

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE OR WAIVER BY
DON THOMAS**

VW 2025-085

ORDER ACCEPTING WITHDRAWAL OF PETITION

Don Thomas (Petitioner) filed a petition for a variance/ waiver of rule 61H1-33.003(1)(b), F.A.C., in consideration of his specific circumstances as outlined in the petition filed July 17, 2025. The notice of the petition appeared in the Florida Administrative Register on August 5, 2025, in volume 51, number 151. No comments by interested persons were received. The petition was presented at a duly-noticed public meeting of the Board of Accountancy (Board) held on August 15, 2025, in Orlando, Florida. The petitioner appeared pro se and, after material discussion, the Petitioner withdrew the petition. The Board was represented by Rachelle Munson, Senior Assistant Attorney General. The Petition is incorporated by reference herein and attached to this Order (Exhibit A).

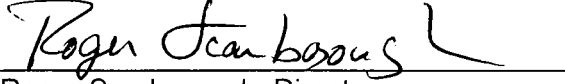
Based on the materials presented, and the Petitioner's withdrawal, the Board accepted the Petitioner's withdrawal as final action of the petition.

It is therefore **ORDERED** that the petition is **WITHDRAWN**.

This Order shall become effective upon filing with the Clerk of the Department of Business and Professional Regulation.

DONE AND ORDERED this 9th day of September, 2025, by the Florida Board of Accountancy.

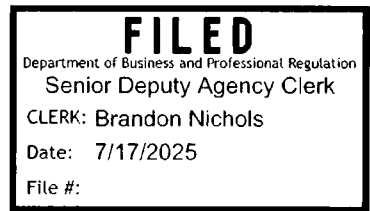
FLORIDA BOARD OF ACCOUNTANCY


Roger Scarborough, Director
Division of Certified Public Accounting
for William Benson, Chair

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by U.S. Certified Mail to: **Don Thomas**, 603 Red Sail Lane, Altamonte Springs, FL 32701; to Kenneth Plante, Chief Attorney, Joint Administrative Procedures Committee, 111 W. Madison Street, Pepper Building, Room 680, Tallahassee, Florida 32399-1400; and by electronic delivery to: **Rachelle Munson**, Senior Assistant Attorney General, Office of the Attorney General, Rachelle.Munson@myfloridalegal.com; and to Cassandra Fullove at Cassandra.Fullove@myfloridalegal.com; and Tracy Smith at Tracy.Smith@myfloridalegal.com this 18th day of September, 2025.





RECEIVED

Don Thomas
603 Red Sail Lane
(407) 463-9097
don@donthomascpa.com

JUL 17 2025

Florida Division of
Certified Public Accounting

Date: July 17, 2025

Division Director – Roger Scarborough
Florida Board of Accountancy
240 NW 76th Drive, Suite A
Gainesville, FL 32607

VW 2025-085

Re: Petition for Waiver or Variance of Rule 61H1-33.003(1)(b), F.A.C.

Dear Mr. Scarborough,

Pursuant to Section 120.542 and 120.56, Florida Statutes, and Rule 61H1-33.003(1)(b), Florida Administrative Code, I respectfully submit this Petition for Waiver to the Florida Board of Accountancy and request relief from the requirement to complete additional Continuing Professional Education (CPE) hours.

1. Rule from which waiver is sought

I seek a waiver of the requirement in Rule 61H1-33.003(1)(b), F.A.C., which mandates completing an additional 8 hours in A&A if the minimum 8 hours were not met by June 30. I was never notified of a reporting issue until July 2025 and now find out my license is inactive and that I now need 120 CPE hours with 30 hours of A&A, 8 hours of Ethics and no more than 30 hours of behavioral subjects to reactivate the license.

2. Nature of requested waiver/variance

I request that the Board accept a reduced requirement of **7.5 A&A hours** instead of completing the 8 hours mandated by the Rule.

3. Statement of relevant facts

1. I completed **7.5 hours** of A&A CPE during the 2022–2024 reestablishment period.
2. In **June 2025**, I underwent [REDACTED] **June 7, 2024**, followed by [REDACTED] and was back in the hospital June 12-13th. Because of these issues I required significant personal recovery time.
3. During this period, I prioritized maintaining essential client services in my CPA practice, delaying the final 0.5 hour course reporting.
4. My overall CPE exceeded the requirements as of the June 30 2024 reporting date, and my missed A&A .5 hour was purely due to a health-related disruption.

5. I have been a CPA for 38 years and in practice with my own firm for over 25 years and have had no previous issues with CPE reporting to my knowledge.

4. Basis for waiver—applicable legal standard

Pursuant to **Section 473.312(1)(b)**, F.S., and rule-making authority under **Section 455.213(6)**, F.S., the Board may grant a variance or waiver when, based on **good cause shown**, the purpose of the rule is achieved without strict compliance. Regulatory case law supports waivers when compelling personal circumstances materially interfere with compliance and do not prejudice the public interest.

5. Demonstration that waiver is consistent with statutory purpose

1. My overall CPE portfolio exceeds the required 80 general hours and includes required ethics and other course requirements.
2. The minimal 0.5-hour A&A deficiency does not undermine public protection or professional standards.
3. Health crises are a recognized reasonable cause; similar waivers (e.g. Freeman, Snay, "In *Sharon R. Chaney-Benefield* (Notice dated June 8, 2007), the Florida Board granted a waiver under Rule 61H1-33.003(1)(b), recognizing reasonable cause for missing A&A CPE hours.) have been granted for minor shortfalls and extreme circumstances.

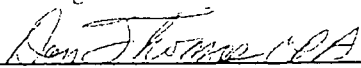
6. Statement regarding hearing request

(Choose one based on your preference)

- I do not request a formal hearing.
- I do request a formal hearing pursuant to Section 120.569, F.S.

7. Signature

By signing below, I certify that the statements herein are true and accurate to the best of my knowledge.



Don Thomas, CPA
License No. AC0019763
Date: July 17, 2025

Applicable Supporting Documents

- 1) [REDACTED] on June 7, 2024 and June 12 -- 13, 2024 [REDACTED] and [REDACTED] documents can be provided if needed.
- 2) July 9, 2024 Online CPE Reporting Records are Attached
- 3) Copies of all A&A CPE Certificates are attached totaling 7.6 hours not 7.5 hours