



Montana Department of
LABOR & INDUSTRY

Montana Board of Public Accountants

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Application Website: [NASBA Licensing Services](https://www.nasba.org/Licensing/Services) Board Website: publicaccountant.mt.gov

**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. [37-50-305](#) MCA.
 - a. Meet one of the following education and experience pathways per ARM [24.201.503](#):
 - (i) a post-baccalaureate degree with a concentration in accounting as required by ARM [24.201.501](#) from an accredited institution and one year of accounting experience meeting the requirements of ARM [24.201.502](#); or
 - (ii) a baccalaureate degree with a concentration in accounting as required by ARM [24.201.501](#) plus an additional 30 semester hours and one year of accounting experience meeting the requirements of ARM [24.201.502](#); or
 - (iii) a baccalaureate degree with a concentration in accounting as required by ARM [24.201.501](#) and two years of accounting experience meeting the requirements of ARM [24.201.502](#)
2. Must have 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. [37-50-305](#), MCA; and ARM [24.201.501](#).
3. Must pass all sections of the Uniform CPA Exam within a 30-month period. [37-50-302](#) MCA, ARM [24.201.510](#), and ARM [24.201.516](#).
4. Must have completed 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. [37-50-302](#) MCA, ARM [24.201.502](#), and ARM [24.201.504](#).
5. Must pass the professional ethics for CPAs course of the AICPA. MCA [37-50-302](#).

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.

- ☐ Complete application at [NASBA](#) Licensing Services
- ☐ Official transcripts identifying baccalaureate degree, 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

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. You make application at: [NASBA Licensing Services](#)

- ☐ \$150 application fee