

**ORANGE COUNTY CHAPTER OF CALIFORNIA SOCIETY OF ENROLLED AGENTS
STANDARD OPERATING PROCEDURES - PROFESSIONAL ASSOCIATE STATUS**

I. POLICY

- A. It is the policy of the Orange County Chapter to recognize a PROFESSIONAL ASSOCIATE Status.

II. PURPOSE

- A. The purpose of a Professional 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 Professional 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 Professional Associate Status hold elective or appointive office in the Chapter; and (3) who shall not during the term of such Professional Associate Status vote on any issue before the Chapter.
- B. Furthermore, such a person during the term of Professional Associate Status must be associated with the California Society of Enrolled Agents (CSEA) as a Professional Associate. But such a Professional Associate may, but need not be, associated with the National Association of Enrolled Agents (NAEA).
- C. As a Professional Associate, such an individual must comply with all the educational requirements of the CSEA and must comply with all the ethical requirements of the NAEA.
- D. Under no circumstances shall such a person during the term of Professional 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 Professional 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 Professional 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. Qualify for all membership privileges as accorded to Regular Members of CSEA.
 4. Receive a copy of the Chapter Monthly Newsletter.
 5. Purchase copies of Chapter-purchased Quickfinder Handbooks at the same prices and conditions as regular Members of the Chapter.

V. APPLICATION

1. This policy shall apply as follows:
 1. A person seeking Professional Associate Status in the Chapter shall complete an appropriate Application Form issued by CSEA, which 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 CSEA, for Annual Dues in the amount prescribed by CSEA.
 3. The Annual Dues shall be remitted on or prior to the end of each fiscal year (July 1 – June 30) of the CSEA.

VI. COGNIZANCE

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

Approved 8/21/2001; Amended 12/21/2004