



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 [Notarized 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 Ethics: The AICPA's Comprehensive Course](#) with evidence of a score of 90 or higher
- Upload [Notarized Verification of Lawful Presence](#)
- Upload [Certificate\(s\) of Experience \(Form 2102\)](#)

Documentation to be 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 Uniform CPA exam in another state)
- [Out-of-State Supervising/Verifying CPA Verification Form 2102A](#), if applicable

CRIMINAL BACKGROUND CHECK (CBC)

A criminal background check is required, pursuant to Section 40-2-35(B) of the SC Code of Laws for Accountancy. Board staff will provide board-approved instructions relating to criminal background checks after you have submitted your application. The Board will not accept an applicant's Criminal Background Check that does not comply with the specific instructions provided by Board staff.

NOTE: Your application will remain open for one (1) year from the initial 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 your application status at: <https://eservice.llr.sc.gov/SecurePortal/Login.aspx?ReturnUrl=%2fSecurePortal%2fIndex.aspx>.



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VERIFICATION OF EXPERIENCE

ALL FIELDS MUST BE COMPLETED. Enter “N/A” where information is not applicable. Depending on the licensure pathway selected, you will be required to document either one or two years of experience. Qualifying experience may begin upon successful completion of 24 semester credit hours of accounting courses at the junior level or above and 24 semester credit hours of business-related courses. Complete a separate form for each additional employer. If your experience was obtained seven or more years before the date of application, you must obtain and document an additional six months of experience within the prior two years of the date of application. 40-2-35(G)(1)(d)

CHOOSE YOUR LICENSURE PATHWAY (all pathways require 24 semester credit hours of accounting courses at the junior level or above and 24 semester credit hours of business-related courses)

- ☐ Bachelor’s degree + 2 years of accounting experience
- ☐ Master’s degree or higher + 1 year of accounting experience
- ☐ Bachelor’s degree, with at least 150 total semester hours + 1 year of accounting experience

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 (2,000 hours for a year, with no more than 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).

‘Direct’ means the person supervised in the usual line of authority or is in a staff position reporting to the supervisor.

‘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.

‘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 ☐ Teaching Experience ☐ 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 (2,000 hours for a year, with no more than 40 hours per week.):

Number of hours worked: _____

Select the type of experience obtained:

- ☐ 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.
- ☐ Teaching experience taught at the intermediate accounting level or above.

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

Verifying CPA Signature

Date

Sworn to and subscribed 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 am in compliance with the continuing professional education requirements in all jurisdictions where I hold an existing certificate, license, or permit. I do not have an active or stayed revocation or suspension of any occupational license, privilege, or other authority to practice any licensed occupation by any state, federal foreign, or other licensing or regulatory authority.

I have carefully read the questions in the foregoing application and have answered them completely, and I declare that all statements made by me herein are true and correct. I hereby acknowledge that submitting any false or incomplete information in this application, may result in disciplinary action and/or constitute cause for denial of my license to practice Accountancy in South Carolina.

I also certify that I have read the South Carolina Accountancy Law and Regulations and that, in submitting this application, I subscribe both to the spirit and letter of the law and regulations and agree to observe faithfully all of said Laws and Regulations in accordance with Section 40-2-35(A)(4).

Signature of Applicant

Print Name of Applicant

Sworn to and subscribed 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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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.

OFFICIAL SEAL

Board/Agency

Official Signature

Title

Date

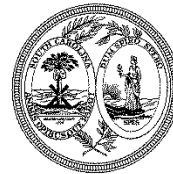
Second Official Signature (if necessary)

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)