BOARD POLICY AND PROCEDURES:

1. The applicant should contact the provincial or territorial Institute of Chartered Accountants which issued or granted the applicant's Chartered Accountant designation to determine whether or not the Institute has implemented the Principles for Reciprocity recommended, pursuant to the Canada-United States Free Trade Agreement, by the Canadian Institute of Chartered Accountants, the American Institute of Certified Public Accountants and the National Association of State Boards of Accountancy. Reciprocity is not available to an applicant whose Institute has not implemented the Principles of Reciprocity under which a South Carolina CPA seeking the CA designation would be exempted from the Uniform Final Examination. Reciprocity is also not available if the applicant's Institute has other requirements, such as residency or citizenship, that would effectively bar a South Carolina CPA from obtaining the CA designation in the applicant's province or territory.

2. The applicant must hold an original designation as a Chartered Accountant. Such designation must be current and in good standing. The applicant must have passed the Canadian Institute of Chartered Accountant's Uniform Final Examination. Under regular procedures confirmation of these facts is provided to CPA Examination Services before the applicant is admitted to the Canadian Chartered Accountant Uniform Public Accountant Qualification Examination.

3. The applicant must have passed the Canadian Chartered Accountant Uniform Certified Public Accountant Qualification Examination. Information and application forms may be obtained from:

CPA Examination Services IQAB Unit
PO Box 198469
Nashville TN 37219-2417
Telephone (615) 880-4200

The applicant may request that CPA Examination Services report his/her grades to the South Carolina Board of Accountancy along with the confirmation mentioned in Item #2 above.

4. The applicant's experience must be substantially equivalent to the experience required of a South Carolina Certified Public Accountant. The board has determined that, generally, experience is substantially equivalent if, after being granted the CA designation, the applicant has been engaged, on a full time basis, in the public practice of accounting as a Canadian Chartered Accountant. An applicant whose experience does not meet this requirement should refer to Section 40-2-35(F)(1) (see board form 2202) and submit form 2102. The experience may be gained under the supervision and review of a firm of Canadian Chartered Accountants instead of a licensed Certified Public Accountant.

SOUTH CAROLINA BOARD OF ACCOUNTANCY
PO BOX 11329, COLUMBIA, SC 29211-1329
110 CENTERVIEW DR, COLUMBIA, SC 29210-8432
Phone: (803) 896-4770 FAX: (803) 896-4554
Email: accthelp@llr.sc.gov
Web Site: www.llr.state.sc.us/pol/accountancy

RECIPROCITY APPLICATION - CANADIAN CHARTERED ACCOUNTANTS

I hereby apply for a certificate by reciprocity to practice as a Certified Public Accountant in South Carolina and to have a certificate issued entitling me to be known as a Certified Public Accountant under said laws and regulations.

In order to be granted a license in South Carolina, an individual must have either a Social Security Number (SSN) or a Resident Alien ID Number (Green Card) (S.C. Code §20-7-949).

TYPE OR PRINT ALL INFORMATION

(ALL 5 PAGES, INCLUDING AFFIDAVIT OF ELIGIBILITY, MUST BE COMPLETED TO PROCESS YOUR APPLICATION)

1. Name: _____

2. Circle Gender: Male Female

3. Date of Birth: _____ 4. Place of Birth: _____

5. Mailing Address: _____
Street Apt# City State Zip

6. Telephone Number - Home: _____ 7. Office: _____

8. Fax Number: _____ 9. E-mail Address: _____

10. Present Business or Occupation: _____

11. Moral Character (If you answer yes to questions A, B or C please submit details)

A. ( ) Yes ( ) No Have you been charged, arrested, indicted, convicted, pled guilty of, or pled nolo contendere for violation any Federal, State, or local law (other than a minor traffic violation)?

B. ( ) Yes ( ) No Has any complaint been formally lodged or has any action been taken against you in any jurisdiction?

C. ( ) Yes ( ) No Have you become a party to any civil suit, bankruptcy action, administrative proceeding, or binding arbitration; the basis of which is grounded upon an allegation of gross negligence, dishonesty, fraud, misrepresentation, or incompetence?

12. Do you hold or have you ever held a CPA certificate issued by a jurisdiction of the USA? YES NO

State issued: _____ Date issued: _____ Number: _____

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

13. Do you hold a valid and unrevoked original issue designation of Chartered Accountant issued or granted by the Institute of Chartered Accountants of a Canadian province or territory?

YES NO

Province/territory where issued: Date issued: Number:

14. Does the provincial or territorial Institute of Charted Accountants which issed or granted your chartered Accountant designation make similar provisions to allow a person who holds a valid certificate issued by this state to obtain a chartered accountant designation?

YES NO

15. Does the institute have a residency or citizenship requirement? YES NO

16. Do you meet one of the following two standards of experience for South Carolina? Check either A or B below:

A. _____ After the CA designation was granted, at least three (3) years of full time experience in the public practice of accounting as a Canadian Chartered Accountant authorized to practice in a Canadian province or territory.

1. Name of firm:

2. Address of firm:

B. _____ Current experience required of South Carolina CPAs as outlined in Section 40-2-35(F), except that such experience may have been obtained under the direct supervision and review of a firm of practicing Canadian Chartered Accountants. (See Form 2202 and attach Form 2102)

17. Have you passed the Canadian Institute of Chartered Accountant's Uniform Final Examination? YES NO

Date passed:

18. Have you passed the Canadian Chartered Accountant Uniform Certified Public Accountant Qualification Examination (IQEX)? YES NO

Date passed: Score:

20. In the space below, list colleges and universities in order attended.

NAME OF SCHOOL	LOCATION	DATES		DATE GRADUATED	DIPLOMA/DEGREE
		FROM	TO		

19. Please give a full record of your employment, **beginning with present employer** for the past 10 years. (Not giving complete dates (MM/DD/YY) will delay your application process)

NAMES AND COMPLETE ADDRESS OF EMPLOYER	DATES		NATURE OF EMPLOYMENT
	FROM	TO	

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

REQUIRED ATTACHMENTS AND VERIFICATIONS

Full payment of $50 USD (non-refundable) must accompany application.

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.

20. Applications will not be processed until the following verifications have been received:

A. IQEX Grade Report from CPA Examination Services.

B. Copy of the completed "Authorization for Exhange of Professional Accounting Credential Information for Foreign Reciprocity" from the National Association of State Boards of Association, Inc.

21. If you checked item (17B) under Experience, Certificate of Experience, Form 2102, must be attached.

I HEREBY CERTIFY, that the statements above are true and correct to the best of my knowledge and belief; that I have never been convicted of violating any Federal, State, Municipal or other law, statute or ordinance, other than as disclosed as required above; that I have never been suspended or expelled from any professional organization; and that 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. 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.

Sworn to and subscribed before me this

_____ day of _____ , 20 _____

_____
Notary Public

My commission expires _____

_____
Signature of Applicant Date

The Accountancy Law provides that an applicant must not have any history of dishonest or felonious acts. Because of this requirement, a routine investigation may be conducted using staff investigators and/or information from the South Carolina Law Enforcement Division or other agencies. The investigation may be made on a selective basis or a random basis.

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

South Carolina Department of Labor, Licensing and Regulation
PO Box 11329
Columbia, SC 29211

AFFIDAVIT OF ELIGIBILITY

Pursuant to Section 8-29-10 SC Code of Law, **ALL** applicants for a South Carolina license after July 1, 2008 are required to complete and sign this Affidavit of Eligibility.

Section A: LAWFUL PRESENCE in the United States.

I, (please print your full name) _____, swear or affirm under penalty of perjury under the laws of the State of South Carolina that (check 1, 2 or 3 below):

1. ___ I am a United States citizen or legal permanent resident eighteen years of age or older; or

2. ___ I am not a US citizen but am lawfully present in the US as evidenced by one of the following
   a. ___ I am a qualified alien as defined in 8 U.S.C. sec 1641, eighteen years of age or older.
   b. ___ I am a nonimmigrant under the "Immigration and Nationality Act," Federal Public Law 82-414 as amended, eighteen years of age or older.

3. ___ I am not physically present in the US under 8 U.S.C. sec 1621 (c) (2) (c) or employed in the US pursuant to 8 U.S.C. 1621 (c) (2) (a) (check either a or b below):
   a. ___ I am a US citizen, not physically present or employed in the United States.
   b. ___ I am a Foreign National, not physically present or employed in the United States.

If you selected either 3.a. or 3.b., you do not need to complete Section B. Skip to Section C.

Section B: Secure and Verifiable Document. This section must be completed if you checked number 1 or 2 in Section A.

1. Please check one of the following acceptable secure and verifiable documents. Complete documentation must be provided **upon request only.**

- ☐ Any South Carolina Driver License, South Carolina Driver Permit or South Carolina Identification Card, expired less than one year.
- ☐ Out-of-state issued photo Driver's License or photo identification card, photo driver's permit expired less than one year. State: _____
- ☐ Valid Temporary Resident Card
- ☐ Certificate of Naturalization with intact photo
- ☐ Certificate of (US) Citizenship with intact photo
- ☐ Other: (Name of verifiable document) _____

2. Enter the state or the federal agency name where this secure and verifiable document was issued.

_____
(If issued by a state agency, include both the state and agency name.)

3. What is the secure and verifiable document number? _____

_____/____/_____

Social Security Number

4. What is the expiration date of your secure and verifiable document? _____/____/_____
(month/day/year)

(If you hold a document without an expiration date, such as a military ID or naturalization certificate, write N/A.)

Section C: Attestation.

- I understand that this sworn statement is required by law because I have applied for or hold a professional or commercial license regulated by 8 U.S.C. sec. 1621. I understand that state law requires me to provide proof that I am lawfully present in the United States. I may also be required to provide proof of lawful presence.
- I understand that in accordance with section 8-29-10 false statements made herein are punishable by law. I state under penalty of perjury that the above statements are true and correct.
- I am the person identified above and 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.
- I understand that the above information must be disclosed to the Department of Labor, Licensing and Regulation upon request and is subject to verification.

_____ _____

Signature Date

_____

Please print your name as shown on your secure and verifiable document.

Professional License Type: _____

License Number (if already licensed): _____

The South Carolina Code of Laws requires that every individual who applies for an occupational or professional license provide a social security or alien identification number for use in the establishment, enforcement and collection of child support obligations and for reporting to certain databanks established by law. Failure to provide your social security number for these mandatory purposes will result in the denial of your licensure application. Social security numbers may also be disclosed to other governmental regulatory agencies and for identification purposes to testing providers and organizations involved in professional regulation. Your social security number will not be released for any other purpose not provided for by law.