

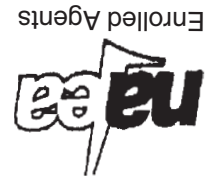
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The Colorado Enrolled Agent is published bimonthly by the Colorado Society of Enrolled Agents. Your comments, suggestions, and submissions are invited copy must be typed and double-spaced on 8-1/2 x 11" white bond paper with 1-1/2" margins or submitted in WordPerfect on a 3-1/2" diskette. Copy not received by the fifteenth of the month preceding publication will be held for a future issue. We reserve the right to edit all copy for length and clarity. Material published in The Colorado Enrolled Agent may be reprinted. We request only that suitable credit be given. This publication is designed to provide accurate and authoritative information in regard to the subject matter covered. It is published with the understanding that the publisher is not engaged in rendering legal, accounting, or other professional service. If legal or accounting or other expert assistance is required, the services of a competent professional should be sought.

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Colorado Society of Enrolled Agents

Volume 18 Issue 1
January / February, 2006

MEETINGS

Everyone welcome - Members, spouses, friends, non-members, subscribers, IRS & CDOR personnel, and any other interested individuals!!

Your Board wants to see you!!! This month and in future months at our regularly scheduled dinner meetings. They are one of the best places to meet new members, share your ideas, learn new resources, and actually have fun while earning CPE credits.

Reservations may be called to Jack Rogers at 303-708-8078 or e-mail to taxprepJR@msn.com no later than the Thursday before the meeting at 5:00 p.m. No shows will be billed for cost of the meal if a reservation is made.



DINNER MEETINGS

JANUARY 2006 Board Meeting

Date: Tuesday, January 24, 2006

Time: 5:30 PM Board Meeting
7:00 PM Dinner
8:00 PM Program

Place: Holiday Inn
4849 Bannock St.
at I-25 and I-70
Directions on page 2

Program: Long Term Care

Speaker: Bill Brandt

FEBRUARY 2006 Board Meeting

Date: Tuesday, February 28, 2006

Time: 5:30 PM Board Meeting
7:00 PM Dinner
8:00 PM Program

Place: Holiday Inn
4849 Bannock St.
at I-25 and I-70
Directions on page 2

Program: Tax Research (Tentative)

Speaker: Vicki Bell

Cost for Dinner & Program:

Members	\$20.00
Non-members	\$25.00
Program Only	\$10.00

The Colorado Enrolled Agent Editor
L. Michael Lipnick, EA
1009 S. Newark St.
Aurora, CO 80012



PRESIDENT'S MESSAGE

Happy New Year!!!

As this is my first letter to you I would like to take a few minutes to tell you about my self. I have been a tax professional for 15 years and a bookkeeper/Accountant for 28 years. I work with Steve Merriman at Clergy Financial and have been here for just over 3 years. Before coming to Clergy I worked at H&R Block and managed their Fort Collins Franchise for 5 years.

I have been married to my husband Al for 28 years. We spent the first 18 years of our married life as a Marine Family. My husband retired from the Marine Corps 10 years ago, and is currently the Principal at St. John the Evangelist Catholic School. We moved to Colorado in 1995 after Al's retirement. We have three sons.

Our eldest son Al (27) is in the Army and East Coast and meet him on his return on the 26th of Dec. He is married and has 3 of our 4 grandchildren. Sara is 5, Holly is 3 and Nick is 10 mos.

Our second son Robert passed away 5 1/2 years ago. He is the father of our oldest granddaughter. Samantha is 7 years old.

Our youngest is John (24) and he is still single.

I hope to see many of you at the No Frills on the 7th or 14th of January. I look forward to a great year and many fun meetings. If you have any questions please call me on my cell at 970-443-1905 or e-mail me at joann@clergysupport.com.

**“Meet
The New
Directors”**

MEETING LOCATION

by Mildred A. Cassai, EA

Our meeting site is at the Holiday Inn at the Mousetrap. The address is 4849 Bannock Street, located northwest of the intersection of I-25 and I-70. Here's how to get there:

Going east on I-70: exit onto Pecos, go left (north) over the freeway to 48th Ave. Go right (east) to Bannock, turn left to 4849 Bannock.

Going west on I-70: exit onto Pecos, turn right (north) to 48th, turn right (east) to Bannock, go left.

From I-25: exit at 58th Ave., go west to 2nd light west of freeway, at Bannock, turn left (south).



**“Get
Ready
To
Learn”**

Coming Events

- January, 24, 2006 *Long Term Insurance*
Bill Brandt
- January, 7, 2006 *No Frills Seminars*
(Denver)
- January 14, 2006 *No Frills Seminars*
(Colorado Springs)
- February 28, 2006 *Tax Research*
Vicki Bell (Tentative)
- March, 2006 **NO MEETING**
- April 26, 2006 **TBA**

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We normally print approximately 300 issues bimonthly, with some additional mailings to 400 or more. The newsletter is sent bimonthly to all members of the Colorado Society of Enrolled Agents, nonmember subscribers, selected members of the National Association of Enrolled Agents, government officials, and others. Additional mailings are targeted to other Enrolled Agents and/or other tax professionals.

Deadline is the 15th of the month prior to cover date (i.e. June 15 for July-August issue). Submit copy to L. Michael Lipnick, EA, CoSEA Editor, 1009 S. Newark St., Aurora, CO 80012. Submit contracts and/or payments to L. Michael Lipnick, EA, 1009 S. Newark St., Aurora, CO 80012. Make checks payable to CoSEA.

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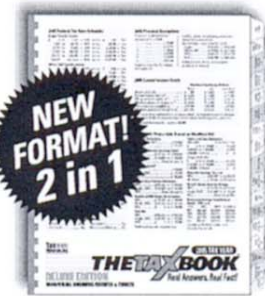
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Mike's Musings & Other Stuff

Happy New Year and a Happy Filing Season. Yes it is that time of the year again. Did you get your software ordered? Did you get your organizers out? Did you get all of your supplies ordered? What have you been doing? I know, we can start worrying about things now. The phone calls should be starting soon, with all those questions about "what do I need."

I'm just hoping that I can stay healthy this filing season. The last two years haven't been the best of times. I am trying to decide whether to send out organizers or not. A few of my clients fill them out and bring them in to me, but a lot of them don't fill them out or bring them in. I would like to inquire of all of you out there in tax land, Do you send out organizers and secondly, do you get an engagement letter signed each year, or just let the first one continue? Or, do you not get an engagement letter? Please e-mail me your responses at BIGMIGUEL@AOL.COM. If you don't have a computer, then send your response to the return address on the Newsletter.

We are currently working on getting a more workable website. When we get things set up the way we want it, the Board has suggested that we stop mailing out the Newsletters and post them on the website. An exception might be made for persons not having internet connections. The result of not having the big mailings would be a substantial savings in our mailings expenses. You can also write to me about this as well as the other, or, tell any Board member your feelings on this matter.

A big HI to all the people from Colorado who were at the "Best in the West" Seminar in Las Vegas. It is always good to see people that we don't get to our meetings all the time.

"Get Ready For The Meeting"

ELECTIONS

Newly Elected Board Members

OFFICERS

PRESIDENT: Jo Ann Drago
VICE PRESIDENT: Bill Tate
SECRETARY: Janeen Ryan
TREASURER: Bill Dakins

DIRECTORS

OFFICER: Carl Maccarrone
OFFICER: Linda Ward



Get ready for the meeting

IRS explains when pre-2005 stock options and SARs escape toughened deferred compensation rules

Notice 2006-4, 2006-3 IRB

A notice provides that whether stock options and stock appreciation rights issued before Jan. 1, 2005 were issued with an exercise price that can't fall below the fair market value (FMV) of the stock at the date of grant-and so are excluded from the new Code Sec. 409A regime-is determined under rules similar to those applicable to incentive stock options (ISOs).

Statutory background. Under Code Sec. 409A, all amounts deferred under a nonqualified deferred compensation plan for all tax years are currently includible in income to the extent not subject to a substantial risk of forfeiture and not previously included in gross income, unless (a) the plan meets the distribution, acceleration of benefit, and election requirements under Code Sec. 409A, and (b) is operated in accordance with these requirements. (Code Sec. 409A(a)(1)(A)(i)) Noncompliance results in inclusion in income for all amounts deferred under the plan by a participant, interest (at the underpayment rate plus one percentage point), and a 20% penalty. (Code Sec. 409A(a)(1)(B))

Stock options and SARs generally won't result in deferred compensation (and so won't be subject to Code Sec. 409A) if they are issued with an exercise price that cannot fall below the fair market value (FMV) of the stock at the date of grant, and the stock right does not contain any additional deferral feature. (Notice 2005-1, 2005-2 IRB 274, Q&A-4(d)(ii)), Prop Reg § 1.409A-1(b)(5)(i)(B))

ISO rules. Generally, the option price of an ISO must not be less than the FMV of the stock subject to the option at the time the option is granted. (Reg. § 1.422-2(e)(1)) However, where a share of stock is transferred to an individual under the exercise of an option which fails to qualify as an ISO merely because there was a failure in a good faith attempt to meet the option price requirements, this requirements is deemed to be satisfied. Whether there was a good-faith attempt depends on the relevant facts and circumstances. (Reg. § 1.422-2(e)(2))

New notice clarified FMV. Until further guidance is issued, Notice 2006-4 provides that ISO principles similar to those in Reg. § 1.422-2(e)(2) will apply for purposes of determining whether stock options result in a deferral of compensation under Notice 2005-1, Q&A-4(d)(ii), or SARs result in a deferral of compensation under Prop Reg § 1.409A-1(b)(5)(i)(B) for stock options and SARS issued before Jan. 1, 2005. Accordingly, where there was a good-faith attempt to set the exercise price of a stock option or SAR granted before Jan. 1, 2005 at a price not less than the stock's FMV at the time the stock option or SAR was granted, then the exercise price will be treated as being not less than the stock's FMV at the time of grant for purposes of determining whether it is excluded from the Code Sec. 409A rules.

Stock options and SARs issued after Dec. 31, 2004. For stock options and SARs issued on or after Jan. 1, 2005, but

IRS EXPLAINS *Continued on page 5*

- CoSEA meetings are held the fourth Tuesday of most months (unless otherwise announced) and include a dinner and an educational presentation. One (1) CEU is awarded for each attendance based on those presentation. Cost for the dinner/presentation for members is \$20; for non-members, it is \$25. We usually meet 10 months of the year; normally there is no meeting in March and our September meeting has been held in Fort Collins or Loveland for the past few year. We plan an annual Christmas get-together at the December meeting.
- If you are particularly qualified in a specific tax area and would like to be a presenter in that area at one of the meetings, please Indicate Yes and list your particular area of expertise on the front of the application. A nominal honorarium is provided each presenter.
- Your name will be added to our bi-monthly newsletter distribution list.
- This page is for your information and should not be returned with your application for membership. Membership application can be found elsewhere in the newsletter.

The TaxBooks - by Tax Materials, Inc.

This is the competition to the Quickfinder handbooks. They are offering our Society a very similar deal. This is their first year and they are only offering 3 types of handbooks. The 1040 Edition, the Deluxe Edition which is a combination of the 1040 and the Small Business handbook and an All States Edition. I have only received a sample book from Tax Materials Inc. and it looks like a very similar product. We will do a bulk order for these editions. Use the enclosed flyer to place an order on your own and please use our discount code #265 so that our Society will receive credit for your purchase.

The 1040 Edition is \$32 plus shipping and handling for a total cost of **\$35 each**. The Deluxe Edition which is the combination 1040 & Small Business is \$53 plus shipping and handling for a total cost of **\$56 each**. The All State Edition is \$63 plus shipping and handling for a total cost of **\$66 each**.

The preferred method of picking up your copies of The TaxBooks is from Paul at our January Monthly Dinner Meeting. He will be happy to mail you the books. The additional postage from his office to yours will be \$10 for one book, \$11 for two books, \$12 for three books, etc.

Here's how to order. Make your check payable to **CoSEA**, specify The 1040 Edition which is **\$35 each**, the Deluxe Edition which is **\$56 each** or the All States Edition which is **\$66 each**. If you want Paul to mail them to you include the additional postage of \$10 for one book, \$11 for two, \$12 for three etc. Mail your check to Paul Matonis, 1318 5. College Ave., Fort Collins, CO 80524-4174. Make sure to include your mailing address if you want him to mail it to you. If you have any questions call Paul at 970-416-1656 or fax 970-221-3254.

Quickfinder Ordering Information

We will be offering the Quickfinder Handbooks at a reduced price again for the upcoming 2005 tax year. Again they have added some new products. Use the enclosed flyer with our Society's discount code **Q535** to get the Assoc. discount price for products that you order on your own. We will only do a bulk order for the following tax preparation products. The 1040, Small Business and All States Books or CDs. Packages QF-X for individuals & businesses plus the Tax Tables for individuals & businesses.

The 1040 Quickfinder Handbook or CD Rom & the Small Business Handbook or CD Rom will cost \$33 plus sales tax of 5% along with shipping & handling from Quickfinder to Paul's office in Fort Collins. Tax, Shipping & Handling when ordered in bulk breaks down to \$3.65 per book. So total cost per the 1040 Handbook or CD & the Small Business Handbook or CD are **\$36.75 each**.

The All States Handbook or CD Rom is a stand alone when it comes to qualifying for a bulk discount. I will assume we will order between 2 & 10 copies so that is the price I will quote. The All States Book or CD will cost \$67 plus sales tax Shipping & Handling for a total of **\$76.65**.

The Packages QF-X for individuals or businesses is \$7.95 plus tax shipping & handling for a total cost of **\$11.50 each**. The Tax Tables for individuals or businesses in \$8.95 plus tax shipping & handling for a total cost of **\$12.55 each**.

Paul Matonis is handling all the details and your order needs to be received by Paul by Thursday, December 1, 2005. To save the cost of a stamp you can give Paul the check at either the September, October or November monthly dinner meetings.

The preferred method of picking up your Quickfinder Books or CD Roms is from Paul at our January Monthly Dinner Meeting. He will be happy to mail you the books. The additional postage from his office to yours will be \$10 for one book or package QF-X, \$11 for two books or package QF-X, \$12 for three books or package QF-X etc. Postage for the CD are \$1.00 each and the Tax Tables are \$2.00 each.

Here's how to order. Make your check payable to **CoSEA**, specify The 1040 Book or CD, the Small Business Book or CD and/or the All States book or CD. It is **\$36.75** per books Or CD for the 1040, or Small Business. The All States Book or CD is **\$76.65**. The Packages QF-X for individuals or businesses is **\$11.50** each and the Tax Tables are **\$12.55** each. If you want Paul to mail them to you include the additional postage of \$10 for one book or Package QF-X, \$11 for two, \$12 for three etc. Additional postage is \$1 per CD Rom and \$2 per Tax Tables. Mail your check to Paul Matonis, 1318 S. College Ave., Fort Collins, CO 80524-4174. Make sure to include your mailing address if you want him to mail it to you. If you have any questions call Paul at 970-416-1656 or fax 970-221-3254.

IRS EXPLAINS *Continued from page 4*

before the effective date of the final regs (proposed to be Jan. 1, 2007), Notice 2006-4 provides that the standard in Notice 2005-1, Q&A-4(d)(ii)-that the determination of FMV may be made using any reasonable valuation method-applies. In particular, Notice 2006-4 provides that taxpayers who rely on Prop Reg § 1.409A-1(b)(5)(i)(B) for SARs during this period may apply the rules in Notice 2005-1, Q&A-4(d)(ii).

Accordingly, where a taxpayer can demonstrate that the exercise price of a stock option or SAR, granted on or after Jan. 1, 2005, and before the effective date of final regs, is intended to be not less than the stock's FMV at the date of grant and that the value of the stock was determined using a reasonable valuation method, then that valuation will meet the requirements of Notice 2005-1, Q&A-4(d)(ii) regardless of whether that determination satisfies the valuation requirements in Prop Reg § 1.409A-1(b)(5)(i)(B).

RIA Research References: For Code Sec. 409A rules, see FTC 2d/FIN ¶ H-3200.1 et seq.; United States Tax Reporter ¶ 409A4 et seq.; TaxDesk ¶ 135,500 et seq.; TG ¶ 8150.1 et seq.

Source: Federal Taxes Weekly Alert, 12/29/2005, Volume 51, No. 52

IRS updates levy exemption table amounts for 2006 [Notice 2005-100]: The IRS has issued the tables that are used to determine the amount exempt from federal tax levies received in 2006. The exemption amounts are based on filing status, number of personal exemptions claimed, and length of pay period. For example, the amount exempt from levy is \$1,529.17 per month for a single taxpayer who is paid monthly and claims four exemptions (including one for the taxpayer). For a married taxpayer filing jointly who is paid monthly and claims four exemptions (including one for the taxpayer), the exemption is \$1,958.33 per month. A separate table is provided for figuring an additional exemption amount for taxpayers who are at least 65 years old and/or blind. The new tables are in IRS Publication 1494, Table for Figuring Amount Exempt From Levy on Wages, Salary or Other Income, which is available on the IRS Web site. Publication 1494 is also used to recompute the exempt amount on levies issued in earlier years for which the taxpayer has given his employer a new statement of exemption and filing status in 2006.

IRS revises several publications: The IRS has recently updated the following publications: (1) IRS Publication 15-B, Employer's Tax Guide to Fringe Benefits; (2) Publication 926, Household Employer's Tax Guide; (3) Publication 80, (Circular SS), Federal Tax Guide for Employers in the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands; and (4) Publication 517, Social Security and Other Information for Members of the Clergy and Religious Workers.

Publication 15-B. This publication supplements IRS Publication 15, (Circular E), Employer's Tax Guide, and Publication 15-A, Employer's Supplemental Tax Guide. It contains specialized and detailed information on the employment tax treatment of fringe benefits. The publication notes that the standard mileage rate used under the cents-per-mile rule to value the personal use of a vehicle is 44.5 cents a mile in 2006. In addition, for 2006, the monthly exclusion for qualified parking increases to \$205 and the monthly exclusion for commuter highway vehicle transportation and transit passes remains at \$105.

Publication 926. This publication helps determine whether a taxpayer has household employees and is liable for federal employment taxes (i.e., Social Security tax, Medicare tax, federal unemployment tax, and federal income tax withholding). It also provides guidance on recordkeeping requirements. The publication provides a list of state unemployment tax agencies to aid in determining whether a taxpayer must also pay state unemployment tax.

Publication 80. This publication (Circular SS) is for employers whose principal place of business is in the U.S. Virgin Islands, Guam, American Samoa, or the Commonwealth of the Northern Mariana Islands, or for employers who have employees who are subject to income tax withholding for any of these jurisdictions. Employers and employees in these areas are generally subject to Social Security and Medicare taxes. The publication also provides employers in the U.S. Virgin Islands with a summary of their responsibilities in connection with FUTA tax. The publication does not include instructions related to income tax withholding.

Publication 517. This publication includes discussion on the collection of Social Security and Medicare taxes from members of the clergy and religious workers. Occupations that are covered in the publication include: ministers, members of a religious order who have or have not taken a vow of poverty, Christian Science practitioners or readers, religious workers (church employees), and members of a recognized religious sect.

Colorado Society of Enrolled Agents

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APPLICATION FOR MEMBERSHIP

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Do you want to be added to the CoSea e-mail alert list? Yes _____ No _____

NAEA membership is not required for CoSEA membership, however, if you are an NAEA member, the dues for CoSEA may have been paid at the time you paid your NAEA dues. If so, those dues and your EA data were automatically forwarded to CoSEA; a separate membership application is not required.

Annual membership dues for CoSEA are \$35, the first of which is payable with the application.

Signature _____ Date _____