

**ORANGE COUNTY CHAPTER OF CALIFORNIA SOCIETY OF ENROLLED AGENTS
STANDARD OPERATING PROCEDURES - STUDENT AFFILIATE STATUS**

I. POLICY

- A. It is the policy of the Orange County Chapter to recognize a Student Affiliate Status.

II. PURPOSE

- A. The purpose of a Student Affiliate Status is to provide certain Chapter benefits to individuals who do not qualify to become Enrolled Agents (EA), Certified Public Accountants (CPA), or Attorneys but who are enrolled in an accredited institution of learning (accredited college, professional school, or State Regional Occupational Program) credentialed program in a tax, accounting, or financial career track.

III. LIMITATIONS

- A. A person seeking Student Affiliate Status within the Chapter shall not be an Individual defined in Paragraph 10.3 (a) through (d) of the United States Treasury Circular No. 230, nor who has been removed from practice under the provisions of Circular 230.
- B. Furthermore, such a person during the term of Student Affiliate Status shall not be associated with the National Association of Enrolled Agents (NAEA) but shall be a Student Affiliate in the California Society of Enrolled Agents (CSEA).
- C. Under no circumstances shall such a person during the term of Student Affiliate 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 Student Affiliate 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 Student Affiliate 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 the same Continuing Education Units (CEU) as regular Chapter Members 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 and other publications 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 Student Affiliate 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. There will be no dues payable to the Chapter as the Student Affiliate pays annual dues directly to the CSEA.
3. Failure to remit the annual dues as prescribed shall cause the Student Affiliate Status to be forfeited and all attached privileges discontinued.

VI. COGNIZANCE

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

Approved December 16, 2003