

GREAT WEST SOCIETY OF ENROLLED AGENTS

BYLAWS

Article I – Governing Law

1.01 Governing Law

These Bylaws shall be governed by the applicable laws of the States of Idaho, Montana, Utah and Wyoming.

Article II – Offices

2.01 Principal Office

The principal office and any other offices of the Society for the transaction of its business are to be located in the geographical area designated by the Board of Directors or by the membership

Article III – Members

3.01 Qualifications

Membership in the Society is limited to those persons recognized by the United States Treasury Department, Internal Revenue Service as enrolled agents in good standing. Members must also be a member in good standing of the National Association of Enrolled Agents.

Associate membership shall be available to those who do not qualify for membership but who are currently active in promoting the professional tax preparation and representation industry.

3.02 Classes of Membership and Rights

The society shall have two (2) classes of voting membership and one (1) class of non-voting membership.

- a. Member:** Members are those persons currently in practice, holding enrollment cards, who fulfill all membership obligations.
- b. Member Emeritus:** Members Emeritus are those members who have held active membership for five (5) consecutive years and are on "retired inactive status" under Department of the Treasury Circular 230.
- c. Associate Member:** Any person or entity, not otherwise eligible for any other class of membership, may be an associate member. An associate member must be currently active in promoting the professional tax preparation and representation industry.
- d.** Except for continuing education, Associate members must adhere to all of the requirements contained in Circular 230 and must comply with the code of ethics and rules of professional conduct of NAEA. Associate members are not allowed to vote or hold office in the organization.

3.03 Annual Dues

The Annual membership dues shall be in such amounts as may be established by the Board of Directors. The Board of Directors shall furnish to the membership annually, through media of general circulation to the membership, the amount of the annual dues for the forthcoming year. This information shall be distributed to the general membership at least thirty (30) days prior to the beginning of the new fiscal year.

3.04 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 members of the Society actually voting by mail or Email referendum.

3.05 Non-Liability of Members

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

3.06 Transferability of Membership

Membership in the Society is non-transferable and cannot be reassigned.

3.07 Continuing Education of Members

All members shall adhere to the CE requirements of NAEA.

3.08 Renewal of Membership

Membership shall automatically be renewed upon timely payment of dues and timely reporting of continuing education hours.

a. **Termination of Membership:** All the rights of membership shall be suspended to any member who fails to pay dues within thirty (30) days after the due date. Membership of any member who fails to pay dues with seventy-five (75) days after the due date shall automatically terminate upon written notice of termination to the member by NAEA or GWSEA.

3.09 Suspension or Expulsion of Members

A member renders oneself liable to suspension or expulsion if:

- (1) Any of the Society's Bylaws, the Code of Ethics for Enrolled Agents, the Rules of Professional Conduct, the Treasury Department Circular 230, or any of the rules and regulations of the National Association of Enrolled Agents are violated;
- (2) The member is found by the Board of Directors to have been guilty of an act discreditable to the profession;
- (3) The member is convicted by a State or Federal Court of a felony or is judged by one of these courts to be insane or incompetent.
- (4) The member's enrollment to practice before the Internal Revenue Service is temporarily suspended for any reason by the issuing authority shall automatically be suspended during the period of suspension to practice before the Internal Revenue Service. Any member whose enrollment to practice before the Internal Revenue Service is permanently terminated by the issuing authority will be automatically permanently terminated from the Society.

Article IV – Chapters

4.01 Formation of local chapters

The Board of Directors may sanction the formation of chapters within the geographic boundaries of the States of Idaho, Montana, Utah and Wyoming. Chapter boundaries may not overlap.

Article V – Meetings of Membership and Annual Convention

5.01 Regular and Annual Meetings

The members shall meet annually at a time to be determined by the Board of Directors. The regular annual meeting of the membership hereinafter shall be referred to as the Annual

Convention. The Annual Convention shall be held at a place fixed by the Board of Directors six (6) months in advance. The President of the Society shall issue an official call to the Annual Convention at least thirty (30) days prior to the date fixed for holding said Convention. The notice to each member shall be in writing or e-mail and shall include:

- (1) The date, place and time of the meeting;
- (2) An agenda;
- (3) The text of any proposed matters and/or resolutions for consideration by the membership.

5.02 Special Meetings

Special meetings of the Society shall be called by the President or by one less than a majority of the Directors of the Society and held at such time and place as may be designated by the Board of Directors.

- a. **Notice of Special Meetings:** Written notices of special meeting shall be sent to each member by United States mail, or by e-mail, at least fifteen (15) days prior to such meeting. The notice shall be addressed to the member at his address as shown on the books of the Society and shall be deemed given at the time it is deposited in the mail or e-mailed.
- b. **Contents of Notice:** Notice of special meetings of the Society shall specify the place, day, and time of the meeting and the general nature of the business to be transacted.

5.03 Quorum

A quorum for the purpose of the regular Annual Convention or any special meeting of the Society shall consist of fifty percent (50%) of the members registered for any session.

5.04 Loss of Quorum

The members present at a duly called or held meeting at which a quorum is present may continue to do business until adjournment notwithstanding the withdrawal of enough members to leave less than a quorum. In the case of special meetings a quorum must be maintained to continue transacting business.

5.05 Voting

Each member is entitled to one vote on each matter that is submitted to a vote of the members at a regular meeting, a Convention, or a special meeting. Voting at duly held meetings may be by voice vote. The candidate receiving the majority number of votes for each office for Officers and Directors shall be elected to that office. All matters before the regular meeting, Convention or special meeting shall be decided by a majority of the members registered, present, and voting. The text of any proposed matters and/or resolutions for consideration by the membership that was not received with the thirty (30) day notice must have a two-thirds (2/3) vote.

5.06 Cumulative Voting Prohibited

Cumulative voting for the election of Officers, or otherwise, shall not be authorized.

5.07 Conduct of Meetings

Meetings of members shall be presided over by the President of the Society, or in their absence, by the Vice President, or in the absence of both of them, by a Chairman chosen by a majority of the voting members present. The Secretary of the Society shall act as Secretary at all meetings of the members, provided that in this absence the presiding officer shall appoint another person to act as Secretary pro tem of the meeting. Meetings shall be governed by the Robert's Rules of Order Newly Revised (RONR) as long as they are consistent with these Bylaws, with the Articles of Incorporation, or with the law.

Article VI – Board of Directors & Board Meetings

6.01 Number

The Society shall have a minimum of two (2) Directors and four (4) officers which collectively shall be known as the Board of Directors.

a. The Board of Directors shall consist of the following persons: The President, the Vice President, the Secretary and the Treasurer, who are referred to as "Officers"; and the Immediate Past President and three other elected members, who are referred to as "Directors".

b. The Immediate Past President shall be a member of the Board of Directors for one year after leaving the office of President. In the event that the Immediate Past President has been elected to another office, the directorship shall be deemed vacant. The vacancy shall be filled according to Article 6.17.

6.02 Powers

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

6.03 Duties

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

6.04 Qualifications

Any person who is a member of the Society in good standing is eligible to be elected a Director thereof, except that no member may hold more than one elective office in the Society at the same time.

6.05 Term of Office-Director

Directors shall be elected for a two-year term. Directors may serve two (2) consecutive two-year terms as a member of the Board of Directors. Directors shall serve from the end of the Annual Convention at which they are elected through their elected terms or until successors have been duly elected or appointed and qualified.

6.06 Election of Directors

Any member of the Society in good standing is qualified to be a Director of the Society. The nomination and election of Directors will be held during the Annual Convention of the Society. The election will be by secret ballot. All nominees for office must be registered and present at the session of election of Directors at the Convention or submit a letter prior to the election stating the nominee's willingness to serve in order to be eligible for nomination and election to office.

6.07 Compensation

Directors shall serve without compensation.

6.08 Place of Regular Meetings

Regular meetings shall be held at a meeting facility designated by the Board of Directors. A conference call by telephone or video with a quorum of the Board of Directors may constitute an official meeting with a seventy-two (72) hour notice.

6.09 Special Meetings

Special meetings of the Board of Directors may be called by the President, or if he/she is absent, unable or refuses to act, by a Vice President, or by one less than a majority of the Directors and

such meetings shall be held at the place designated by the person or persons calling the meetings, and in the absence of such designation, at the principal office of the Society.

6.10 Telephonic or Video Meeting

A meeting of the Board may be held by conference telephone, video or similar communications equipment. Such meeting shall be valid if:

1. All members of the Board have been notified,
2. A majority of the Directors participate, and
3. If all participating can hear one another.

6.11 Notice of Special Meetings

The President of the Society or his/her designee shall deliver notice of the time, place, and agenda of special meetings of the Board of Directors to each Director by mail or E Mail at least fifteen (15) days prior to the date of the meeting for a face to face meeting or at least seven (7) days prior for a telephonic/video meeting.

6.12 Conduct of Meetings

Except as otherwise expressly provided in these Bylaws or by law, no business shall be considered by the Board at any meeting at which a quorum, as hereinafter defined, is not present, and the only motion, which the Chair shall entertain at such meeting, is a motion to adjourn. However, a majority of the Directors present at such meeting may adjourn from time to time until the time fixed for the next regular meeting of the Board.

All meetings of the Directors shall be governed by Newly Revised Roberts' Rules of Order as such Rules may be revised from time to time insofar as such Rules are consistent with these Bylaws, with the Articles of Incorporation, or with the law.

Meetings of Directors shall be presided over by the President of the Society, or in his/her absence by the Vice President, or in the absence of both, by a Chairperson chosen by a majority of the Directors present.

The Secretary of the Society shall act as Secretary of the Board of Directors. In the case the Secretary is absent from any meeting of the Directors, the presiding Office may appoint any person to act as Secretary pro tem for the meeting.

6.13 Quorum

A quorum of the Board of Directors shall consist of a majority of the total elected Board of Directors.

6.14 Majority Action as Board Action

Every act or decision done and made by a majority of the Directors voting at a meeting duly held at which a quorum is present, is the act of the Board of Directors unless the law, the Articles of Incorporation of the Society, or these Bylaws require a greater number.

6.15 Action by Unanimous Written Consent without a Meeting

Any action required or permitted to be taken by the Board may be taken without a meeting, if all Directors and Officers will individually or collectively consent in writing to such action. Any certificate or other documents filed under any provisions of law which relates to actions so taken, shall state that the action was taken by unanimous written consent of the Board of Directors without a meeting and that the Articles of Incorporation and the Bylaws of this Society authorize the Directors to so act, and such statement shall be prima facie evidence of such authority.

6.16 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 Wisconsin Non-Profit Corporation Law or any other law after the director has the opportunity to respond to the allegations. A Director may be removed from office for unexcused absences from any two regularly scheduled meetings of the Board per governance year. A vote of 2/3rds of the Board is required for removal from office.

6.17 Vacancies
In the event of a vacancy on the Board, the Board of Directors may elect a replacement to fill the remaining term of the vacated position.

6.18 Non-Liability & Indemnification of Officers and Directors
The Directors shall not be liable personally for the debts, liabilities or other obligations of the Society. In addition to the aforementioned statement, the Society will maintain Directors and Officers insurance coverage at a rate determined by the Board.

Article VII – Officers

7.01 Number of Officers and Titles
The Officers of the Society shall be a President, Vice President, Secretary and Treasurer. One person may not hold two or more offices at one time.

7.02 Qualification, Election and Term of Office
Any member of the Society in good standing is qualified to be an Officer of the Society. The nomination and election of Officers will be held during the General Business Meeting of the Annual Convention of the Society.

All Officers shall be elected for one year terms with the maximum of three (3) consecutive terms in one office and shall serve from the end of the Annual Convention at which they are elected through their elected term, or until their successors have been duly elected or appointed and qualified.

All nominees for office must be registered and present at the session of election of Officers at the Convention or submit a letter prior to the election stating the nominee's willingness to serve in order to be eligible for nomination and election to office.

7.03 Removal and Resignation
Any Officer may resign at any time by giving written notice to the Board of Directors or to the President or to the Secretary of the Society. Any such resignation shall take effect at the date of receipt of such notice. The Board may declare vacant the office of a Director or may remove a Director for any reason in accordance with the Wisconsin Non-Profit Corporation Law or any other law after the director has the opportunity to respond to the allegations. A Director may be removed from office for unexcused absences from any two regularly scheduled meetings of the Board per governance year. A vote of 2/3rds of the Board is required for removal from office.

7.04 Vacancies
Any vacancy may be filled by a majority vote of the remaining Board of Directors for the remaining portion of the term, as noted in Section 6.17.

- 7.05 Duties of President**
The President shall be the Chief Executive Officer of the Society and shall in general, subject to the control of the Board of Directors, supervise and control the affairs of the Society.
- 7.06 Duties of the Vice President**
The Vice President shall be responsible for the functioning of the committees and undertake duties as assigned by the President. In the absence of the President, or in the event of his/her inability or refusal to act, the Vice President shall perform all the duties of the President and shall have all the powers of and be subject to all the restrictions of the President.
- 7.07 Duties of the Secretary**
The Secretary shall maintain the official records of the Society.
- 7.08 Duties of the Treasurer**
The Treasurer shall be responsible for the financial condition of the Society.
- 7.09 Compensation**
Officers of the Society shall serve without compensation.

Article VIII – Committees

- 8.01 Executive Committee**
The Board may delegate to such committee any of the powers and authority of the Board in the management of the business and affairs of the Society, except the power to adopt, amend or repeal the Bylaws and the Articles of Incorporation of this Society. The executive committee will consist of the President, Vice-President, and Immediate Past President. If there is not an Immediate Past President then the Board will choose a director at large to serve on the committee.
- 8.02 Nominating Committee**
The Nominating Committee shall consist of up to three (3) members to be elected by the Board at the first post-convention Board of Directors meeting. The committee shall serve for the full year and shall actively solicit recommendations from all members. The Nominating Committee's report will be circulated directly to the membership at least forty-five (45) days in advance of the Annual Meeting.
- 8.03 Bylaws Committee**
The Bylaws Committee will review the Society's bylaws and make recommendations to the Board for revisions.
- 8.04 Other Committees**
The Board will establish procedures for the creation of other committees and task forces to assist the Board in their responsibilities.

Article IX – Execution of Instruments, Deposits and Funds

- 9.01 Execution of Instruments**
The Board of Directors, except as otherwise provided in these Bylaws, may by resolution authorize any Officer or agent of the Society to enter into any contract or to execute and deliver any instrument in the name of and on behalf of the Society and such authority may be general or

confined to specific instances. Unless so authorized, no Officer, agent or employee shall have any power or authority to bind the Society by any contract or engagement, or to pledge its credit or to render it liable for any purpose or in any amount.

Article X – Fiscal Year

10.01 Fiscal Year

The Board shall set the fiscal year of the Society.

Article XI – Bylaws

11.01 Effective Date of Bylaws

These Bylaws shall become effective immediately upon their adoption.

11.02 Proposing Amendments

Amendments to the Bylaws may be made at any regular convention by a majority of the members voting.

Resolutions proposing amendments to the Bylaws must be in writing, signed by at least ten (10) members in good standing and presented to the Bylaws committee. The Bylaws Committee must complete their report and forward their recommendations to the Board of Directors of the Society within sixty (60) days after receiving the resolution(s). If approved by the Board, the Secretary will publish the proposed Bylaw change, include Board recommendations, to the membership within notice requirements for the Annual Convention.

Article XII – The Prohibition Against Sharing Corporate Profits & Assets

12.01 The Prohibition Against Sharing Corporate Profits & Assets

No member, Director, Officer, employee or other person connected with this Society or any other private individual, shall receive at any time any of the net earnings or pecuniary profit from the operations of the Society, provided that this provision shall not prevent payment to any such person or reasonable compensation for services rendered to or for the Society in effecting any of its purposes as shall be fixed by resolution of the Board of Directors and no such person, or persons, shall be entitled to share in the distribution of and shall not receive any of the corporate assets on dissolution of the Society.

Article XIII – Construction

13.01 Construction

The words "corporation" and "society" means the Great West Society of Enrolled Agents.

Article VX – Employment

13.01 Eligibility of Employment

No person who currently holds office in this Society shall be eligible for employment on either a part time or full time ongoing basis. The term "office" applies to every officer and director.