

## **Withdrawal from topics without incurring academic penalty**

Student: ABC

Student ID: 123456789

ABC has come to me recently as a client to have her taxation responsibilities taken care of as a result of a previous accountant misrepresenting what duties she was able to perform for ABC.

ABC has several years of tax returns to lodge and several Business Activity Statements to lodge also. At this stage there is a large amount of money owing to the Australian Taxation Office.

We have been negotiating with the ATO to sort the problem out and whilst this has been somewhat successful to date it has been a particularly stressful period for ABC and we will not have a final decision from the ATO until at least the end of May 2010.

In my professional opinion this is certainly a unique case and one in which ABC was not to blame. Considering ABC's financial position I would think it reasonable that she be permitted to withdraw from her subjects without penalty.

Please contact me if you would like further clarification on this letter.