



Montana Board of Public Accountants

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Application Email: licensing@nasba.org Application Website: [NASBA Licensing Service](#)
Board Website: [Board of Public Accountants](#)

Licensing Requirements and Application Checklist Certified Public Accountant (CPA)

License Requirements for Initial Certified Public Accountant (CPA) – First license or not currently licensed in a substantially equivalent jurisdiction

Below are the minimum requirements you must meet in order to be licensed in the state of Montana.

1. Must have graduated from an accredited college or university with a baccalaureate degree and at least 150 semester hours of credit. [37-50-305](#) MCA.
 - a. Of the 150, at least 24 semester hours of non-accounting, general business courses and 24 semester hours of accounting courses above the introductory level and include one course in financial accounting, auditing, taxation, and management accounting. MCA [37-50-305](#), and ARM [24.201.501](#).
2. Must pass all sections of the Uniform CPA Exam within an 18-month period. MCA [37-50-302](#), ARM [24.201.510](#), and ARM [24.201.516](#).
3. Must have completed 2000 hours of acceptable accounting and auditing experience within the three years prior to the date of the application and either attested to by a US CPA, a licensed individual from a professional accounting body with a Mutual Recognition Agreement with NASBA/AICPA, or for military experience evaluated by the board based on information provided by your commanding officer. MCA [37-50-302](#), ARM [24.201.502](#), and ARM [24.201.504](#).
4. Must pass the professional ethics for CPAs course of the AICPA. MCA [37-50-302](#) and ARM [24.201.503](#)

Checklist of Required Documents to Submit for Application for Certified Public Accountant (CPA)

The following documents and additional forms are required in addition to the basic application. Some documents may be submitted directly by the applicant as part of the application. Others, such as transcripts, may need to be sent to the board directly from the source.

- Official transcripts identifying baccalaureate degree and 150 semester hours, NIES evaluation of all foreign education, or combination of the two as necessary to show compliance with the education requirements (unless provided during examination application)
- Copy of Candidate Score Summary of exam results
- Completed experience verification form
- Copy of AICPA Professional Ethics for CPAs completion certificate
- Official license verification from states and jurisdictions where you hold or have ever held a professional license of any type
- If you answered yes to discipline questions, include a detailed explanation on the event(s) and documentation from the source (licensing board, federal agencies/programs, or civil/criminal court proceedings such as initiating/charging documents, final disposition/judgement documents, etc.).



Application Fee(s) for Certified Public Accountant

The following fee(s) must be submitted with your application. Online applicants can pay using a credit card or e-check. If you submit a paper application you must submit a check. Do not mail cash.

- \$150 application fee

You can apply for a license online at [NASBA Licensing Service](#)

Please include a valid e-mail address with your application. E-mail is the department's primary form of communication.

If you have any questions about the application process or the licensing requirements please contact NASBA using the contact information at the top of this checklist.