

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY  
SHUANG WANG**

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**NOTICE OF INTENT TO GRANT PETITION VW 2025-089**

Petitioner, **Shuang Wang**, filed a petition for a permanent variance from the requirements of **Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.)**, on July 28, 2025. The Notice of the petition appeared in the Florida Administrative Register on August 4, 2025, in Volume 51 Number 150. No comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Florida Board of Accountancy (Board) on August 15, 2025, in Orlando, Florida. Petitioner was present and was not represented by counsel. The Board was represented by Rachelle Munson, Senior Assistant Attorney General. The Petition is incorporated by reference herein and attached to this Notice.

**STATEMENT OF RELEVANT FACTS**

The facts relevant to the petition are as follows:

1. **Rule 61H1-28.0052(1)(a), (b), F.A.C.**, effective December 6, 2023, provides:

(a) A candidate may take the required test sections individually and in any order. As designated in this paragraph, credit for any test section(s) passed shall be valid for either eighteen or thirty months from the National Association of State Boards of Accountancy (NASBA) grade release date for that test section, without having to attain a minimum score on any failed test section(s) and without regard to whether the candidate has taken other test sections. For any test section passed with a grade release date prior to January 1, 2024, credit will be valid for eighteen months from the NASBA grade release date for that test section. For any test section passed with a grade release date on or after January 1, 2024, credit will be valid for thirty months from the NASBA grade release date for that test section.

(b) Candidates must pass all four test sections of the CPA Examination within the designated rolling period, which begins on the NASBA grade release date for the first test section(s) passed. In the

event all four test sections of the CPA Examination are not passed within the designated rolling period, credit for any test section(s) passed outside the applicable period will expire and must be retaken.

2. Petitioner passed the **BEC** portion of the CPA examination on February 7, 2022, and credit for that portion of the examination expired on August 7, 2023. Petitioner passed the **REG** portion of the examination on August 8, 2022, and credit for that portion of the examination expired on June 30, 2025. Petitioner passed the **AUD** portion of the examination on May 27, 2025, and credit for that portion of the examination will expire on November 27, 2027. Petitioner passed the **FAR** portion of the CPA examination on June 16, 2025, and credit for that portion of the examination will expire on December 16, 2027.

3. Petitioner described various hardships which contributed to the untimely passage of the examination sections, including but not limited to various mental, medical, domestic, and financial issues.

4. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), F.A.C., to allow an extension of the rule requirement.

### **GROUND FOR APPROVAL**

The Board determined the petition should be granted on the following grounds:

5. Petitioner established that the Board's strict application of Rule 61H1-28.0052(1)(b), F.A.C., to her circumstances, would violate principles of fairness or would impose a substantial hardship on her.

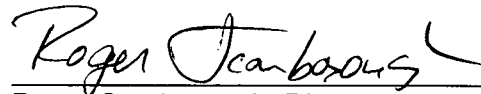
6. Petitioner established that, if she were granted the variance, the purpose of the accountancy examination statute would be met as required by Section 473.306, F.S.

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

DONE AND ORDERED this 9<sup>th</sup> 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

**NOTICE OF RIGHT TO HEARING**

This notice constitutes final agency action if no request for a hearing is received by the Board on or before the twenty-first (21<sup>st</sup>) day after the applicant's receipt of the notice. The applicant may request a hearing by filing an appropriate petition with the Division Director of the Board at 240 Northwest 76<sup>th</sup> Drive, Suite A, Gainesville, FL 32607. The applicant or petitioner may petition for a hearing involving disputed issues of material fact before an administrative law judge pursuant to Section 120.57 (1), Florida Statutes, or for a hearing not involving disputed issues of material fact pursuant to Section 120.57 (2), Florida Statutes.

A petition for a hearing involving disputed issues of material fact must contain information required by Rule 28-106.201, Florida Administrative Code, **including a statement of all disputed issues of material fact**. The Board may refer a petition to the Division of Administrative Hearings for assignment of an administrative law judge only if the petition is in substantial compliance with the rule requirements. A petition for a proceeding not involving disputed issues of material fact must contain information required by Rule 28-106.301, Florida Administrative Code, including a concise statement of the ultimate facts alleged, as well as the rules and statutes which entitle petitioner to relief.

In accordance with Section 120.573, Florida Statutes, mediation is not available.

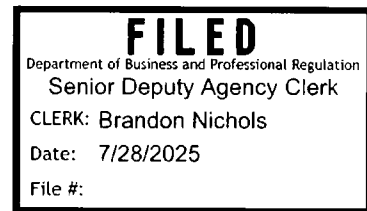
**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by U.S. Certified Mail to **Shuang Wang**, 2220 N. Australian Avenue, Apt. #N415, West Palm Beach, FL 33407, and 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, at Rachelle.Munson@myfloridalegal.com;

Tracy Smith at Tracy.Smith@myfloridalegal.com; and Cassandra Fullove at Cassandra.Fullove@myfloridalegal.com; this 18<sup>th</sup> day of September, 2025.

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RECEIVED

JUL 28 2025 Petition for Waiver | Shuang Wang | Jurisdiction ID: 1674480

Florida Division of  
Certified Public Accounting

**Petition for Permanent Waiver of Rule 61H1-28.0052(1)(b), F.A.C., with  
Request for Emergency Consideration**

**Petitioner:** Shuang Wang

**Address:** 2220 N Australian Ave. West Palm Beach, FL, 33407

**Phone:** (561)229-9504

**Email:** wangshuang15@live.cn

**VW 2025-089**

**Jurisdiction ID:** 1674480

**Rule for Waiver:** 61H1-28.0052(1)(b), F.A.C. (Rolling 18-month requirement)

**Implementing Statute:** Section 473.306, F.S.

**Emergency Justification:** Pursuant to Rule 28-104.004, F.A.C., I request emergency processing due to my H1B work visa can only maintain my legal stay in the United States until **September 30, 2025** (only 68 days left, Exhibit E). Now I have a conditional job offer that is contingent upon my possession of a CPA license (Exhibit G). If delay of this waiver will cause me to lose this job opportunity, resulting in loss of legal U.S. status, initiation of deportation proceedings, separating me from my dependent daughter and disrupting her life and care.

**I. Type of Action Requested**

Dear Members of the Florida Board of Accountancy,

I hereby petition the Florida Board of Accountancy for a permanent waiver of rule 61H1-28.0052(1)(b) solely for the purpose of reinstating my expired BEC and REG credits based on my documented extraordinary hardship that prevented me from completing the exams in a timely

manner. This is a one-time waiver pursuant to Section 120.542, F.S. and does not constitute precedent.

I passed the FAR exam in October 2020, the BEC exam in February 2022, and the REG exam in August 2022. However, a series of extraordinary and unforeseen personal, legal, and medical hardships (described below) directly prevented me from completing the remaining exam portions within the allotted 18-month period. I subsequently passed the AUD exam on May 27, 2025. After completing all four exams and meeting the requirements for petition, I voluntarily re-took the FAR and BAR exams (substitute for expired BEC) instead of filling a petition. Although I passed the FAR on Jun 16, 2025, I failed the BAR by 5 points on July 17, 2025, which also caused the valid REG score to expire (the expiration date is June 30, 2025). Now, because my Visa is about to expire, I will most likely be forced to return to my country and cannot continue to take the exam, so I am compelled to submit this petition. As of today, I have successfully passed all four sections required for the USCPA Examination. However, due to overlapping validity periods and a strict interpretation of rule 61H1-28.0052(1)(b), this progress does not currently count towards licensure. I am now one step closer to completing my CPA journey, and I respectfully ask the Board to consider my request.

## II. Specific Facts Demonstrating Substantial Hardships and Violation of Principles of Fairness

### 1. [REDACTED] Crisis and [REDACTED] Trauma (2021–Present)

Beginning in 2021, my [REDACTED] significantly due to the accumulation of [REDACTED]. I was in a serious car accident, lost a relative in China during the pandemic, and faced visa instability and employment uncertainty as an international student. These stresses ultimately led to [REDACTED]. [REDACTED] I began to receive [REDACTED] treatment. Especially in 2022, my long-term partner ended our relationship after a traumatic car accident, and my condition deteriorated further. I was left alone to deal with the consequences of the accident, [REDACTED], and daily survival dilemmas while

preparing for the exam. These experiences continued over a long period of time and severely damaged my concentration and academic performance (Exhibit A, page 1). Despite my poor [REDACTED], I never gave up on taking the CPA exam - during that time, my [REDACTED] health simply could not support my success.

## **2. [REDACTED] and Single Motherhood (2023–2024)**

In early 2023, I became [REDACTED], and my partner abandoned me again during the pregnancy, refusing to co-parent or provide support. As a first-time mother without any family in the U.S., I carried the pregnancy alone. I gave birth in September 2023 to my daughter, whom I named [REDACTED]—God’s grace (Exhibit D, page 1). Being an unmarried mother put me under tremendous pressure, both Chinese culturally, socially and emotionally. I endured [REDACTED], financial pressures, and the burden of taking care of my daughter full-time, while working hard to achieve my CPA goal. I missed several exams that I had already paid for, because I was too busy dealing with the various changes that happened to me (Exhibit F, page 2). Despite this, I did not give up and continued to study whenever I had time. Parenting a newborn alone while managing [REDACTED] required a significant amount of my time and energy every day, which greatly reduced learning opportunities in 2023 and 2024.

## **3. Identity Theft and Active Legal Proceedings (2024–Present)**

In March 2024, just before returning to China with my baby for [REDACTED], I received a court summons in the U.S. for a debt I did not incur (Exhibit B, page 3-6). A luxury car had been fraudulently rented in my name in California, leading to a lawsuit against me for unpaid balances. I became the victim of identity theft and had to retain legal counsel, respond to court deadlines, dispute credit damage, and identity theft case (Case Number [REDACTED]) remains active in Superior Court of California, County of Contra Costa as of 07.18, 2025 (Exhibit B, page 1-2). This legal crisis consumed my already limited mental and emotional resources. I had to defend my name and reputation—while recovering from childbirth, raising a baby, and studying for exams. Again, I did not give up. I continued to study and retest when I could, even if the legal stress weakened my performance.

#### **4. Financial Collapse and Coerced Marriage (2024-Present)**

In March 2024, facing imminent travel to China for critical [REDACTED] with my infant daughter (Exhibit D, page 3), but was compelled to marry the child's father (who had abandoned me twice but insisted on marriage at that time, otherwise he would not sign) (Exhibit D, page 2) solely to obtain his legally required consent for my child's travel documents. This marriage provided no emotional or financial support. I bore all living expenses alone and gradually owed approximately \$15,000 in debt (Exhibit C, page 1-9). Concurrently managing this unsustainable marriage, financial distress, childcare concerns, and exam preparation have further seriously affected my [REDACTED] and I am now receiving [REDACTED] (Exhibit A, page 2). Despite these compounding pressures, I successfully passed AUD and FAR after returning to the United States in 2025.

#### **5. Lack of Access to CPA Testing Centers in China (2024)**

Unfortunately, during the long period of time I was back in China to recuperate, I was unable to take the exam because there was no USCPA test center in China, which prevented me from registering and sitting for the CPA exams as freely and flexibly as candidates based in the United States. But I continued to study accounting knowledge when I had the energy, which laid the foundation for me to pass the AUD, FAR and nearly pass the BAR exams after returning to the United States.

#### **6. Legal Visa Status Pressure (Present)**

As an international candidate on a time-limited visa, my situation is further complicated by visa deadlines. My H1B status is close to expiration (09.30, 2025) (Exhibit E, page 2). Only valid employment would keep maintaining my legal stay. I am still actively applying to jobs and preparing for potential divorce and custody litigation in both countries. Without a CPA license, it is nearly impossible for me as a foreigner to secure employment that is willing to offer sponsorship under the U.S. job market nowadays and therefore, I will face imminent loss of legal status in the U.S., jeopardizing my ability to financially support my daughter and rebuild our future.

### III. Reason Waiver Serves Purpose of Underlying Statute, Section 473.306, F.S.

Granting this waiver is legally warranted under Florida Statute 120.542(2), which authorizes permanent rule waivers upon proof of “substantial hardship” defined as “a demonstrated economic, technological, legal, or other type of hardship not self-induced that is beyond the reasonable control of the petitioner and is so severe that the application of the rule would violate principles of fairness.” My circumstances satisfy all three statutory elements as follows:

#### 1. Hardship Not Self-Induced

The compounding crises were externally triggered and unforeseeable:

- [REDACTED] (2021-Present): A number of negative events that occurred caused my [REDACTED], seriously affecting my [REDACTED] and my ability to study and prepare for exams (Exhibit A)
- [REDACTED]/Abandonment (2023): Partner’s refusal to co-parent forcing sole responsibility for infant care (Exhibit D)
- Identity Theft (2024-Present): Fraudulent auto lease by third parties leading to active litigation (Case No. [REDACTED] Exhibit B)

#### 2. Beyond Reasonable Control

No feasible alternatives existed to prevent exam delays:

- Medical Incapacity: [REDACTED] physically barred effective study (Exhibit A)
- Legal Obligations: Forced to prioritize U.S. court deadlines over exams (Exhibit B)
- Geographic Barrier: No CPA testing centers in China

#### 3. Violation of Fairness Principles

Applying Rule 61H1-28.0052(1)(b) would inflict severe and unjust consequences that violate the statutory “principles of fairness” defined in Florida Statutes 120.542(2), which are triggered

when “the literal application of a rule affects a particular person in a manner significantly different from the way it affects other similarly situated persons.” Specifically:

- **Imminent Deportation:** No employer is willing to sponsor a foreign employee without outstanding talents, such as a CPA license. Without a job to maintain my legal residence status, I will face forced deportation.
- **Debt Chain Reaction:** No employment and deportation means unpayable debt, credit ruin and bankruptcy.
- **Parental Rights Catastrophe:** Unstable legal residence status and work status can have an adverse impact on child support and may result in the loss of child custody in subsequent divorce proceedings.

Moreover, reinstating my BEC/REG credits aligns with Section 473.306, F.S.’s legislative intent to ensure CPA competency because:

**1. Knowledge Validity Verified**

Passed AUD after long hiatus in 05/2025; Re-passed Far in 06/2025; Achieved near-pass on BAR (70/75) in 07/2025 as expired BEC substitute.

**2. No Diminished Proficiency**

All exams taken under NASBA’s secure protocols and successfully passed all four sections.

**3. Public Interest Served**

Licensing a qualified candidate without compromising standards fulfills the Board’s duty to protect candidates. This one-time permanent waiver under FS 120.542(2) does not invalidate Rule 61H1-28.0052(1)(b)-it rectifies an exceptional injustice while preserving the rule’s integrity for all other candidates.

These results do not reflect laziness or indifference; they are the outcome of a candidate who persisted through trauma, illness, litigation, and overwhelming adversity. I am not asking for leniency—I am asking for recognition of good faith and substantial progress. As demonstrated, I have fulfilled all requirements by passing all four exam sections. The expiration

of REG and BEC, combined with the narrow miss on the BAR (as BEC substitute), are direct consequences of the severe and prolonged hardships described, not a lack of competency or commitment. Therefore, reinstating my expired scores would uphold the integrity and purpose of Section 473.306—ensuring competent and qualified CPA licensure—while preventing disproportionate harm to a candidate who has substantially fulfilled all requirements under highly adverse conditions.

Exam	First Pass Date	Retake/Status
FAR	10.08, 2020	06.16, 2025/Passed
BEC	02.07, 2022	06.27,2025/BAR Attempt <span style="background-color: black; color: black;">■</span> Failed; Petition for reinstatement
REG	08.08, 2022	Petition for reinstatement
AUD	05.27, 2025	N/A

**IV. Supporting Documentation (attached Exhibit Binder, Total 29 pages.)**

- Exhibit A: Psychological Evaluation and Treatment Records (2 pages)
- Exhibit B: Legal Filings Related to the Identity Theft Case (8 pages)
- Exhibit C: Evidence of Financial Hardship (9 pages)
- Exhibit D: Child’s Birth Certificate and Coerced Marriage Documentation (3 pages)
- Exhibit E: Immigration Status Proof (2 pages)
- Exhibit F: NASBA CPA Exam Score Reports (2 pages)
- Exhibit G: Evidence of Job Offer Contingent on CPA License (3 pages)

If the Board deems it necessary, I am willing to appear in person or by video conference to answer any questions or clarify any aspect of my petition. I stand by every word I have written, and I am fully committed to upholding the integrity and values of the CPA profession. Due to the sensitive nature and volume of supporting materials, I have carefully selected those most relevant and representative to submit with this petition. If the Board requires any additional documentation or clarification, I would be more than willing to provide it promptly.

**V. Petitioner Statement**

I hereby:

1. Seek a permanent waiver specifically for BEC/REG credits
2. Confirm this is a one-time request under FS 120.542 solely applicable to my unique and documented circumstances, and not a request to permanently alter the rule.
3. Acknowledge Rule 61H1-28.0052(1)(b) remains valid
4. Facts certified true under penalty of perjury

Shuang Wang

[SIGNATURE OF PETITIONER]

Shuang Wang

Date: 07/24/2025

**Closing Remarks**

Thank you deeply for taking the time to review my petition. I recognize that your time and responsibility to protect the profession are great. I submit this letter not as an excuse, but as an honest record of a journey marked by hardship, resilience, and hope. I am determined to build a life of stability, dignity, and service to the profession—not just for myself, but for my daughter and the values I hope to pass on to her. If granted this waiver, I will continue to uphold the ethical standards, diligence, and integrity expected of licensed CPAs in the state of Florida.

**Pro Se Affirmation Under Penalty of Perjury**

I, Shuang Wang, hereby affirm that this petition and all attached exhibits have been prepared in full compliance with Florida Administrative Code Rule 28-104 and pursuant to Florida Statute 120.542(5), without the assistance of legal counsel. I further declare that all facts stated herein are true and correct under penalty of perjury.

Shuang Wang

[SIGNATURE OF PETITIONER]

Shuang Wang

Date: 07/24/2025

RECEIVED

JUL 28 2025

Florida Division of  
Certified Public Accounting

Date: July 24, 2025

Florida Board of Accountancy

240 NW 76<sup>TH</sup> Drive, Suite A

Gainesville, FL 32607

**Re: Petition for Permanent Waiver of Rule 61H1-28.0052(1)(b),  
F.A.C., with Request for Emergency Consideration  
Jurisdiction ID 1674480**

Dear Members of the Florida Board of Accountancy,

Enclosed please find my emergency petition for permanent waiver of Rule 61H1-28.0052(1)(b), F.A.C., including:

- Petition document: 9 pages

- Exhibits A-G: 29 pages

Sincerely,

Shuang Wang