



ADMINISTRATIVE RULES OF MONTANA



24.201.535 INACTIVE TO ACTIVE LICENSE - RESTORATION

- (1) A licensee who holds a license in good standing but is not currently practicing public accounting may place the license on inactive status by informing the board office, in writing, that an inactive status is desired. It is the sole responsibility of the inactive licensee to keep the board informed of current contact information during the period of time the license remains on inactive status.
- (2) An inactive licensee may not use the title CPA, CPA (inactive), or practice public accounting in the state while the license is on inactive status.
- (3) An inactive licensee is required to renew on an annual basis.
- (4) An inactive license may be restored to active status by applying for active status, paying the restoration fee, and providing documentation verifying compliance with the continuing education rules of the board under ARM 24.201.2106, within the three years immediately preceding the application for restoration to active status.
- (5) Montana licensees who use their Montana license to avail themselves of practice privileges in other jurisdictions, may not place the Montana license on inactive status while using the practice privilege.

Authorizing statute(s): 37-1-319, 37-50-203, MCA

Implementing statute(s): 37-1-319, 37-50-325, MCA

History: NEW, 1997 MAR p. 540, Eff. 3/25/97; AMD, 1999 MAR p. 212, Eff. 1/29/99; AMD, 2000 MAR p. 3164, Eff. 11/10/00; TRANS, from Commerce, 2005 MAR p. 2668; AMD, 2009 MAR p. 9, Eff. 1/16/09; AMD, 2010 MAR p. 2574, Eff. 10/29/10; AMD, 2014 MAR p. 2849, Eff. 11/21/14; AMD, 2016 MAR p. 1016, Eff. 6/4/16; AMD, 2017 MAR p. 2283, Eff. 12/9/17.