

# MONTANA BOARD OF PUBLIC ACCOUNTANTS

301 South Park – 4<sup>th</sup> Floor

PO Box 200513

Helena Mt 59620-0513

Phone: 406-841-2203

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



**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.

**Experience must be attested to by a holder of a permit/license to practice public accounting in one of the 55 Board jurisdictions.** The US CPA attesting to your experience does not need to be a supervisor, but must be familiar with your work and able to attest that it meets professional standards.

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 (2) 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 \_\_\_\_\_

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