

Requirements for Granting Certificate by Reciprocity

Section 40-2-240 of the South Carolina Accountancy Law provides:

Licensing of persons licensed in another state.

(A) The board may issue a license to a holder of a certificate, license, or permit issued under the laws of any state or territory of the United States or the District of Columbia or any authority outside the United States upon a showing of substantially equivalent education, examination, and experience upon the condition that the applicant:

- (1) received the designation, based on educational and examination standards substantially equivalent to those in effect in this State, at the time the designation was granted; and
- (2) completed an experience requirement, substantially equivalent to the requirement provided for in Section 40-2-35(F), in the jurisdiction which granted the designation or has engaged in four years of professional practice, outside of this State, as a certified public accountant within the ten years immediately preceding the application; and
- (3) passed a uniform qualifying examination in national standards and an examination on the laws, regulations, and code of ethical conduct in effect in this State acceptable to the board; and
- (4) listed all jurisdictions, foreign and domestic, in which the applicant has applied for or holds a designation to practice public accountancy or in which any applications have been denied; and
- (5) demonstrated completion of eighty (80) hours of qualified CPE within the last two years; and
- (6) filed an application and pays an annual fee sufficient to cover the cost of administering this section.

(B) Each holder of a certificate issued under this section shall notify the board in writing within thirty (30) days after its occurrence of any issuance, denial, revocation, or suspension of a designation or commencement of a disciplinary or enforcement action by any jurisdiction.

Regulation 1-04 provides:

Reciprocity

The holder of a certificate, license, or permit issued under the laws of any state or territory of the US or any authority of the US may demonstrate substantially equivalent education and experience by:

- (A) Documenting four (4) years of professional practices outside of South Carolina within ten (10) years immediately preceding the application; or
- (B) Documenting the current education and experience requirements in effect in this State as set forth in 40-2-35; or
- (C) Documenting that the education requirements for the certificate, license, or permit from another jurisdiction were the same as the requirements in South Carolina on the date of original licensure.

Mobility

If your principle place of business is outside of South Carolina, you hold an active CPA license in any other US jurisdiction whose licensing requirements are substantially equivalent to South Carolina's, you provide any of the services listed below to South Carolina clients, and your firm is an active registered South Carolina Out-of-State Firm, you do not need to apply for a Reciprocal CPA license.

1. Provide an audit or other engagement to be performed in accordance with the Statements on Auditing Standards (SAS) or
2. Provide a review of a financial statement to be performed in accordance with the Statements on Standards for Accounting and Review Services (SSARS) or
3. Provide any engagements to be performed in accordance with Public Company Oversight Board (PCAOB) Auditing Standards

- D. Yes No Are you delinquent in filing your individual income tax returns?
- E. Yes No As a CPA, PA or Accounting Practitioner, have you been disciplined or disbarred from any regulatory body within the United States?

14. Have you ever been known by any other name? If yes, please list: _____

In order to hold a Reciprocity Certificate from South Carolina you must have a valid and unrevoked CPA certificate and license issued from another U.S. State/Territory.

15. U.S. State/Territory Issued: _____ Date Issued: _____ Number: _____

16. Have you previously held South Carolina certificate? Yes No

17. Have you completed 80 hours of qualified CPE within the last 2 years? Yes No

18. Please list any other active, lapsed or revoked CPA licenses below (Use a separate sheet if needed)

19. List high schools and colleges in order of attendance (Use a separate sheet if needed).

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

EXPERIENCE (Check the option that best describes your experience)

- A. Engaged in four (4) years of professional practice, outside of South Carolina, as a Certified Public Accountant within the ten (10) years immediately preceding this application.
- B. 1 year of experience under the direct supervision and review of an active CPA licensed in any of the 55 states/jurisdictions. (Section 40-2-35(F) and Regulation 1-04) (If teaching experience is to be claimed, call and request Form 2101T). Please also include:
- Interstate Exchange of Examination (Form 2106)
 - Certificate of Experience (include Out-of-State Employers Licensure Verification if needed)
 - A Statement of Work from your supervisor describing the type of work completed under their supervision (must be signed by supervisor)
 - Score report from AICPA with a score of 90 or better for the Professional Ethics: AICPA's Comprehensive Course
 - College/University transcripts

REQUIRED ATTACHMENTS AND VERIFICATIONS

If your original certificate was issued on or after July 1, 1984, this application will not be processed until an Official Transcript(s) (must have imprint of institution seal) is submitted showing date of graduation and education requirements have been met.

Please check and complete the appropriate statement below:

Official Transcripts requested from College/University on: _____ Date

Official Transcript(s) is/are attached.

Applications will not be processed until the Interstate Exchange of Exam and License Information, Form 2106, has been received from the Board of Accountancy where credit and/or status were established.

Which State/Territory was Form 2106 mailed to? _____ Date Mailed: _____

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.

NOTE: Your application is good for three (3) years from the 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.



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)