

LOCAL CHAPTER GUIDANCE

APPROVED JANUARY 2017

GENERAL

A principal purpose of this guidance is to provide uniform policy and procedure for the conduct of all VASEA activities.

The VASEA Bylaws provide basic guidance for all elements and activities of VASEA. Local chapters shall abide by the VASEA Bylaws.

This guidance is provided to further amplify and/or explain rules for operational activities of the local chapters of VASEA. Where an activity is to be undertaken which is not covered in this guidance and, where time permits, coordination with the VASEA Board of Directors should be sought before time, energy, and resources are committed at the local chapter level.

The Virginia Society of Enrolled Agents (VASEA) is a nonprofit Virginia corporation, incorporated in 1983. VASEA files Form 990 and other required documents as appropriate.

EDUCATION

Requirements for providing continuing education (CE) is outlined in Treasury Circular 230 and other guidance issued by the IRS Return Preparer Office (RPO). The Virginia Society of Enrolled Agents is responsible to the IRS for all education provided by the local chapters.

The VASEA Administrative office shall be the office of record for all CE activities of VASEA and local chapters.

Chapter CE Program Approval Process

Chapters must complete the VASEA program approval form (Addendum 1) in full and submit it to the VASEA office in order to receive a program number for the event. The completed program approval form should be submitted to the VASEA office as soon as the program information is available and not later than 2 weeks prior to the event. Chapters may not advertise CE credit for a program until it has been assigned a program number by IRS.

VASEA will submit the chapter program information to IRS for approval within 7 business days of receipt from the chapter. Per IRS approval, VASEA will provide a program number to the chapter to print on the CE certificates for the event. IRS requires program numbers on all CE certificates.

Chapter Program Completion Process

The following items must be reported to the VASEA office within 3 business days of the event in order for attendees to receive CE credit.

- PTIN numbers for all attendees who would like credit.
 - PTINs must be collected from attendees in order for them to receive credit for the program. Chapters should report attendee information, including PTINs to VASEA using an Excel spreadsheet. The spreadsheet must be emailed to the VASEA office within 3 business days of the program.
- Attendee Sign-in Sheet (if separate from PTIN report)
- Handout Material or Seminar Outline
- Copy of Powerpoint presentation (if available)
- Completed Evaluation Forms

The chair of the VASEA Education Committee is responsible for signing CE certificates for attendees at VASEA education activities. He/she may delegate others to sign for him/her.

Local chapters may designate a person to sign CE certificates for their own CE activities.

Only VASEA will enter into a contract or joint venture with another organization or State Society for an educational function unless it has given prior approval to a local chapter to host a special event. This is to ensure that a local chapter activity does not compete or conflict with any established State activity or event.

Educational functions of eight or more hours must be coordinated through the VASEA Administrator at least 90 days in advance of the function. This is for the benefit of all Chapters and VASEA, so that no function will conflict with another. The Administrator will then assure that the information is posted on the VASEA website.

FINANCE

The VASEA Employer Identification Number is 54-1256590. This number shall be used on all local chapter bank accounts. All local chapter bank accounts will be maintained at a BB&T branch linked to the VASEA state account, unless it creates a real hardship.

VASEA is responsible for accounting for all funds in Local Chapters as well as the State Society funds; therefore the VASEA Treasurer shall be one of any number of authorized signers on all Local Chapter bank accounts. The Local Chapter's checkbook shall remain with the Treasurer of the Local Chapter unless none has been elected or appointed: in such cases the Chapter's checkbook shall be kept by the Management Company. If the local accounts are not linked to the state's BB&T account, Local Chapters will, monthly, provide a copy of the reconciled monthly bank statement and check register to the management company. Failure to submit this report within a 30-day period will result in formal notification to the Chapter President that the report is missing and must be submitted. Failure to respond within an additional 60 day period

will be justification for the VASEA Treasurer to contact the bank to obtain the necessary records, and if necessary freeze the account.

Local chapters shall prepare quarterly financial statements and submit a copy to the VASEA Treasurer and administrator within 30 days of the end of the quarter. In addition, local chapters shall provide the VASEA Treasurer and administrator with any other requested and necessary financial data pertaining to the fiscal year ending December 31 not later than February 1, annually, to provide for proper audit of the records and to enable proper and timely filing of IRS and Virginia tax returns. (Due date for Form 990 is May 15, annually.) All chapter receipts and documentation will be provided to the VASEA Administrative Office by the Spring Seminar (2nd week of June).

Local chapters shall use the cash method of accounting and the same account descriptions that VASEA uses.

Local chapter dues are not required to be shared with VASEA.

Revenue generated from local chapters monthly meetings are not required to be shared with VASEA.

Profits from some local chapter activities may be shared with VASEA. These activities shall be identified on a case-by-case basis. The formula for such revenue sharing shall be developed and agreed to between VASEA and the local chapter before the local chapter activity is undertaken. A memorandum for record of these agreements shall be prepared and copies provided to VASEA and the local chapter.

If a Local Chapter has receipts from sales of items, sales tax will be paid to the supplier so there will not be a need for VASEA to file sales tax returns.

Upon the deactivation or dissolution of a Local Chapter, all chapter assets -- both financial and physical -- shall revert to VASEA ownership and control. They shall be physically delivered to the Administrative Office.

MEMBERSHIP

Officers, Directors and Committee Chairs of local chapters must be members in good standing with NAEA and VASEA. Coordination with the Administrator shall be effected when preparing nominations for local chapter offices. Prior to interviewing a candidate, the chapter nominating committee will verify the eligibility of each candidate by checking with the Administrator to make certain they are members in good standing at the state and national level.

Local chapters shall identify a member to assist the VASEA Membership Chair in welcoming new members and assisting in the coordination of other membership activities.

VASEA Members and Associates may belong to any local chapter or more than one local chapter, if they choose.

ADMINISTRATION

Newsletters: Newsletters may be published by local chapters at their own expense.

Calendar of events: VASEA shall publish, from time to time, a calendar of events highlighting activities at the state and local chapter levels. Local chapter presidents are responsible for ensuring the calendar is accurate as it pertains to their chapter activities.

Recurring reports: The VASEA Administrator may request data from the local chapters periodically to be used in emails to the membership or for statistical reports. Local chapters shall provide requested data in a timely fashion.

Local chapter business meetings: notification of local chapter business meetings shall be published to their members.

Local chapter minutes: local chapters shall furnish a copy of their Board Meeting minutes to the VASEA Administrator.

PUBLIC RELATIONS

Each chapter shall appoint a chapter PR representative who will coordinate all PR activities with the VASEA Public Relations Chair.

Local chapters will be careful to ensure that only current VASEA members be permitted to meet the general public and taxing authorities when acting as representatives of VASEA.

AMENDMENTS

Comments and suggestions for changes shall be accepted from local chapters.

The VASEA Board shall review this “Local Chapter Guidance” at least annually.

The VASEA Board of Directors may amend this “Local Chapter Guidance” at any board meeting, provided that the language, intent, and explanation of any proposed amendment are communicated to each chapter prior to such VASEA Board Meeting.