

# **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

# LICENSING APPLICATION AFTER EXAM ELECTRONIC INSTRUCTIONS

#### Submit the following with your application:

- Submit \$165 (\$50 Application Fee, \$95 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
  - Or report from NASBA's experience verification service, if applicable

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

- Official transcript(s) from **all** institutions attended
- <u>Interstate Exchange of Examination Form 2106</u>, if applicable (if you passed the exam in another state)

#### CONTINUING EDUCATION

Per section 40-2-35(F)(1)(b) and regulation 1-01(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 within the previous 3 years to qualify for licensure.

# 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.



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# **VERIFICATION OF EXPERIENCE**

**ALL FIELDS MUST BE COMPLETED.** Enter "N/A" where information is not applicable. One year of experience is required. You must have completed the required education 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 INFORM	<b>IATION</b>			
First:	Middle:	Last Name:		Suffix:
Mailing Address:		City:	State:_	Zip:
Phone:	Email A	Address:		
EMPLOYER INFORM	1ATION			
		Telephone	•	
		City:		
		pporting your work experience a		
	• •	City:		
		City		£ip
		☐ Government Entity ☐ Other:		
is employer $a(n)$ .	done Accounting Firm	□ Government Entity □ Other.	(Fill in type.	Ex: manufacturing)
VERIFYING CPA INF	ORMATION			
Name:		Telephone:	:	
Mailing Address:		City:	State:_	Zip:
Job Title /Position:				
State of Licensure (If our	tside of SC - submit Form	2102A in addition to this form): _		
Certificate Number:		Date Issued:		
Were you (the applicant)	and supervisor employed	l by the same company?		☐ Yes ☐ No
<b>Full-Time</b>	t use terms like "current"	or "present" To:		
		s: 6 Days: 15): Years: Mo		Dave
Part-Time	ame (Ex. 1 cars. 4 Wonth	s. 0 Days. 13). 1 cars Wi	muis	Days
	le for each week that show	ws total hours worked, signed by the	e verifying (	CPA.
Enter inclusive dates: Fro	om	To:		
Number of hours worked	d (may not exceed 2,000 h	nours for a year or 40 hours per wee	ek):	

#### 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.

people wiic	practice accounting	ıg.		
TYPE OF EXP  ☐ Accounting ☐ Tax	ERIENCE (Check	x all that apply)  ☐ Compilation ☐ Other	☐ Management Advisory	☐ Financial Advisory
DESCRIPTION	N OF WORK EXF	PERIENCE OBTA	INED	
CERTIFICATI	ION BY VERIFYI	ING CPA		
I verify that from	n	to	(Choose one or r	nore of the following):
		ant in the usual line of the football of the f	of authority. e or she reported to me.	
•		ove options, you wi 's qualifying exper	ill need to attach a letter exp ience.	olaining how you have
Suc	h work experience	was of a type and qu	ed herein obtained the experientiality to demonstrate compete lic Accountant and to practice	nce by the applicant for

Verifying CPA Signature	Date
I certify under penalty of perjury to the truth and accuracy contained herein. Subscribed and sworn to before me this of 20	-
Notary Signature:	(Notary Seal)
Print Name:	
Notary for the State of:	
My Commission expires:	



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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	Tape a recent 2 x 2  Passport Photo
Subscribed and sworn to before me this day	(less than 6 months old)
of, 20	(Ress than 6 months old)
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, Midebeing first duly sworn deposes and states						
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						
	migrant under the Federal Immigration and Nationality Act, Public Law 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 instruction sheet for a list of accepted important to the company of the comp	you must attach a copy of your immigration documents. See migration documents.)					
Section B: ATTESTATION.						
knowingly and willfully makes a false, fic addition to other sanctions imposed b	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).					
	made in this Affidavit shall apply through any license(s) or renewals ve duty to immediately advise the Department of Labor, Licensing and ion 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 thisday of						
Notary Signature						
Print Name						
Notary Public for						

Rev: 02-02-2015

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)

Rev: 02-02-2015



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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 A	Address:	
Duration of experience: From:(List specific dates. Do not use "current" or "present".)	To:	
<b>State Board:</b> The South Carolina Board of Account Supervising/Verifying CPA was licensed by your Upon completion of this form, return it to the SC a issued license verification form.	jurisdiction during the duration	n of the experience listed above.
SUPERVISING/VERIFYING CPA INFORMA	ATION	
Name:	Licer	se 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 the entire duration of experience?	to practice public accounting d	luring
Certificate No.:		
I solemnly affirm, to the best of my knowledge, the	nat the above information is tru	ue and correct.
State	Official Signature of Boa	rd Representative
(Board Seal)	Title	
	Date	



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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:	
(First, Middle Initial, Last)	
Mailing Address:(Street, Apt #, City, State, Z	p)
Date of Birth:	
Telephone:	Certificate Number:
Email Address:	
pertinent information requested in this form	Board of Accountancy to provide any and a n to the S.C. Board of Accountancy to complete an application filed wit ay confirm grades issued to me by the Advisory Grading Service of th ountants.
Applicant's Signa	ture Date Signed

# THE FOLLOWING SECTION'S B, C, D, E & F MUST BE COMPLETED ONLY BY THE BOARD OF ACCOUNTANCY 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.

AICPA ID NUMBER	AUD	BEC	FAR	REG

1.		plicant ever denied please use Section		Exam?				□ Yes	□ No
2.		cant has not comple from sitting in you			•			□Yes	□ No
3.	Numbe	r of subjects with w	hich candidate is	credited, if an	ny?			☐ Yes	□ No
4.	Date cr	edits or grades expi	re, if any?					☐ Yes	□ No
Ce	rtificate Applica	<u>C</u> – CERTIFICAT as a Certified Pub ant holds an original od standing, unless	lic Accountant reciprocal CPA	Certificate, nu	umber:	dated	<b>1</b> :		_ which
2.	Individ	ual has completed the	he Ethics Examin	ation:		[	□ N/A	□ Yes	□No
3.	Exam p	repared and graded	by:	□ BOARI	O □ AICPA	OTHER	<b>:</b>		
		rmit to Practice Pu is the responsibility	_	•	ward and requ	est completion	n of app	lication s	ection.
1.		ant holds a license/p ly in good standing							and is E.)

or reinstate	ement.		
	License/Permit not required.		
	Pay appropriate fees and/or pos	st bond.	
	Complete acceptable accounting	g/auditing experience.	
	Complete Continuing Profession	onal Education Requirements.	
	Other (Please specify):		
SECTION D	– ADDITIONAL INFORMATIO	ON REQUESTED	
	- CERTIFICATION, OFFICIA on provided herein is correct to th		RD SEAL
		Official Signature	
OFFI	CIAL SEAL	Title	Date
		Second Official Sig	nature (if necessary)
		Title	Date

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