



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](mailto:Contact.Accountancy@llr.sc.gov) • Fax: 803-896-4554

[www.llr.sc.gov/acct](http://www.llr.sc.gov/acct)



## CPA LICENSURE APPLICATION BY RECIPROCITY ELECTRONIC APPLICATION FORMS AND INSTRUCTIONS

### 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 to the above address:

- Submit **\$150 (\$50 Application Fee, \$80 one year Licensing Fee, \$20 Certificate Fee)** to transmit your application to the Board. (Fees are non-refundable)  
A returned check fee of \$30, or an amount specified by law, may be assessed on all returned funds.
- Upload a copy of your valid Driver's License, State Issued ID or Passport
- Upload a copy of your social security card
- Upload the completed Signature Affidavit with 2x2 Passport Type Photo taken less than 6 months prior to the application (attached)
- Upload your legal documentation of name change , if applicable
- Upload a copy of the score report from AICPA with a score of 90 or better for the Professional Ethics: AICPA's Comprehensive Course
- Upload the Notarized Verification of Lawful Presence (attached)

### 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) (Attached)
- Criminal Background Check (Instructions will be sent at a later date after the application has been received.)

**NOTE:** Your application is good for one (1) year 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.

After submitting your application, allow 24 hours to post. After it has posted, you may check the status at: <https://eservice.llr.sc.gov/SecurePortal/Login.aspx?ReturnUrl=%2fSecurePortal%2fIndex.aspx>.



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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: \_\_\_\_\_

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

(Notary Seal)



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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**

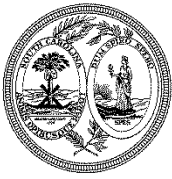
\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date



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)