

Withdrawn

JUL 24 2015
7ED

PETICION FOR VARIANCE FROM RULE 61H1-28.0052-(1) (b)
18 MONTH RULE

FILED
Department of Business and Professional Regulation
Deputy Agency Clerk
CLERK Brandon Nichols
Date 7/24/2015
File #

PETIONER INFORMATION:

PHILIP HOLCMAN
2091 N 205TH ST
NORTH MIAMI BEACH, FL 33179
(305) 979-9671

VW 2015-191

ATTORNEY INFORMATION:
NOT APPLICABLE

APPLICABLE PORTION OF THE RULES:

61H1-28.0052-(1) (b) Number of Sittings, Granting of Credit, Release of Grades and Completion of Examination, Transition-Rules.

Candidate must pass all four test sections of the CPA Examination within a Rolling eighteen-month period; which begins on the NASBA grade release date for the first test section(s) passed. In the event all four sections of the CPA Examination are not passed within the rolling eighteen-month period, credit for any test section(s) passed outside the eighteen-month period will expire and that test section(s) must be retested.

THE CITATION IN THE STATUTE THE RULE IS IMPLENTING:

Section 473.306-Examination

TYPE OF ACTION REQUESTED:

The petitioner request that the Board of Accountancy please waive Rule 61H1-28.0052-(1) (b), FAC stated above due to the following circumstances.

SPECIFIC FACTS THAT DEMONSTRATES A VIOLATION OF THE PRINCIPLE OF FAIRNESS THAT WOULD JUSTIFY A VARIANCE FOR THE PETIONER:

The petitioner has been working in public accounting at a certified public accounting firm since 2008. He is 48 years old, married and a father of two. In 2006, he returned to school and obtained a Masters in Taxation, in order to change careers. He worked and studied full time and proceeded to pass all four sections of the CPA exams. His financial responsibilities would not allow for him to take off time from work and solely study. Unfortunately, the demands of work, studying and family life proved to be more difficult than expected and he was therefore unable to complete the exams in the required time period.

The exam the petitioner lost is REG which happened in December of 2014. FAR, which was the exam that the petitioner did not pass within the required period, was retaken in May of 2014 and he was able to pass the exam. This happened a short five months after losing REG. Also, as the record of exams taken by the petitioner will show, REG is the only exam he was able to pass on the first attempt.

THE REASON WHY THE VARIANCE REQUESTED WOULD SERVE THE PURPOSE OF THE UNDERLYING STATUTE:

To the petitioner's knowledge, he has met all the education and work experience requirements and is of good moral character.

PETITIONER STATEMENT:

The petitioner seeks a permanent variance from Rule 61H1-28.0052-(1) (b), FAC.

Thank you for your consideration.

Sincerely,


Phillip Holcman

From: Philip Holcman [<mailto:PHolcman@barnescpas.com>]
Sent: Tuesday, September 15, 2015 2:11 PM
To: Evans, Richard
Subject: petition withdrawal

FILED	
<small>Department of Business and Professional Regulation Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	9/15/2015
File #	

Mr. Evans,

At this time, I would like to withdraw my petition pursuant to the "18 month rule".

Thank you.

Philip Holcman

VW 2015-191

Philip Holcman

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