BYLAWS OF

THE NEW YORK STATE SOCIETY OF ENROLLED AGENTS

CURRENT OPERATING BY-LAWS AS OF January 11, 2025

ARTICLE I NAME, PRINCIPAL OFFICE AND PURPOSE

1.01 NAME

The name of this organization is the New York State Society of Enrolled Agents, Inc. (Society) (NYSSEA). The Society is a New York State Corporation organized under not for profit law and is an affiliate of the National Association of Enrolled Agents.

1.02 PRINCIPAL OFFICE

The principal office of the Society is located in the community where the Executive Director resides. The Board of Directors (Board) may change the location of the principal office at any time.

1.03 PURPOSE

The Society may exercise all lawful powers granted to it pursuant to law and may engage in all lawful purposes and activities that advance the Enrolled Agent profession.

ARTICLE II DEFINITIONS AND PARLIAMENTARY AUTHORITY

2.01 CHAPTERS

A "chapter" is a group of members chartered directly by the Society, which will be comprised of members residing in a geographical area as determined by the Board of NYSSEA.

2.02 CIRCULAR 230

"Circular 230" means the United States Treasury Department Circular 230, title 31 of the code of Federal Regulations Subtitle A, Part 10, as amended.

2.03 MEMBER

Members will refer to both members and members emeritus.

2.04 NON-MEMBER ASSOCIATES

The term "Associate(s)" will include Federally Authorized Practitioner Associate(s) and Associate(s) as defined:

a. The term "Associate(s)" will include any individual who is not an enrolled agent and who is engaged in some aspect of the practice of tax.
b. The term "Academic Associate" will refer to students and instructors who provide proof of enrollment or instruction in colleges or professional schools in tax, accounting, or finance.

2.05 NOTICE

Any notice required by these Bylaws may be accomplished by postal mail, electronic mail, or other written means. The time of such notice will be the date stamped by the USPS, the time stamped on the originating e-mail, or the time of notice as shown on the record of an IRS-approved private delivery service, respectively.

2.06 PARLIAMENTARY AUTHORITY

Unless otherwise specified in these bylaws, or required by New York State law, Robert's Rules of Order Newly Revised will govern-the Society in all cases to which they are applicable and in which they are not inconsistent with the Bylaws or any special rules of order the society may adopt.

2.07 VOTING

Any election specified in the Bylaws or called for by the Board of Directors may take place at the annual meeting, or by mail, or by electronic ballot, in accordance with the procedures adopted by the Board of Directors. Any election method used for the election of officers must include a mechanism for write-in candidates and/or nominations from the floor.

ARTICLE III MEMBERS

3.01 QUALIFICATIONS AND RIGHTS OF MEMBERSHIP

The Society will have two classes of members: member and member emeritus.

3.02 MEMBER

Membership in the Society is limited to those persons holding a current Enrollment Card issued by the United States Treasury Department, Internal Revenue Service.

3.03 MEMBER EMERITUS

A member emeritus will be a person who has been a member for the preceding five (5) years, who is in "inactive retired status" under Circular 230. A member emeritus will not be required to fulfill the requirements for continuing education (CE). The Board may waive the requirement of membership for the preceding five years.

3.04 MEMBER OBLIGATION TO FOLLOW SOCIETY RULES

Each member of this Society agrees to be bound by these bylaws and any amendments thereto, and by the lawful actions of the Board or of the voting members of the Society. Each member will abide by the National Association of Enrolled Agents Code of Ethics and Rules of Professional Conduct, these bylaws, and the rules of Circular 230, as amended.

3.05 MEMBER LIABILITY

No member will be personally or otherwise liable for any obligations of the Society.

3.06 COMPENSATION AND EXPENSES

Members of the Society will serve without remuneration. The Board of Directors may allow as per Board policy, for the actual and necessary expenses for Society business by a Director, Officer or Member. A Director, Officer or member may be remunerated by the Society as an educational instructor.

3.07 SOCIETY RECORDS

All official correspondence papers and records in the possession of members when serving as officers, directors or members of committees are the property of the Society. All records will be turned over to their successors upon completion of their tenure in office. All records of chapters are deemed to be records of the Society and must be turned over to the Board upon request.

ARTICLE IV MEMBERSHIP DUES AND ASSESSMENTS

4.01 SETTING ANNUAL DUES

The Board of Directors will set the amount of the annual dues for members and associates. The amount of the annual dues will be noticed to the members and associates no later than sixty (60) days after the Board has voted to change the annual dues or ninety (90) days prior to the close of the fiscal year, whichever occurs first.

4.02 PAYMENT OF DUES

Membership dues are due and payable annually per methods approved by the Board and will be collected by the Treasurer. Once submitted, dues remain the property of the Society unless membership is rejected upon application.

4.03 ASSESSMENTS

The Board may, upon affirmative vote of two-thirds (2/3) of the Board of Directors levy such additional assessments as are necessary to carry out the activities of the Society.

ARTICLE V TERMINATION/SUSPENSION OF MEMBERSHIP

5.01 A MEMBERSHIP WILL BE:

a. Terminated upon written notice of resignation to the society.
b. Suspended for nonpayment of membership dues or assessments thirty days beyond the due date.
c. Terminated for nonpayment of dues or assessments, or non-submission of required CE hours, seventy-five days beyond the due date.
d. Terminated for the occurrence of any event that renders a member ineligible for membership, or failure to satisfy or to continue to satisfy membership qualifications.

5.02 REINSTATEMENT

Any member terminated for nonpayment of dues or nonreporting of CE requirements within the previous six (6) months, whose record shows no complaints or charges pending before the Ethics and Professional Conduct Committee, may be eligible for reinstatement.

5.03 STATUS WITH INTERNAL REVENUE SERVICE

a. Any member whose enrollment to practice before the Internal Revenue Service (Service) is temporarily suspended for any reason by the issuing authority will be automatically suspended from membership during the period of suspension to practice before the Service. Any member whose enrollment to practice before the Service is permanently terminated by the issuing authority will be automatically terminated from the Society

b. Notwithstanding any other provision of these bylaws, any person who is not allowed to practice before the Internal Revenue Service by virtue of acceptance of a position in government service, if said reason is the sole reason for not being able to practice before the Service, will be eligible for membership in the Society provided said person meets all other criteria of membership

5.04 DISCIPLINE

A member/associate is liable for discipline (which may include private or public censure, suspension, or expulsion) if:

a. The member/associate violates Society Bylaws, Code of Ethics, Rules of Professional Conduct, or Circular 230.
b. A member/associate is determined by the Board to have been engaged in an act discreditable to the profession.
c. A member/associate is convicted of a felony.

Actions against a member under this Section will be processed in accordance with the Ethics and Professional Conduct Standing Operating Procedures adopted by the Society and Incorporated into these bylaws by reference.

ARTICLE VI MEMBERSHIP MEETINGS

6.01 ANNUAL MEETING

The regular annual meeting of the members will be held at a place and time selected by the Board of Directors. The annual meeting may be either in-person or virtual.

6.02 NOTICE OF ANNUAL MEETING

The President will issue a notice of the Annual Meeting by mail, electronic or other written means, at least forty-five (45) days prior to the date set. Such notice will be in writing and will include:

- **a.** The place, date and time of the meeting.
- **b.** An agenda for the business meeting.
- **c.** The report of the Nominating Committee to include a list of the nominees.

6.03 ELECTION OF OFFICERS AND DIRECTORS

Officers and Directors of the Society will be elected annually in October by electronic ballot. Nominations in addition to the Nominating Committee's report may be made from the floor per the procedure stated in the PPM by any member at the time designated.

6.04 SPECIAL MEETINGS

A special meeting of the membership may be called by a petition signed by ten percent (10%) of the members as of the date the petition is received at the office of the Society. The Secretary will promptly attest that the number of signatures is sufficient to comply with the ten percent (10%) requirement and that the signatures are apparently valid. The secretary will then issue a call to the special meeting with the agenda or topics to be considered. The meeting will take place under Standing Rules for Special Meetings adopted by the Board.

A special meeting of the Society may be called for any lawful purpose. No business, other than the business the general nature of which is set forth in the notice of the meeting, will be transacted at a special meeting of the membership.

6.05 QUORUM

- **a.** Annual Membership Meeting – A quorum will be a majority of the members present and whose membership status has been verified at the annual meeting.

b. Special Meeting – A quorum at a Special Meeting of the members will be five percent (5%) of the members of the Society.

However, if an Annual or Special Meeting of the membership of the Society is attended by less than one-third of the Members, no Articles of Incorporation, or membership issues may be voted upon except those that were properly noticed under these bylaws.

6.06 VOTING

Each Society member is entitled to one vote on each matter to be decided at the annual or special meeting of the Society. Cumulative and proxy voting will be prohibited. Unless otherwise specified by these bylaws, by New York Not- For-Profit Corporation law, or by parliamentary authority, all matters to come before an Annual or Special Meeting of the Society will be decided by a majority of the Members present and whose membership status has been verified at the meeting.

ARTICLE VII DIRECTORS

7.01 THE BOARD OF DIRECTORS

The Board of Directors of the Society will consist of the officers of the Society, six (6) directors at large, one (1) director to be elected by each chapter in accordance with the Standard Operating Procedures for Chapters, (also known as chapter representatives).

7.02 QUALIFICATIONS AND TERMS OF OFFICE

Members who live in New York State or have a significant practice in New York State will be eligible to serve as members of the Board of Directors. At large Directors will be elected to serve a two (2) year term. A director may serve up to two consecutive two-year terms. After which at least a one year break in service is required. An appointed term or elected term of less than two years will not exclude a Director from serving two additional consecutive two-year terms. Three (3) Directors will be elected each year. Directors (Chapter Representatives) elected by chapters will have a one (1) year term of office and may serve four consecutive one year terms. After which at least a one year break in service is required.

7.03 DUTIES AND RESPONSIBILITIES

The Board of Directors will be the governing body of the Society and will have the authority and responsibility for the supervision, control and direction of the Society.

7.04 REMOVAL OF DIRECTORS

The Board may declare vacant the office of a Director or may remove a Director for any reason in accordance with the New York Not-For- Profit Corporation Law or other law. A Director may be removed from office for unexcused absence from any two regularly scheduled meetings of the Board per governance year.

7.05 VACANCIES

If a Directorship becomes vacant for any reason, the Board of Directors may select a member to fill the vacancy until the next Annual Meeting at which time the membership will elect a Director to serve any remaining term.

ARTICLE VIII OFFICERS

8.01 OFFICERS OF THE SOCIETY

The officers of the Society will be a President, a First Vice President, a Second Vice President, Secretary, Treasurer and the Immediate Past President, each of whom will be a resident of or have significant practice in New York State. The Officers will have such authority and responsibility customary for their office, and in accordance with the law, Bylaws and Policies and Procedures of the Society. No member of the Board will be allowed to hold two offices at the same time. If elected to a second office, the first office must be vacated.

8.02 ELECTION OF OFFICERS

Each officer will be elected by the members at the Annual Meeting to serve for a one-year term. Officers will serve from the time of their installation until their successors have been elected or assumed office, and have been installed.

8.03 REMOVAL OF OFFICERS

The Board may declare vacant the office of an Officer or may remove an Officer for any reason in accordance with the New York Not-For-Profit Corporation Law or other law. An officer may be removed from office for unexcused absence from any two regularly scheduled meetings of the Board per governance year.

8.04 VACANCIES

If for any reason any office becomes vacant, the Board will elect a member to serve the remainder of the term, except the office of the Immediate Past President which may remain vacant.

8.05 PRESIDENT

The President will be the Chief Executive Officer of the Society.

8.06 VICE-PRESIDENTS

The first Vice-President will assist and aid the President as deemed necessary

The Second Vice-President will assist and aid the First-Vice President as deemed necessary.

8.07 SECRETARY

The Secretary will be the official keeper of Society records.

8.08 TREASURER

The Treasurer will be the Chief Financial Officer of the Society.

8.09 IMMEDIATE PAST PRESIDENT

The Immediate Past President will be the last person who held the position of President.

8.10 EXECUTIVE DIRECTOR

The Board of Directors will at its discretion engage an Executive Director. The Executive Director will perform such duties as are prescribed by the Board of Directors. The Executive Director will be considered a non-voting officer of the Board of Directors and will be a member of the Executive Committee. If the Executive Director is a member of the Society, he/she may vote on matters reserved for members. The Executive Director will have a written engagement agreement.

8.11 REPORTS

All officers will make a written report to the Annual Meeting.

ARTICLE IX BOARD MEETINGS

9.01 CALL OF MEETINGS

A meeting of the Board of Directors may be called by the President, or upon written request of a majority of the members of the Board.

9.02 TIME AND PLACE OF MEETINGS

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

9.03 NOTICE OF MEETING

Written notice of meeting will contain an agenda and be mailed to the members of the Board and to the President of each Chapter at least seven (7) days prior thereto by the Secretary, or designee.

9.04 OPEN MEETINGS

All regular meetings of the Board will be open to Members. Members attending these meetings will be heard, within the limits prescribed by the President. The Board will meet in a closed Executive Session when discussing personnel, legal, ethical or similar confidential issues.

9.05 QUORUM

A quorum at a meeting of the Board of Directors will be a majority of the Board.

9.06 TELEPHONIC MEETING

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 noticed
2. A majority of the Directors participate
3. If all participating can hear one another.

9.07 ACTION BY UNANIMOUS CONSENT

Any action required or permitted to be taken by the Board of Directors under any provision of law may be taken without a meeting, if all members of the Board will individually or collectively consent in writing to such action.

ARTICLE X COMMITTEES

10.01 COMMITTEE MEMBERS

The Board will establish procedures for the creation and operation of standing committees and task force committees as it deems appropriate. Committee Chairs will be Members and the majority of the committees will be comprised of Members.

10.02 NOMINATING COMMITTEE

The President will nominate, for Board confirmation, a Nominating Committee consisting of three members for a term of one year. Members may serve a maximum of two consecutive one-year terms. No member of the committee will be a candidate for election. The Nominating Committee will publish a slate of nominees for office not later than forty-five (45) days prior to the annual meeting. The slate of nominees and qualified candidates will be presented to membership for vote at the annual meeting.

10.03 EXECUTIVE COMMITTEE

The Executive Committee consists of the Officers plus one at large Director to be elected by the Board, the executive Director will serve as an ex-official non-voting member. The Committee will have such powers and authorities as deemed necessary by the board as permissible under these bylaws and the law. The Executive Committee, if any will report to each Board of Directors meeting. The existence of an Executive Committee will not relieve the Board, or an individual director, of responsibility imposed on directors by the Articles of Incorporation, these bylaws or the law.

10.04 ETHICS AND PROFESSIONAL CONDUCT TASK FORCE

The Ethics and Professional Conduct Task Force will function as an Ad Hoc committee with an appointed non-board member as chairperson. The committee will consist of no less than three (3) members.

10.05 LEGAL DEFENSE FUND COMMITTEE

The Legal Defense Fund Committee shall consist of the Executive Committee. The Chair of the Committee will be appointed by the President and shall be a member of the Executive Committee. The Committee will review all requests from affiliates or NAEA for financial assistance. The Committee will report to the Board for final approval of such requests.

10.06 FRANCINE CARDELLA SHOLARSHIP FUND COMMITTEE

The Francine Cardella Scholarship Fund Committee shall consist of 2 members plus Awards Committee Chair and that Victoria McGinn, CPA, EA and Barbara MacDonald, EA be the original Co-Chairs with future chairs to be appointed by the President with advice from the Board. The Committee will oversee all financial activities of the Fund along with the Treasurer.

10.07 REPORTS AND RECOMMENDATIONS

Reports and recommendations of committees will be submitted in writing to the Board of Directors at the January, June and October Board Meetings.

ARTICLE XI FISCAL YEAR

11.01 FISCAL YEAR

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

ARTICLE XII CHAPTERS

12.01 AUTHORITY TO CHARTER CHAPTERS

The authority to charter and to modify the territory of existing Chapters resides with the Board. The Board will establish procedures for the granting of charters. Only one chapter will exist for any geographical area. All chapters will operate in accordance with the Standing Operating Procedures for Chapters as adopted by the Board of Directors of the Society.

12.02 CHARTERS

A charter will be issued to each chapter bearing the seal of the corporation and the signatures of the

President and the Secretary of the corporation. The acceptance of said charter by the chapter will be deemed to constitute ratification and acceptance of the Bylaws of the Society, and the chapter's membership will be bound by the Bylaws of the Society.

12.03 WITHDRAWAL OF CHARTER

Authorization to operate a chapter may be withdrawn whenever the Board in good faith determines that any of the following events have occurred:

- **a.** Failure to serve the members within the chapter's area of responsibility.
- **b.** Failure to abide by Society Bylaws, and the Standard Operating Procedures for Chapters.
- **c.** Failure to abide by the National Association of Enrolled Agent's Code of Ethics and Rules of Professional Conduct.

Such withdrawal under this section will be predicated upon a thorough investigation by the appropriate committee. The chapter will receive notification that such withdrawal is being considered and will benefit from the principles of due process. A chapter will retain the right to appeal any decision of the Board to the membership at the Annual Meeting. A chapter may voluntarily surrender its charter by submission or notice in writing, accompanied by the charter, to the Board.

ARTICLE XIV INDEMNIFICATION AND INSURANCE

14.01 INDEMNIFICATION

To the fullest extent permitted by law, the Society will indemnify and hold harmless any and all past, present, or future directors and officers, as identified and defined in these bylaws, and, in its discretion and in accordance with laws may indemnify and hold harmless any agent or employee of this Society of and from all liabilities, expenses, and counsel fees reasonably incurred in connection with all claims, demands, causes of action, and other legal proceedings to which they may be subjected by reason of any alleged or actual action or inaction in the performance of the duties of such director, officer, employee or agent on behalf of the Society.

14.02 INSURANCE

The Society will have the right to purchase and maintain insurance to the full extent permitted by law on behalf of all its agents, including officers, directors and employees, against any liability asserted against or incurred by the agent in such capacity arising out of the agent's status as such.

ARTICLE XV DISSOLUTION

15.01 DISSOLUTION

The dissolution or winding down of the Society will follow the provisions of New York State Not for Profit Corporation law. Upon dissolution, it will be the obligation of the Treasurer to ensure that all just debts and claims against the Society are paid. Any funds remaining after payment of all debts and obligations will be distributed to one or more regularly organized and qualified charitable, educational, scientific or philanthropic organizations exempt from taxation under Section 501 of the Internal Revenue Code. Such organizations are to be selected by the Board.

ARTICLE XVI AMENDMENT OF BYLAWS

16.01 AMENDMENT

These bylaws may be altered, amended, or repealed and new bylaws may be adopted by a majority vote of the Board of Directors present at any regular or special meeting, or by a majority vote of the members at any regular or special meeting of members provided written notice is given of intention to alter, amend or repeal or to adopt new bylaws at such meeting, and such notice will also include a copy of the proposed alteration, amendment or repeal.

16.02 AMENDMENT PROPOSALS

Proposals to amend these bylaws may be made by members of the Society or by the Board of Directors. All proposed amendments by members will be signed by ten (10) members and presented to the Bylaws Committee. The Bylaws Committee will prepare an analysis of the proposed amendment and will include both the proposal and analysis in the Call to Conference or with any mail or electronic ballot sent to the membership.

16.03 ANNUAL MEETING AGENDA

If a proposal is to come before the Annual Meeting and has been processed within the prescribed time for issuance in the Call to the Annual Meeting, it will become a part of the Annual Meeting agenda. Any proposals not received in sufficient time for processing will be forwarded to the succeeding Bylaws Committee for inclusion in notice to and presentation at the next annual or special meeting, or in a mail ballot.