



South Carolina Department of Labor, Licensing and Regulation  
**South Carolina Board of Accountancy**  
 P.O. Box 11329 • Columbia, SC 29211  
 110 Centerview Dr. Columbia, SC 29210  
 Phone: 803-896-4770 Fax: 803-896-4554  
[www.llronline.com/POL/accountancy/](http://www.llronline.com/POL/accountancy/)



**ANNUAL 2017 LICENSE RENEWAL DUE BY JANUARY 31, 2017**

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

SELECT LICENSE TYPE     CPA     PA     AP    License Number: \_\_\_\_\_

**RENEWAL INSTRUCTIONS**

1. **Renewal Fee for 2017 is \$80.** Make checks or money orders payable to: SC BOARD OF ACCOUNTANCY.
2. If you do not wish to renew, return this application along with a brief statement of Voluntary Surrender and your wall certificate.
3. Licenses not renewed by February 1, 2017, are considered lapsed. Continued practice after February 15<sup>th</sup> may result in a sanction for unlicensed practice of accounting. A person may not practice on a lapsed license.
4. If you fail to renew and your certificate is lapsed the CERTIFICATE MUST BE RETURNED to the Board (Regulation 1-07).
5. Please provide your email address and let the Board know of any changes, as staff will use it to forward you information.
6. Submit Completed CPE Report by email [AcctCPE@LLR.SC.GOV](mailto:AcctCPE@LLR.SC.GOV).

**Mailing Address:**

Firm Name: \_\_\_\_\_  
 (If using firm address)  
 Street or PO Box: \_\_\_\_\_  
 (Choose where your  
 mail is to be sent)  
 City State Zip: \_\_\_\_\_  
 Country (if foreign  
 address): \_\_\_\_\_

Form 5002B Rev 11/2014

Daytime Phone No: \_\_\_\_\_  
 Fax No: \_\_\_\_\_  
 Email: \_\_\_\_\_

**Continuing Professional Education**

CPE must be completed on a calendar year basis (January 1 through December 31), to be reported by January 31 of the following year. You can go to the Board's website and download a CPE Reporting Form. Self-Study courses must be QAS approved and are limited to twenty hours per year, and cannot be carried over to the next year. Multiple courses on a single day cannot be more than ten hours. Webinars are not considered self-study. Personal Development courses are limited to eight hours per calendar year. Email to: [AcctCPE@LLR.SC.GOV](mailto:AcctCPE@LLR.SC.GOV).

Effective January 1, 2013, six hours of Ethics CPE is required each three-year cycle. The current cycle is from January 1, 2016, through December 31, 2018. Two hours of the six must be in South Carolina Statutes and Regulations. A list of approved providers is posted in the Board News area of the Board's website. Original SC licensees are exempt from the Ethics CPE in the cycle they were licensed in due to the Ethics licensing requirement. Since all approved courses cover the current statutes and regulations, only one South Carolina ethics course may be taken in each reporting period.

1. Name your current employer: \_\_\_\_\_  
 (If unemployed and not doing any accounting or tax work for compensation, skip questions 2, 3, 4, and 5)
2. If your employer is a South Carolina public accounting firm, please provide their Accounting Firm In-State (AFI)  
 Number: \_\_\_\_\_
3. If your employer is an Out-of-State public accounting firm, please provide their Accounting Firm Out-of-State (AFO)  
 Number: \_\_\_\_\_
4. Is your current employer in (Select a box):  Industry     Public Practice     Government     Public Practice  
 Government & Provide other AP, PA, or CPA services as a second job     Industry & Provide other AP, PA, or CPA services as a second job  
 (Also select Public Practice if you are doing accounting or tax work for compensation as a second job)

5. What type of work do you perform for your employer (Select all that apply)

- Compilations     Preparation of Financial Statements     Payroll Processing     Reviews     Audit     ERISA Audits
- Governmental Audits/Yellow Book     Taxes     Financial Statements w/o Reports     Prospective Financial Information
- Agreed-Upon-Procedures     Other Services (Please List) \_\_\_\_\_

6. Are either you or your spouse active military personnel? (Check all that apply)     Self     Spouse     Neither

**IF YOU ANSWER “YES” TO A QUESTION BELOW, PROVIDE A DETAILED WRITTEN EXPLANATION ALONG WITH A COPY OF THE ORDER OR OTHER RELEVANT DOCUMENTATION.**

- 1. Since you last renewed your license, have you been charged, arrested, indicted, or convicted, pled guilty of, or pled nolo contendere for violation of any federal, state, or local law (other than minor traffic violation)?     Yes     No
- 2. Since you last renewed your license, have you had any investigations, formal complaints, disciplinary actions or consent orders filed against you by any person, employer, or licensing board in any jurisdiction?     Yes     No
- 3. Since you last renewed your license, 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, incompetence, substandard work, or any act related to the practice of accounting?     Yes     No
- 4. Are you delinquent in filing your individual tax returns, payroll taxes, or the tax returns of any client?     Yes     No
- 5. Since you last renewed your license, have you been disciplined or disbarred from any regulatory body within the United States or its territories, to include but not be limited to State Licensing Boards, SEC, PCAOB, Department of Labor, IRS, any state taxing authority, AICPA, or state CPA society?     Yes     No
- 6. Has there been any change in the status of your lawful presence in the United States since initial licensure? (i.e. naturalization; received a renewed permanent resident card).     Yes     No
- 7. Do you do any compensated work for anyone other than your primary employer?     Yes     No

Have you carefully read the most recent changes in the Accountancy Practice Act? The updates can be found in the email blast sent by the Board or at the Board’s website, [www.llr.sc.gov/accountancy](http://www.llr.sc.gov/accountancy).    Yes  No

I HEREBY CERTIFY, under penalties of perjury, that the statements above and information on this form 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 disclosed as required above and that I have not suppressed any information which might have a bearing upon this renewal.

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Date**

**ORIGINAL SIGNATURE REQUIRED – COPIES SENT BY FAX ARE NOT ACCEPTABLE**

**Personal information provided 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 Law requires the agency collect personal information which is only disseminated as required by law. 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 your renewal application and other documents on file, 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. In order to better protect the information you provide, please provide the Department with the following information that may be released to the public upon request: a public mailing address, a public email address and a public telephone number.*