

MISSION

- To establish a respected public image of accounting & tax professionals who are dedicated to public practice.
- To encourage a professional level of competence, character and integrity by providing continuing professional education to increase the knowledge and efficiency of its members.
- To promote the highest standard of ethical conduct among its members
- To represent the accounting & tax professionals at the state and national levels and protect the right to practice.
- To seek the enactment of laws and the correction or modification of existing laws in the interests of the profession and the general public.
- To alert members to some of the significant developments in tax laws, regulations and court decisions, through NSA and MSPA newsletters, publications and bulletins.
- To publicize the achievements of individual members through appropriate national, state and local media.
- To serve as a clearing house for the dissemination of timely information on all matters of interest to accountants in public practice.
- To encourage the camaraderie among its members.

STATEMENT OF POSITION

The Montana Society of Public Accountants is a non-profit organization of tax and accounting professionals who are dedicated to offering accounting, management, and tax services to the general public. Organized in 1953 and recognized as a tax-exempt organization under Sec. 501(c)(6) of the Internal Revenue Code.

MEMBERSHIP BENEFITS

As a member of MSPA, you will be joining other independent practitioners across the state who share your concerns and opportunities. You will be an integral part of a dynamic organization and will enjoy a wide range of special services. Your ideas will be heard in the decision-making processes that affect you profession in the state of Montana. Member ship in MSPA will provide you the benefits that will help your clients, your practice, your profession, and yourself.

- Quality education through seminars offered throughout the year at reduced rates for members
- Registered with Montana State Board of Accountancy and the Internal Revenue Service
- Networking with other professionals around the state
- Newsletter to keep you up-to-date on society functions and developments affecting your practice.

NATIONAL REPRESENTATION

- State affiliate of the National Society of Accountants (NSA)
- Liaison to state agencies, Small Business Administration, and Internal Revenue Service
- Monitoring of state accountancy laws and regulations affecting the practice of independent accountants
- Educational programs and publications



***An Association of Accountants,
Enrolled Agents and Tax Professionals
Dedicated to Public Service***

MEMBERSHIP INCLUDES

Active Members: Dues \$75.00

- Certified Public Accountants
- Enrolled Agents
- Accredited Accountants, Tax Advisors & Tax Preparers

Persons meeting the requirements of A, B or C below shall be eligible for active membership and shall have full voting rights:

- Those possessing a valid license as a Certified Public Accountant, Licensed Public Accountant, or such title as State Law may grant for the practice of accounting for the public.
- Those who are enrolled to practice before the Internal Revenue Service, or accredited in accounting, or taxation by the Accreditation Council for Accountancy and Taxation (ACAT)
- Those who meet the following requirements:
 - Have at least 3 years Public Accounting experience, and
 - Hold themselves out to the general public as accountants, and
 - Maintain an office for the rendition of Accounting as a Sole Proprietor, Partner, or a Corporate Officer, and are primarily Accountants by occupation, and
 - Can furnish three references as to their character and ability.

Associate Members: Dues \$50.00

- Employee of an accounting firm
- Educator
- Accountant or bookkeeper in government service
- Accountant or bookkeeper employed by private organization
- Officers and employee accountants of bank and other financial institutions
- Other accountant who does not meet "Active" membership

The Associate Member class consists of accountants who do not qualify as Active Members under Article 1, Section 3, Item 1 of the By-Laws, who do not hold themselves out to the public as Accountants, who are citizens of the United States, may be admitted to Associate Membership in the Society as hereinafter provided. Associate members shall have all the privileges of the Society, except those of voting and holding office, and except otherwise expressly limited to Active Members in these By-Laws.

MONTANA SOCIETY OF PUBLIC ACCOUNTANTS

PLEASE SHOW YOUR NAME AS YOU WISH IT TO APPEAR ON YOUR CERTIFICATE

MEMBERSHIP APPLICATION

PLEASE PRINT OR TYPE

NAME _____

STREET ADDRESS _____

CITY/STATE/ZIP CODE _____

PHONE NUMBER _____

EMAIL ADDRESS _____

TELL US ABOUT YOU..

Date of Birth _____

College/University _____

Education: High School _____

Degree _____

Other _____

TELL US ABOUT YOUR PRACTICE..

Sole Practitioner ___ Partner ___ Employee ___ Corporate Officer ___ Student ___ Retired ___

Business Name _____ Telephone Number _____

Street Address _____ PO Box _____

City/State/Sip Code _____

No. of years experience in accounting/tax _____

Are you engaged in any other trade, business or profession? ___ yes ___ no If yes, is more than 50% of your income derived from the public accounting/tax profession? ___ yes ___ no

REFERENCES

You may contact the following three references as to my character and ability:

Name _____ Address _____

Name _____ Address _____

Name _____ Address _____

I hereby certify that the accompanying statements are correct to the best of my knowledge and belief and that I have never been suspended or expelled from any professional organization, and that I have not suppressed any information which might have a bearing upon this application.

I further certify that if I am accepted as a member, I will abide by the Constitution and By-Laws of the Montana Society of Public Accountants and will practice in strict conformity with the Code of Ethics adopted by the Society. In the event my membership terminates for any reason I agree to return my Certificate of Membership. I enclose one year's membership dues in the amount of \$75.00 for an Active Membership or \$50.00 for an Associate Membership. The second year's dues will be prorated to the end of the fiscal year.

Date _____ Signature of Applicant _____

Sponsor _____

Approved by Board Member _____

Amount: _____ Date Received: _____ Approval _____

MAIL APPLICATION TO:

MSPA Membership, 807 Grand Avenue, Billings, MT 59102 * Fax (406) 259-7428

Visa/Mastercard # _____ Exp. Date _____

Name on Card: _____

ARE YOU...

Enrolled to Practice before the IRS?

___ yes ___ no

If yes, # _____

Certified Public Accountant? ___ yes ___ no

Licensed Public Accountant? ___ yes ___ no

If, yes, # _____

State _____

Are you accredited by the Accreditation Council of Accountancy and Taxation?

___ yes ___ no

If yes, ___ in Accounting ___ Taxation ___ Both

Are you a member of NSA? ___ yes ___ no