

■ Montana CPA Exam & Licensure Checklist

Step 1. Education

- To sit for the exam: 120 semester hours, including:
 - 24 credits upper-level accounting (must include financial, auditing, taxation, management accounting)
 - 24 credits business courses
- To be licensed: 150 semester hours + bachelor's degree

Step 2. Apply to Take the Exam

- Apply through NASBA → [nasba.org](https://www.nasba.org)
- Submit transcripts, fees, and application materials
- NASBA reviews and issues your Notice to Schedule (NTS)

Step 3. Take the CPA Exam

- 4 parts:
 - Core: AUD, FAR, REG
 - Plus 1 Discipline: BAR, ISC, or TCP
- Passing score = 75 or higher on each section
- Must pass all 4 within 18 months (Montana may extend to 30 months pending rule updates)

Step 4. Work Experience

- 1 year (2,000 hours) of accounting/auditing experience
- Must be completed in the 3 years before licensure
- Verified by a licensed CPA (or acceptable equivalent supervisor)

Step 5. Ethics Exam

- Pass the AICPA Ethics Exam (90% or higher)
- Taken online after completing the CPA exam

Step 6. Apply for Montana License

- Apply through the Montana Board of Public Accountants → boards.bsd.dli.mt.gov
- Submit:
 - Application + \$150 fee
 - Proof of education, experience, and ethics
 - Signed oath of professional conduct
- Application must be complete 15 business days before a Board meeting
- Incomplete apps expire after 12 months

Montana Notes

- No residency requirement
- No Social Security number required to apply
- Montana Society of CPAs is here to support you → montana.cpa

■ FAQ Quick Hits

Q: Can I sit for the exam before finishing 150 credits?

A: Yes — you only need 120 credits to sit, but 150 + bachelor's are required for licensure.

Q: How long do I have to pass all 4 sections?

A: 18 months after your first passing score (Montana may extend to 30 months if the rule change is approved).

Q: Do I need a CPA supervisor for my experience?

A: Yes, a licensed CPA must verify your year of experience (or in some cases, a qualified equivalent supervisor).