

MONTANA BOARD OF PUBLIC ACCOUNTANTS

301 South Park, PO Box 200513, Helena, Montana 59620-0513

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ANNUAL FIRM REGISTRATION FORM

As of July 1, 2017, Montana has firm mobility. You are not required to file an annual firm registration if the firm meets the exemptions in 37-50-335, MCA.

Per 37-50-335, MCA, All firms established or maintained in this state for the practice of public accounting must annually register. You must list all satellite office locations.

Per 35-4-209, MCA, each CPA firm formed as a professional corporation (domestic or foreign) must annually file a statement of qualification setting forth the names and addresses of the directors and officers of the corporation by March 1 of each year.

TO RENEW YOUR LICENSE ONLINE GO TO: eBiz.mt.gov/pol (Online transactions must be completed no later than 11:59 PM, Mountain Time on the renewal deadline date. Failure to complete the transaction by 11:59 PM will result in the addition of a late fee.)

TO RENEW BY MAIL: This form must be **complete** and postmarked by December 31st.

NO FEE IS REQUIRED FOR ANNUAL FIRM REGISTRATION

PAC-FIRM-LIC-_____

- 1. Firm Name: _____
- 2. Firm EIN: _____
- 3. Mailing Address: _____
- 4. Physical Address (if different): _____
- 5. Firm Phone # _____

The Board's primary method of communication with licensees is email. Include the firm's preferred email address:

- 6. Firm E-Mail Address: _____

Check if this is a new email address

- 7. Type of service(s) performed for **Montana** clients (please check all that apply):

This should be **ONLY** the level of services provided to Montana clients since the last firm annual registration.

Tax and/or Bookkeeping

SSARS/Management Use Only Statements

Compilations

Reviews

Audits

Engagement of non-issuer performed in accordance with PCAOB standards but not subject to PCAOB inspection

Examination, review, or agreed upon procedures engagements performed in accordance to SSAE

If applicable, types of audits performed (check all that apply):

- Yellow Book
- Federally Insured Depository Institutions subject to FDICIA
- HUD Programs
- Defined Contribution Plans
- ERISA Health & Welfare Plans
- Other ERISA Plans
- School Districts
- State & Local Governments
- Defined Benefit Plans
- ESOP Plans
- Carrying Broker-Dealers

8. Have any legal or disciplinary actions been instituted against the firm since either your initial firm registration in Montana or since your last annual firm registration, whichever occurred last?

Yes No

If yes, please attach copies of documents initiating each action and all final orders in accordance with 37-1-105, MCA. Failure to accurately furnish this information is grounds for denial or revocation of your license.

9. Is the office enrolled in the AICPA/MSCPA Peer Review Program?

Yes No

All firms enrolled in peer review must make peer review documents available to the Board on the secure AICPA/FSBA site. You may not opt out of providing this information to the Board.

10. Is the office subject to registration with the Public Company Accounting Oversight Board (PCAOB)?

Yes No

If yes, does the office perform audits of Montana public companies subject to securities laws?

Yes No

11. Does the firm meet the ownership requirements outlined in 37-50-330(1)(b), MCA? (i.e. Is majority of firm ownership by licensed CPA's?)

Yes No

12. Satellite office locations: _____

I certify that the aforementioned information is true and correct to the best of my knowledge and belief.

Signature of CPA Responsible for Firm Registration/Renewal _____ Date _____

Printed Name / Title _____ License #/State _____