

Petition for variance from rule 61H1-27.0041

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Department of Business and Professional Regulation Deputy Agency Clerk	
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Petitioner Information:

Jeffrey Allan Taylor
974 Cherry Valley Way
Orlando Florida, 32828
(407) 376-5676

Attorney Information:

Not applicable

Applicable portion of the rule:

61H1-27.0041(1)(b)(c), (2)

61H1-27.0041 One Year of Work Experience.

With the exception of an applicant who completes the requirements of section 473.308(3), F.S., on or before December 21, 2008, and who passes the licensure examination on or before June 30, 2010, an applicant must document one year of work experience as follows:

- (1) Definitions. Within the context of this rule, the following definitions apply.
- (a) "Applicant." An applicant is a person who has met Florida's educational requirements for licensure and intends from the outset of the supervised experience to meet the supervised experience requirement for licensure.
- (b) "Supervised." and "supervision" the subjection of the applicant, during employment, to oversight, guidance and evaluation by a supervisor who had the right to control and direct the applicant as to the result to be accomplished by the work and also as to the means by which the result was to be accomplished.
- (c) "Supervisor." A supervisor is either a licensed certified public accountant in good standing with any regulating body or a chartered accountant recognized by the International Qualifications Appraisal Board (IQAB).
- (2) One year of work experience shall be held and understood to mean the rendition of services such as are customarily performed by full-time, regularly employed staff employees of a certified accountant during the normal workweek as required by the employing certified public accountant, commencing after the educational requirements set forth in subsection 61H1-27.002(3), F.A.C. The experience must either average at least twenty (20) hours a week over no more than one hundred and four (104) weeks or average no more than forty (40) hours a week over no more than fifty two (52) weeks. Reasonable vacation time and sick leave or other required absences may be permitted. The supervisor, in her or his report to the Department, shall certify that the applicant rendered such services as are customarily performed by full-time, regularly employed staff employees for a minimum of 2,000 hours gained over a period of not less than fifty two (52) or more than one hundred and four (104) weeks. The sequence of the experience is considered immaterial, that is, whether the experience was secured before or after taking the examination, or partly before the examination and partly after the examination, provided the two periods combined equal at least one year.

The citation to the statute the rule is implementing:

Section 473.308, Licensure

Type of action requested:

The petitioner requests that the Board of Accountancy please grant a variance from 61H1-27.0041 stated above due to the following circumstances.

VW 2011-317

Specific facts that demonstrate a violation of principles of fairness that would justify a variance for the petitioner:

During late 2009 petitioner began negotiating with Internal Revenue Service (IRS) recruiters to secure employment. Petitioner asked recruiters and interviewing managers if obtaining licensure would be a problem due to the IRS not requiring CPA licensure for employment. Petitioner was told there are many CPA's working for IRS and there will likely be one in the chain of command. Petitioner accepted employment as an Internal Revenue Agent March 15th, 2010. Petitioner was promoted to GS11 on March 15th and is currently still employed in this capacity. Petitioner has commensurate work experience in the area of taxation which should satisfy the intent of the legislation requiring such experience.

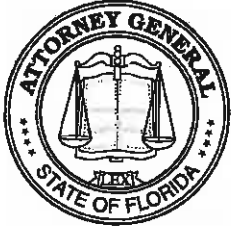
Petitioner works with CPA's on a regular basis, including other agents in the office and representatives of taxpayers increasing the accuracy of tax returns filed by individuals, preparers, and CPA's. Petitioner's experience includes auditing, legal research, and determination of how tax law applies to various circumstances. Petitioner also works with other divisions as necessary to enforce the Internal Revenue Code which includes educating tax preparers on due diligence requirements, information gathering projects on unethical CPA's, identifying fraudulent taxpayers, and international compliance concerns. Petitioner is dedicated to public service in regulating the reporting of tax liabilities within a voluntary compliance environment which creates a "substantial hardship" on the petitioner to either (A) resign from this position and accept a position under a CPA (B) relocate in this capacity to a state that does not have this specific requirement or (C) move test scores to another state and obtain licensure to prevent the significant costs and efforts of passing the examination from expiring.

The reason why the variance requested would serve the purposes of the underlying statute:

The petitioner has met all of the education requirements, has passed all sections of the examination and is of good moral character. The petitioner has also documented how he has performed services such as are customarily performed by full-time, regularly employed staff accountants of a certified public accountant.

Petitioner Statement:

Petitioner requests a permanent variance from Rule 61N1-27.0041



**PAM BONDI
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November 8, 2011

Jeffrey Allen Taylor
974 Cherry Valley Way
Orlando, FL 32828

Dear Mr. Taylor:

This is in response to your petition, filed September 8, 2011, with the Florida Board of Accountancy for a waiver of Rules 61H1-27.0041(1)(b) and (c), and 61H1-27.0041(2), Florida Administrative Code (FAC).

The Board only has authority to grant a variance or waiver of its rules, and not of any requirement contained in the Florida Statutes. The one year work requirement under supervision of a licensed CPA for licensure is found in Section 473.308(4), Florida Statutes (FS), and, thus, cannot be waived by the Board.

I understand that your application was received on May 19, 2011. The provisions of Section 473.308(4), apply to all applications made after December 31, 2008, and, while Rule 61H1-27.0041 provides an exception for an approved applicant who passed the licensure examination on or before June 30, 2010, I understand that you completed the last portion of the examination on December 15, 2010. Further, I understand that you have never worked under the supervision of a licensed CPA.

For these reasons, I will recommend the Board deny your petition. If you determine you have additional information regarding your experience to add to your application, please send it to the Board office as soon as possible.

Sincerely,

Mary Ellen Clark, Esquire
Assistant Attorney General
Counsel to the Florida Board of Accountancy

cc: Veloria Kelly, Division Director, Florida Board of Accountancy
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