

Procedures for Requesting Interpretations/Opinions from the Board of Accountancy

A declaratory statement is the means for obtaining an interpretation or opinion from the Board of Accountancy (BOA) concerning the applicability of statutory provisions, rules or orders over which the BOA has authority (Chapters 455 and 473, Florida Statutes, and Chapter 61H1, Florida Administrative Code). A petition for declaratory statement may only be used to resolve questions or doubts as to how the statutes, rules or orders may apply to the petitioner's particular circumstances. A declaratory statement is not the appropriate means for determining the conduct of another person or for obtaining a policy statement of general applicability from the BOA.

Section 120.565, Florida Statutes, and Rule 28.105, Florida Administrative Code, set forth the requirements for filing a petition for declaratory statement from the BOA. A petition for declaratory statement should be mailed to the BOA at: 240 NW 76th Drive, Suite A, Gainesville, FL 32607. Once received, the board office will file the petition with the Department of Business and Professional Regulation Clerk's Office for processing. Petitions must be noticed in the Florida Administrative Weekly before they can be placed on the Board's agenda.