

Withdrawn

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**PETITION FOR VARIANCE FROM RULE 61H1-27.001(5)(a)
College or University Requirements Rule**

Petitioner Information:

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VW 2015-234

Attorney Information:

Not Applicable

Applicable Portions of the rules:

61H1-27.001(5)(a) (5)(a) A graduate of a four-year degree granting institution not accredited at the time the applicant's degree was received or at the time of filing application will be deemed to be a graduate of a four-year accredited college or university course provided an accredited college or university as defined by subsections 61H1-27.001(1) and (2), F.A.C., accepts applicant's non-accredited baccalaureate degree for admission to a graduate business degree program; the applicant satisfactorily completes at least 15 semester or 22 quarter hours, or the equivalent, in post-baccalaureate education at the accredited institution of which at least 9 semester or 13 quarter hours, including at least 3 semester or 4 quarter hours in taxation; or the equivalent, shall be in accounting; and the accredited college or university verifies that the applicant is in good standing for continuation in the graduate program (or has maintained a grade point average in these courses that is necessary for graduation). Elementary accounting subjects, or courses equivalent to elementary accounting, cannot be used to satisfy the requirements of this rule. Elementary accounting subjects include principles of financial and managerial accounting courses even if they are covered in a three-course sequence, are titled "introductory," "fundamentals," or "principles," and even if they are offered at the graduate level.

(b) A graduate seeking approval under this subsection shall provide at his own expense to the Board, a complete course by course evaluation of any foreign transcripts by an evaluation service as approved by the Board.

The citation to the statute the rule is implementing:

Section 473.306 - Examination

Type of Action Requested:

The petitioner requests that the Board of Accountancy please waive Rule 61H1-27.001(5)(a), FAC stated above due to the following circumstances.

SEP 28 REC'D

Specific fact that demonstrates a violation of the principles of fairness that would justify a variance for the petitioner:

The petitioner has completed her undergraduate and graduate education with the University of Economics and Business in Vienna, Austria. Because this foreign university is not accredited by one of the listed agencies by the means of rule 61H1-27.001(1) the petitioner is required to complete an additional 15 semester hours of graduate level courses to include 6 semester hours of accounting and 3 semester hours of taxation in order to get licensed as a Certified Public Accountant in the State of Florida.

Therefore the petitioner enrolled for the Accounting Graduate Program with American Public University and completed the required courses (please find copy of transcript and syllabi attached) in 2014. American Public University is accredited by the Higher Learning Commission of the North Central Association of Colleges and Schools (NCA) which is an accredited agency listed by rule 61H1-27.001(1).

In addition the Graduate Program in Accounting has received accreditation through the Accreditation Council for Business Schools and Programs (ACBSP).

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

The petitioner thinks that taking an additional 15 semester hours of graduate level courses at another college or university will not cover any content that the petitioner has not already studied and applied within her field of activity. The petitioner was not only granted graduate admission with American Public University but also with Hodges University and with Florida Gulf Coast University (FGCU) in Fort Myers, FL.

Taking additional courses to cover the required 15 semester hours would not only mean another financial burden for the petitioner but also be very time-consuming.

Petitioner Statement:

The petitioner seeks a permanent variance from Rule 61H1-27.001(5)(a), F.A.C.

First of all I would like to thank the Florida Board of Accountancy for the opportunity to explain my unique situation and to submit this petition. In 2007 I completed my studies of Business Education at the Vienna University of Economics and Business Administration within minimum time of 9 semesters which was considered to be equivalent to an undergraduate program in the U.S. In 2011 I completed the graduate program Finance and Accounting at the same university, within minimum time as well. I specialized in International Taxation and Accounting during this program and could gain extensive knowledge within this fields through a large number of upper division courses. Throughout this time I was employed by the Austrian IRS within the International Tax Competence Center for 3.5 years. After that I was in the position of Chief Accountant for Otis Elevator GmbH in Vienna and responsible for a variety of tasks such as preparing the financial statements according to U.S. GAAP to be incorporated into the financial statements of the parent corporation, the United Technology Group (UTC) with Headquarter in Farmington, CT.

Through my universities alumni association a New York based CPA firm offered me an accountant position and sponsored a work visa for me which is only granted when the applicant has special and profound

knowledge in his or her field. During my time in NY I could gain a lot of experience with business and personal tax returns on Federal, State, and Local basis as well as audits and compilations.

After moving to Florida in 2013 I completed all four CPA exams within a couple of months (and during tax season). I have been a licensed CPA for over 1.5 years in the State of New Hampshire and working for a local CPA firm in Fort Myers which has specialized in international tax law and expatriate taxation. My native language is German and therefore a lot of my clients are German speaking/dual citizen/residents, with tax relationship to Switzerland, Germany, and/or Austria. Tax law can be confusing for non-professionals and therefore clients appreciate if they received guidance in their native language.

Over the last 2 years I have attended many continuing education trainings, such as international tax conferences or seminars. In addition I have held various seminars for clients and real estate professionals about foreign tax issues arising when foreigners are doing business in the U.S.

Furthermore I am a member of the FICPA and have earned all necessary CPE credits in order to meet the requirements of the State of Florida and New Hampshire Board of Accountancy. I am enrolled with the IRS as a paid preparer and received my PTIN in 2013.

As you can see my skills, experience and knowledge in accounting and taxation is profound, the feedback of my clients is overwhelming. As an accountant I have the opportunity to work with different kinds of clients such as businesses or individuals, both national and international which often challenges me and what I really enjoy.

Due to the above listed arguments I would kindly like to ask for a permanent variance from Rule 61H1-27.001(5)(a) because of my special situation. Thank you very much,

Katharina Todd

Katharina Todd

3. Petition for Variance or Waiver

A. Andrews, Charles Wescott

Ms. Nicole Rofe, Legal Counsel for Mr. Andrews was present.

Motion was made by Mr. Riggs, seconded by Mr. Lane, to grant Petition for Variance or Waiver for permanent variance. Upon vote, the motion passed unanimously.

B. Todd, Katharina

Ms. Todd was present.

Ms. Todd withdrew her petition.

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