

New CPA Firm Registration Policy

At the Board meeting held on Aug. 19, 2010 the Accountancy Board changed the long-standing policy of registering each firm's office. Effective with the upcoming renewal cycle, only the headquarters of a CPA firm must register. As part of the registration/renewal process, the firm will have to identify a manager and contact information for each office providing services to South Carolina clients.

This applies to in-state firms and includes out-of-state firms that do not have a physical presence in South Carolina. The change helps facilitate Mobility, which was passed in 2008.

Recent Regulations Changes - Effective June 25, 2010

(Changes are identified by underscored italics)

1-05. Firm registration.

(A) A licensee who offers to engage in the practice of accounting on behalf of any person other than an organization in which the licensee is an officer, employee, partner, member or principal must apply for registration as a firm or be employed or associated with a registered firm.

1-08. Continuing Professional Education.

(A) General Standards for Continuing Professional Education (CPE)

(1) Continuing Professional Education requirements apply to all licensees. Each licensee shall complete CPE, which contributes directly to his or her professional competence.

(2) Each person to whom the CPE requirement applies shall complete forty (40) hours of acceptable CPE each calendar year as a condition of obtaining a renewal license.

(a) Not more than twenty (20%) percent (8 hours) of the required hours may be in personal development subjects. Personal development subjects that exceed twenty (20%) percent of the required hours shall not be available for carry-over credit.

(b) Not more than fifty (50%) percent (20 hours) of the required hours may be in self study programs. Self study credits are not available for carry-over credit.

(c) No more than ten (10) hours of CPE can be earned in a calendar day.

(d) When a meal is scheduled during the educational period, no credit will be allowed unless the schedule provides for fifty (50) minutes of instruction after completion of the meal.

(B) Mechanics

(5) Teachers of university and college undergraduate and graduate credit courses shall be granted credit at the rate of ten (10) hours for each three (3) semester hour (or prorated equivalent) course taught. Credit shall not be granted for accounting principles, basic financial accounting, basic managerial accounting or any other introductory accounting

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Jim Holloway, CPA, Investigative Consultant

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For license renewal questions please contact:

[Annette Disher](#), Office of Licensure & Renewal
Unit (803) 896-4504

S.C. Board of Accountancy

PO Box 11329

Columbia, SC 29211-1329

Fax: (803) 896-4554

E-mail: <mailto:accthelp@llr.sc.gov>

<http://www.llr.state.sc.us/pol/accountancy>

course, either undergraduate or graduate. Credit shall not be granted for repetitious presentations within a two (2) year period. Credit for teaching university, college, and graduate credit courses shall be limited to twenty-five (25%) percent of the required hours for a reporting period.

1-10. Professional Standards.

In addition to the requirements and prohibitions found in S.C. Code 40-2-5 et seq.:

(D) A licensee or permit holder shall not employ or associate with, directly or indirectly, a person whose license is revoked or suspended by this Board or by the Board of Accountancy in any other jurisdiction. Employing or associating such a person as an accountant, investigator, tax preparer or in any other capacity connected with the practice of accounting subjects the license or permit holder to discipline by the Board.

CPE Requirements Clarified



Policy: Licensees who purchased self-study products, which are outside the newly established parameters before the June 25, 2010, implementation date, will be allowed to complete those courses for 2010. Licensees must maintain the receipts for such products with the corresponding CPE materials in case they are called upon for an audit.

Policy: For the 2009-2010 reporting period only, 40 hours of CPE does not have to be completed in each calendar year. If due to unforeseen circumstances in 2009 you did not complete 40 hours of CPE, you can “cure” the problem by making it up by the end of 2010 without any disciplinary action.

Policy: Effective 2011, CPE will be reported no later than Jan. 31st following the CPE calendar year, separate and apart from the biennial renewal. (Reporting procedures will be published.)

Carryover hours from 2009 will count toward your 2010 CPE regardless if they were gained through self-study.

Live webinars are not considered self-study. If an archived webinar is presented in a group setting where there is interaction with the participants and a moderator is present, it is considered group study. Viewing an archived webinar without interaction and a moderator does not count as CPE.

There are no exceptions to the 20-hour, self-study limitation.

If a CPE course spans more than one day, the sponsor should show all dates on the certificate of attendance. If the sponsor only shows the one day on the certificate of attendance, the licensee must keep copies of attendance sheets to maintain CPE hours over the 10-hour per day limit.

Courses that prepare you to obtain other certifications do not count toward CPE.

Points to Remember for Biennial Renewal

As 2010 comes to a close, so does the initial two-year renewal cycle. Keep in mind the following for renewal:

- Update your contact information (address, phone and email).
- Complete all CPE requirements.
- Remember to also renew your firm.
- If you or your firm has been sanctioned by any other regulatory body report the sanctions to the Board.
- Have you filed your taxes on time?

In 2008, licensees were licensed for two years but were only charged for one year. For the current biennial renewal cycle, licensee fees are \$160 for an individual and \$100 for a firm.

Use your User ID and Password from the previous renewal cycle to complete your renewal or you can contact the Board office for that information. The licensee is responsible for renewing his or her license and their firm’s registration on time.

Visit [LLR’s Online Services](#) webpage to print a wallet card (Use card stock for better durability.)



Firm Reinstatement Policy

Firms that failed to renew their firm registrations by the Jan. 31st deadline and continued to practice after the registration lapsed must follow the directions below. Any subsequent failure to renew on time may result in increasing fines and penalties.

To continue to practice in South Carolina, you must:

- Sign a Consent Agreement acknowledging the period of unlicensed practice.
- Pay a \$500 fine.
- Complete an In-State Firm Registration (Form 2115).
- Pay a registration fee for each year not registered (Fees were initiated in 2006; Two-year renewal started for the 2009-2010 renewal period.)
- 2nd Violation within 5 years of reinstatement: \$1,000 fine, three-year probation.
- 3rd Violation within 5 years of reinstatement: \$5,000 fine, three-year probation.

If you continue to practice after notification that your registration is lapsed, you will be charged with unlicensed practice and may be subject to a fine of up to \$10,000.

Board Policy Set for Unlicensed Firms

For licensees who have overlooked ever registering his or her firm, the Board implemented the following policy:

- Complete In-State Firm Registration.
- Pay registration fee for each year firm was not registered. (Fees were initiated in 2006; Two-year renewal started for the 2009-2010 renewal period.)
- Pay \$500 late registration fee.
- No public disciplinary action or probation.
- 2nd Violation Unlicensed Practice within 5 years: \$1,000 fine, three-year probation; Public Consent Agreement.
- 3rd Violation Unlicensed Practice within 5 years: \$5,000 fine, three-year probation; Public Consent Agreement.

IRS's Upcoming Tax Preparer Rules



Jan. 1, 2011, is the effective date for the new rules the IRS has established for tax preparers **who, for compensation, prepare all or substantially all of a federal tax return or claim for refund**, to be identified with a Preparer Tax Identification Number (PTIN).

How does this affect licensees? As of Aug. 11, 2010, the IRS is requiring all Certified Public Accountants, Public Accountants and Accounting Practitioners to register and obtain a PTIN from the IRS website. CPA's, attorneys and enrolled agents who are active and in good standing will be exempt from testing and CPE requirements. Public Accountants and Accounting Practitioners will need to complete the test and comply with the CPE requirements. For more information, go to the following on the IRS webpage:

www.irs.gov/taxpros/article/0,,id=210909,00.html

Point-to-Ponder

The Board encourages all licensees to use engagement letters. The use of engagement letters may reduce complaints.

Licensees Should Request GSL for Foreign Adoptions

There has been an increase in requests from the Board for Good Standing Letters (GSL) for CPAs providing services to families seeking foreign adoptions. The request for a GSL should come directly from the licensee, either by email or regular mail, and Board staff will be glad to provide you with a GSL in a timely manner.

Who can use the CPA Designation?

Section 40-2-30(D) and (E) specifically states only a person holding a valid license or qualifying for practice privileges or registered firms can use the title "Certified Public Accountant", or abbreviation "CPA" or any other title, designation, words, letters, abbreviation, sign, card or device indicating that the person is a Certified Public Accountant.

Section 40-2-20(15) Practice of Accounting means:

- (a) Issuing a report on financial statements of a person, firm, organization, or governmental unit or offering to render or rendering any attest or compilation service. This restriction does not prohibit any act of a public official or public employee in the performance of that person's duties or prohibit the performance by a non-licensee of other

services involving the use of accounting skills, including the preparation of tax returns, management advisory services, and the preparation of financial statements without the issuance of reports on the financial statement; or

- (b) using or assuming the title “Certified Public Accountant” or the abbreviation “CPA” or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that the person is a certified public accountant.

If your principal place of business is located in South Carolina, you must be licensed in S.C. to use the CPA designation. If you are licensed in another jurisdiction, you must apply for a S.C. license by reciprocity to use the CPA designation. This applies to every profession, including, but not limited to, industry, education, government, non-profit and public accounting.

CPA Exam Grade Process

The Board office normally receives CPA Exam grades the end of the month after the preceding quarter (Example: Grades are received at the end of October for the 3rd calendar quarter (July-September). Board staff performs a review of the grades to determine approval status. At the next scheduled Board meeting, the Board will conduct a final review, notating those grades that need further scrutiny and approve the remaining grades. Once approved, any pending requests for grade transfers will be processed and congratulation packets are mailed.

CPA Exam Application Trends

Frequent items found missing when reviewing CPA Exam Applications:

- Missing accounting courses, any of the four required courses; managerial accounting (Cost), financial accounting (intermediate), tax and auditing.
- Candidates not signing applications.
- Transcripts not included.

Financial Statements for Contractor Licenses

According to the Contractor’s Statute, Section 40-11-260, certain specific general and mechanical contractors’ licenses and renewals must be accompanied by a financial statement completed by either a CPA or public accountant. These financial statements must be in accordance with Generally Accepted Accounting Principles (GAAP), including all disclosures. Categories are defined below:

General Contractors

Group 3 – Initial license and renewals: Bids and jobs not to exceed \$350,000 per job; requiring a net worth of \$70,000; initial license, financial statement must be compiled. License renewal, financial statements can be self-prepared and signed before a notary.

Group 4 – Initial license and renewals: Bids and jobs not to exceed \$750,000 per job; requiring a net worth of \$150,000; initial license, financial statement must be compiled. License renewal, financial statements can be self-prepared and signed before a notary.

Group 5 – Bids and jobs unlimited; requiring a net worth of \$250,000. Initial licenses, financial statements are to be audited; for renewing licenses, financial statements are to be reviewed.

Mechanical Contractors

Group 3 – Initial license and renewals: Bids and jobs not to exceed \$50,000 per job; requiring a net worth of \$10,000; initial license, financial statement must be compiled. License renewal, financial statements can be self-prepared and signed before a notary.

Group 4 – Initial license and renewals: Bids and jobs not to exceed \$125,000 per job; requiring a net worth of \$25,000; initial license, financial statement must be compiled. License renewal, financial statements can be self-prepared and signed before a notary.

Group 5 – Bids and jobs unlimited; requiring a net worth of \$100,000. Initial licenses, financial statements are to be audited; for renewing licenses financial statements are to be reviewed.

Have a Contingency Plan

Regulation 1-12 states that each licensee needs to designate a partner, personal representative, or other responsible party to assume responsibility for client files in the case of incapacity or death of the licensee. To find out more, click on the following link on LLR’s website and look for Regulation 1-12 for details: www.llr.state.sc.us/pol/accountancy/forms/2010-06-25%20Final%20Regulations.pdf

Exam Candidates...

www.cpa-exam.org

Look for the exam tutorials and test exams tab at the top of the page. You will be able to learn how to navigate through the exam without having to take the time to do that at the testing site. Valuable information can be found at this site.

Substantially Equivalent – Reciprocity vs. Mobility

For reciprocity purposes, the following states/jurisdictions are not considered substantially equivalent: California, Colorado, Massachusetts, New Hampshire, Pennsylvania, Puerto Rico, Vermont, U.S. Virgin Islands and Wyoming.

For mobility purposes, the following states/jurisdictions are not considered substantially equivalent: Colorado, Missouri, Puerto Rico and U.S. Virgin Islands.

CPA Oath Ceremony

The Oath Ceremony was held in conjunction with the South Carolina Association of CPA's Annual Meeting on Friday, Nov. 12, 2010, at the Embassy Suites in Columbia from 12 - 2 p.m.

Total Number of Licensees and Registrations

As of 8/30/2010

Type License/Registration	Active
ACCOUNTING FIRM IN STATE	1,263
ACCOUNTING FIRM OUT OF STATE	536
ACCOUNTING PRACTITIONER	121
ACCOUNTING PRACTITIONER EMERITUS	2
CERTIFIED PUBLIC ACCOUNTANT	5,626
CERTIFIED PUBLIC ACCOUNTANT EMERITUS	142
PUBLIC ACCOUNTANT	15
TOTAL LICENSEES	7,705

In Memoriam

ROBERT W. SANDERS, JR., CPA
FOY N. CHALK, CPA

Recently Licensed CPAs

APRIL

EXAM	MR	STEVEN	F	CRUICE	JR	TAYLORS	SC
EXAM	MR	SOLOMON		JERIDEAU	JR	NORCROSS	GA
RECIP	IN	MR	ROGER	D	SIEFERT	FAIRFIELD	CT

MAY

RECIP	NY	MS	SUSAN	E	BAILEY	N CHARLESTON	SC
EXAM		MS	KELLY	A	BARR	GREENVILLE	SC
EXAM		MR	ANDREW	J	DIETRICH	GREER	SC
RECIP	PA	MR	JAY	J	JACOBS	AIKEN	SC
RECIP	PA	MR	JOSEPH	F	MARRAH	SUMMERVILLE	SC
EXAM		MR	CASEY	M	SKRZYPEK	MT PLEASANT	SC
EXAM		MR	WILLIAM	J	STEVENS	COLUMBIA	SC

JUNE

RECIP	WI	MS	CHRISTINE	M	ANDERSON	LAKE MILLS	WI
EXAM		MS	JAMIE	L	BAKER	MYRTLE BEACH	SC
EXAM		MR	GEORGE	H	BARNES	LEXINGTON	SC
EXAM		MS	CHERYL	A	BECKWITH	REIDVILLE	SC
RECIP	NC	MR	BRUCE	T	BENTON	MURRELLS INLET	SC

EXAM		MS	LINDSAY	E	BRYAN		CHARLESTON	SC
EXAM		MS	TIFFANY	A	CATAFYGIOTU		TAYLORS	SC
EXAM		MS	APRIL	M	COLLINS		EDGEFIELD	SC
EXAM		MS	SHARON	E	FLUEGGE		LEESBURG	VA
EXAM		MR	BRADLEY	M	GAINEY		IRMO	SC
EXAM		MS	ERIN	E	GILBERT		CHARLESTON	SC
EXAM		MS	AMY	L	GRAYBILL		HILTON HEAD ISLAND	SC
RECIP	IL	MS	NAMI		HARTWIG		GREENVILLE	SC
RECIP	VA	MR	RICHARD	H	HECKARD	SR	ROCK HILL	SC
EXAM		MS	ALICIA	A	HOLLAND		BLUFFTON	SC
EXAM		MR	MICHAEL	H	HORNE		GREER	SC
EXAM		MR	MARK	A	JAEGGLI		MAULDIN	SC
EXAM		MR	ADAM	R	MCKNIGHT		GREER	SC
EXAM		MS	MERIAH	J	MIKSA		MOUNT PLEASANT	SC
EXAM		MS	HYCLES	C	MONTGOMERY		CHARLESTON	SC
EXAM		MS	RESHMA		PARIKH		COLUMBIA	SC
EXAM		MS	CINDY	M	PARNELL		MT PLEASANT	SC
EXAM		MS	HARMONY	A	ROMO		CHARLESTON	SC
EXAM		MR	RYAN	E	ROWLAND		CHARLESTON	SC
EXAM		MS	ANNA	K	SHORES		CHARLESTON	SC
EXAM		MR	PHILIP	G	SIMONEAUX	II	COLUMBIA	SC
EXAM		MS	ASHLEIGH	M	SUTTER		SIMPSONVILLE	SC
EXAM		MS	ASHLEY	K	YOUNG		GREENVILLE	SC

JULY

RECIP	NJ	MR	JOSEPH	E	ANGELLI		HACKENSACK	NJ
EXAM		MS	TIFFANY	P	BOYD		SEABROOKS	CA
RECIP	TN	MR	ROBERT	L	DIXON		KNOXVILLE	TN
EXAM		MR	CRAIG	A	ENGLE		GREENVILLE	SC
EXAM		MR	WILLIAM	T	FREELAND	II	CHARLESTON	SC
EXAM		MR	VLADIMIR	Y	ILMANOV		COLUMBIA	SC
RECIP	OH	MS	JACQUENITA	A	JORDAN		N CHARLESTON	SC
RECIP	DC	MS	LESLIE	K	MARTIN		HILTON HEAD ISLAND	SC
EXAM		MS	MALLORY	K	POUND		COLUMBIA	SC
EXAM		MR	KEVIN	A	ROBINSON		BLYTHEWOOD	SC
EXAM		MR	JATAN	V	SHETH		RIVERVIEW	FL
EXAM		MS	LAURA	A	THOMAS		ASHEVILLE	NC
EXAM		MS	JULIA	A	WALKER		LEXINGTON	SC
RECIP	KS	MS	MARIE	E	WHITE		FLORENCE	SC
RECIP	NJ	MS	DAWN	E	WILLAN		SUMMERSVILLE	SC
RECIP	VA	MR	DONALD	B	WINDLEY		SUFFOLK	VA
RECIP	NC	MS	TAMARA	L	WOOD		N MYRTLE BEACH	SC

AUGUST

EXAM		MR	MARVIN	J	BINNICKER	JR	COLUMBIA	SC
EXAM		MS	KAYCE	M	BROCK		HARTSVILLE	SC
RECIP	NE	MR	H	C	CHRISTIANSSEN		ATLANTA	GA
EXAM		MS	JESSICA	D	CUTLER		POMARIA	SC
EXAM		MS	VALARIE		DAVIS		COLUMBIA	SC
EXAM		MS	SAMANTHA		ENGELHARDT		AIKEN	SC
EXAM		MS	LINDSAY	A	GOSNELL		INMAN	SC
EXAM		MS	KATIE		HAARSGAARD		MAULDIN	SC
EXAM		MS	LATONYA	D	HAIGLER		COLUMBIA	SC
EXAM		MR	SHAWN	T	HENDERSON		SIMPSONVILLE	SC
EXAM		MS	CATHERINE		HOLT		FLORENCE	SC
EXAM		MS	CLAIRE	M	JOYCE		AIKEN	SC
RECIP	MA	MR	EVAN		KIMBELL		COLUMBIA	SC
RECIP	LA	MR	TIMMY	R	LANGSTON		MONROE	LA

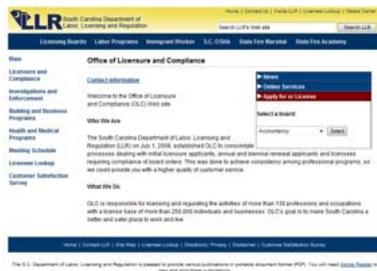
RECIP	NC	MS	SONYA	D	MCCALL	MILLS RIVER	NC
EXAM		MR	RILEY	W	MULLEN	FOLLY BEACH	SC
EXAM		MR	BENJAMIN	D	O'DELL	SIMPSONVILLE	SC
EXAM		MR	JOEL		OWENS	GREENVILLE	SC
EXAM		MR	PHILLIP	G	PADGETT	CHARLESTON	SC
RECIP	NC	MS	LORA	W	PREVATTE	MT PLEASANT	SC
EXAM		MR	SAMUEL	B	SCHAFFER	II N MYRTLE BEACH	SC
EXAM		MR	BRANDON	K	SMITH	ORANGEBURG	SC
EXAM		MS	ALICIA	M	SMITH	CHARLESTON	SC
EXAM		MS	VALERIE	W	STEVENSON	GRAY COURT	SC
EXAM		MS	JESSICA	A	STRICKLER	MT PLEASANT	SC
EXAM		MS	LAURA	K	VERONIE	ST HELENA	SC
EXAM		MR	THOMAS	K	WILLIAMS	GREENVILLE	SC

SEPTEMBER

EXAM		MR	DAVID	C	ASTLEY	MT PLEASANT	SC
EXAM		MR	KENNETH	B	HERRON	GREER	SC
EXAM		MR	BRIAN		HOCK	GREENVILLE	SC
RECIP	NC	MR	GREG	W	ISLEY	CHARLESTON	SC
EXAM		MR	RYAN	D	MILLER	COLUMBIA	SC
RECIP	NC	MR	RANDALL	C	NEWTON	FORT MILL	SC
RECIP	AL	MS	JENNIFER	G	NICHOLS	SPARTANBURG	SC
EXAM		MS	MANDI	J	PERSOHN	COLUMBIA	SC
RECIP	OH	MR	JAY	L	REITZES	INDIAN LAND	SC
EXAM		MR	EDWARD	M	ROYALL	CHARLESTON	SC
EXAM		MR	BRIAN	P	VAXMONSKY	CHARLESTON	SC
EXAM		MR	JONATHAN	L	WATTS	MYRTLE BEACH	SC

If you continue to practice after notification that your registration is lapsed, you will be charged with unlicensed practice and may be subject to a fine of up to \$10,000.

Watch S.C. Accountancy Meetings Live Online!



If you would like to see the Board in action, you may watch their meetings live online by going to the Board Information section of our website and clicking on the "[View Live Board Meetings](#)" link and then clicking on the Accountancy Board. You may also watch archived meetings there or listen to the audio.

Calendar of Events

DECEMBER 2010	
	NON-TESTING WINDOW
1	Board Working Session – Open to the public.
2	Board Meeting – Room 108
24-28	Christmas Holiday - Closed
JANUARY 2011	
	TESTING MONTH
3	New Years (Observed) - Closed
17	Dr. Martin Luther King's Birthday - Closed
26	Board Meeting - Room 108

Unless otherwise noted, all Board meetings start at 9 a.m. Requests to appear before the Board, together with all related documentations, must be in writing and submitted at least 10 business days before the meeting. Written requests should be sent to S.C. Board of Accountancy, PO Box 11329, Columbia SC 29211.

Moving, New Email Addresses?

If you have moved, changed your phone number, kicked your internet provider to the curb; please let us know your new contact information by either email or by dropping a letter to our offices.



accthelp@lir.sc.gov

South Carolina Department of Labor Licensing & Regulation
Board of Accountancy
PO Box 11329
Columbia SC 29211

Individuals changing their name will need to include a copy of the court document changing it.

Resident Managers have the responsibility to inform the Board of any changes regarding their firms' information within 30 days of the action.

South Carolina Illegal Immigration Reform Act



Illegal Aliens and Private Employment Law Now in Effect for ALL Employers

Effective July 1, 2010, all South Carolina employers must verify the legal status of new employees and remove from their payrolls any worker who is not legally in the United States and authorized to work. The requirements are a part of the South Carolina Illegal Immigration Reform Act.

Beginning July 1, 2009, all businesses in South Carolina are imputed a South Carolina employment license which permits an employer to hire employees. The imputed employment license remains in effect as long as the business abides by the law.

The South Carolina Department of Labor, Licensing and Regulation will investigate complaints and conduct audits of employers to assure compliance with the law. Complaints must be signed and in writing. Click here to access a [complaint form](#) (pdf).

Verification Requirements

In addition to completing and maintaining the federal employment eligibility verification form, more commonly known as the Form I-9, all South Carolina employers must within five business days after employing a new employee:

1. Verify the employee's work authorization through the E-Verify federal work authorization program administered by the U.S. Department of Homeland Security; or
2. Verify that the employee possesses a valid South Carolina driver's license or identification card issued by the South Carolina Department of Motor Vehicles; is eligible to obtain a South Carolina driver's license or identification card; or possesses a valid driver's license or identification card from another state whose qualification requirements are as strict as those of the state of South Carolina.

The South Carolina Department of Motor Vehicles has determined that drivers' licenses or identification cards issued by the following states are acceptable: AK, AZ, CT, DE, FL, GA, ID, IN, KS, KY, ME (credentials issued after 11/15/08), MD, MA, MI, MO, MT, NH, NJ, NC, PA, RI, TN, TX, VA, WV and WI. For the most current list, visit the DMV Website at:

http://www.scdmvonline.com/DMVNew/default.aspx?n=sc_illegal_immigration_reform_act.

For information on E-Verify, and to register for the program, go to the **E-Verify** website.

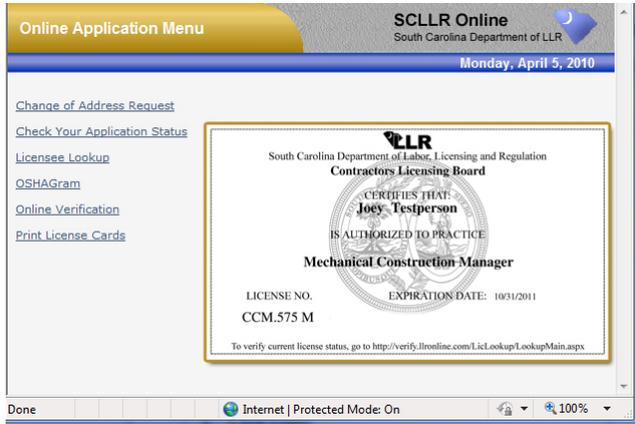
Compliance Dates

Compliance with verification requirements begins July 1, 2009 for private employers who employ 100 or more employees. For private employers who employ less than 100 employees, the compliance date is July 1, 2010.

Penalties

The South Carolina Department of Labor, Licensing and Regulation must: (1) notify the United States Immigration and Customs Enforcement of suspected unauthorized aliens employed by a private employer; (2) notify state and local law enforcement agencies responsible for enforcing state immigration laws, and; (3) assess penalties for violations of the Act. For violations of the procedures for verifying worker eligibility, a private employer can be assessed a civil penalty of not less than \$100 and not more than \$1,000 for each violation. Upon the first violation, the employer can avoid assessment of a penalty if within 72 hours of notification of a violation the employer complies with the verification provisions. An employer who knowingly or intentionally hires an unauthorized alien faces suspension or revocation of the employer's imputed license. During the time that the license is suspended or revoked, the employer cannot employ any employees.

Wallet Cards are Available for LLR Licensees



The S.C. Department of Labor, Licensing and Regulation (LLR) has heard from many licensees that they would like a wallet card identifying them as licensed in their chosen occupation or profession, and we listened.

Licensees now have the capability through LLR's Website to download and print a wallet card as a courtesy. The cards can be printed from your printer at your convenience, and you will need Adobe Reader installed on your PC to view and print the card. For best results, use card stock instead of copy paper to print a more durable card.

Instructions to Print Your Wallet Card

- Go to <https://verify.llronline.com>.
- Click on the "Print License Card" link on the left of the screen.
- Login with your username and password or last five digits of SSN and last name/company name.
- Click Login.
- A list of all active licenses will appear on screen.
- Click the PDF icon to the right for the license you want to print.
- The wallet card will open in a new Adobe Reader window.
- Print the wallet card.
- Logout.