

ADDRESS SERVICE REQUESTED

Members enrolled to practice before
the Internal Revenue Service



OCEA Newsletter Editor
Dale Quelle, EA
14340 Bolsa Chica Rd, #A
Westminster, CA 92683
Phone 714-899-2221

The Tax Experts



Orange County Chapter
California Society of Enrolled Agents

UPCOMING PROGRAMS and EVENTS

DATE	PROGRAM / EVENT	CPE	SUBJECT	LOCATION
December 20	Dinner Meeting	1 hr	Sales Tax Issues	Phoenix Club of Anaheim
January 13, '06	All Day Seminar	7 hrs	IRS Practitioner Seminar	Irvine Hilton
January 17	Dinner Meeting	3 hr	The TaxBook Tutorial	Phoenix Club of Anaheim
February 21	Dinner Meeting	1 hr	California Update	Phoenix Club of Anaheim
March 21	Dinner Meeting	1 hr	IRS Update	Phoenix Club of Anaheim
May	All Day Seminar	hrs	IRS E-File Roundtable	Phoenix Club of Anaheim
May 16	Dinner Meeting	1 hr	Dementia: Aging & Taxes	Phoenix Club of Anaheim
June 20	Dinner Meeting	2 hrs	Ethics	Phoenix Club of Anaheim
July 18	Dinner Meeting	1 hr	Getting Ready For An Audit	Phoenix Club of Anaheim



The Tax Experts



The Orange County ENROLLED AGENT



The Tax Experts

Editor: Dale Quelle, EA • 14340 Bolsa Chica Rd. #A • Westminster, Ca 92683-4868 • 714-899-2221

www.eaoc.org

Volume 2005-2006

Issue 6

DECEMBER, 2005

1 HOUR CPE PROGRAM (CTEC Approved)



QUICKIES
from the QUILL

THERE'S STILL TIME to order
your 2005 TaxBooks! See order
info on page 4.

YOU CAN HELP! Suport
Women's Transitional
Living Center (WTLC). Bring
your donation to the Dec
dinner meeting. See page 6
for needed donations.

CSEA offers one hour of CPE every
month via conference call. See the
CSEA Director's Report on page 3
for details.

AGENDA December 20th, '05

4:30 Board Meeting
5:30 Social Time
6:00 Dinner Hour
7:00 CPE Program

\$30 for pre-registration before 4:00 P.M. on the
Friday prior to the dinner meeting; \$35 for on-site
registration.

You may phone registration to Cathy Patel, EA
at 949-515-2862 or email reservation@eaoc.org
(please include your EA number). Cathy will be
using last years permanent list for this year, too.
If you want to be added to the permanent list, or
deleted from it, please contact Cathy.

Wear your name badge and be recognized!

Sales Tax Issues

Presented by
Graham Hoad, CMI, EA



Graham Hoad is the president and managing director of Sales Tax Resource Group, a tax consulting firm specializing in multi-state sales and use taxation. His firm specialized in sales/use tax audit representation and appeals, refunds, research and training.

Prior to forming the Sales Tax Resource Group, Graham spent four years as a Tax Auditor with the California State Board of Equalization and was a Multi-state Tax Consultant for Deloitte & Touche.

He also presents seminars and lectures on sales/use tax topics. Graham obtained his Bachelors degree in Accounting from California State University, Long Beach. He is a Certified Member-Sales Tax of the Institute for Professionals in Taxation, and is enrolled to practice before the IRS.

DINNER MENU

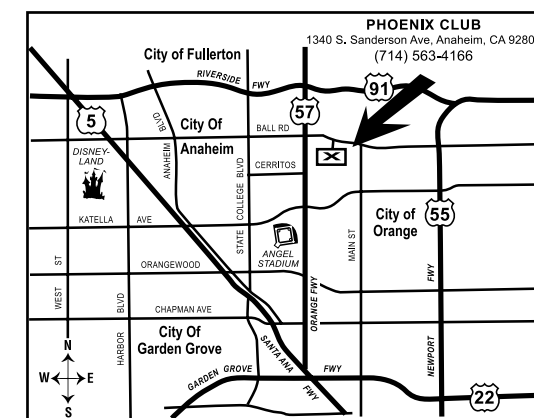
- Salmon in Dill Sauce
- Prime Rib - Carved
- Whipped Potato
- Rice Pilaf
- Chef Choice Vegetables
- Garden Green Salad, 2 Dressings
- Artichoke Hearts, Tomato Wedges
- Ambrosia
- Rolls & Butter
- Apple Strudel
- German Chocolate Cake
- Coffee, Decaf, Hot & Iced Tea



ALL YOU CAN EAT BUFFET!

MEETING LOCATION

THE PHOENIX CLUB
1340 Sanderson Avenue, Anaheim



DIRECTIONS: Ball Rd Exit from 57 Fwy; Go East to Phoenix Club Dr;
Turn South on Phoenix Club Dr; Turn Right on Sanderson Ave.



PRESIDENT’S MESSAGE

by Lisa Newton, EA



I hope everyone enjoyed their Thanksgiving and I trust we all had many things to be thankful for. Now as we turn our attention toward more holidays and giving, are there any of you that could give a little of your time to OCEA?

One of my goals, as president, was to make sure we had more than one person who could do every task we needed accomplished to keep our organization going. A volunteer organization is only as good as its volunteers and we have some wonderful volunteers.

Dale Quelle has been editing our newsletters since 2001 and he does a fantastic job. But, Dale cannot take time off from that job, because no one else can do it. Isn’t there someone out there among you who could give Dale a hand and learn to put out the newsletter? If you think you might be interested you could give Dale a call or email him and he could give you the details as to time and commitment needed. Any help offered is better than none.

Additionally, we have Neal Gallaway who has done a stand up job recreating our website and keeping it up to date. Neal needs help one day a month, but Neal needs someone who is familiar with MS Front Page. Do you have someone in you office or an offspring if you cannot, that could help him?

Finally, we need someone to assist Cathy Patel with Scholarship. This would require a few hours total and could be accomplished through faxes, phones and email.

None of the above requests would require the volunteer to attend board meetings or be on the board and we understand your busy schedule and in most cases we can be flexible. If we cannot get anyone to help us we may be forced to hire outside contractors to do the tasks we cannot. That could be expensive and we only need a few hours of your time. We would rather spend the funds available to us on the education events we offer as benefits to you.

One last request, if you want to be on the board or you know someone you think would be good email us at nominating@eaoc.org. New ideas come in with new blood.

Have a wonderful holiday season and if you think you can help, contact anyone on the board and let us know what you can do.

~ Lisa

TAX TEASER

by Dale Larsen, EA

Cecilia, employed as a nurse, incurred the following expenses during 2004.

- \$2,000 in attorney fees related to the collection of alimony payments
- \$8,000 in gambling losses
- \$1,000 in uniform purchase costs
- \$900 in union dues

Cecilia also had stereo equipment valued at \$3,000 stolen from her home in 2004. Cecilia’s adjusted gross income (AGI) for 2004 was \$90,000, included in which were gambling winnings of \$2,000. For 2004, what is the amount of miscellaneous itemized deductions subject to the 2% of AGI limitation that Cecilia can report after deducting the 2% of AGI limitation?

- A. \$8,900 B. \$2,100 C. \$5,900 D. \$3,100

ANSWER: B

Chapter Phone:
800-797-1410



The Tax Experts

President

Lisa Newton, EA
1901 E Lambert Rd #103
La Habra, CA 90631
(562) 267-0351, lisa@eanewton.com

1st Vice President

Peggy Ligor, EA
650 N San Jacinto St # C
Hemet, CA 92543
(951) 658-0210, pmlea@ligoritax.com

2nd Vice President

Cathy Patel, EA
2052 Newport Blvd, Ste 6
Costa Mesa, CA 92627-7158
(949) 515-2862, taxmatters@sbcglobal.net

Secretary

Dan Carlberg, EA
9774 Katella Ave, Ste 102
Anaheim, CA 92804-6449
(714) 774-8129, djcarlberg@sbcglobal.net

Treasurer

Patty Kappen, EA
31726 Rancho Viejo Rd, #215
San Juan Capistrano, CA 92675
(949) 496-1174, patreecea@aol.com

Directors

Jack Allen, EA
6321 Dashwood St
Lakewood, CA 90713-2015
(562) 292-3806, jcallenf@earthlink.net

Neal Gallaway, EA
1669 E. Lincoln Ave
Orange, CA 92865
(714) 637-4339, nggallaw@sbcglobal.net

Debbie Harris, EA
5848 Naples Plaza #204
Long Beach, CA 90803
(562) 438-6636, debbieha@aol.com

Ken Noland, EA
17461 Irvine Blvd #M
Tustin, CA 92780-3039
(714) 505-1925, ken@companyceo.com

Meg Shields, EA
3474 Second St
Norco, CA 92860
(909) 735-8299, mmegg2003@yahoo.com

CaSEA Directors

Dona Evans, EA
130-D Centennial Way
Tustin, CA 92780
(714) 838-5002, devans4u@pacbell.net

Joni Terens, EA
17632 Irvine Blvd, Ste 150
Tustin, CA 92780
(714) 832-4633, joni@abt-tax.com

Immediate Past President

Bill Geideman, EA
18311 Gramercy Dr
Santa Ana, CA 92705-2057
(714) 669-0453, billstaxx@earthlink.net

The following are paid advertisers. Their appearance here is not to be considered an endorsement by OCEA.

JAN

FEB

**Improved Service
Reduced Cost**
PAYROLL 1.
WHERE PERSONAL SERVICE COMES FIRST
800.742/5771 OR 562.989/6010

MAR

APR

TaxWise
Your Local Tax and Accounting Solutions Provider
Mauricio Castro • Ali Villavicencio • Ben Armour
18000 Studebaker Road
Cerritos, CA
Ask about how you may benefit from the TaxWise Local Challenge.
1.800.840.2195 ex.2821
www.taxwise.com

MAY

JUNE

Accountant Stationers & Printers
Your **ONE** source for
~ **W2 & 1099 Software & Forms** ~
Electronic Filing Supplies ~ Tax Filing Supplies
(213)749-9241 (800)423-9717
Call for a free catalog!

JULY

AUG

CERTIFIED DOCUMENT DESTRUCTION, INC.
Shred 4-year old files ending June 30 per IRS regulations. OCEA members mention this ad for 10% discount off shredding fees. Call **Cita Klocksieben**.
MOBILE SHRED
1-888-82-SHRED
555 S. Rose Street
Anaheim, CA 92805
(714) 635-2181 Ext 114
Mobile: (714) 313-5662
Fax: (714) 635-0138
Email: cita@weshred.net
URL: www.weshred.net

SEPT

OCT

QuickBooks
GIVING YOU & YOUR CLIENTS
Nightmares?
SlackTax,
Set up & Problems Resolution
(714)378-0225

NOV

DEC

**Coming
SEPTEMBER
7, 8 & 9, 2005**
3 DAY SEMINAR:
IRS Representation Issues
Instruction from Bryan & Jean Gates, EA's
To be held at the Monte Carlo Hotel, Las Vegas
The American Academy Of Tax Practice • 1-800-294-1156
www.americanacademyoftaxpractice.com

MORTGAGE PLANNERS, INC
PAM DUNN
(714) 216-4254 PAGER • (800) 200-4580 OFFICE
Mortgage counseling can help your clients
✓ solve financial problems
✓ avoid excessive costs
✓ compare loan alternatives
Self-employed clients can benefit from no document loans for refinance and purchase.

APR

Space Available
Call Coleman Cook, EA
(714) 317-4402

JUNE

Looking For A Mortgage?
Relax, you've found First Horizon Home Loans® and Neil Pulido.
A member of Standard & Poor's 500 Index®, First Horizon National Corporation's national presence includes 251 Retail branches in 42 states. Our NYSE ticker symbol is FHN.
Call Neil today and get home with less stress!

Neil Pulido
Branch Manager
Phone: (310) 740-6466
E-mail: npulido@firsthorizon.com
Apply online: www.neilpulido.com

All loans subject to approval. Certain restrictions may apply. © 2005 First Horizon Home Loan Corporation.

AUG

IRS TAX PROBLEMS? Law experience has a SOLUTION to tax problems business or personal.
OFFERS-IN-COMPROMISE Many of our EAs, CPAs and Attorneys, who have lost clients over the length of time required to obtain acceptance, now enjoy our faster SOLUTION.
Levy Releases, Leins, Garnishments, Installment Agreements , Bankruptcy Opinions of Dischargability.
ATTORNEY SOLUTION, ALC
Ph: 562-988-8086 • E-Mail: lblanch355@msn.com

OCT

Barnett & Rubin
A Professional Corporation
Jeffery Corporate Center
5450 Trabuco Canyon Rd
Irvine, CA 92620
Phone: (949) 261-9700
Facsimile: (949) 261-9799
email: rick@barnettrubin.com
State Bar Certified
Personal & Small Business Bankruptcy Specialist
Business Formations • Business Litigations • AV Rated

Richard L. Barnett
Attorney At Law
24 YEARS EXPERIENCE PRACTICING LAW IN ORANGE COUNTY

DEC

The ultimate book on California taxes from the California tax experts at Spidell Publishing
The BEST information on:

Conformity	Credits
Partnerships	Sales taxes
LLCs	Corporate tax
Payroll taxes	Property taxes
Estates and trusts	Personal income tax
Periods and methods	And more!

Purchase your 2005 edition NOW!
Call (714) 776-7850 for your copy today!
Or visit www.caltax.com to order

WELCOME NEW MEMBERS!

- Kevin Francis, EA
- LaDonna Kienitz, Esq.
- William Cuthbertson
- Harold Ramey
- Karen Reed



The CLASSIFIEDS

HELP WANTED Assistant in financial services office in Orange to do general office work, marketing and tax preparation. May also involve securities and real estate. Must have computer skills and aptitude to learn taxes. Will train. Contact Leonard Wyss, EA at (714) 974-7623.

WANTED EXPERIENCED TAX PREPARER for upcoming tax season. Knowledge of Lacerte software is helpful. Call Sam Milazzo of State Business Service at (562) 869-4819 or (714) 962-8408. Fax (562) 869-7529. Ad placed by OCEA member Donna Miller, EA.

TAX PRACTICE AVAILABLE FOR SALE Seeking the right person (preferably an EA) to purchase my tax practice after the completion of next tax filing season. I am retiring due to declining health but will participate in the orderly transition with the purchaser. Practice consists of 85% tax preparation, 10% write-up and 5% audit and collection representation. My practice was established in Fullerton in 1988 and now consists of approximately 200 clients. I would like the purchaser to maintain the business in the same general area. Price and terms are negotiable. Call Clem St.Louis at (714) 879-7511 or fax (714) 871-4446.

EXPERIENCED EA/Tax Preparer position available in Fountain Valley. Lacerte proficiency a must. QuickBooks savvy a plus. Fax resume to Tom Bass, EA at (714) 241-0189 or email tax@accountablesolutions.biz.

COSTA MESA ENROLLED AGENT firm needs an experienced Enrolled Agent/Tax Preparer. The practice involves preparation of individual, corporate, partnership and fiduciary returns. Experience with Lacerte software and some accounting background is desirable. Salary commensurate with experience. E-mail resume with salary history to resume@taxpros.info. Ad placed by OCEA member Craig Smith, EA.

OFFICE SPACE AVAILABLE - ANAHEIM Located within a two-story professional CPA office. Shared reception, kitchen area, conference Room. Internet access. \$350/month. Call Lee Akin, EA (714) 491-9500. Strayer Saylor and Associates, Inc.

IRS COLLECTION PROBLEM? Got a client with an IRS collection problem? Call Carl! OCEA member, retired IRS Revenue Officer. Phone/fax 949-589-1137, E-mail Carl Carter at buick61guy@aol.com preferred.

TAX PROFESSIONALS NEEDED TaxResources, Inc. is hiring tax professionals for the 2006 tax season! Positions are available at our Orange County and Sacramento locations. Enjoy flexible hours, earn great pay. To find out more about our company and job opportunities, and to apply online, visit our website at jobs.taxaudit.com. OCEA member Dave DuVal.

HELP WANTED. Need EA for year-round position in Brea tax office. Experience in all aspects of tax preparation including estate tax and IRS audit/appeals representation is desired. Candidate should have good communication skills and be proficient with Lacerte, Excel and Quickbooks software. Fax resume to Patrick Hurley, EA @ (714) 996-1582.

BANKRUPTCY Questions regarding bankruptcy, business formations or business litigation? Certified specialist in personal/small business bankruptcy w/25 yrs experience practicing law in Orange County. Rick Barnett, Barnett & Rubin (AV rated), 949-261-9700 or rick@barnettrubin.com

FAST GROWING LA MIRADA FIRM seeks a full-time tax professional. The qualified applicant will have a strong background in tax preparation, including individual, corporate, and partnership taxes. Candidates with experience in defined benefit planning, IRS & FTB negotiation, representation and collections are a big plus. Candidates who are a CPA or an EA are a plus. Must have strong computer skills and knowledge of tax preparation software. Salary is commensurate with experience and we offer excellent benefits. Fax resumes to 562-404-3126 or e-mail nathan@liberatorecpa.com

PLEASE NOTE: Classifieds are available for OCEA members & associates to advertise items for sale or rent, want ads and employment opportunities. Ads run for 2 consecutive months free of charge (longer based on space available. Let us know when your ad is no longer needed). Email to 4quelle@msn.com or FAX to 714-899-2224. Be sure to include your name and phone number or email.



SHARE FOR CHRISTMAS

ONCE AGAIN IT IS TIME to show our support of the wonderful work done by our friends at the Women's Transitional Living Center (WTLC - they help battered women and their children).

We will be collecting Bisquick, boxed pasta, rice and potato dishes, canned fruit and vegetables, cereal, baby wipes, bath soap and shampoo, coffee, creamer and sugar, diapers (infant through 5), paper towels, toilet paper, toothbrushes and toothpaste. Or just a \$10 gift will go a long way to show we care.

PLEASE BRING YOUR DONATIONS
TO THE DECEMBER DINNER MEETING.

HAPPY HOLIDAYS

Limited Liability

By Joseph E. Ligori, EA

When viewing the recent popularity of the LLC (Limited Liability Company) one might attribute that popularity to the “Limited Liability” inference of this entity type. But what does that ‘Limited Liability’ imply? And further, what are the members of this entity type actually receiving in the way of liability protection? In looking into the legal make up of this entity type we find similarities with LLP (Limited Liability Partnership), Limited Partnerships and the corporate structures. This similarity is found in the concept of “owner’s liability” where indebtedness, including those brought about by litigation, cannot be extended beyond the company’s assets. Therefore, the ‘owner’s liability’ is that amount which he/she has invested in the company. The creditor who is claiming the indebtedness may not seek recovery from the personal assets of the owner. Of course, these are general principals and more legal foundation is underlying that simple description.

The reality here is that with regard to small businesses this level of protection is rarely utilized. Most creditors will require personal guarantees of one or more of the owners since virtually none of these small businesses have assets worthy of the extensions of credit desired. Once that owner, or combination of owners, personally guarantees any loan or credit transaction, their personal assets now become available to that creditor. Protection from liability for lawsuits may exist, but only when the suit is directed at the ‘company’ and the owner is not named specifically. In cases where the owner (or owners) are negligent or caused injury by their managerial actions they can be held personally liable separate and apart from company’s assets. There is a somewhat unique aspect of the LLC and LLP wherein its members may play a part in managing the company but will be granted limited liability. Effectively, your personal assets may be protected and not subject to seizure as a result of the actions, negligence or ‘malpractice’ of another member of your company. The Limited Partnership must designate ‘Limited’ partners as those not

in a managerial role and thus these limited partners would attain 'limited liability'. In the corporate environments officers of the corporation become the liable parties whereas the general stockholders are afforded the 'limited liability' status. Sole proprietors and general partnerships share none of these 'limited liability' protections, however one of these entities with proper liability insurance may offer a reasonable amount of protection in most cases.

The reality here is that with regard to small businesses this level of protection is rarely utilized. Most creditors will require personal guarantees of one or more of the owners. Helping a client choose an entity type for a specific application can be complicated. Although we are most concerned with tax implications and explanations, we should also bring the legal and liability issues to the client's attention. Should the client have complex questions or appear concerned about the legal or liability issues, recommend that they seek the help of legal counsel before making a decision about the entity type they will choose.

CSEA Director's Report

CSEA Audio Tax!

Each month CSEA offers **one hour of CPE** from the comfort of your own office or home via conference call. CSEA Audio Tax sessions will be held from 11 to 11:50 a.m. Pacific time on the first Wednesday of every month. Material will be available for downloading the Monday prior to the class.

The cost for each session is only \$50 for Members and \$75 for non-Members. To register for these timely and important sessions, complete and sign the registration form (available at CSEA.org and fax to 916/366-6674, or call 800/777-2732 during business hours.

UPCOMING TOPICS

- Wednesday, December 7: Long Term Care
- Wednesday, January 4, 2006: 2005 Federal Tax Update

CSEA is using email more and more to update its Members on education and other events they offer. Make sure your email add is up to date with CSEA to be kept informed.

Sincerely,

Dona Evans, EA and Joni Terens, EA
CSEA Directors



Dona Evans, EA



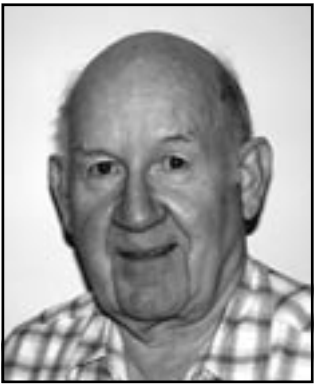
Joni Terens, EA

HURRY! YOU CAN STILL ORDER...

It's not too late to order your 2005 TaxBooks and receive your special OCEA member discount.

Great for Individual, Small Business, Estates and Trusts!

- Upgrade your 1040 book! Includes everything from the 1040 plus sections on C corporations, S corporations, partnerships and LLCs , estates and trusts, payroll and labor laws, estates and financial planning, and much, much more!
- Purchase the Deluxe Edition for similar information contained in **two** books of our competitors.
- Detailed coverage of preparing a final return for a decedent.
- Contains additional information useful to your tax practice even if you do not prepare partnership and corporation returns.



Floyd Allen, EA
For last-minute orders please call Floyd Allen, EA
714-871-6429

ORDER NOW!
Your 2005 TaxBooks will be delivered at the January 17, 2006 OCEA dinner meeting.



Great for Individual Tax Returns in All 50 States plus the District of Colombia!

- Reference material for state e-filing.
- Summary of state tax rules, with special emphasis on preparing part-year and non-resident returns.
- Will pay for itself in time saved even if you only prepare one out-of-state return this year!



BECOME A BETTER TAX PROFESSIONAL - JOIN CSEA!

Are you a seasoned tax professional? Or are you just starting your career in the tax profession? Either way, CSEA is here to help further your success. Our members include some of Orange County's best minds in the tax business. CSEA members are a diverse group of tax professionals who have attained vast knowledge in various specialties of taxation - tax preparation, audit and appeals representation, tax collection, international tax issues, and practice management.

Join CSEA and take advantage of the many resources available to expand your horizons. Plan now to attend our dinner meetings of the Orange County Chapter of Enrolled Agents, held monthly on every third Tuesday at The Phoenix Club of Anaheim, starting at 5:30 P.M. Directions to The Phoenix Club are on the front page. You need NOT be an Enrolled Agent to join. Associate's status in CSEA is available to CTEC tax preparers. Regular membership is available to all EA's, CPA's and attorneys. Associates and regular members enjoy the same privileges. Fill out the application form on page 5 and follow the instructions to return it to CSEA with your payment.



CALIFORNIA SOCIETY OF ENROLLED AGENTS
3200 Ramos Circle • Sacramento, CA 95827-2513
916/366-6646 • 800/777-2732
FAX 916/366-6674
www.csea.org (Public)
www.enrolledagent.org (Member)
Email: lcole@csea.org



- ☐ Mr.
- ☐ Mrs.
- ☐ Ms.

PROFESSIONAL ASSOCIATE APPLICATION
(Please Print All Information)

Last Name		First Name or Initial		Middle Name or Initial		Nickname	
Name as you wish it to appear on your Membership Certificate (if different from above). Note: Professional designations are not included on certificates.						Birth Date	
Business Address				Home Address (If different from business address)			
Firm Name (if any)				Street Apt / Suite #			
Street				City State Zip			
City				Telephone Number			
Telephone Number				Fax Number			
Email Address							
Are you registered by the California Tax Education Council?				<input type="checkbox"/> Yes <input type="checkbox"/> No			
Have you ever been an Enrolled Agent?				<input type="checkbox"/> Yes <input type="checkbox"/> No			

I am lawfully engaged in the practice of tax and not currently or previously defined in §10.3(a) through (d) of Circular 230. I hereby petition for Professional Associate recognition by the California Society of Enrolled Agents. I understand that this recognition may be terminated by me at any time, or by the Society for non-payment of dues, failure to meet continuing education requirements*, notification of my suspension from eligibility to practice, or as stipulated in the Bylaws and rules of the Society.

I understand and will abide by all applicable provisions of the California Society's Bylaws and the National Association's Code of Ethics and Rules of Professional Conduct.

Please take a moment to answer the following questions, so that we can serve you better!

1. How long have you been preparing tax returns? _____
2. What type of practice do you have?
☐ Self-employed ☐ Work in a firm ☐ Other
3. If self-employed, do you have other tax preparers on staff? ☐ YES ☐ NO
4. How many returns do you prepare a year? _____
5. How did you find out about the California Society of Enrolled Agents?
☐ An EA ☐ Online ☐ Newspaper ☐ Other
6. In what areas of tax do you practice?
☐ 1040 ☐ 1041 ☐ 1065 ☐ 1120 ☐ 706
7. Would you like information on becoming an Enrolled Agent? ☐ YES ☐ NO

* Continuing education requirements are determined by the National Association and are currently 30 hours per CPE year (2/1 - 1/31).

Dues are not deductible as a charitable contribution for tax purposes, but may be deductible as a business expense. Society dues include the publication *California Enrolled Agent*, currently published nine times per year.

- ☐ I would also like to join NAEA (National Association of Enrolled Agents) for an additional \$160.00.
- ☐ My payment of **\$150.00** for the first year's dues is enclosed.

Charge \$ _____ to my:
☐ Visa ☐ Mastercard ☐ AMEX ☐ Check Enclosed

Credit Card#	Expiration date
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> MO YR

Please Do Not Write In This Space			
Rec'd _____	Amt. _____		
Ck.# _____	Batch# _____		
ID # _____	Exp Dt. _____	Cert Dt. _____	

ID / LICENSE NUMBER	
Signature (required for all applicants)	Date
Chapter (If left blank, you will automatically be affiliated with a Chapter)	

Sponsor (optional)
IMPORTANT: You MUST check the following box to ensure you receive CSEA information. We do NOT transfer your fax number or email address to third parties.
☐ I consent to receive communications sent by or on behalf of CSEA and its Chapters via email, telephone, or fax.