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: \_\_\_\_\_

**Tape a recent 2 x 2  
Passport Photo  
(less than 6 months old)**

(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 EMPLOYER'S LICENSURE VERIFICATION

Form 2102A

APPLICANTS: Complete Section A of this form if your supervising CPA holds a license in a jurisdiction other than South Carolina. Please ensure that this section is completed in its entirety.

FORWARD TO THE JURISDICTION WHERE THE SUPERVISING CPA HOLDS A LICENSE. Request that the Board complete and return the form to you. You should check to see if the board charges a fee for this service. Please refer to www.nasba.org for the State Board address and telephone number.

STATE BOARDS: South Carolina Board of Accountancy, requests that you verify the information presented in Section A by answering all questions in Section B. This form serves the purpose of verifying that the person noted was licensed by your jurisdiction during the dates of employment listed. The Board will accept a State Board issued License Verification if it contains all of the below information. Upon completion of this form, return it to the applicant.

SECTION A: APPLICANT INFORMATION

First Name: Last: Middle: Suffix:

Mailing Address: City: State: Zip:

Phone: Email Address:

Duration of Supervision: (List specific dates, do not use "current" or "present".)

From: To:

SUPERVISOR INFORMATION

First Name: Last: Middle: Suffix:

State of Licensure: Certificate/ License Number:

SECTION B:

State Board to complete the below section.

Did the supervising CPA named above hold an active license to practice public accounting during the entire duration of supervised experience (See dates above)?

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





South Carolina Department of Labor, Licensing and Regulation

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**AUTHORIZATION FOR INTERSTATE EXCHANGE OF EXAM AND LICENSE INFORMATION**

This form is essential to the Board application. Before your application will be considered for approval, certain information must be verified by the Board of Accountancy where your exam credits and/or certificate and license status were established. Please complete Section A and forward to the Board of Accountancy where credits and/or status were established. That Board, in turn, will complete Section's B, C, D, E and F and return it to the S.C. Board of Accountancy. (You are advised to check with that Board, prior to forwarding this form, to determine if there are additional requirements and/or fees charged before such information is released.)

**SECTION A – APPLICANT INFORMATION**

Name: \_\_\_\_\_ Certificate Number: \_\_\_\_\_  
(First, Middle Initial, Last)

Mailing Address: \_\_\_\_\_  
(Street, Apt #, City, State, Zip)

Date of Birth: \_\_\_\_\_ Place of Birth: \_\_\_\_\_

Telephone: \_\_\_\_\_ Email Address: \_\_\_\_\_

I hereby request the \_\_\_\_\_ Board of Accountancy to provide any and all pertinent information requested in this form to the S.C. Board of Accountancy to complete an application filed with the agency. I agree that the State Board may confirm grades issued to me by the Advisory Grading Service of the American Institute of Certified Public Accountants.

\_\_\_\_\_  
Applicant's Signature

\_\_\_\_\_  
Date Signed

**THE FOLLOWING SECTION'S B, C, D, E & F MUST BE COMPLETED ONLY BY THE BOARD OF ACCOUNTANCYG INDICATED ABOVE**

**SECTION B – VERIFICATION OF EXAM CREDITS**

The following are grades awarded on the Uniform CPA Examination(s) for the applicant named above, as reported by the AICPA Advisory Grading Service and approved unchanged by this Board. Please use Section E of this form to explain if any of the grades were changed; if an exam other than the Uniform CPA Exam was used; or if there is any reason why the grades should not be accepted). NOTE - If a separate sheet is attached, please affix your official signature and Board Seal.

List all grades, including failing grades recorded for applicant.

DATE OF EXAMINATION	AICPA ID NUMBER	AUD	BEC	FAR	REG

1. Was applicant ever denied admission to the Exam? YES NO  
(If yes, please use Section E to explain)
  
2. If applicant has not completed the CPA Exam, are there any restrictions preventing him/her from sitting in your state? (If yes, please use Section E to explain). YES NO
  
3. Number of subjects with which candidate is credited, if any? YES NO
  
4. Date credits or grades expire, if any? YES NO

**SECTION C – CERTIFICATE/LICENSE STATUS**

**Certificate as a Certified Public Accountant**

1. Applicant holds an original reciprocal CPA Certificate, number: \_\_\_\_\_ dated: \_\_\_\_\_, which is in good standing, unless otherwise noted in Section E.
  
2. Individual has completed the Ethics Examination: N/A YES NO  
 Exam prepared and graded by: BOARD AICPA OTHER: \_\_\_\_\_

**License/Permit to Practice Public Accounting**

If licensing is the responsibility of another agency, please forward and request completion of application section.

1. Applicant holds a license/permit from this Board for the period ending \_\_\_\_\_ and is currently in good standing in this State. (Please note any exception to the above statements in Section E.)

2. Applicant does not hold a license/permit from your Board, please indicate requirements to be met for issuance or reinstatement.

License/Permit not required. \_\_\_\_\_

Pay appropriate fees and/or post bond. \_\_\_\_\_

Complete acceptable accounting/auditing experience. \_\_\_\_\_

Complete Continuing Professional Education Requirements. \_\_\_\_\_

Other (Please specify): \_\_\_\_\_

**SECTION D** – ADDITIONAL INFORMATION REQUESTED

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**SECTION E** - EXCEPTIONS NOTED OR EXPLANATIONS OF INFORMATION PROVIDED

Official Seal and Signature must be affixed to all attached sheets

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**SECTION F** – CERTIFICATION, OFFICIAL SIGNATURE AND BOARD SEAL

The information provided herein is correct to the best of my knowledge.

\_\_\_\_\_  
Board/Agency

\_\_\_\_\_  
Official Signature

**OFFICIAL SEAL**

\_\_\_\_\_  
Title Date

\_\_\_\_\_  
Second Official Signature (if necessary)

\_\_\_\_\_  
Title Date