

**MONTANA BOARD OF PUBLIC ACCOUNTANTS**

301 South Park,  
PO Box 200513,  
Helena, Montana 59620-0513  
Phone: (406) 444-6880

E-mail: [dlibsdpac@mt.gov](mailto:dlibsdpac@mt.gov) Website: [www.publicaccountant.mt.gov](http://www.publicaccountant.mt.gov)

**INITIAL FIRM REGISTRATION FORM**

37-50-101, MCA, defines a firm as: a sole practice, sole proprietorship, partnership, professional corporations, or limited liability company engaged in the practice of public accounting.

Per 37-50-335, MCA, the following are required to register annually:

- ✓ All firms established or maintained **in this state** for the practice of public accounting
- ✓ Firms that do not have an office in this state but perform attest services and compilations for a client having its home office in this state
- ✓ **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.**

**NO FEE IS REQUIRED FOR FIRM REGISTRATION**

1. Firm Name: \_\_\_\_\_

2. EIN: \_\_\_\_\_

3. Mailing Address: \_\_\_\_\_

\_\_\_\_\_

4. Physical Address (if different): \_\_\_\_\_

\_\_\_\_\_

5. Firm Phone #: \_\_\_\_\_ Firm Fax #: \_\_\_\_\_

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

6. Firm E-Mail Address: \_\_\_\_\_

7. List all satellite office locations: \_\_\_\_\_

\_\_\_\_\_

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

\_\_\_\_\_ Tax and/or Bookkeeping

\_\_\_\_\_ Audits                      \_\_\_\_\_ Reviews                      \_\_\_\_\_ SSARS/Management Use Only Statements

\_\_\_\_\_ Comp w/ Disc                      \_\_\_\_\_ Comp w/o Disc                      \_\_\_\_\_ Agreed Upon Procedures

\_\_\_\_\_ This firm does not perform services for Montana clients

\_\_\_\_\_ Other Financial Reports Upon Which a Third Party Relies (please specify):

---

9. Have any legal or disciplinary actions been instituted against the firm? 37-1-105, MCA, requires that you report this information. If so, please attach copies of the document that initiated each action and all final orders. Failure to accurately furnish this information is grounds for denial or revocation of your license.

\_\_\_\_\_ Yes \_\_\_\_\_ No

\* If yes, please attach copies of documents initiating each action and all final orders in accordance with 37-1-105, MCA.

10. Is the firm enrolled in the AICPA/MSCPA Peer Review Program?

\_\_\_\_\_ Yes \_\_\_\_\_ No

11. Is the firm 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

12. 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

**REMEMBER:**

✓ Professional Corporations (domestic or foreign) are required to 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. (35-4-209, MCA)

*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

Date

---

Printed Name / Title

License #/State