

ORANGE COUNTY CHAPTER OF CALIFORNIA SOCIETY OF ENROLLED AGENTS

STANDARD OPERATING PROCEDURES - ASSOCIATE STATUS

I. POLICY

- A. It is the policy of the Orange County Chapter to recognize an Associate Status.

II. PURPOSE

- A. The purpose of an Associate Status is to provide certain Chapter benefits to individuals who do not qualify to become Enrolled Agents (EA), Certified Public Accountants (CPA), or Attorneys.

III. LIMITATIONS

- A. A person seeking Associate Status within the Chapter shall be a tax practitioner
 1. who currently is not regulated under the United States Treasury [Circular No. 230](#);
 2. who shall not during the term of such Associate Status hold elective or appointive office in the Chapter; and
 3. who shall not during the term of such Associate Status vote on any issue before the Chapter.
- B. Furthermore, such a person during the term of Associate Status shall not be a Member of the [California Society of Enrolled Agents \(CSEA\)](#) nor a Member of the [National Association of Enrolled Agents \(NAEA\)](#).
- C. Under no circumstances shall such a person during the term of Associate Status use any logo, service mark, or designation of NAEA, CSEA, or the Chapter Logo or Service Mark, including the designation of "Enrolled Agent," "EA," "Federally Authorized Tax Practitioner," "Federally Enrolled Tax Practitioner," "Federally Licensed Tax Practitioner" or any term of a similar nature, nor shall such a person during the term of Associate Status represent to the public or cause the public to believe that such a person is an Enrolled Agent or a regular Member of the Chapter.

IV. BENEFITS

- A. A person during the term of Associate Status in the Chapter shall enjoy the following benefits to the same degree as a regular Member of the Chapter:
 1. Attend the Chapter Monthly Dinner Meetings at the Member price and be subject to the same attendance and reservation rules and regulations as regular Members.

2. Receive one (1) hour of Continuing Education Units (CEU) for attendance at any dinner meeting during which a featured speaker presents a tax-related topic.
3. Receive a copy of the Chapter Monthly Newsletter.
4. Purchase copies of Chapter-purchased Quickfinder Handbooks at the same prices and conditions as regular Members of the Chapter.

V. APPLICATION

A. This policy shall apply as follows:

1. A person seeking Associate Status in the Chapter shall complete an appropriate Application Form that shall be reviewed by the Membership Chair and submitted to the Board of Directors for review and approval.
2. The Application Form shall be accompanied by a remittance, payable to the Orange County Chapter, of Annual Dues in the amount prescribed by the Board of Directors. Annual Dues are subject to change, without prior notice, as prescribed by the Board of Directors.
3. The Annual Dues shall be remitted in advance, on or prior to the end of each fiscal year (July 1 – June 30) of the Chapter.
4. Failure to remit the Annual Dues as prescribed shall cause the Associate Status to be forfeited and all attached privileges discontinued.

VI. VI. COGNIZANCE

A. This policy shall be under the cognizance of the Membership Chair.

Approved 8/21/2001