



SOUTH CAROLINA BOARD OF ACCOUNTANCY

Out-of-State Firm Registration And Mobility

Out-of-State Firm Registration

Firms that do not have an office in South Carolina and that do not perform

Audits,
Examinations or
Services under PCAOB Auditing Standards

for a client having its home office in SC, may engage in the practice of accounting, without obtaining a registration pursuant to Section 40-2-40.

Firms that perform

Audits,
Examinations or
Services under PCAOB Auditing Standards

for SC clients, either in person, electronically or by mail, must complete an Out-of-State Firm Registration, Form 5101 and submit \$50 in either a check or money order made out to the SC Board of Accountancy.

Currently, if the firm has several offices located throughout the United States, each office conducting business with SC clients must register and provide a \$50 Registration fee.

The Out-of-State Firm Registration will be in effect from February 1 through January 31 on a fixed one year schedule. Renewal reminders will be mailed the latter part of October before the expiration date.

Please provide E-mail addresses, as we will submit updated information to all registrants.

Mobility

Individual licensees do not need to register provided they meet the requirements of mobility as stipulated below.

SECTION 40-2-245. Conditions for granting individual whose office is outside State privilege of performing services.

(A) An individual whose principal place of business is outside this State is presumed to have qualifications substantially equivalent to this state's requirements and may exercise all the privileges of licensees of this State without the need to obtain a license under Section 40-2-35 if the individual:

(1) holds a valid license as a certified public accountant from any state, which requires, as a condition of licensure, that an individual:

- (a) have at least 150 semester hours of college education including a baccalaureate or higher degree conferred by a college or university;
 - (b) achieve a passing grade on the Uniform Certified Public Accountant Examination; and
 - (c) possess the appropriate experience pursuant to Section 40-2-35(4)(a);
or
- (2) holds a valid license as a certified public accountant from any state that does not meet the requirements of subsection (A)(1) but such individual's CPA qualifications are substantially equivalent to those requirements. An individual who passed the Uniform CPA Examination and holds a valid license issued by any other state before January 1, 2012, may be exempt from the education requirement in subsection (A)(1)(a) for purposes of this item.
- (B) Notwithstanding any other provision of law, an individual who offers or renders professional services, whether in person or by mail, telephone, or electronic means pursuant to this section is granted practice privileges in this State and no notice, fee, or other submission may be required of the individual. The individual is subject to the requirements of subsection (C).
- (C) An individual licensee or holder of a permit to practice of another state exercising the privilege afforded under this section and the firm that employs that licensee simultaneously consents, as a condition of exercising this privilege:
 - (1) to the personal and subject matter jurisdiction and disciplinary authority of the board;
 - (2) comply with the provisions of this section and the regulations promulgated pursuant to this section;
 - (3) that in the event the license or permit to practice from the state of the individual's principal place of business is no longer valid, to cease offering or rendering professional services in this State individually and on behalf of a firm; and
 - (4) to have an administrative notice of hearing served on the board in the individual's principal state of business in any action or proceeding by this board against the licensee.
- (D) An individual who qualifies for practice privileges under this section who performs any of the following services for an entity with its home office in this State may only perform these services through a firm that has obtained a registration issued under Section 40-2-40:
 - (1) a financial statement audit or other engagement to be performed in accordance with the Statements on Auditing Standards;
 - (2) an examination of prospective financial information to be performed in accordance with the Statements on Standards for Attestation Engagements; or
 - (3) an engagement to be performed in accordance with Public Company Accounting Oversight Board Auditing Standards.
- (E) A licensee of this State offering or rendering services or using his or her CPA title in another state is subject to disciplinary action in this State for an act committed in another state for which the licensee would be subject to discipline for an act committed in the other state. The board shall investigate any complaint made by the board of accountancy of another state."

**SC DEPT OF LABOR, LICENSING AND REGULATION
BOARD OF ACCOUNTANCY**

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Form 5101 Rev 2/2012



**INITIAL OUT-OF-STATE FIRM REGISTRATION
NON-REFUNDABLE REGISTRATION FEE: \$50**

**Accounting firms that do not have a principal place of business in South Carolina must register an office that will serve as their headquarters and list all other locations, a resident manager and his or her contact information.
(See page 2)**

SECTION A - FIRM REGISTRATION

1. Firm Name: _____ 2. Number of Offices in SC: _____

3. Mailing Address: _____
(To be made public on Licensee Look-up) Street/PO Box City State Zip

4. Physical Address: _____
Street City State Zip

5. Telephone Number: _____ 6. Fax Number: _____

7. E-mail Address: _____
Please provide your e-mail address and notify us of any changes.

8. Resident Manager Name: _____ 9. Certificate/License #: _____

10. FEIN #: _____ 11. Date firm opened: _____

12. Type Firm (Please Check One) - CPA PA AP

13. Type Organization (Please Check One) - Sole Proprietor LLC LLP Partnership
 Professional Corp or Assoc Other: (Explain) _____

14. What type of work does your firm perform? (Please check all that apply):

<input type="checkbox"/> Audits	<input type="checkbox"/> Governmental Audits	<input type="checkbox"/> Prospective Financial Information	<input type="checkbox"/> Compilations	<input type="checkbox"/> Reviews
<input type="checkbox"/> Taxes	<input type="checkbox"/> Financial Statements w/o Reports (Management Use Only)			
<input type="checkbox"/> Other Services	List other services: _____			

15. Has the firm ever had a complaint or charge against it referred to a bonding company? YES NO
If yes, explain fully in separate statement

16. Has the firm been investigated, charged or disciplined; or is currently under investigation by a governing or licensing board or by a State or Federal agency? YES NO
If yes, explain fully in separate statement

17. Has the firm been charged, indicted or convicted of violating any Federal, State, Municipal or other law, statute or ordinance? "Convicted" includes a verdict of a court of jury, plea of guilty, plea of nolo contendere or forfeiture of bond. YES NO
If yes, explain fully in separate statement

18. Has the firm been delinquent in filing its taxes? YES NO
If yes, explain fully in separate statement

19. Has the firm been disciplined or disbarred from any regulatory body within the United States or its territories? YES NO
If yes, explain fully in separate statement

SECTION B - LOCATIONS

20. Please provide the firms other locations, resident managers name and contact information. Use additional paper if necessary.

(1) Location Address:

Street City State Zip

Resident Manager Name:

Phone Number:

Email:

(2) Location Address:

Street City State Zip

Resident Manager Name:

Phone Number:

Email:

(3) Location Address:

Street City State Zip

Resident Manager Name:

Phone Number:

Email:

(4) Location Address:

Street City State Zip

Resident Manager Name:

Phone Number:

Email:

(5) Location Address:

Street City State Zip

Resident Manager Name:

Phone Number:

Email:

(6) Location Address:

Street City State Zip

Resident Manager Name:

Phone Number:

Email:

SECTION C - CERTIFICATION

I HEREBY CERTIFY, under penalties of perjury to the truth and accuracy of all statements, answers and representations contain herein. This office is under my direct supervision and that I hold a certificate as a Certified Public Accountant, Public Accountant or an Accounting Practitioner. I also certify that the firm is organized in accordance with South Carolina state law applicable to the type of organization indicated in item 11 of this application. I further certify that the firm is organized in accordance with the appropriate statute: Section 40-2-30 or Section 40-2-510.

By my signature below (including electronic signature), I hereby authorize the administrator of my firm's peer review to release this Licensing Board any information, files, or records requested by the Board for its evaluation of my firm's qualifications for accountancy practice in South Carolina. I hereby release, discharge and exonerate the S.C. Board of Accountancy, its agent or representative, and any person or organization furnishing information concerning my firm's peer review from any and all liability of every nature and kind arising out of the furnishing of such information, or arising from investigation made by the S.C. Board of Accountancy.

Resident Manager Signature

Date

When you provide a check as payment, you authorize us to use information from the check to make a one-time electronic fund transfer from your account, or to process the payment as a check transaction. You authorize us to collect a fee through electronic fund transfer from your account if your payment is returned unpaid. Please provide the following on you check: Drivers License #; Full Name; Street Address and Phone Numbers.

ONLY SUBMIT ORIGINAL APPLICATIONS. COPIES OR FAXES ARE NOT ACCEPTIBLE.

Personal information provided may be subject to public scrutiny or release under the S.C. Freedom of Information Act or other provisions of federal and state law.