

MONTANA BOARD OF PUBLIC ACCOUNTANTS

301 South Park – 4th Floor

PO Box 200513

Helena Mt 59620-0513

Phone: 406-841-2203

E-mail: dlibsdpac@mt.gov Website: www.publicaccountant.mt.gov

APPLICATION FOR INITIAL PERMIT TO PRACTICE

GENERAL INFORMATION

- The Application for Initial Permit to Practice is for current Montana certificate holders seeking their initial permit to practice.
- To obtain an initial permit to practice, you must meet the experience requirement. There is no residency requirement and a social security number is not necessary to obtain a permit to practice. If you do not have a social security number, you will need to complete the affidavit stating such and submit a notarized copy with your application.
- Individuals must have a permit to practice to practice public accounting in Montana. See below for the definition of the practice of public accounting according to 37-50-101(10), MCA.

"Practice of public accounting" means performing or offering to perform, by a person certified under 37-50-302, MCA; licensed under 37-50-303, MCA; or holding a practice privilege under 37-50-325, MCA for a client or potential client one or more types of services involving the use of accounting or auditing skills, including:

 - (a) the issuance of reports or financial statements on which the public may rely;
 - (b) one or more types of management advisory or consulting services;
 - (c) the preparation of tax returns; or
 - (d) furnishing advice on tax matters.
- All applications are reviewed by the Board at their regularly scheduled board meetings. A COMPLETED application must be received by the board 15 business days prior to a scheduled board meeting to be included on that meeting agenda. Please refer to our website for board meeting dates. The schedule of board meetings can be found under the Board Information/Board Meeting tab on the website.
- Applications not completed within 12 months of applying are considered invalid and void. A new application and fee will be required in order to reapply.

LICENSE REQUIREMENTS

1. **Application for Initial Permit to Practice:** Submit application and fee.
2. **Experience – Required For a Permit to Practice:** An applicant applying for a permit to practice must submit the completed form entitled, "Evidence of Satisfaction of Experience Requirements" in accordance with ARM 24.201.502. **Experience must be attested to by a holder of a permit/license to practice public accounting in one of the 55 Board jurisdictions.**

Experience must occur within the three (3) years prior to the date of this application.

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APPLICATION FOR INITIAL PERMIT TO PRACTICE

Initial Permit to Practice – Fee: \$150.00

FULL NAME: _____ MT CERT # PAC-CPAC-LIC _____
Last First Middle

BUSINESS NAME: _____

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

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

PREFERRED MAILING ADDRESS: Business Home

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

E-MAIL: _____

TELEPHONE: _____
Business Cell Fax

U.S. SOCIAL SECURITY NUMBER: _____ FOREIGN ID NUMBER: _____

DISCIPLINARY QUESTION:

Please read carefully & answer question completely and truthfully, it may affect your licensure.

HAVE ANY LEGAL OR DISCIPLINARY ACTIONS BEEN INSTITUTED AGAINST YOU OR ANY OF YOUR PROFESSIONAL LICENSES SINCE EITHER YOUR INITIAL LICENSURE IN MONTANA OR SINCE YOU RENEWED YOUR LICENSE, WHICHEVER OCCURRED LATEST?

YES If so, please attach copies of the document that initiated each action and all final orders. Mont. Code Ann. Sec 37-1-105 requires that you report this information. Failure to accurately furnish the information is grounds for denial or revocation of your license.

NO

AFFIDAVIT

I authorize the release of information concerning my education, training, record, character, license history and competence to practice, by anyone who might possess such information, to the Montana Board of Public Accountants.

I hereby declare under penalty of perjury the information included in my application to be true and complete to the best of my knowledge. In signing this application, I am aware that a false statement or evasive answer to any question may lead to denial of my application or subsequent revocation of licensure on ethical grounds. I have read and will abide by the current licensure statutes and rules of the State of Montana governing the profession. I will abide by the current laws and rules that govern my practice.

Legal Signature of Applicant

Date

THIS FORM ONLY BE USED FOR PERSONS/APPLICANTS/LICENSEES WHO DO NOT
HAVE A SOCIAL SECURITY NUMBER

STATE OF MONTANA BOARD OF PUBLIC ACCOUNTANTS

REQUEST FOR EXEMPTION FROM SOCIAL SECURITY NUMBER REQUIREMENT

Montana Code Annotated 37-1-307 requires applicants for a Montana professional or occupational practice license to provide a United States Social Security Number (SSN). However, pursuant to Policy Interpretation Question (PIQ) number 99-05 issued by the U.S. Dept. of Health and Human Services in 1999, the State of Montana, Department of Labor & Industry, Business Standards Division (BSD) may issue a license to an applicant who does not have a SSN *if the applicant submits this form truthfully attesting that he or she has not been assigned a SSN*. If a person (who has been issued a Montana practice license without a SSN) is later assigned a SSN, the person must report the SSN to the licensing board or program within BSD as a prior condition for renewal of licensure. If a person has already been issued a Montana practice license without having submitted a SSN or this affidavit at the time of original application, the person will be required to provide a SSN or this affidavit as a prior condition of renewal. All persons who do not have a SSN and who are applying for a new practice license from BSD or renewing an existing practice license must have filed a copy of this form with the BSD licensing board or program. The form need only be filed once for each license.

THIS FORM MAY ONLY BE USED FOR PERSONS/APPLICANTS/LICENSEES WHO DO NOT HAVE A SOCIAL SECURITY NUMBER. If such a person has ever been issued a SSN, the person **MUST** provide it as a condition of licensing. A practice license will not be renewed or issued to a person who refuses to provide their SSN.

1. Name: _____
Last /Family First Middle

2. Mailing Address: _____
Street

City State/Province Zip/Postal Code

3. Check one:

I am applying for Montana license as a Public Accountant.

I currently hold a Montana license as a Public Accountant. License #: _____.

4. I certify that I have not been assigned a U.S. Social Security Number. Yes No *An answer of 'No' to this question # 4 will result in a denial of your license application or renewal unless you provide the SSN. If you already have a SSN, you do not need to use this form. Instead, you must provide the SSN.*

5. If a SSN is assigned to you after the date of this affidavit, do you agree to immediately report the SSN to the State of Montana, Department of Labor & Industry, Business Standards Division? Yes No
An answer of 'No' to this question # 5 will result in a denial of your license application or renewal.

AFFIDAVIT

I _____, being first sworn, depose and affirm or state under penalty of perjury/falsification under the laws of Montana that that the information contained herein is true and correct to the best of my knowledge. I understand that under Montana law, providing false information is grounds for denial, suspension, or revocation of a professional or occupational license, certificate or permit and is also grounds for criminal prosecution.

Signature: _____ **Date:** _____

This form must be notarized below.

SUBSCRIBED AND SWORN TO before me before this _____ day of _____, 20____.

Notary Public for the State of _____

SEAL

My commission Expires: _____

EXPERIENCE INSTRUCTIONS

If you currently hold a certificate by the Montana Board of Public Accountants and are applying for an initial permit to practice, please include your Montana certificate number on the front of the form.

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

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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