
VASEA Bylaws

Revised by the membership October, 2014

ARTICLE I

Name, Principal Office, Purpose and Restrictions

1.01 – Name

The name of this organization is the Virginia Society of Enrolled Agents, Incorporated (VASEA or Society). The Society is a Virginia Non-Profit Corporation.

1.02 - Principal Office

The principal office of the Society is located at 9943 Orchard Meadow Road, Mechanicsville, VA 23116. The Board of Directors (Board) may change the location of the principal office.

1.03 - Purposes

The purposes of the Society include:

- a. To provide an organized professional development program for Enrolled Agents;
- b. To develop a statewide organization of members and local chapters as the basis of an effective state and national organization;
- c. To represent the interests of the Virginia Society Members as part of the National Association of Enrolled Agents (NAEA);
- d. To represent Enrolled Agents on the state level with all governmental agencies;
- e. To promote and protect the interests of Enrolled Agents; and,
- f. To exercise all rights and powers conferred on non-profit corporations under the laws of the Commonwealth of Virginia.

1.04 - Restrictions

All policies and activities of the Society will be consistent with, applicable federal, state and local laws, antitrust trade regulations and other legal requirements.

ARTICLE II

Definitions and Parliamentary Authority

2.01 - Local Chapters

A local chapter is a group formed within a specific geographical area in the Commonwealth of Virginia.

2.02 - Circular 230

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

2.03 - Member

"Member" will refer to both Members and Members Emeritus.

2.04 - Associates

The term "associate(s)" will include federally authorized practitioner associate(s) and associate(s), as further defined by these bylaws under Section 13.02.

2.05 - Notice

The "time" of notice referred to in these bylaws is defined as follows:

- a. For U.S. mail, the date stamped by the USPS;
- b. For hand-delivery, the time of notice as shown on the record of an IRS-approved carrier;
- c. For electronic notice, the time stamped on the originating e-mail.

2.06 – Parliamentary Authority

The Society will use a recognized parliamentary authority as specified in the Society's Policies & Procedures Manual.

ARTICLE III

Members

3.01 - Qualifications and Rights of Membership

The Society will have two (2) classes of Members: Member and Member Emeritus. An individual must be a Member in good standing of the National Association of Enrolled Agents to be a Member of the Virginia Society of Enrolled Agents.

3.02 - Member

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.

3.03 - Member Emeritus

A Member Emeritus will be a person who has been a Member for the preceding five (5) years, who is on "inactive retired status" under Circular 230. A Member Emeritus will not be required to fulfill the

requirements for continuing professional education (CPE). The Board may waive the requirements of membership for the preceding five years.

3.04 - Membership Obligation to Follow VASEA/NAEA 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 the voting Members of the Society. In particular, without limitation, each Member will fulfill CPE requirements as promulgated by NAEA, will annually report to NAEA the fulfillment of the CPE requirements, and will abide by the NAEA Code of Ethics and Rules of Professional Conduct.

3.05 - International Member Obligation to Follow Society Rules

International members will be bound by the rules of the Society but only to the extent that said rules are not in violation of any laws or rules of the international country having geographic jurisdiction over the international member. The international member will also be bound by any rules or laws of the international country.

3.06 – CPE Requirements

Each member will complete thirty hours of qualifying CPE per calendar year. The required hours will be prorated for new members. Qualifying CPE is defined in the Society Policies & Procedures Manual.

3.07 – Member Liability

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

ARTICLE IV

Membership Dues and Assessments

4.01 - Setting Annual Dues

The Board will set the amount of the annual dues for membership. The amount of the annual dues will be noticed to the membership 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 NAEA Board. Once submitted, dues remain the property of NAEA and the Society unless membership is rejected upon application.

4.03 – Assessments

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

ARTICLE V

Membership Status

5.01 - Termination/Suspension of Membership

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 CPE hours, seventy-five days beyond the due date.
- d. In the event of hardship or extenuating circumstances, the Board, on written request, may waive the payment of delinquent dues and/or CPE required hours.

5.02 - Reinstatement

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

5.03 - Status with Internal Revenue Service

Any Member whose enrollment to practice before the Internal Revenue Service (IRS) 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 IRS. Any Member whose enrollment to practice before the IRS is permanently terminated by the issuing authority will be automatically permanently terminated from the Society.

5.04 – Discipline

A Member or an Associate may be disciplined (which may include private or public censure, suspension or expulsion) if:

- a. A Member or an Associate violates the Society's Bylaws, NAEA's Code of Ethics, NAEA's Rules of Professional Conduct or Circular 230.
- b. A Member or an Associate is determined by the Board to have been engaged in an act discreditable to the profession.
- c. A Member or an Associate is convicted of a felony.

Actions against a Member or an Associate under this section will be processed in accordance with the current NAEA Code of Ethics and NAEA's Rules of Professional Conduct.

ARTICLE VI

Membership Meetings

6.01 - Annual Meetings

The Annual Meeting of the Members will be held at a place and time selected by the Board.

6.02 - Notice of Annual Meeting

The Secretary, or designee, will issue a notice by mail and/or electronic means of the Annual Meeting at least thirty (30) days prior to the date set. Such notice will be in writing and will include:

- a. The place, date and time of meeting;
- b. The agenda;
- c. The text of any proposed matters and/or resolutions for consideration by the membership;
- d. If Officers and/or Directors are to be elected at the Meeting, the notice will include the names of all nominees.

Officers and Directors of the Society will be elected during the Annual Meeting. Members not nominated by the Nominating Committee may run from the floor

6.03 - Special Membership Meetings

Special membership meetings may be called by the Board, or by Members as detailed in the current Virginia Corporation Code.

6.04 - Quorum

A quorum will be a majority of the Members present and whose membership status has been verified at the Annual Meeting. A quorum at a Special Membership Meeting of the Members will be five percent of the Members of the Society. However, if attendance at a Special Meeting of the Membership of the Society is fewer than one-third of the Members, no bylaws or issues may be voted upon except those that were properly noticed under these bylaws and the Virginia Corporation Code.

6.05 - Voting

Each Society Member is entitled to one (1) vote on each matter to be decided at the Annual or a Special Meeting of the Society. Cumulative and proxy voting will be prohibited. Unless otherwise specified by these bylaws, by the Virginia Corporation Code, or by parliamentary authority, all matters to come before an Annual or Special Membership 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 - Board of Directors

The Board of Directors (Board) of the Society will consist of the Officers of the Society and seven (7) Directors elected at large.

7.02 - Qualifications and Terms of Office

Only Members will be eligible to serve as Members of the Board. The Directors will be elected at the Annual Meeting for two (2) year terms, with the right to serve consecutively. Three Directors will be elected in odd numbered years and four in even numbered years. The term of office will commence with the annual installation ceremony and will continue until the expiration of the terms for which elected and until their successors have been installed.

7.03 - Duties and Responsibilities

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.

7.04 - Removal of Directors

The Board may declare vacant the office of a Director, or may remove a Director by vote of 2/3 of the Board or for any reason and in accordance with the Virginia Corporation Code or other law. A Director will be removed from office for unexcused absence at two (2) regularly scheduled meetings of the Board per year.

7.05 - Vacancies

If a seat on the Board becomes vacant for any reason, the Board may elect a Member to fill the vacancy until the next Annual Meeting, at which time the Membership will elect a Director to serve the remaining term.

ARTICLE VIII

Officers

8.01 - Officers of the Society

The Officers of the Society will be the President, Vice President, Secretary and Treasurer. Officers must be Members of the Society.

8.02 – Election of Officers

The Officers, with the exception of the President, will be elected for one (1) year terms, with the right to serve consecutively. The President will be elected for one (1), two (2) year term and may not serve more than one (1) term consecutively. The term of office will commence with the annual installation ceremony and will continue until the expiration of the terms for which elected and until their successors have been installed.

8.03 – Removal of Officers

The Board may declare vacant the office of an Officer, or may remove an Officer by vote of 2/3 of the Board or for any reason and in accordance with the Virginia Corporation Code or other law. An officer will be removed from office for unexcused absence at two (2) regularly scheduled meetings of the Board per 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. If a vacancy occurs in the office of the President, the Vice President will become President for the remainder of the President's term and the Board will elect a Member to assume the duties of Vice President for the remainder of the Vice President's term.

8.05 - President

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

8.06 – Vice President

The Vice President will, in the absence or disability of the President, perform the duties of the President. The Vice President will have such other powers and perform such other duties as the Board or Bylaws prescribe.

8.07 – Secretary

The Secretary will be responsible for recording the minutes of the Annual Meeting and all meetings of the Board. The Secretary will have such other powers and perform such other duties as the Board or the Bylaws prescribe.

8.08 – Treasurer

The Treasurer will be the Chief Financial Officer of the Society. The Treasurer will be responsible for the preparation of the tax returns of the Society. The Treasurer will maintain complete records of all of the financial affairs and transactions of the Society, and will render periodic reports to the Board and at the Annual Meeting. The Treasurer will have such other powers and perform such other duties as the Board or the Bylaws prescribe.

ARTICLE IX

Board Meetings

9.01 - Call of Meetings

A meeting of the Board 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 will be fixed and determined by the President, with the approval of the Board.

9.03 - Notice of Meetings

Written notice of meetings will contain an agenda and be mailed or emailed to the Members of the Board and to the Chapter Presidents 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 the Members. Members attending these meetings will be heard. The Board will meet in a closed Executive Session when discussing personnel, legal, ethical or similar confidential issues.

9.05 - Quorum

A quorum for a meeting of the Board will be a majority of the Board.

9.06 - Telephonic Meeting

Subject to the requirements of the Virginia Corporation Code, a meeting of the Board may be held by conference via 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 Members of the Board participate, and (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 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 - Committees

The Board will establish procedures for the creation and operation of standing committees and task force committees as it deems appropriate. All committee Chairs will be Members and the majority of the committee will be comprised of Members. The President will be an ex-officio member of all committees except the Nominating Committee and the Ethics & Professional Conduct Committee.

10.02 - Nominating Committee

If willing to serve, the Immediate Past President will be a Member of the Nominating Committee. Prior to the close of the first Board meeting after the Annual Meeting, the Board will elect the balance of the Members. The Nominating Committee will comprise an odd number of Members but not less than five (5). The Immediate Past President, if serving, will be included in this number. The Nominating Committee will elect a Chair by majority vote. This committee will report to the Board as directed by the Board, and to the membership no later than thirty (30) days prior to the Annual Meeting in the "Notice of Annual Meeting."

10.03 - Executive Committees

The Executive Committee will be composed of the Officers of the Society and one Director, appointed by the President. The Board will delegate to such Committee such powers and authorities as deemed necessary by the Board and as permissible under these bylaws and the applicable Federal, State and local law. The Executive Committee will report at each meeting of the Board. The existence of an

Executive Committee will not relieve the Board, or any individual Director, of responsibility imposed on Directors by the Articles of Incorporation, these Bylaws, and Federal, State and local law.

10.04 - Audit Committee

No later than the Board's second meeting of the current term of office, the President will nominate, for Board confirmation, an Audit Chair to audit or cause to be audited the books and records of the corporation for the year. The Audit Committee report will be delivered in writing to the Board by July 31st and will be presented to the membership in the Virginia Voice. The Audit can be performed by an Enrolled Agent or Certified Public Accountant.

10.05 - Ethics & Professional Conduct Committee

The President will nominate, for Board confirmation, an Ethics & Professional Conduct Committee, which will consist of no fewer than three members, including the Chair. No member of this committee may also be a member of the Board.

10.06 - Reports and Recommendations

Reports and recommendations of committees will be submitted in writing to the Board.

ARTICLE XI

Fiscal Year

11.01 - Fiscal Year

The fiscal year of the Society will be January 1 through December 31, or such other period as is recommended by the Treasurer and approved by the Board.

ARTICLE XII

Local Chapters

12.01 - Authority to Charter Local Chapters

The authority to charter Local Chapters resides with the Board. The Board will review and approve requests to form Local Chapters as well as effect their dissolution, where appropriate. The Board will, as appropriate, provide broad guidance for their conduct.

12.02 - Bylaws

Local Chapters will be governed by the Bylaws of the Society, and the Local Chapter Guidance and all other rules and procedures of the Society.

12.03 - Membership Requirements

- a. Members of a local chapter must be Members of the Society and NAEA.
- b. Associates of a local chapter must be Associates of the Society.

12.04 - Governing Body

Local chapters will elect their own governing officers and directors as necessary in order to conduct their chapter activities.

12.05 - Dues

Local chapters may establish and collect chapter dues.

ARTICLE XIII

Associates

13.01 - Federally Authorized Practitioner Associate Category

The Board may establish a Federally Authorized Practitioner Associate category for individual practitioners regulated under Circular 230.

13.02 – Associate Category

The Board may establish an Associate Category for any individual who is not defined in Section 10.3 (A) through (D) of Circular 230 and who is engaged in some aspect of the practice of tax.

13.03 – Associate Matters

- a. The Board will determine all other matters including, but not limited to: dues, period of affiliation, qualifications, restrictions, privileges and benefits, discipline, and termination of Federally Authorized Practitioner Associate(s) and Associate(s) status.
- b. Associates will abide by NAEA’s Code of Ethics and Rules of Professional Conduct.
- c. Associates will be required to meet the same CPE requirements as Members, and annually report to the Society the fulfillment of those CPE requirements.
- d. No Enrolled Agent or other individual who has been removed from practice under the provisions of Circular 230 will qualify for Associate status.
- e. Associates will not have the right to vote on any issue that comes before the Society.
- f. Associates will not hold elective office in the Society.

13.04 - Associate Emeritus

An Associate Emeritus will be a person who has been an Associate for the preceding five (5) years and applies to the Society for Emeritus status. An Associate Emeritus will not be required to fulfill the requirements for continuing professional education (CPE). The Board may waive the requirements of Association for the preceding five years.

13.05 - Associate Obligations

Each Associate of the Society agrees to be bound by these Bylaws and any amendments thereto, and by the lawful actions of the Board or the voting Members of the Society.

13.06 - Associate Liability

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

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 law, 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 past and present 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 up of the Society will follow the requirements of the Virginia Non-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 - Amendments

- a. Subject to the provisions in 16.01 (b), the membership, by a majority vote of Members at the Annual Membership Meeting or a Special Membership Meeting, shall have the power and authority to amend, alter or repeal these Bylaws or any provision thereof, and may from time-to-time make recommendations for additional Bylaws as specified in 16.01 (b).
- b. Proposals to amend these bylaws may be made by either Members of the Society, which proposed amendment(s) must be signed by five (5) Members, or by the Board. All proposed amendments will be presented to the Bylaws Committee. The Bylaws Committee will prepare an analysis of the proposed amendment and submit the analysis to the Board with the recommendation for consideration. If the Bylaws Committee recommends the proposed bylaw amendment be submitted to the membership for vote,

the Board will cause the proposed bylaw amendment, together with the analysis of the Bylaws Committee, to be included in the Notice of Annual Meeting. If the Bylaws Committee concludes the proposed amendment is not appropriate for submission to the membership and the Board agrees, the proponents of the measure will be so notified. However, the proponents of the amendment will have the option of resubmitting the proposed amendment, with the signature of twenty (20) Members, not less than sixty (60) days prior to the date of the Annual Meeting in which case it must be submitted to the membership as part of the Notice of Annual Meeting.

- c. Notwithstanding other provisions of this Article, the Board is authorized to adopt certain bylaw amendments related to housekeeping corrections only. The authority of the Board is strictly limited to:
 - 1. Renumbering sections after the Members have adopted a bylaw change.
 - 2. Correcting typographical errors for publication.
 - 3. Making necessary grammatical corrections to published proposals or adopted amendments, provided there is no change to the intent of the proposals or amendments.

- d. Amendments or other changes in the VASEA Bylaws, once voted on and approved by the membership must be reported to NAEA.