



## ACCOUNTING PRACTITIONER REQUIREMENTS AND INSTRUCTIONS

1. No prior history of dishonest or felonious acts:
2. Be a resident of this State or have a place of business in this State, or as an employee, be regularly employed in this State;
3. Be at least eighteen years of age; and
4. Meet these requirements:
  - (A) Pass the Financial Accounting and Reporting (FAR) and Regulation (REG) sections of the CPA examination; **and**
  - (B) Have a Bachelor's degree with a major in Accounting from an institution that is regionally accredited; **and**
  - (C) Have a passing score of 90 or better on the Professional Ethics: The AICPA's Comprehensive Course. Go to [www.cpa2biz.com](http://www.cpa2biz.com) or 1-888-777-7077 to order.
5. Complete and pass the Financial Accounting and Reporting (FAR) and Regulations (REG) sections of the CPA EXAM. You can either go to NASBA's website [www.nasba.org](http://www.nasba.org) and apply or call 1-800-CPA-EXAM (272-3926).

### Submit the following with your application to the above address:

- Check or Money Order in the amount of **\$165 (\$50 Application Fee, \$95 one year Licensing Fee, \$20 Certificate Fee)** made payable to **LLR- Board of Accountancy** (Fees are non-refundable)  
A returned check fee of \$30, or an amount specified by law, may be assessed on all returned funds.
- Copy of your valid Driver's License, State Issued ID or Passport
- Copy of your social security card
- 2x2 Passport Type Photo taken less than 6 months prior to the application
- Legal documentation of name change, if applicable
- Certificate from Professional Ethic Course: The AICPA's Comprehensive Course
- Notarized Verification of Lawful Presence

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

- Official transcript(s) from **all** institutions attended

After submitting your application, allow 24 hours to post. After it has posted, you may check the status at:  
<https://eservice.llr.sc.gov/SecurePortal/Login.aspx?ReturnUrl=%2fSecurePortal%2fIndex.aspx>.



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

**ACCOUNTING PRACTITIONER LICENSE APPLICATION**

**Submit the following with your application to the above address:**

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**APPLICANT INFORMATION**

Note for SC Residents: To find your Congressional District you may go to: <http://www.scstatehouse.gov/legislatorssearch.php>

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

Have you ever legally changed your name?  Yes  No Maiden Name/Alias: \_\_\_\_\_

If yes, please submit legal documentation supporting the change. (Marriage certificate, divorce decree, etc.)

Home Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_ District: \_\_\_\_\_  
Congressional District (SC Residents Only)

Mailing Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
(THIS ADDRESS WILL BE PUBLIC INFORMATION ON THE LICENSEE LOOK-UP SITE)

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

**Employer Name:** \_\_\_\_\_ **Phone:** \_\_\_\_\_

Fax: \_\_\_\_\_ Email Address: \_\_\_\_\_  
(If different than above)

Date of Birth: \_\_\_\_\_ Social Security No.: \_\_\_\_\_

Place of Birth: \_\_\_\_\_ For Statistical Purposes: Sex:  M  F Race: \_\_\_\_\_

**WALL CERTIFICATE:**

Name to be placed on Wall Certificate: \_\_\_\_\_  
(THE NAME YOU WILL USE IN THE CAPACITY AS A CPA)

City and State to be placed on Wall Certificate: \_\_\_\_\_

**FITNESS:**

If you answer yes to any of the below questions, include a written explanation along with supporting documentation. (Court dispositions, background check, etc.) The Board may request additional documentation and require a Board appearance.

- 1. Have you been charged, arrested, convicted of, pled guilty or nolo contendere for violation of any Federal, State or local law (other than a minor traffic violation)? YES NO
- 2. Have you ever had a license to practice a regulated profession/occupation canceled, revoked, or have you been otherwise disciplined either publicly or privately by a body regulating a profession or occupation? YES NO
- 3. Have you become a defendant 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? YES NO
- 4. Are you delinquent in filing your individual income tax returns? YES NO

**EDUCATION:**

Bachelor’s degree with a major in accounting from a four year institution that is regionally accredited. Major in Accounting shall include at least 24 semester hours, or equivalent in quarter hours of credit in accounting courses.

Of the 24 semester hours in accounting courses, only 3 semester hours may be in business law.

Of the 24 semester hours in accounting courses, only 3 semester hours may be in tax.

Duplicate courses will only count once regardless if obtained at a different institution.

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

**ETHICS EXAM:**

Completion of the Professional Ethics: The AICPA’s Comprehensive Course with a score of at least 90. You can go the AICPA’s website [www.cpa2biz.com](http://www.cpa2biz.com) or call 800-777-7077 to order.

**FAR & REG SECTIONS OF CPA EXAM:**

Date Passed: FAR Section: \_\_\_\_\_ REG Section: \_\_\_\_\_

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

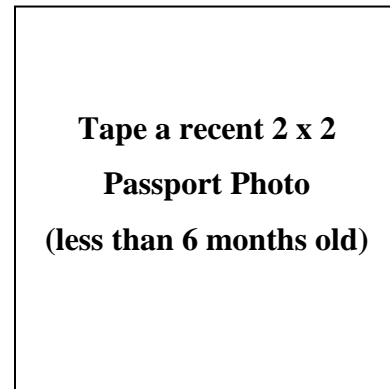
Subscribed and sworn to before me this \_\_\_\_\_ day  
of \_\_\_\_\_ 20 \_\_\_\_\_.

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

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

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

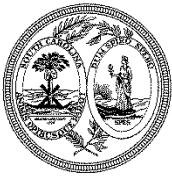
My Commission expires: \_\_\_\_\_



(Notary Seal)

PRIVACY DISCLOSURE: South Carolina Law requires that every individual who applies for an occupational or professional license provide a social security 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.

Other personal information collected by the Department for the licensing boards it administers is limited to such personal information as is necessary to fulfill a legitimate public purpose. The South Carolina Freedom of Information Act ensures that the public has a right to access appropriate records and information possessed by a government agency. Therefore, some personal information on the application may be subject to public scrutiny or release. The Department collects and disseminates personal information in compliance with The South Carolina Freedom of Information Act, the South Carolina Family Privacy Protection Act, and other applicable privacy laws and regulations. Additionally, the Department shares certain information on the application with other governmental agencies for various governmental purposes, including research and statistical services.



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)