Policy & Procedure Manual

Approved by the Board of Directors January 11, 2025

The following NYSSEA policies and procedures supplement the NYSSEA bylaws. In the event that this document is in conflict with the Society bylaws, the bylaws will take precedence.

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Part I – Board

1.1 Standing Rules

1.1.1 Attendance by all board members will be mandatory for all meetings of the NYSSEA Board of Directors (Board). A Board member will be automatically excused upon notice of the member's illness or emergency situation or notice of an illness, death or emergency situation relating to a family member. An excused absence will be allowed in case of conflict arising from a change in original schedule. A Director or Officer may be removed from office as stipulated by the bylaws for unexcused absences from two regularly scheduled meetings or informational calls of the Board per governance year.

1.1.2 The Board will hold no fewer than three board meetings between annual meetings.

1.1.3 The NYSSEA Executive Director (ED) will issue a call for agenda items to the Board and Committee Chairs and establish a deadline for agenda items and reports prior to each scheduled Board meeting. The ED will post the agenda on the NYSSEA web-site.

1.1.4 All reports will be submitted on Society letterhead when possible. Any recommendation for Board consideration will be included in the report.

1.1.5 All agendas, minutes, reports, and other material relevant to the Board meeting will be distributed for review by the Board members and posted on the NYSSEA website after each board meeting.

1.1.6 Motions offered during a meeting of the Board will be in writing with a copy provided to the Secretary on NYSSEA's motion form.

1.1.7 The following rules will apply to all Board meetings:

1.1.7.1 Guests in attendance may speak in debate on the same question during a business meeting no more than twice and may not hold the floor more than a total of three (3) minutes without permission of the Board.

1.1.7.2 There is no limit to the number of times a Board member can speak to a motion.

1.1.7.3 Informal discussion is allowed without a motion.

1.1.7.4 The presiding officer may participate in discussions with the Board to provide background information and guidance without "relinquishing the gavel."

1.1.7.5 The presiding officer can vote on all questions.

1.1.8 Each member of the Board will be reimbursed for expenses to and from Board and other meetings that require attendance, with the exception of Conference meetings, in accordance with the volunteer reimbursement policies as set forth in Section 5.9.

1.2 The annual budget and all Committee charges are to be aligned with the NYSSEA Strategic Plan.

1.3 Executive Committee per section 10.03 of the Bylaws

1.3.1 A written report of Executive Committee decisions and actions will be made to the Board no later than the next scheduled meeting of the Board.

1.3.2 The Executive Committee, led by the President and after consultation with the Board, conducts the Executive Director's annual performance evaluation.

1.4 The Board will not allow audio or video taping of Board or Committee meetings unless specifically authorized by the Board for a given meeting.

Part II – Conflict of Interest

2.1 The members of the NYSSEA Board, while acting in their capacity as members of the Board, must act at all times in the best interests of NYSSEA and not for personal or third-party gain or financial enrichment. A conflict of interest is a transaction or relationship which presents or may

present a conflict between a Board member's obligations to NYSSEA and the Board member's personal, business or other interests.

2.2 A Board member has a duty to disclose to the NYSSEA Executive Director any real or potential conflicts of interest. The ED will request the disinterested members of the Executive Committee to make the determination if a conflict exists and the Board will be informed of such determination. If a conflict of interest is determined, the affected Board member is not precluded from making a presentation to the Board regarding the transaction or relationship. However, before the Board discusses and votes on this matter, the Board member will recuse him/herself from discussion and voting on the item. The Executive Committee may request that the member with the conflict leave the meeting during deliberations and/or vote of the issue related to the conflict of interest.

2.3 This policy will apply not only to all members of the NYSSEA Board but also to all members of NYSSEA Committees, task forces and others in the NYSSEA governance structure. All references herein to the Board will be construed also to refer to these additional individuals.

2.4 Specifically, members of the Board will:

2.4.1 Avoid placing (and avoid the appearance of placing) one's own self-interest or any third-party interest above that of NYSSEA. While the receipt of incidental personal or third-party benefit may necessarily flow from certain NYSSEA activities, such benefit must be merely incidental to the primary benefit to NYSSEA and its purposes.

2.4.2 Not represent to third parties that their authority as a Board member extends any further than it actually extends.

2.4.3 Not engage in any outside business, professional or other activities that would directly or indirectly be materially adverse to NYSSEA.

2.4.4 Provide goods and services to NYSSEA as a paid vendor of NYSSEA only after full disclosure to, and advance approval by, the Board of Directors, and pursuant to any related procedures adopted by the Board.

Part III – Antitrust

3.1 The antitrust laws of the United States and the various states prohibit agreements, combinations and conspiracies in restraint of trade. Because NYSSEA and other trade and professional societies are, by definition, combinations of competitors, one element of a possible antitrust violation is generally present, and only some action by the society that unreasonably restrains trade generally needs to occur for there to be an antitrust violation.

3.2 The antitrust laws prohibit competitors from engaging in actions that could result in an unreasonable restraint of trade. Some activities, such as, but not limited to, price fixing (setting minimum or maximum prices), allocation of clients or markets and bid rigging are deemed so pernicious and harmful they are considered per se violations. It does not matter whether the

activities have a harmful effect on competition—the effect is presumed. Above all else, society members should be free to make business decisions based on the dictates of the market, not dictates of the society.

3.3 NYSSEA has a policy of strict compliance with federal and state antitrust laws. NYSSEA members should avoid discussing certain subjects when they are together—both at formal NYSSEA membership, Board, Committee and other meetings and in informal contacts with other industry members—and should adhere strictly to the following guidelines:

3.3.1 Do not discuss prices, fees or rates. Note that a price-fixing violation may be inferred from price-related discussions followed by parallel decisions on pricing by society members—even in the absence of an oral or written agreement.

3.3.2 Do not agree with competitors to not deal with certain suppliers or others.

3.3.3 Do not try to prevent a supplier from selling to your competitor(s).

3.3.4 Do not disclose protected information about your clients with your competitors.

3.3.5 Do leave any meeting (formal or informal) where improper subjects are being discussed. Tell everyone why you are leaving.

3.3.6 Do ensure that only NYSSEA President or Executive Director sends out all written and electronic correspondence on behalf of NYSSEA. NYSSEA Officers, Directors, Committee members or other members will not hold themselves out as speaking or acting with the authority of NYSSEA when they do not, in fact, have such authorization.

3.3.7 Do ensure that if questions arise about the legal aspects of NYSSEA's activities or your individual responsibilities under the antitrust laws, you seek advice and counsel from NYSSEA's Executive Director or President.

Part IV – Elections and Nominations

4.1 All members who seek to serve on the NYSSEA Board must follow the procedures of the Nominating Committee and must be interviewed by phone, electronic media or in person by this Committee.

4.2 All members who seek election as an Officer of the Society must have completed at least one year on the NYSSEA Board before being eligible to run for the position.

4.3 Nominating Committee Procedures

4.3.1 The Nominating Committee will prepare an announcement that will include the slate of nominees and qualified candidates for Officers and Directors and will be published to the membership no later than forty-five (45) days prior to the election. The slate of nominees and qualified candidates will be presented to the membership for vote.

4.3.2 Members interviewed by the Nominating Committee, but not chosen as a nominee, may declare themselves as a candidate. They may declare their candidacy for one position that they interviewed for no later than 15 days after presentation of the slate by notifying the chair of the Nominating Committee.

4.3.3 If there is no nomination from the Nominating Committee for a position, members may be nominated from the floor. Any member wishing to run from the floor must submit their name and the position for which they are running to the Nominating Committee no later than 15 days after the presentation of the slate by notifying the chair of the Nominating Committee.

4.4 Balloting Procedures

4.4.1 The Board will establish procedures to ensure the validity of the election, including but not limited to, the decision to contract with an outside election company.

4.4.2 Each society member in good standing on October 1 of the current year will be eligible to vote.

4.4.3 The NYSSEA President may appoint a Chief Teller who is not a current member of the Board to certify the results of the election if necessary.

4.4.4 If there are more than two nominees running for a Board position and after the first ballot no nominee receives more than 50% of the vote, the top two nominees will be considered for a second vote.

Part V – Finance

5.1 The annual budget and all Committee charges are to be aligned with the strategic plan.

5.2 All property and equipment expenditures of less than $500 will be charged to office expense. All capital expenditures will have prior approval of the Board. The President and Treasurer can approve emergency expenditures.

5.3 The Financial Committee Chair will open and inspect all bank statements as an internal control. Monthly financial statements, showing actual income and expenses compared to budget, will be distributed to the Executive Committee in a timely manner.

5.4 Checks written in excess of $5,000 will require two signatures.

5.5 The bank signatures for all NYSSEA accounts will include the following: President, 1st Vice-President and Treasurer.

5.6 The Executive Committee will have the latitude in extraordinary circumstances to make adjustments to the budget without seeking prior approval of the Board. Such adjustment will not alter the bottom line of the budget and any Committees impacted by such change will be notified. All changes will be reported to the Board within three business days.

5.7 NYSSEA will not provide financial assistance to members who are appointed to State or National Advisory Committees unless they serve as official NYSSEA representatives.

5.8 Sarbanes-Oxley Act

5.8.1 Pursuant to the requirements of the Sarbanes-Oxley Act, the Finance Committee of the NYSSEA Board will maintain procedures with respect to the receipt, retention and treatment of complaints regarding NYSSEA's accounting, internal controls, auditing matters or violations of NYSSEA's Code of Ethics and Rules of Professional Conduct.

5.8.2 Members with concerns regarding items in 5.8.1 should report them to the NYSSEA President for action. Based upon the nature of the complaint, it will be forwarded to the Finance or Executive Committee for consideration and action.

5.8.3 Members making a submission described in 5.8.2. can request the submission be treated confidentially, including keeping his/her identity secret.

5.9 Each volunteer will be reimbursed for expenses incurred as a result of NYSSEA business using the following guidelines:

5.9.1 Expenses must be reported on an approved expense form and must be submitted within 45 days of the expense.

5.9.2 Expenses in excess of $20 must be documented by receipts.

5.9.3 Air travel to and from the location will be limited to the lowest fare available. Other modes of travel are authorized and will be reimbursed in accordance with the current IRS mileage rate.

5.9.4 Lodging at the NYSSEA rate as required by the meeting schedule, to include the night before and/or the night following if necessitated by travel availability.

5.9.5 Transportation to and from the airport by shuttle, taxi or IRS mileage rate plus parking.

Part VI – Membership

6.1 The effective date of membership of new applicants will be the day the application is processed by NYSSEA.

6.2 Upon suspension, any member or associate ceases to be eligible for any benefit until such time as the suspension is lifted.

6.2.1 In case any Section 230 practitioner is suspended under Circular 230, an automatic suspension from NYSSEA for a period equal to the Circular 230 suspension will apply.

6.3 Associates will:

6.3.1 Be required to observe the bylaws and the NAEA Code of Ethics and Rules of Professional Conduct.

6.3.2 Not hold elected office, not have any rights to vote, nor be appointed as any Committee, Subcommittee, or Task Force Chair.

6.3.3 Have complaints lodged against them be resolved in a manner the same as for a member.

6.3.4 Be entitled to participate in NYSSEA programs at the same rates established for members.

6.4 Waiver of dues

6.4.1 Requests from any member or associate for waiver of dues will be submitted with all pertinent facts to the NYSSEA Treasurer. That individual will discuss the facts with the NYSSEA President and ED and a decision of approval or denial will be made. In the case of a denial, the member has the right to appeal the decision in writing to the Executive Committee.

6.4.2 The President and Executive Director will review the circumstances with regard to waiver and will notify the Membership Committee of their decision.

6.4.3 The identity of the member or associate, as well as the circumstances with regard to the waiver, will be maintained in the strictest of confidence.

6.4.4 Dues waivers will be granted for one NYSSEA fiscal year. Ordinarily, waivers will not be granted for the same circumstances for subsequent years.

6.5 Qualifying CE

6.5.1 NYSSEA adheres to the CE requirements for Enrolled Agents as set forth in Circular 230.

6.5.2 CE in the areas of state and local taxation or practice management will be eligible for purposes of additional hours of NYSSEA CE, once Circular 230 requirements have been met.

6.5.3 For associates studying to become an enrolled agent, a maximum of 15 CE hours per calendar year for SEE Preparation classes will be eligible for purposes of CE required by NYSSEA.

6.6 Waiver of CE

6.6.1 Requests from any member for waiver of CE should be submitted to the Office of Professional Responsibility per the guidelines set forth in Circular 230.

6.6.2 Requests from any associate for waiver of CE will be presented with all the pertinent facts to the Executive Director. That individual will discuss the facts with the NYSSEA President and a decision of approval or denial will be made.

Part VII – Communications

7.1 Any advertising in any NYSSEA publication that states its target audience and lists certified public accountants and/or attorneys must also list enrolled agents.

7.2 Privacy of Member Data

7.2.1 Member data, including phone, fax or email information, may be shared with NYSSEA chapter leadership for the express purpose of providing appropriate member benefits.

Part VIII – Committees and Councils

8.1 The President will appoint, for Board confirmation, the Chairs of the following committees and task forces:

8.1.1 Awards

8.1.2 Conference

8.1.3 Education

8.1.4 Ethics and Professional Conduct Task Force

8.1.5 Finance

8.1.6 Bylaws and Governance

8.1.7 Government Relations

8.1.8 Nominating

8.2 Subcommittee and task force chairs will be members.

8.3 The President will appoint NYSSEA Officers and Directors as needed to assist in the functioning of these Committees.

8.4 The President may, with good reason, remove a Chair and he may appoint a new Chair, subject to Board confirmation.

8.5 The President may create or appoint such task forces or councils as deemed appropriate and will report such appointments to the Board.

Part IX – Bylaws

9.1 The Board may authorize changes to the bylaws by a majority vote at any meeting of the Board. Proposed changes to the bylaws may be voted upon by the members at the annual meeting, a special meeting, or by electronic ballot.

9.2 Proposed changes to the bylaws will be reviewed by the Bylaws Committee in accordance with the approved policies within the NYSSEA bylaws and the New York Not-for-Profit Corporation Law.

9.3 Ballot Procedures

9.3.1 The word ballot will be construed to include both paper mail-in ballots and electronic ballots.

9.3.2 The Board will establish procedures to ensure the validity of the election, including but not limited to the decision to contract with an outside election company.

9.3.3 The proposed bylaw change will be prepared by the Bylaws and Governance Committee. The bylaw change along with pro and con opinions will be printed on the ballot.

9.3.4 A sample ballot will be published as an E-Blast. This ballot will not be considered official and will not be accepted for count in an election.

9.3.5 Ballots must be distributed to all members in good standing on the day of record. The date of record of membership will be 30 days prior to the mailing of the ballots. The ballots must specify the quorum requirements and whether the proposal requires a simple majority or a two-thirds vote for approval.

9.3.6 Only official ballots (whether electronic or paper) received by the deadline for voting at the designated official depository will be counted.

9.3.7 If both an electronic and paper ballot is submitted from the same member, then only the first ballot received will be counted.

9.3.8 Ballots must be received from at least 5 percent of the members to meet the quorum for a ballot. Completed ballots must be received within 15 days of the mailing date.

9.3.9 Ballots will not be counted until the quorum has been met. If the quorum is not met after 15 days, the proposal is considered to have been timely published and will be presented at the next NYSSEA Annual Meeting. The uncounted ballots will be destroyed.

9.3.10 If the quorum is met, the Secretary will certify the quorum. A majority of the ballots received indicating approval is required. Blank ballots will be considered an abstention and will be used only to establish a quorum. Ballots marked "yes and no" will be counted as invalid.

9.3.11 Proposed bylaws changes meeting the quorum but failing to receive the majority of the votes cast must be returned to the Bylaws Committee for reevaluation prior to being submitted to the Board for approval of a membership vote.

9.3.12 Approved bylaw changes will be certified by the Secretary and become effective upon notice to the Board, unless otherwise stated in the bylaw amendment. Results will be announced by E-Blast and posted on the NYSSEA website.

Part X –Chapters

10.1 Authorization to charter or modify the territory of existing Chapters resides with the Board as stated in Section 12.01 of the bylaws. Authorization to operate a chapter may be withdrawn as prescribed in bylaw Section 12.03

10.2 The NYSSEA Board may modify the territory of an existing Chapter upon request by that Chapter. To request a change in territory, the Chapter will notify the NYSSEA President in writing. The NYSSEA President will convene the Board at a regularly scheduled meeting or by conference call to consider the request.

10.3 Chapter infractions

10.3.1 Within 5 days after knowledge of an infraction occurring on the part of a Chapter, the NYSSEA President will notify the current Chapter President and outline the infraction and possible remedies. The Chapter President will have 15 days to respond in writing, acknowledging the infraction, detailing how the situation will be remedied and a timetable for the correction.

10.3.2 If the Chapter President does not respond, does not acknowledge the infraction or does not offer a reasonable plan for remedying the infraction, the NYSSEA President may establish a task force, refer to a Committee or direct NYSSEA's Executive Director to work with the state chapter on the situation until it is fully resolved. The task force, Committee or Executive Director will contact the Chapter and other members as appropriate to gather all facts relevant to the situation for review and recommendation.

10.3.3 The NYSSEA President will notify the Chapter Board regarding the nature of the complaint and the appointment of the task force, Committee or Executive Director. The chapter will have 30 days to respond to the task force, Committee or Executive Director, specifying how the situation will be remedied and a timetable for correction. The Chapter is encouraged to supply any documentation, reasonable argument or justification in support of its position to the task force, Committee or Executive Director.

10.3.4 If the Chapter is unresponsive, uncooperative or if the proposed solution is deemed insufficient to remedy the situation, the NYSSEA President may convene the NYSSEA Board by conference call or at a regularly scheduled meeting. Materials gathered by the NYSSEA President, reports prepared by the task force, Committee or Executive Director, or supplied by the Chapter will be provided to the NYSSEA Board for review and discussion.

10.3.5 The NYSSEA Board will take one of three actions:

10.3.5.1 Dismiss the complaint.

10.3.5.2 Retain the Chapter charter, but issue recommendations and a date for implementation of changes.

10.3.5.3 Withdraw the chapter charter.

10.3.6 Should the NYSSEA Board vote to retain the Chapter charter but issue recommendations and a date for implementation of changes, the task force, Committee or Executive Director previously appointed by the NYSSEA President will continue to work with the Chapter. If changes are not implemented by the specified date, the task force, Committee or Executive Director will notify the NYSSEA President and the process outlined in 10.3 will begin again.

10.3.7 Should the NYSSEA Board vote to withdraw the charter, the NYSSEA President will notify the Chapter of the effective date of charter withdrawal and provide information on how to appeal as stipulated in 10.3.8. The right to appeal may not change the effective date for withdrawal set by the NYSSEA Board.

10.3.8 To appeal the NYSSEA Board's decision, the Chapter President must notify the NYSSEA President in writing within 15 days. New documentation or a new plan to resolve the situation must accompany the appeal, otherwise the appeal is deemed insufficient and the Board's decision is upheld. NYSSEA's President will convene the NYSSEA Board by conference call or at a regularly scheduled meeting to review the appeal request as well as any new material provided by the Chapter, task force, Committee or Executive Director. The NYSSEA President will notify the Chapter of the final decision.

10.3.9 All current NYSSEA members within the territory of the Chapter will be notified of the NYSSEA Board's vote to withdraw the charter within 15 days, regardless of whether the Chapter opts to appeal the decision. Members in the Chapter will retain their membership in NYSSEA and are free to join another NYSSEA Chapter if desired.

10.3.10 NYSSEA will not issue a new charter to any other Chapter or potential Chapter for the geographic area until all appeal rights have been exhausted by the current Chapter.

10.3.11

Part XI – Education Programs

11.1 Educational programs and services offered by NYSSEA will be discounted for members and associates of NAEA.

11.2 Individuals (including members of the Board of Directors) speaking for NYSSEA events can be compensated by an honorarium or complimentary registration for CE credits with preapproval by the Executive Committee.

11.3 NYSSEA speakers are reimbursed for reasonable and customary expenses including travel by air, train or automobile at the lowest, most economical coach airfare or train fare, and lodging at the NYSSEA rate to include the night before and the night following a speaking engagement. Other speaker's costs, including ground transportation and parking, will be reimbursed according to policies set at the discretion of NYSSEA Board. No per diem, rental car expenses, gratuities or other miscellaneous items will be reimbursed without prior approval. Expenses in excess of $50 must be documented by original receipts. Expenses must be reported on an approved expense form and must be submitted within 30 days after travel.

Part XII– Parliamentary Authority

12.1 The Parliamentary Authority for all NYSSEA meetings, including but not limited to Annual and Board meetings, will be Robert's Rules of Order Newly Revised (RONR). Committee meetings at the discretion of the Chair may be run by RONR. The Board will use the consent agenda format for its meetings.

12.2 Meetings of the Board will operate under the relaxed rules for "small boards" where they are not in conflict with and are addressed in standing rule 1.1.7.

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