20:75:03:01. Application for initial certificate and replacement certificate -- Fees. An applicant for a certificate must submit an application on forms provided by the board within 90 days after completing all requirements for its issuance. Any applicant who has passed the examination and completes the experience requirement, but fails to apply for a certificate after three years of meeting the requirements for licensure, may be required to apply as an initial candidate to sit for the Uniform CPA examination.

An applicant for initial issuance of a certificate under SDCL chapter 36-20B shall disclose on the application all background and character information requested by the board including, but not limited to:

a. All states or foreign jurisdiction in which the applicant has applied for or holds a permit as a CPA firm;

b. Any past denial, revocation, or suspension, or refusal to renew a CPA certificate, license or permit to practice, or voluntary surrender of a CPA certificate, license or permit to resolve or avoid disciplinary action, or similar actions concerning a substantially equivalent foreign designation;

c. Any other form of discipline imposed against the holder of a CPA certificate, license or permit, or substantially equivalent foreign designation;

d. The conviction of a crime; and

e. The revocation of a professional license of any kind in this or any other jurisdiction.

The initial application fee for individuals qualifying August 1 to January 31, inclusive, is $50. The fee for applications not submitted within the 90 days for individuals qualifying August 1 to January 31, inclusive, is $100. The initial application fee for those qualifying February 1 to July 31, inclusive, is $25. The fee for applications not submitted within the 90 days for individuals qualifying February 1 to July 31, inclusive, is $75.

An individual becomes qualified for a certificate when the individual has successfully completed the requirements in SDCL 36-20B-19 and 36-20B-21 for applicants from South Dakota or in SDCL 36-20B-25 and 36-20B-26 for applicants from other states. An applicant must obtain a license to practice for the year during which requirements were fulfilled. The board shall issue initial certificates to individuals to practice accountancy for up to one year. Individual certificates expire annually on July 31.

Any licensee requiring a replacement certificate must contact the board office. The fee for a replacement document is $25.

Source: 29 SDR 16, effective August 14, 2002; 30 SDR 119, effective February 9, 2004.
General Authority: SDCL 36-20B-12(3).
Law Implemented: SDCL 36-20B-13, 36-20B-14.

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