

STATE OF MONTANA
BOARD OF PUBLIC ACCOUNTANTS
301 South Park, P.O. Box 200513
Helena, Montana 59620-0513

Email: dlibsdpac@mt.gov; Web: www.publicaccountant.mt.gov; Phone: (406) 841-2389

Practice Unit #: _____
Firm Name: _____
Address: _____
Address: _____
City: _____
State, Zip: _____

**2008 APPLICATION FOR REGISTRATION/RENEWAL
OFFICE/CORPORATION/PARTNERSHIP**

Under the Montana Accountancy Law, each office established or maintained for the practice of public accounting in this state must be registered. In addition, each corporation or partnership engaged in the practice of public accounting in this state must be registered. **Applications are due by March 31.**

1. Telephone No: (____) _____

Fax No: (____) _____

Date office established: _____

2. If a multi-office firm, list all offices located within the state:

Street Address	City	Zip	Telephone No.
_____	_____	_____	_____
_____	_____	_____	_____

3. The office is a:

____ Sole Proprietorship ____ Partnership ____ Corporation

____ Other (Specify) _____

4. **Indicate what type of service(s) the firm is performing for Montana Clients (Check each that applies):** Audit _____ Review _____ Agreed-Upon Procedures _____ Peer Review _____ Compilation _____ Tax _____ Other _____

5. **Is the firm subject to registration with the Public Company Accounting Oversight Board (PCAOB)?** Yes ____ No ____ . **If yes, does your firm perform audits of Montana public companies subject to securities laws?** Yes _____ No _____ .

6. **If the firm is a sole proprietorship or if the firm's owners are 100% licensed CPAs or LPAs, skip to Question #7.**

According to 37-50-330, Montana Code Annotated, firms must comply with the ownership requirements in order to register. All persons with ownership interest must actively participate in the business of the firm.

What is the total number of LICENSED OWNERS of the firm both in and outside Montana? _____

What is the total number of NON-LICENSED OWNERS of the firm both in and outside Montana? _____

- a) Of the firm's **equity capital**, what percentage is held or has been received by the total number of non-licensed owners? _____%
- b) Of the firm's **voting rights**, what percentage is held by the total number of non-licensed owners? _____%
- c) Are all persons with an ownership interest who are not licensed and hold a professional license, registration, or certification issued by this state or another jurisdiction in compliance with the requirements for that license, registration or certification? ____ Yes ____ No
- d) Does any non-licensed owner have ultimate responsibility for the performance of any audit, review, or compilation of financial statements or other forms of attestation related to financial information? ____ No
____ Yes (List name and title) _____

7. Have any legal or disciplinary actions been instituted against you or your firm since your last renewal? ____ Yes ____ No If so, please attach copies of the document that initiated each action and all final orders (Section 37-1-105, MCA).

8. Professional Corporations in Montana are required to submit a copy of the Articles of Incorporation (if not already on file) and a copy of the Annual Report submitted to the Secretary of State. (Section 35-4-209, MCA)

9. Attach a list of all members or employees of your office who are officers and Montana permit holders, including their Certificate/ License numbers.

NO FEE IS REQUIRED FOR OFFICE REGISTRATION.

I certify that the aforementioned information is true and correct to the best of my knowledge and belief.

Signature

Date