

Washington State Society of Enrolled Agents BYLAWS

ARTICLE I

NAME, PRINCIPAL OFFICE, PURPOSE, DEFINITIONS AND RESTRICTIONS.

1.01 NAME

The name of this organization is the Washington State Society of Enrolled Agents (WSSEA or the Society).

1.02 PRINCIPAL OFFICE

The principal office of the Society for the transaction of its business is to be located in the geographical area designated by the Board of Directors.

The principal office will maintain and keep the following document in a locked environment:

- a) Current articles, bylaws, policy & procedures and standard operating procedures.*
- b) A list of members and associates, including names, addresses, and classes of membership/affiliation.*
- c) Correct and adequate statements of accounts and finances*
- d) A list of officers and directors names and addresses*
- e) Meeting minutes*
- f) Most recent 7 years of CPE records*

The corporate records will be open at any reasonable time to inspection by any member of more than three months standing.

Cost of inspecting or copying will be borne by such member except for costs for copies of articles or bylaws. Any such member must have a purpose for inspection reasonably related to membership interests. Use or sale of members' list by such member if obtained by inspection is prohibited.

1.03 PURPOSE

The purpose of this Society includes:

- a) Providing an organized professional development program for Enrolled Agents and Associates.*
- b) Promoting and protecting the interest of Enrolled Agents and Associates*
- c) Keeping Enrolled Agents and Associates informed of new laws that affect the public, Enrolled Agents and Associates.*

- d) *Representing Enrolled Agents and Associates before all state governmental agencies.*
- e) *Increasing the availability of expert tax counsel to the general public.*
- f) *Developing a statewide organization of members as the basis of an effective state and national organization.*

1.04 DEFINITIONS

Definitions:

- a) *“Circular 230” means the United States Treasury Department Circular 230, Title 31 Code of Federal Regulations Subtitle A, Part 10, as amended.*
- b) *“Society” is an incorporated organization comprised of all members within the State.*
- c) *“NAEA” refers to the National Association of Enrolled Agents.*
- d) *“WSSEA” refers to the Washington State Society of Enrolled Agents.*
- e) *“Local Forum” refers to meetings held by members and associates in their local area.*
- f) *Majority means more than fifty percent (50%).*

1.05 RESTRICTIONS

All policies and activities of the society will be consistent with:

- a) *Applicable federal, state and local antitrust trade regulations or other legal requirements;*
- b) *Applicable tax exemption requirements,*
- c) *Unless otherwise specified in these bylaws, the rules contained in the current edition of Robert’s Rules of Order for Small Boards will govern the Society in all cases.*

ARTICLE II

MEMBERS

2.01 QUALIFICATIONS AND RIGHTS OF MEMBERSHIP

The Society will consist of Active Member and Member Emeritus. The property, interest, and privileges of each member will be equal, but voting rights and the holding of an elected office will be limited to Active Members.

2.02 ACTIVE MEMBERS

Active Members are those persons currently holding the Enrolled Agent Status per Circular 230 or such other Federal Regulation as may supersede Circular 230 in the future. Active members have the right to vote on all matters of the Society.

2.03 MEMBER EMERITUS

Member Emeritus are those persons who are retired Enrolled Agents per Circular 230 or such other Federal Regulation as may supersede Circular 230 in the future. Member Emeritus has no voting rights.

2.04 ASSOCIATE DESIGNATION

An Associate is not an Enrolled Agent, holds no voting rights in the society, and cannot hold an elective office. An Enrolled Agent does not qualify for the Associate Designation.

2.05 MEMBERSHIP OBLIGATIONS TO FOLLOW WSSEA/NAEA RULES

Each member of this Society agrees to abide by these Bylaws and the Bylaws of the National Association of Enrolled Agents (NAEA), and any amendments thereto, and by the lawful actions of the Board or voting members of the Society.

2.06 MEMBERSHIP LIABILITY

No Active Member, Member Emeritus, Associate or local forum of the Society will be personally or otherwise liable for the debts, liabilities or obligations of the Society.

2.07 MEMBERSHIP LIST

The Society will keep a membership list containing the name and address of each Active Member, Member Emeritus and Associate. Such list will be kept at the principle office of the organization and will be available for inspection by any Active Member, Member Emeritus or Associate. Use or sale of the membership list is prohibited unless it meets a purpose stated in paragraph 1.03 of the bylaws and is approved by the majority of the Board of Directors.

2.08 CONTINUING EDUCATION OF THE ACTIVE MEMBERS AND ASSOCIATES

All Active Members and Associates will meet the continuing education requirement of NAEA.

2.09 TRANSFERABILITY OF MEMBERSHIP

Membership in the Society is not transferable and non-assignable.

ARTICLE III

MEMBERSHIP DUES AND ASSESSMENTS

3.01 ANNUAL DUES

The annual dues payable to the Society by Active Members, Member Emeritus and Associates will be in such amounts as may be determined from time to time by resolution of the Board of Directors. Further, the Board of Directors will furnish to the membership any change in the amount of dues, at least ninety (90) days prior to the beginning of the Society's fiscal year.

3.02 DUE DATE

Annual Dues are due and payable either within thirty (30) days after the beginning of the fiscal year or on the anniversary of the date the individual joined. Once submitted, dues remain the property of the Society unless membership is rejected upon application.

3.03 MEMBERSHIP ASSESSMENTS

The Board of Directors may levy such additional assessments as are necessary to carry out the activities of the Society upon ratification by two thirds (2/3) majority of the Board Members voting. A Quorum per section 5.17 will apply.

3.04 FAILURE TO PAY DUES

All rights and privileges of Active Members, Member Emeritus and Associates will automatically be terminated for nonpayment of dues or assessments after notification of termination by the National Association of Enrolled Agents. Associates that only belong to WSSEA will be notified of non-payment by the WSSEA Administrative Office and will be terminated seventy-five days beyond the due date.

3.05 SUSPENSION OR TERMINATION OF MEMBERS

An Active Member or Associate renders himself liable to suspension or termination if:

- a) He/she violates any of the Society's Bylaws,*
- b) refuses or neglects to comply with any lawful decision of the Board of Directors,*
- c) is convicted by a State or Federal Court of a felony, or*
- d) any Active Member or Associate whose right to practice before the Internal Revenue Service is temporarily suspended for any reason by the issuing authority will automatically be suspended from Society membership, affiliation and rights during the period of suspension to practice before the Internal Revenue Service. Any Active Member or Associate whose authority to practice is permanently terminated by the Office of Professional Responsibility under the rules of Circular 230 will automatically be terminated by the Society.*

3.06 RETURN OF DUES AFTER TERMINATION

There will be no refund of dues or assessments, partial or full, if a member is suspended or terminated.

3.07 COLLECTION OF DUES

The Board of Directors will allow the National Association of Enrolled Agents to collect the State dues of Active Members and any Associates registered through NAEA for timely forwarding to the Society. Associates that only belong to WSSEA and are not billed by NAEA will be billed by the Society thirty (30) days prior to the beginning of the fiscal year.

3.08 REINSTATEMENT

Any Member or Associate terminated within the previous six months for nonpayment of dues or non-reporting of required CPE hours, and whose records show no complaint or charges pending before the Ethics and Professional Conduct Committee may be eligible for reinstatement.

ARTICLE IV

MEETINGS

4.01 PLACE

Meetings of the Active Members and Associates will be held at a place and time selected by the Board of Directors.

4.02 ANNUAL MEETING

The Active Members and Associates will meet annually during a month to be determined by the Board of Directors. The President will issue a "Call to the Annual Meeting" at least thirty (30) days prior to the date fixed by the Board of Directors. Such notice will be in writing and will include:

- a) A tentative agenda for the business meeting of the annual meeting.*
- b) The report of the Nominating Committee including a list of the nominees.*
- c) The text of any proposed Bylaw change with the analysis of the Bylaws Committee, including any minority report.*

4.03 SPECIAL MEETINGS

Special Meetings of the members will be called by the President upon written request by either:

- a) six (6) Members of the Board, or*
- b) ten percent (10%) of the voting members.*
- c) Written Notice of the time, place, and Agenda of the special meeting will be sent to each voting member at least thirty (30) days prior to such meeting by either e-mail or USPS*

d) The notice will be addressed to the member at the e-mail or physical address as shown on the membership list of the Society and will be deemed given on the date it is forwarded to the member.

4.04 TIME AND PLACE OF MEETINGS

The time and place for all meetings of the Board of Directors or Annual Meeting shall will be fixed and determined by the President with approval of the Board.

4.05 QUORUM

A quorum at the Annual Meeting will be a majority of the Active Members in attendance at the time the meeting is called to order.

4.06 VOTING

Each Active Member is entitled to one (1) vote on each matter that is submitted to a vote of the Active Members at either a regular meeting, an annual meeting, or a special meeting. Voting at duly held meetings may be voice or paper vote. All matters before the regular meeting, annual meeting, or special meeting will be decided by a majority of the Active Members in attendance and voting unless otherwise prescribed.

4.07 PROXY VOTE

Active Members entitled to vote will not be permitted to vote or act by proxy.

4.08 AMENDMENTS

Upon proper notice, the By-laws as approved by the Board of Directors may be amended by a majority vote of the members present at any Annual Meeting.

ARTICLE V

OFFICERS AND DIRECTORS

5.01 NUMBER

The Society will have no more than ten (10) Active Members to serve as the Board of Directors. The Board will consist of: The President, President-Elect (who will automatically succeed to the office of President), Vice President, Secretary, Treasurer, and Immediate Past President, who are referred to as "Officers" and up to four (4) other elected Active Members, who are referred to as "Directors".

The Immediate Past President will be a member of the Board of Directors until there is a new Immediate Past President or the Immediate Past President resigns from the Board.

One person may hold only one office at a time.

5.02 DUTIES AND RESPONSIBILITIES

Subject to the limitations contained in the Articles of Incorporation and the Bylaws, the Directors will exercise the powers of the Society, control its property and conduct its affairs, except as otherwise provided by law.

5.03 QUALIFICATIONS AND TERMS OF OFFICE

Only Active Members will be eligible to serve on the Board of Directors. The Officers and Directors will serve two (2) year terms with 2 Directors and the President, President-Elect and Secretary to be elected in odd-numbered years and 2 Directors and the Treasurer and Vice President to be elected in even-numbered years. Officers and Directors may be elected for additional terms. Directors may serve no more than 3 consecutive terms as a director. Officers may serve no more than 2 consecutive terms in the same office.

The Officers' and Board of Directors' two-year terms will begin after they are sworn in, and they will serve until their successors are sworn in at the next annual meeting.

5.04 VOTING

Each Board Member is entitled to one (1) vote on each matter that is submitted to a vote. Voting at duly noticed meetings may be by voice vote either in person, by phone, or electronic means per section 5.16. Board Members will not be permitted to vote or act by proxy. All matters will be decided by a majority of the Board Members in attendance and voting unless otherwise prescribed.

5.05 COMPENSATION

Officers and Directors will serve without compensation except as specified in the Policy and Procedures.

5.06 ELECTION OF OFFICERS AND DIRECTORS

A nominating committee of at least three Active Members will be appointed by the President and will be chaired by the Immediate Past President. The nominating committee will select at least one nominee for each of the following offices: President-Elect, Vice President, Secretary, Treasurer and at least four Active Members for Director.

5.07 FLOOR NOMINATIONS

Additional nominations may be made from the floor by any Active Member at the time designated.

5.08 ELECTIONS

All Officers and Directors will be elected by a majority vote of the attending Active Members at the Annual Meeting.

5.09 REMOVAL OF OFFICERS AND DIRECTORS

An Officer or Director may be removed:

- a) He/She ceases to be an active member.*
- b) by a two-thirds (2/3) vote of the entire Board of Directors,*
- c) for refusal to accept or comply with any decision of the Board of Directors ,*
or
- d) by majority vote of the remaining members for unexcused absence at two regularly scheduled meetings of the Board.*

Any Officer or director removed may appeal their removal at the next Board Meeting.

5.10 BOARD OF DIRECTOR VACANCIES

If a seat on the Board of Directors becomes vacant for any reason, the Board of Directors may appoint a member to fill the vacancy until the next annual meeting.

5.11 PRESIDENT VACANCY

If the President is not able to fulfill his/her Officer duties for any reason, those duties may be assumed by the President-Elect by a documented two-thirds (2/3) vote of the entire Board of Directors until the President is able to resume the President's duties.

Board meetings called in the absence of the President will be called by the President-Elect upon written request by either:

- a) Six(6) members of the Board or*
- b) Ten (10) percent of the voting members.*

Written Notice of the time, place, and Agenda of the Board meeting called by the President-Elect will be sent to each board member at least (10) days prior to such meeting.

5.12 PRESIDENT-ELECT VACANCY

If the President-Elect is not able to fulfill his/her Officer duties for any reason, the Board will appoint a Member to assume the duties of that office for the remainder of that term, and the election of a President for the following term will be placed before the membership at the annual meeting.

5.13 IMMEDIATE PAST PRESIDENT VACANCY

If the Immediate Past President is not able to fulfill his/her Officer duties for any reason, the Board will contact any Past President for assistance for the remainder of the term.

5.14 REGULAR MEETINGS

Regular meetings of the Board of Directors will be no fewer than three (3) times per year. The President will be responsible to notify in writing at least ten (10) days in advance all Board Members of the time and place of all regular meetings of the Board.

5.15 CALL OF SPECIAL BOARD MEETINGS

A meeting of the Board of Directors may be called by the President, or upon written request of six (6) Members of the Board. The time and place will be fixed by the President or six Board Members. An agenda must be sent out at least ten (10) days in advance to all the Board Members.

5.16 ELECTRONIC MEETING

- a) Subject to the requirements of law, a meeting of the Board may be held by conference telephone or similar communications equipment. Such meeting will be valid if (1) all members of the Board have been notified and an agenda is sent out ten (10) days in advance, (2) more than fifty (50%) of the Board Members participate and (3) if all participating can hear one another.*
- b) Electronic e-mail meetings are not to be a substitute for a regularly scheduled board meeting, but from time to time an issue may come that would require action before a regularly scheduled meeting. A one agenda item electronic e-mail meeting may be allowed using the rules for the meeting:*
 1. All the members of the board must have e-mail and a valid e-mail address.
 2. A period of no less than two days to announce the meeting with the agenda. All board members must use a reply to all to respond to the announcement and they are aware of the following e-mail meeting to establish the quorum.
 3. You must reply to all:
 - a. Response to establish the quorum
 - b. Motion
 - c. Second
 - d. Comments: Period of no less than three (3) business days is needed to allow for discussion of the motion to be sent. If less than three (3) business days, a motion to close debate is required.
 - e. Vote – When debate has ended the President shall request an e-mail vote to be taken. A period of three (3) business days will be allowed for the members to reply with their vote of either a yea, nay or abstaining.
 4. Secretary must receive all the e-mails: motion, second, comments and vote in order to record.

5. At the next regular meeting the actions of the e-mail meeting shall be reviewed and a print out of all the comments and votes shall be recorded with minutes of the regularly scheduled meeting.

No items related to bylaws 3.03, 4.06, 5.09, 5.10, and 5.11 may be resolved with an electronic e-mail meeting.

5.17 QUORUM

A quorum of the Board of Directors will consist of more than fifty (50%) of the entire board for a meeting to be valid.

5.18 DUTIES OF OFFICERS MAY BE DELEGATED

In case of the absence of any officer the Board of Directors may delegate pro tem the powers or duties of any such officer to any other officer or to any director.

5.19 NON LIABILITY OF OFFICERS AND DIRECTORS

The Officers and Directors will not be liable personally for the debts, liabilities or other obligations of the Society.

5.20 IDEMNITY BY SOCIETY FOR LITIGATION EXPENSE

Should any person be sued, either individually or as a group due to the fact that they are a past or current Director, Officer or employee of the Society, in any proceedings arising out of his/her alleged infraction will be indemnified for his/her reasonable expenses, including attorney fees, incurred in the defense of the proceedings may be assessed against the Society, its receiver, or its trustee, by the Court or separate proceedings.

ARTICLE VI

COMMITTEES

6.01 COMMITTEE APPOINTMENTS

The President will designate such committees and task forces as he/she deems necessary, and appoint all committee chairs provided that such appointees are approved by the Board of Directors.

The Board will establish standard operating procedures for each of the committees and task forces as it deems necessary.

6.02 COMMITTEE CHAIRS AND MEMBERS

All Committee Chairs will be Active Members of the Society. All committee members will be an Active Member, Emeritus Member, or Associate of the Society. The President and President-Elect will be ex-officio members of all committees, except for the Nominating Committee, and Ethics and Professional Conduct Committees.

6.03 COMMITTEE REPORTS AND RECOMMENDATIONS

Committee Chairs will submit a written report of the committees activities to the Administrative Director one (1) week prior to all regularly scheduled meetings, or when asked by the President. The Administrative Office will provide the reports at least two (2) days prior to the Board meeting.

6.04 STANDING COMMITTEES

The standing committees of the Society will be:

- a) Audit*
- b) Budget*
- c) Bylaws*
- d) Education*
- e) Ethics and Professional Conduct*
- f) Nominating*
- g) Executive*

Ad hoc committees may be formed at the Board's discretion.

ARTICLE VII

LOCAL FORUMS

7.01 AUTHORITY TO CHARTER LOCAL FORUMS

The authority to charter Local Forums resides with the Board of Directors. The Board will review and approve requests to form Local Forums as well as affect the dissolution, where appropriate. The Board of Directors will, as appropriate, provide guidance for their conduct.

7.02 LOCAL FORUMS BYLAWS

Local Forums will be governed by the By-Laws of the Washington State Society of Enrolled Agents.

7.03 ATTENDEES OF LOCAL FORUMS

The attendees of Local Forums may be any person engaged in some aspect of the practice of tax.

7.04 LOCAL FORUMS REPORTING

Forum facilitators will provide written reports to the Board of Directors as prescribed in the Standard Operating Procedures.

ARTICLE VIII

EXECUTION OF INSTRUMENTS, DEPOSITS AND FUNDS

8.01 EXECUTION OF INSTRUMENTS

Unless so authorized by the Board of Directors, no Officer, Director, Agent, or Member will have any power or authority to bind the Society by any contract or engagement, or to pledge its credit or to render it liable peculiarly for any purpose or in any amount.

8.02 CHECKS AND NOTES

Except as otherwise specifically determined by resolution of the Board of Directors, or otherwise required by law, checks, drafts, orders for the payment of money and other evidence of indebtedness of the Society will be signed by the Treasurer or person designated by the Board of Directors. Promissory notes must be approved by a two-thirds (2/3) majority of the full Board.

8.03 DEPOSITS

All funds of the Society will be deposited within two (2) business days of receipt to the credit of the Society in such banks, trust companies or other depositories as the Board of Directors may select.

ARTICLE IX

CORPORATE RECORDS, REPORTS AND SEAL

9.01 MINUTES OF MEETING

The Society will keep at its principal office, or at such other place as the Board of Directors may order, a book of minutes, printed and in digital format, of all meetings of Directors and all meetings of Members with the time and place of holding, whether regular or special and if special, how authorized, the notice given, the names of those present at a Director's meeting, the number of Members present at meetings and the proceedings thereof.

9.02 BOOKS OF ACCOUNT

The Society will keep and maintain, in print and digital format, adequate and correct accounts of its properties and business transactions, including accounts of its assets, liabilities, receipts, disbursements, gains and losses.

9.03 CORPORATE SEAL

The Board of Directors may adopt, use and at will alter a corporate seal.

ARTICLE X

FISCAL YEAR

10.01 FISCAL YEAR

The fiscal year of the Society will be July 1st through June 30th.

ARTICLE XI

DISSOLUTION

11.01 DISSOLUTION

The dissolution of the Society shall follow the provisions of Washington State Law. Upon dissolution, assets of the Society remaining after payment of or provisions for payment of all debts and liabilities of the Society, and after compliance with the Internal Revenue Code for distribution of any assets held in charitable trust, will be distributed to the National Association of Enrolled Agents or any other organization organized under the Internal Revenue Code Section 501. Such organization will be selected by the majority of Board of Directors.

ARTICLE XII

ADVISORY COUNCIL

12.01 ADVISORY COUNCIL

The Advisory Council consists of all Past Presidents who are Active or Emeritus Members. The Council will serve as advisors to the President and Board of Directors on matters of which their experience might be helpful.

ARTICLE XIII

EMPLOYMENT

13.01 ELIGIBILITY FOR EMPLOYMENT

No person who currently holds any elected office, or held any elected office in the past two (2) years in this Society will be eligible for employment by the Society on either a part time or full time basis, except as an educational instructor.

13.02 EMPLOYMENT COMPENSATION

Compensation for all part time or full time employees and instructors will be determined and approved by the Board of Directors.

13.03 APPROVAL OF EMPLOYMENT

All persons recommended for hiring on either a part time basis or full time basis must be approved by a majority vote of the Board of Directors of the Society prior to commencement of employment. No contract of employment of an individual will be valid without two (2) officer signatures.

ARTICLE XIV

14.01 PROHIBITION AGAINST SHARING SOCIETY PROFITS AND ASSETS

No Member, Director, Officer, employee or other person connected with this Society or any other private individual will receive at any time any of the net earnings or profit from the operations of the Society, provided that this provision will not prevent payment to any such person of reasonable compensation for service rendered to or for the Society in effecting any of its purposes as will be fixed by resolution of the Board of Directors.

Approved and effective as of June 25, 2014.