

EXPERIENCE INSTRUCTIONS

ARM 24.201.502 provides that to be issued an initial permit to practice, an applicant must provide evidence of 'adequate' accounting and auditing experience. Experience will be considered adequate by the Board if satisfactory evidence is presented of having performed accounting and auditing functions ordinarily required in the practice of public accounting. One year of actual work experience (2000 hours) is required.

All applicable experience must be attested to by a US CPA in good-standing, or a supervisor licensed from a professional accounting body with a MRA with [NASBA](#). If your supervisor is not a US CPA, you may use the services of the NASBA [Experience Verification Service](#) to obtain attestation by a US CPA. You may also obtain an attestation from an individual who is not your supervisor, but they must be familiar with your work and able to attest that the experience meets professional standards. If the attesting CPA is not your supervisor, they must explain how they verified the experience. This should include a narrative of the steps they took to verify that the work they are attesting to meets professional standards and how they verified the hours.

Experience must take place within three (3) years prior to the date of this application. However, individuals applying for licensure transfer according to ARM 24.201.528 (3) must report four (4) years of experience in the practice of public accounting within the ten (10) years immediately preceding this application in order for the education requirement to be waived.

Or, if applying using military experience and no U.S. CPA can attest to the experience, the applicant's commanding officer must provide sufficient information on the duties and responsibilities of the applicant for the Board to evaluate to determine if the applicant meets the 2000 hour experience requirement.

Evidence of Satisfaction of Experience Requirements Form must be submitted to NASBA Licensing Service along with other application requirements for licensing.

MONTANA BOARD OF PUBLIC ACCOUNTANTS

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Helena Mt 59620-0513
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EVIDENCE OF SATISFACTION OF EXPERIENCE REQUIREMENTS FORM

FULL NAME: _____
Last First Middle

MONTANA CERTIFICATE # (IF PREVIOUSLY HELD): _____

OTHER NAME(S) KNOWN BY: _____

EMPLOYER NAME: _____

EMPLOYER ADDRESS: _____
Street or PO Box # City and State Zip Country

POSITION TITLE OF APPLICANT: _____

TYPE OF ACCOUNTING EMPLOYMENT: PUBLIC GOVERNMENTAL PRIVATE INDUSTRY ACADEMIC

PERIOD OF EMPLOYMENT: Only list employment within the previous 3 years (4 of the past 10 years if applying under ARM 24.201.528(3). See Experience instructions.)

FULL-TIME: FROM _____ TO _____ TOTAL HOURS: _____
MONTH/DAY/YEAR MONTH/DAY/YEAR

PART-TIME: FROM _____ TO _____ TOTAL HOURS _____
MONTH/DAY/YEAR MONTH/DAY/YEAR

ATTESTATION

NAME _____ POSITION _____

PHONE NO _____ EMAIL _____

RELATIONSHIP TO APPLICANT _____

If the attesting CPA is not your supervisor, they must explain how they verified the experience. This should include a narrative of the steps they took to verify that the work they are attesting to meets professional standards and how they verified the hours.

NATURE AND LEVEL OF WORK PERFORMED BY APPLICANT (ATTACH ADDITIONAL – SIGNED – SHEETS AS NECESSARY):

I hold an active license (# _____) to practice public accounting in the State of _____
which expires on _____.

I certify under penalty of perjury that I have reviewed the applicant’s work, this completed form and any attachments, and that the information is correct.

SIGNATURE

DATE