

CPE REPORTING FORM

BOARD OF PUBLIC ACCOUNTANTS
 301 SOUTH PARK AVE
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 WEB: www.publicaccountant.mt.gov

REPORTING YEAR: _____
 MONTANA LPA/CPA LIC #: _____

Please note the following:

- ~FORMS DUE IN BOARD OFFICE BY JULY 31
- ~\$25.00 LATE FEE FOR REPORT FORMS POSTMARKED AFTER JULY 31
- ~DO NOT SEND DOCUMENTATION
- ~SEE REVERSE FOR ADDITIONAL INSTRUCTIONS AND INFORMATION
- ~CPE ACKNOWLEDGEMENTS WILL BE SENT BY E-MAIL WHEN POSSIBLE

Name: _____
 Address: _____

 Employer: _____
 E-mail Address: _____

PROFESSIONAL CATEGORY:

- _____ Public
- _____ Government
- _____ Private Industry
- _____ Education
- _____ Other: _____

Type Codes	Complete Name of School, Firm or Organization Conducting Program Including Chapter, Location of Branch Office, Etc.	Location of Program (City)	Name of Instructor	Title of Program or Description of Content	Dates Attended or Completed	Hours-Accounting and Auditing	Hours Ethics	Hours-Other Topics
Carry-over hours reported last year →								
TOTAL								

THE FOLLOWING HOURS SHOULD BE CARRIED TO FY: _____ (Do not include carry over/hours in above table)

TYPE CODES C - Correspondence or Formal Individual Self-Study L - Lecturer, Discussion Leader, Speaker
 F - Formal Programs (In-house & Outside) P - Published Books & Article
 I - Interactive Self Study U - University or College Courses

TOTAL HOURS FOR REPORTING PERIOD _____

I certify under penalty of perjury to the truth and accuracy of all statements, answers and representations made in this report.

 Signature Date

BASIC REQUIREMENT: During the three-year period, ending the June 30th prior to the permit year of January 1 through December 31, applicants for a permit to practice must complete 120 hours of acceptable Continuing Professional Education (CPE), except as otherwise provided. At least 2 hours of the 120 hours of acceptable CPE must consist of ethics. The 24 hours of CPE relating to reporting on financial statements has been eliminated with the three-year reporting period ending June 30, 2006. (ARM 24.201.2106) This category will remain on the reporting form, and the credit will be recorded and reflected on the CPE Acknowledgment.

CREDIT FOR SELF-STUDY PROGRAMS: Self-study programs shall receive credit based on a 50-minute hour if the provider is recognized and approved by the NASBA CPE Quality Assurance Service (QAS). Effective January 16, 2009, this will also include providers on the NASBA National Registry of CPE Sponsors. All other self-study programs will be eligible for credit based on a 100-minute hour. (ARM 24.201.2137)

CREDIT FOR LECTURER, DISCUSSION LEADER, SPEAKER: Credit may be claimed for both preparation time and presentation time the first time a class is presented. Credit for preparation would equal two times the presentation time. For example, a 50 minute class would be eligible for 3 credit hours. A maximum of 60 instructional credit hours will be allowed in a three-year reporting period. (ARM 24.201.2138)

CARRY-OVER PROVISION: If you have met the full basic requirement by the end of any June 30th reporting period, you may elect to carry over any excess CPE hours taken during the preceding months of May and June and apply them to the following reporting period. (ARM 24.201.2106) It is always to your benefit to carry over excess CPE hours whenever possible.

CARRY-BACK PROVISION: If you have not completed the full basic requirement by the end of any June 30th reporting period, you may elect to carry back the CPE hours needed to meet the 120 hour requirement. The CPE hours taken during the months of July and August following the reporting period can be carried back to the previous reporting period only if necessary to meet the requirement. (ARM 24.201.2106)

PROGRAMS WHICH QUALIFY: A specific program qualifies as acceptable CPE if it is a formal program of learning which contributes directly to the professional competence of an individual permitted to practice public accounting and such program meets the minimum standards of quality of development and presentation and of measurement and reporting of credits. (ARM 24.201.2130)

REPORTING REQUIREMENTS: Reporting forms must be submitted to the Board office on or before July 31st for the reporting period ending June 30. Persons who use the two-month carry-back provision shall file their reporting forms by July 31, listing the course(s) they are planning to attend or complete. If the course(s) listed are not completed, they must notify the Board office in writing immediately, but not later than August 31. Such notification(s) shall explain why the course(s) were not completed and provide a plan to meet the requirements. (ARM 24.201.2145)

LATE FEE FOR FILING REPORTS: Late fee of \$25.00 for failure to submit a CPE reporting form by July 31 of each year. (ARM 24.201.410)

EVIDENCE OF COMPLETION: Primary responsibility for documenting the requirements rests with the individual and evidence to support fulfillment of those requirements should be retained for a period of five years after the completion of educational courses. (ARM 24.201.2147) Supporting documentation is to be retained by the applicant and submitted only if requested. Random audits are conducted for verification of course attendance.

A complete copy of the rules governing continuing education can be obtained from the Board website. Please mail, e-mail or fax the completed report form with signature to the Board office.