

## UPCOMING PROGRAMS and EVENTS

DATE	PROGRAM / EVENT	CPE	SUBJECT	LOCATION
January 18	Dinner Meeting	3 hrs	Quickfinder Tutorial	Phoenix Club of Anaheim
February 15	Dinner Meeting	1 hr	California Update	Phoenix Club of Anaheim
March 15	Dinner Meeting	1 hr	IRS Update	Phoenix Club of Anaheim
May 17	Dinner Meeting	1 hr	Gift and Estate Tax Traps	Phoenix Club of Anaheim
June 21	Dinner Meeting	2 hrs	Ethics	Phoenix Club of Anaheim
May 4	Seminar	5 hrs	IRS E-File Roundtable	Phoenix Club of Anaheim
November 17 & 18	2 Day Seminar	16 hrs	Fall Update Seminar	Phoenix Club of Anaheim



*The Tax Experts*

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



# The Orange County ENROLLED AGENT



*The Tax Experts*

Editor: Dale Quelle, EA • 14340 Bolsa Chica Rd • Westminster, CA 92683-4868 • 714-899-2221

[www.eaoc.org](http://www.eaoc.org)

Volume 2004-2005 Issue 7

**JANUARY, 2005**

**3 HOUR CPE PROGRAM** (CTEC Approved)



**QUICKIES**  
from the  
**QUILL**



QUICKFINDER® HANDBOOKS  
that were ordered through the  
chapter will be available for pickup  
at the January 18th dinner meeting.



**Q**  
*Quickfinder*  
**Tutorial**

*Presented by*  
**Vicki Mulak, EA**

**MOVING AHEAD IN  
THE NEW YEAR...**

**May You Find New  
Opportunities for Health,  
Wealth and Happiness!**

**T**his is a three hour walk-through tutorial on the Quickfinders. Both the business and the individual versions will be covered. Vicki Mulak EA will familiarize you with what is to found in these two great reference books to make your tax season easier.

Vicki is the owner of American Financial and Tax in Tustin. Her firm specializes in small business clients with an emphasis on business returns. She has been a speaker for CSTAR, NTPI, Super Seminar and several other organizations, as well as on various other occasions. She was the 1996 recipient of the U.S. Small Business Administration's "Accountant Advocate of the Year".

## AGENDA January 18th, '05

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

### Meeting Location

Phoenix Club  
1340 Sanderson Ave, Anaheim  
(57 Freeway to Ball Rd exit, then  
EAST to Phoenix Club Dr, turn  
RIGHT to Sanderson Ave)

*Wear your name badge and be  
recognized.*



*\$50 for pre-registration before 4:00 P.M. on the Friday  
prior to the dinner meeting; \$60 for on-site  
registration.*

*Phone registration to Peggy Ligori, EA at 951-325-8877  
or email [reservation@eaoc.org](mailto:reservation@eaoc.org) (please include your EA  
number). Peggy 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 Peggy.*

## DINNER MENU

- Baked Lasagna with Beef
- Seafood Pasta Napoli
- Cheese Ravioli
- Risotto
- Yellow Squash with Zucchini
- Marinated Mushrooms
- Caesar Salad
- Fresh Fruit
- Garlic Bread
- Canoli
- Amaretto Cake
- Coffee, Decaf, Hot & Iced Tea

**ALL YOU CAN EAT BUFFET**



PRESIDENT'S MESSAGE

by Bill Geideman, EA

WE'RE NUMBER ONE!!!



Bill Geideman, EA

The latest membership figures show that Orange County is the largest chapter in CSEA in terms of total membership. We have surpassed Mission Chapter which has been the largest for many years. This is a great tribute to all of our volunteers and the work we have done to attract and keep members.

The membership directory was recently mailed to all chapter members. Please review your listing to assure that the information is correct. If there are any errors, please inform CSEA office in Sacramento and also inform our membership chair Debbie Harris, EA. We would like to get E-mail addresses for all of our members. Please E-mail Debbie if your E-mail is not listed.

Neal Gallaway, EA is revamping the OCEA website. It will sport a new look and have many new pages. We are working on a member only section which will include the membership directory and member E-mail addresses. Neal would appreciate any suggestions or comments on the new website. Please give him your feedback for this momentous task.

I have agreed to be the contact for people looking for tax employment and people looking for staff. Send me an E-mail with any preferences and your requirement or desires. I will forward the E-mails to get looker and lookee together.

Our meeting this month is the Quickfinder tutorial with Vicki Mulak, EA. Those who have ordered the Quickfinder from Floyd Allen, EA can pick up their books at the January meeting.

We have a few vacancies in our newsletter advertisers. If you know of any service organization that would like to get their message to the Orange County EAs, have them get in touch with Marty Reis, EA who handles the advertising for the newsletter.

~ Bill

TAX TEASER by Dale Larsen, EA

Which of the following property exchanges does NOT qualify as a like-kind exchange?

- A. Exchange of city property for farm property
- B. Exchange of partnership interests
- C. Exchange of improved property for unimproved property
- D. Exchange of an ownership in real estate for a thirty year lease in real estate

ANSWER: B

Chapter Phone:  
800-797-1410



The Tax Experts

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

1st Vice President  
Lisa Newton, EA  
1901 E Lambert Rd #103  
La Habra, CA 90631  
(562) 267-0351, lisa@eanewton.com

2nd Vice President  
Peggy Ligor, EA  
216 Four Seasons Blvd  
Hemet, CA 92545  
(951) 325-8877, pmlea@ligoritax.com

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

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

Directors  
Jose A. (Tony) Diniz, EA  
2010 E. 20th St  
Santa Ana, CA 92705-7800  
(714) 541-6775, tonydiniz.ea@juno.com

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

Patty Kappen, EA  
31726 Rancho Viejo Rd, #215  
San Juan Capistrano, CA 92675  
(949) 496-1174, patrecea@aol.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 Williams, EA  
4565 Maybury Cir  
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<div>JULY</div> <div>CERTIFIED DOCUMENT DESTRUCTION, INC.</div> <div>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.</div> <div></div> <div>555 S. Rose Street Anaheim, CA 92805</div> <div>(714) 635-2181 Ext 114 Mobile: (714) 313-5662 Fax: (714) 635-0138 Email: cita@weshred.net URL: www.weshred.net</div>	<div>AUG</div> <div></div> <div>IRS TAX PROBLEMS? Law experience has a SOLUTION to tax problems business or personal.</div> <div>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.</div> <div>Levy Releases, Leins, Garnishments, Installment Agreements, Bankruptcy Opinions of Dischargability.</div> <div>ATTORNEY SOLUTION, ALC</div> <div>Ph: 562-988-8086 • E-Mail: lblanch355@msn.com</div>
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<div>NOV</div> <div>Coming SEPTEMBER 7, 8 &amp; 9, 2005</div> <div>3 DAY SEMINAR:</div> <div>IRS Representation Issues</div> <div>Instruction from Bryan &amp; Jean Gates, EA's</div> <div>To be held at the Monte Carlo Hotel, Las Vegas</div> <div>The American Academy Of Tax Practice • 1-800-294-1156</div> <div>www.americanacademyoftaxpractice.com</div>	<div>DEC</div> <div>The ultimate book on California taxes from the California tax experts at Spidell Publishing</div> <div>The BEST information on:</div> <div>Conformity Credits</div> <div>Partnerships Sales taxes</div> <div>LLCs Corporate tax</div> <div>Payroll taxes Property taxes</div> <div>Estates and trusts Personal income tax</div> <div>Periods and methods And more!</div> <div>Purchase your 2005 edition NOW!</div> <div>Call (714) 776-7850 for your copy today!</div> <div>Or visit www.caltax.com to order</div> <div>The New California Answer Book!</div> <div>Analysis Explanation</div> <div></div> <div>Spidell Publishing 2004 Edition</div> <div>California Taxes</div>

## REVOCATION OF A POWER OF ATTORNEY

It's the time of year when you're culling through your client files and realize you have clients that your haven't seen in years and aren't likely to see again. Following are IRS instructions on revoking you POA on such clients, if you have them:

Form 2848 instructions state, "...For multiple years, you may list '2000 through (thru) 2002' for an income tax return; for quarterly returns, list '1st, 2nd, 3rd and 4th quarters of 2000 through 2001.' Do not use the general reference, such as 'All years,' 'All periods,' or 'All taxes.' Any power of attorney with a general reference will be returned.

When submitting a revocation, the taxpayer is able to write the word "Revoke" in the top margin of the original document and affix the required signature. The revocation need only be as specific as the original document. If the original document cannot be located, a "Statement of Revocation" can be submitted and must reflect a clear intent, and must include: (1) Taxpayer Identifying Data - name, address, TIN; (2) Rep/Appointee Data - name, address, CAF number; (3) Tax Matters - type(s) of tax and period(s): and, (4) Dated Signature.

If you have additional questions, you can write, fax or call either Centralized Authorized File Center as indicated below:

OGDEN ACCOUNTS MANAGEMENT CENTER PO Box 9941, Stop 6737, Ogden, Utah 84409 <u>Pertinent numbers:</u> 801.620.4249 (fax) or 801.620.4254 (help desk)	MEMPHIS ACCOUNTS MANAGEMENT CENTER 5333 GETWELL RD, Stop 8424, MEMPHIS, TN 37501 <u>Pertinent numbers:</u> 901.546.4116 (fax) or 901.546.4176 (help desk)
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If the tax professional does not have a copy of the original authorization or is unsure of the original authorization or is unsure of which tax periods he is authorized for, the taxpayer may contact the IRS and ask the assistor to investigate CFINK under a range of tax periods, e.g. "Please check 1040 tax periods from 1997 through 2002 for any authorizations reflected on my account." The taxpayer could then supply the pertinent information to the tax professional to effect the revocation or withdrawal.

The only other way that a tax professional could have access to his complete records, as recorded on the CAF, is to request a Representative/Client listing through FOIA procedures and the Disclosure office. The listing would advise of all authorizations containing the names which are currently in force and recorded on the CAF. From this record, the professional would be able to not only ascertain which tax period(s) for this specific taxpayer but also whether they wish to continue to have authority on behalf of the "clients" shown on the report. It is important to remember that the subsequent recording of a Form 2848 supersedes (automatically revokes) an existing Form 2848 unless Line 8 is completed on the new submission.

## The CLASSIFIEDS

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.

AVAILABLE OFFICE SPACE in Irvine. Airport area windowed office in Koll Center mid-rise building. 11' by 16' plus shared secretarial area and kitchen with 3 EA's and CPA's. Furnished or unfurnished \$600 per month. 18401 Von Karman #260. Call Rich Quarterman, EA at (949) 261-2111.

SMALL BUSY TAX OFFICE IN WESTMINSTER needs experienced tax preparer to handle individual tax returns. Some client interviews, Lacerte software, back-up for semi-retired EA. Seasonal work with salary commensurate with experience. Please fax resume to Laura Buelt EA at 714-894-1055 or email to [lbuilt@socal.rr.com](mailto:lbuilt@socal.rr.com)

OFFICE SPACE AVAILABLE - LAGUNA HILLS Located in Hillside Plaza, a mid-rise building. 10' x 16' office. Share reception, secretarial and kitchen area with 4 EA's. \$580/month. 23161 Mill Creek Drive, Suite 350. Call Dale Lankford, EA @ (949) 768-8336

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](mailto:buick61guy@aol.com) preferred.

COSTA MESA EA firm needs experienced tax preparer to handle individual, corporate, partnership and fiduciary returns. Knowledge of Lacerte software and some accounting background is desirable. Salary commensurate with experience. Fax your resume to Craig Smith, EA at 949-650-4809; email [resume@taxpros.info](mailto:resume@taxpros.info); fax 714-751-4853

OCEA MEMBERS Have questions regarding bankruptcy, business formations or business litigation? Call a certified specialist in personal and small business bankruptcy with 24 years of experience practicing law in Orange County. Call Rick Barnett, Barnett & Rubin (AV rated), 949-261-9700 or [rick@brlawyers.com](mailto:rick@brlawyers.com)

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

## ENROLLED AGENTS: *The Tax Experts*

An Enrolled Agent may practice before the Internal Revenue Service. Practice before the Internal Revenue Service comprehends all matters connected with a presentation to the Internal Revenue Service or any of its officers or employees relating to a taxpayer's rights, privileges, or liabilities under laws or regulations administered by the Internal Revenue Service.

Such presentations include, but are not limited to, preparing and filing documents, corresponding and communicating with the Internal Revenue Service, and representing a client at conferences, hearings, and meetings. Presentations are most often made in behalf of taxpayers who cannot pay their tax liabilities in full on the date due, taxpayers who are confronted with questions concerning the accuracy of their tax returns, and taxpayers who want to avoid or recover penalties.

- - - American Academy of Tax Practice

## TAX RESEARCH RESOURCES

### Where can we find it...? by Cathy Patel, EA

[www.enrolledagent.org](http://www.enrolledagent.org)

IRS bulletins, indexed and searchable. 425 individual Bulletins covering over 3700 issues back to 1996. New Bulletins are added each week.

[www.caltax.com](http://www.caltax.com)  
California tax information. Best areas: Hot News & Notes, Tax Links

[www.socialsecurity.gov/planners/calculators.htm](http://www.socialsecurity.gov/planners/calculators.htm) Three different retirement benefit calculators, from simple to complex.

Help estimating retirement income, expense: [www.quicken.com/retirement/planner](http://www.quicken.com/retirement/planner)

An interesting article by David Braze at [www.fool.com/retirement/care/04.htm](http://www.fool.com/retirement/care/04.htm)

Reverse Mortgage information on the AARP web site at [www.aarp.org/revmort-decisions](http://www.aarp.org/revmort-decisions) [www.AARP.org/revmort/list](http://www.AARP.org/revmort/list)

The IRS provides information at [www.irs.gov/charities/index.html](http://www.irs.gov/charities/index.html) for Charities, Non-Profits, (Exempt Organization function) with a search feature to verify that an organization is qualified. The IRS Pub 78, Cumulative List of Organizations, is also available online.

Used car pricing information: [www.edmunds.com](http://www.edmunds.com)  
[www.nadaguides.com](http://www.nadaguides.com)  
[www.kbb.com](http://www.kbb.com)

Information from the Schwab Fund for Charitable Giving: [www.schwabcharitable.com/vehicles\\_giving.html](http://www.schwabcharitable.com/vehicles_giving.html)

Online EIN applications: [www4.irs.gov/sa\\_vign/newFormSS4.do](http://www4.irs.gov/sa_vign/newFormSS4.do)

Per diem rates: domestic per diem rates for Federal employees at:

[www.policyworks.gov/perdiem](http://www.policyworks.gov/perdiem)  
foreign per diem rates for Federal employees at: [www.state.gov/m/a/als/prdm/](http://www.state.gov/m/a/als/prdm/)

Base travel rates are established by the Secretary of Defense and can be found at [www.dtic.mil/perdiem/perdiemrates.html](http://www.dtic.mil/perdiem/perdiemrates.html)

Taxpayers who are on the receiving end of a scam should contact the Treasury Inspector General for Tax Administration (TIGTA) at: toll-free fraud referral hotline 1.800.366.4484

fax: 202.927.7018  
Mail: TIGTA Hotline, PO Box 589, Ben Franklin Station, Washington, D.C. 20044-0589

TIGTA website: [www.ustreas.gov/tigta](http://www.ustreas.gov/tigta)

The Free File Initiative: [www.irs.gov/app/free\\_file/welcome.jsp](http://www.irs.gov/app/free_file/welcome.jsp)

Charities and Nonprofits e-filing: [www.irs.gov/charities/index.html](http://www.irs.gov/charities/index.html)

California AB 205, the California Registered Domestic Partner Rights and Responsibilities Act of 2003 becomes effective January 1, 2005. Complete list of rights: [www.Lambdalegal.org](http://www.Lambdalegal.org)

Taxpayer Assistance Ctrs Telephone #s: [www.irs.gov/localcontacts/index.htm](http://www.irs.gov/localcontacts/index.htm)  
Please note, these phone numbers are for scheduling or changing appointments only.

General Federal Tax Information: Tax Policy Center: [www.taxpolicycenter.org](http://www.taxpolicycenter.org)



### CREDENTIAL NUMBER REQUIRED:

The current credential number should be easy to obtain from the school's district office or the California Commission on Teacher Credentialing (CTC).

Email your request for a credential number to: [credentials@ctc.ca.gov](mailto:credentials@ctc.ca.gov)

Include the teacher's name, Social Security number, and an address or telephone number in your request . You can also get the credential number and issue date for public school teachers by entering the teacher's first and last name at:

[www.teachercred.ctc.ca.gov/teachers/index.jsp](http://www.teachercred.ctc.ca.gov/teachers/index.jsp)

You can retrieve the credential number and issue date for all other teachers (private, parochial, etc.) by entering the teacher's Social Security number and date of birth at

[www.teachercred.ctc.ca.gov/teachers](http://www.teachercred.ctc.ca.gov/teachers)

Official California Legislative Information: [www.leginfo.ca.gov](http://www.leginfo.ca.gov)

Online resource for Revenue Rulings from 1954 to present (service appears to be approx one year behind):

[www.taxlinks.com](http://www.taxlinks.com)

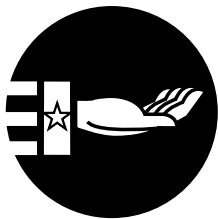


# ENROLLED AGENTS: THE TAXPAYERS’ TAX EXPERTS

## If you pay taxes, you should know about ENROLLED AGENTS. . .

Q: What does the term Enrolled Agent (EA) mean?

A: “Enrolled” simply means EA’s are licensed by the federal government. “Agent” means EA’s are authorized to appear in place of the taxpayer at the Internal Revenue Service. Only Enrolled Agents, attorneys, and CPAs may do so.



Enrollment dates back to 1884, when Congress acted to regulate persons who represented citizens in their dealings with the Treasury Department, after questionable claims had been presented for Civil War losses.

Q: What exactly do Enrolled Agents do?

A: Unlike attorneys or CPAs, Enrolled Agents specialize in taxation. Throughout the year, EA’s advise, represent, and prepare tax returns for individuals, partnerships, corporations, estates, trusts and any entities with tax reporting requirements.

Q: How do Enrolled Agents differ from other tax experts?

A: EA’s are the only practitioners who have demonstrated technical competence to the IRS specifically in matters of taxation. Also, they are the only representatives for taxpayers who receive that credential directly from the U.S. government. (CPAs and attorneys are licensed by the states.)

An individual may become an Enrolled Agent in one of two ways: The primary way is to pass a difficult, two-day examination given once annually by the IRS. The test covers taxation of individuals, corporations, partnerships, estates and trusts, as well as procedure and ethics.

### 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.

Less than one-third of individuals taking the examination have passed, allowing them to apply for enrollment and subject themselves to a background investigation by the FBI.

The other way is to have been an employee of the Internal Revenue Service for five years, regularly applying and interpreting the provisions of the Internal Revenue Code and regulations.

Q: Are there any other requirements?

A: In addition to the stringent testing and application process, Enrolled Agents are required to earn 72 hours of continuing professional education, reported every three years, to maintain their status.

Because of the difficulty in becoming enrolled and maintaining that enrollment, there are fewer than 50,000 Enrolled Agents in the United States.

Enrolled Agents are the only professional tax practitioners who specialize in tax. Ask an EA !



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)								StreetApt / Suite #							
StreetApt / Suite #								CityStateZip							
CityStateZip								Telephone Number							
Telephone NumberFax Number								I prefer CSEA mail be sent to my: Home AddressBusiness Address							
Email Address								Are you registered by the California Tax Education Council? Have you ever been an Enrolled Agent?							
								YesNo YesNo							

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

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 \_\_\_\_\_  
MO YR

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

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

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.