



MONTANA EXPERIENCE REQUIREMENTS

- Effective September 13, 2025, applicants for a license must meet one (1) of the following education and experience requirements:

- o one (1) year of accounting experience, if the applicant has obtained a post-baccalaureate degree with a concentration in accounting;
- o one (1) year of accounting experience, if the applicant has obtained a baccalaureate degree with a concentration in accounting plus an additional thirty (30) semester hours; or
- o two (2) years of accounting experience, if the applicant has obtained a baccalaureate degree with a concentration in accounting.

- Acceptable experience is performing accounting and/or auditing functions ordinarily required in the practice of public accounting, provided this experience:

- o is attested to by:

- a U.S. CPA whose license was active and current at the time of attestation; or
- a fully licensed individual from a professional accounting body with a Mutual Recognition Agreement (MRA) with NASBA and the AICPA who supervises or directs the applicant; or

- o is evaluated by the Montana Board of Public Accountants for military experience based on information provided by the applicant's commanding officer; and

- o takes place in the three (3) years prior to the date of the application; and

- o includes private, governmental, academic, or public accounting work acceptable to the Montana Board of Public Accountants; and

- o includes at least twelve (12) calendar months and 2,000 hours of actual work experience for each year required for licensure under Mont. Admin. R. 24.201.503 as listed above.

- If the attester is not the applicant's supervisor, the attester must:

- o be familiar with the applicant's work and provide a narrative of the steps taken to determine the work experience meets professional standards;

- o provide an explanation of how the attested hours were verified; and

- o confirm the hours and work product with the applicant's supervisor.