



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 • 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
- [Interstate Exchange of Examination Form 2106](#), 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 INFORMATION**

First: \_\_\_\_\_ Middle: \_\_\_\_\_ Last Name: \_\_\_\_\_ Suffix: \_\_\_\_\_

Mailing Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone: \_\_\_\_\_ Email Address: \_\_\_\_\_

**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)

**VERIFYING CPA INFORMATION**

Name: \_\_\_\_\_ Telephone: \_\_\_\_\_

Mailing Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Job Title /Position: \_\_\_\_\_

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

**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, signed by the verifying CPA.

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 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.

**TYPE OF EXPERIENCE (Check all that apply)**

- Accounting     Attest     Compilation     Management Advisory     Financial Advisory  
 Tax     Consulting     Other

**DESCRIPTION OF WORK EXPERIENCE OBTAINED**

**CERTIFICATION BY VERIFYING CPA**

I verify that from \_\_\_\_\_ to \_\_\_\_\_ (Choose one or more of the following):

- I supervised the applicant in the usual line of authority.
- The applicant held a staff position where he or she reported to me.

**If you cannot check one of the above options, you will need to attach a letter explaining how you have direct knowledge of the applicant’s qualifying experience.**

- I have direct knowledge the applicant named herein obtained the experience described in this report. 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.

**I verify the applicant attained:**

**Full Time** (Enter cumulative time frame, ex: Years: 4 Months: 6 Days: 15):

Years: \_\_\_\_\_ Months: \_\_\_\_\_ Days: \_\_\_\_\_

**Part Time** (Hours may not exceed 2,000 hours for a year or 40 hours per week.):

Number of hours worked: \_\_\_\_\_

**of accounting experience in the form of providing services or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills.**

**I certify under penalty of perjury to the truth and accuracy of all statements, answers and representations contained herein.**

\_\_\_\_\_  
Verifying CPA Signature

\_\_\_\_\_  
Date

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_ .

Notary Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

*(Notary Seal)*

Notary for the State of: \_\_\_\_\_

My Commission expires: \_\_\_\_\_

The board may require other information as it considers reasonably necessary to determine the acceptability of experience.



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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

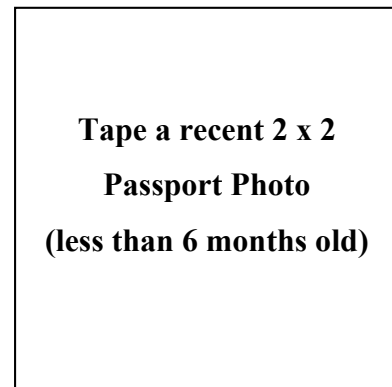
Subscribed and sworn to before me this \_\_\_\_\_ day  
of \_\_\_\_\_, 20\_\_\_\_\_.

Notary Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Notary for the State of: \_\_\_\_\_

My Commission expires: \_\_\_\_\_



*(Notary Seal)*



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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 Address: \_\_\_\_\_

Duration of experience: From: \_\_\_\_\_ To: \_\_\_\_\_  
(List specific dates. Do not use "current" or "present".)

**State Board:** The South Carolina Board of Accountancy requests that you verify the below referenced Supervising/Verifying CPA was licensed by your jurisdiction during the duration of the experience listed above. Upon completion of this form, return it to the SC applicant listed above. The SC Board will also accept a state-issued license verification form.

**SUPERVISING/VERIFYING CPA INFORMATION**

Name: \_\_\_\_\_ License 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 to practice public accounting during the entire duration of experience?  Yes  No

Certificate No.: \_\_\_\_\_

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



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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, Zip)

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

Telephone: \_\_\_\_\_ Certificate Number: \_\_\_\_\_

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 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.

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
3. 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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

Official Seal and Signature must be affixed to all attached sheets

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

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

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

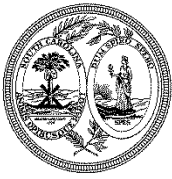
\_\_\_\_\_  
Official Signature

**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)