

NORTHERN NEW ENGLAND SOCIETY OF ENROLLED AGENTS

BYLAWS

DECEMBER 20, 1992

As Amended December 2, 2016

ARTICLE I

NAME, PRINCIPAL OFFICE, PURPOSE AND RESTRICTIONS

1.01 – NAME

The name of this organization is the Northern New England Society of Enrolled Agents, Inc. (NNESEA, Society)

1.02 – PRINCIPAL OFFICE

The principal office of the Society is located at 1C Commons Drive, Suite 18, Londonderry, NH 03053. The Board of Directors (Board) may change the location of the principal office.

1.03 – PURPOSE

The purpose of the Society includes:

- (a) To provide an organized professional development program for Enrolled Agents;
- (b) To develop a regional organization of members and local chapters as the basis of an effective state and national organization;
- (c) To represent the interests of the Northern New England Society members as part of the National Association of Enrolled Agents (NAEA);
- (d) To represent the Enrolled Agent 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 nonprofit corporations under the laws of the State of New Hampshire.

1.04 – RESTRICTIONS

All policies and activities of the Society shall be consistent with:

- (a) Applicable federal, state and local antitrust trade regulations or other legal requirements; and,
- (b) Applicable tax exemption 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 states of Maine, New Hampshire and Vermont. They shall be governed by the Bylaws of the NNESEA. Members of a local chapter must be members of the NNESEA and the NAEA.

2.02 – CIRCULAR 230

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

2.03 – MEMBER

“Member” shall refer to both Members and Member Emeritus.

2.04 – NOTICE

Any reference to the time a notice is given or sent in these Bylaws means the time a written notice by mail is deposited in the United States mails, postage prepaid; or the time of any other written notice is delivered by a common carrier for transmission.

2.05 – PARLIAMENTARY AUTHORITY

Unless otherwise specified in these Bylaws, the rules contained in the current edition of Robert’s Rules of Order shall govern the Society in all cases to which they are not inconsistent with the law.

ARTICLE III

MEMBERS

3.01 – QUALIFICATIONS AND RIGHTS OF MEMBERSHIP

The Society shall have two classes of Members: Member and Member Emeritus. Individuals must be a member in good standing of the National Association of Enrolled Agents to be a member of the Northern New England Society of Enrolled Agents.

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, and those persons qualifying under section 5.03 of these Bylaws.

3.03 – MEMBER EMERITUS

A Member Emeritus shall 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 shall not be required to fulfill the requirements for continuing professional education (CPE). The Board may waive requirements of membership for the preceding five years.

3.04 – MEMBERSHIP OBLIGATION TO FOLLOW NNESEA/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 shall fulfill CPE requirements as promulgated by NAEA, shall annually report to NAEA the fulfillment of those requirements, and shall abide by the NAEA Code of Ethics and Rules of Professional Conduct, and these Bylaws.

3.05 – MEMBER LIABILITY

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

3.06 – COMPENSATION

No person who holds office in the Society or its chapters shall be employed by the Society except as an educational instructor. Members who serve in volunteer or elective positions for the Society shall do so without remuneration; however, the Board may allow reimbursement for actual and necessary expenses incurred for Society business. Members, including officers of the Society, who teach at Society seminars and prepare teaching materials for use at seminars, or which are sold by the Society to members and nonmembers, may be paid fair market value for their services, subject to approval by the Board.

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 and shall be turned over to the Society upon the incumbents' completion of their tenure in office.

3.08 – PHYSICAL BOUNDARIES

All Members, Associates, Unenrolled Practitioners and Employees of Enrolled Agent Members must reside or work within the physical boundaries of the States of New Hampshire, Maine and Vermont, or contiguous state.

ARTICLE IV

MEMBERSHIP DUES AND ASSESSMENTS

4.01 – SETTING ANNUAL DUES

The Board of Directors shall set the amount of the annual dues for membership. The amount of the annual dues shall 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

- (a) Membership and Associate dues are due and payable annually per methods approved by the NAEA Board. Once submitted, Society dues remain the property of the Society unless the application is rejected
- (b) Unenrolled Tax Practitioners and employees of an Enrolled Agent Member dues are due and payable when invoiced by the Society. New Unenrolled Tax Practitioners and employees of Enrolled Agent Members shall receive twelve (12) months membership from the time of joining. After dues are submitted they remain the property of the Society unless the membership application is rejected.

4.03 – ASSESSMENTS

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

ARTICLE V

MEMBERSHIP STATUS

(CESSATION, SUSPENSION AND EXPULSION)

5.01 – CESSATION OF MEMBERSHIP

Occurrence of any event that renders a member ineligible for membership, or failure to satisfy or to continue to satisfy membership qualifications.

5.02 – FAILURE TO PAY DUES OR MAKE CPE REPORTS

- (a) Membership shall automatically be suspended for nonpayment of dues or assessments thirty (30) days after the due date. Membership shall automatically terminate when a member is delinquent in payment of dues seventy-five (75) days or more after the due date of that member's dues or assessments.
- (b) Membership shall automatically be suspended for non-reporting of the fulfillment of the CPE requirement thirty (30) days after the due date for reporting. Membership shall be automatically terminated when a member is delinquent with this requirement seventy-five days after the due date

5.03 – STATUS WITH THE 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, shall automatically be 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 shall be automatically expelled from the Society.
- (b) Notwithstanding any other provision of these Bylaws, any person whose enrollment to practice before the Internal Revenue Service is canceled by virtue of the issuance of a state license to practice as a Certified Public Accountant or admission to practice before the Bar of any state or higher jurisdiction, if said reason is the sole reason for cancellation of enrollment, shall be eligible for membership in the Society, provided said person meets all other criteria for membership.
- (c) Notwithstanding any other provision of the Bylaws, any person who is not allowed to practice before the Internal Revenue Service by virtue of acceptance of a position in government service, is said reason is the sole reason for not being able to practice before the Service, shall be eligible for membership in the Society provided said person meets all other criteria for membership.

ARTICLE VI

MEMBERSHIP MEETINGS

6.01 – ANNUAL CONVENTION

The regular Annual Meeting of the members (Convention) shall be held at a place and time selected by the Board of Directors.

6.02 - CALL TO CONVENTION

The President shall issue a "Call to Convention" at least thirty (30) days prior to the set date. Such notice shall be in writing and shall include:

- (1) An agenda for the business meeting of the Convention
- (2) The report of the Nominating Committee, including a list of the nominees.

(3) The text of any proposed Bylaws change with the analysis of the Bylaws Committee, including any minority report.

6.03 – ELECTION OF OFFICERS AND DIRECTORS

Officers and Directors of the Society shall be elected during the Annual Meeting (Convention). Officers and Directors terms will take place at the beginning of the Society's Fiscal Year as outlined in 13.01.

6.04 – QUORUM

A quorum at the Convention shall be a majority of the Members registered.

6.05 – VOTING (Mail-In or Electronic)

Each Society member is entitled to one (1) vote on each matter which may be decided by mail-in or electronic ballot. Cumulative and proxy voting shall be prohibited. Ballots must be received from at least five (5) percent of the Members to meet the quorum for a mail-in or electronic ballot. The date of record for membership shall be at least 30 days prior to the mailing of the ballots. The number of Members on that date shall be used to determine the number of Member votes required for quorum. If there is less than a five percent quorum, the issue waits until the next Annual Meeting. All matters shall be decided by a majority number of votes cast.

ARTICLE VII

DIRECTORS

7.01 – THE BOARD OF DIRECTORS

The Board of Directors of the Society shall consist of the Immediate Past President, the Officers of the Society and a minimum of two (2) Directors from each state constituting the region (Maine, New Hampshire and Vermont), except that the number of the Board shall not exceed twelve (12).

7.02 – QUALIFICATIONS AND TERMS OF OFFICE

Only members shall be eligible to serve on the Board of Directors. The Officers shall be elected for one (1) year with the right to server consecutively, except that the President shall not serve more than two (2) years. The Directors shall be elected for two (2) year terms, with the right to serve consecutively. There will be a minimum of six directors elected. ½ of the Directors to serve a two year term and ½ of the Directors to serve a one year term for the organization year. After June 30, 1994, three (3) directors will be elected for a two year term each year.

7.03 – DUTIES AND RESPONSIBILITIES

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

7.04 – REMOVAL OF OFFICERS AND DIRECTORS

Board members are required to attend at least two-thirds (2/3rds) of the duly announced Board meetings in one year, Annual Meeting to Annual Meeting. The Board of Directors may, by a two-thirds (2/3rds) vote of those present, excuse such a member from any board meeting upon the member's written request.

A Board member who fails to attend the required meetings without excuse, or who is found to have been involved in any unethical conduct of office, may be removed by a two-thirds (2/3rds) vote of those Board members present at any meeting of the Board of Directors.

7.05 – VACANCIES

If a seat on the Board of Directors becomes vacant for any reason, the Board of Directors may elect a member to fill the vacancy until the next annual meeting. Any member so elected must reside in the same state as the member seat became vacant.

ARTICLE VIII

BOARD MEETINGS

8.01 – CALL OF MEETINGS

A meeting of the Board of Directors may be called by the President, or by written request of five (5) members of the board.

8.02 – TIME AND PLACE OF MEETINGS

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

8.03 – NOTICE OF MEETINGS

Written notice of meetings shall contain an agenda and be mailed to the members of the Board at least seven (7) days prior thereto by the Secretary or designee.

8.04 – OPEN MEETINGS

All meetings of the Board of Directors shall be open to the members, except when an ethics or professional conduct issue or personal issue is before the Board. Members attending open Board meetings have the privilege of voice.

8.05 – QUORUM

A quorum for a meeting of the Board of Directors shall be a majority of the Directors.

8.06 – MEDIA MEETINGS

Subject to the requirements of the laws of the State of New Hampshire, Maine & Vermont, a meeting of the Board may be held by conference telephone or similar communications equipment. Such meeting shall 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 communicate with one another.

8.07 – ACTION BY UNANIMOUS CONSENT

Subject to the requirements of the Laws of the State of New Hampshire, Maine & Vermont, any action required or permitted to be taken by the Board under any provision of law may be taken without a meeting, if all members of the Board shall individually or collectively consent in writing to such action

ARTICLE IX

OFFICERS

9.01 – OFFICERS OF THE SOCIETY

The Officers of the Society shall be the President, the Vice President, the Secretary and the Treasurer. Officers must be members of the Society.

9.02 – PRESIDENT

The President shall be the Chief Executive Officer of the Society and shall exercise general supervision over the affairs of the Society. The President shall preside at all member's and Board meetings. The President shall have such other powers and perform such other duties as the Board or the Bylaws prescribe.

9.03 – VICE PRESIDENT

The Vice President shall, in the absence or disability of the President, perform the duties of the President.

9.04 – SECRETARY

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

9.05 – TREASURER

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

9.06 _ CONTRACTS

The Board must approve by a majority vote all contracts. This vote can be by electronic email, or as documented in Board meeting minutes.

ARTICLE X

COMMITTEES

10.01 – COMMITTEE MEMBERS

All Committee Chairmen and Members shall be members of the Society. The President shall be an ex-officio member of all committees, except the Nominating and Ethics and Professional Conduct committees.

10.02 – NOMINATING COMMITTEE

Prior to the close of the first Board of Directors meeting of the current term of office, the Board shall elect three (3) members to serve as the Nominating Committee. This committee shall report to the membership no later than thirty (30) days prior to the Annual Meeting in the “Call to Convention.”

10.03 – STANDING COMMITTEE

The standing committees of the Society shall be:

- (a) Audit
- (b) Bylaws
- (c) Education
- (d) Government Relations
- (e) Membership

10.04 – TASK FORCE COMMITTEES

The President may appoint such task force committees as deemed appropriate and shall report the formation of any such committees at the next Board of Directors meeting.

10.05 – REPORTS AND RECOMMENDATIONS

Reports and recommendations of committees shall be submitted in writing to the Board of Directors. Each committee (chairman) shall make a written report to the members at the Annual Meeting.

ARTICLE XI

LOCAL CHAPTERS

11.01 – AUTHORITY TO CHARTER LOCAL CHAPTERS

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

11.02 – BYLAWS

Local Chapters shall be governed by the Bylaws of the Society

11.03 – MEMBERSHIP REQUIREMENTS

- (a) Members of a local chapter must be a Member or Provisional Associate of the Society and NAEA.
- (b) Associates of a local chapter must be Associates of the Society.

11.04 – GOVERNING BODY

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

11.05 – DUES

Local chapters may establish and collect chapter dues.

ARTICLE XII

ASSOCIATES

12.01 – PROVISIONAL ASSOCIATES

- (a) The Society shall recognize a “Provisional Associate” status for those persons who have successfully completed the enrollment examination or who have completed the required IRS employment and who have applied for their enrollment card. Provisional Associates shall enjoy all the benefits of membership, except they shall not vote on any issues before members, and shall not hold elective or appointed office. Provisional Associate status shall be granted for a period not to exceed twelve (12) months. The Board of Directors may extend the term of Provisional Associate status recognition.
- (b) Each Provisional 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. In particular, without limitation, each Provisional Associate shall fulfill CPE requirements as promulgated by NAEA, shall annually report to NAEA the fulfillment of the CPAE requirements, and shall abide by the NAEA Code of Ethics and Rules of Professional Conduct.

12.02 – ASSOCIATES

- (a) Persons not otherwise eligible for membership may be an Associate. The qualifications for an Associate are that they be in a professional tax-related field. They must meet the same CPE requirements as Members. Associates shall enjoy all the benefits of membership, except they shall not vote on any issue before members, and shall not hold elective or appointed office.
- (b) Each Associate of the Society agrees to be bound by these Bylaws and any amendments thereto, and the lawful actions of the Board or the voting Members of the Society

12.03 – CPE REQUIREMENTS & DEFINITIONS

- (a) A minimum of ninety (90) hours of continuing professional education credit must be completed between February 1, 1990 and January 31, 1993 and during each three (3) year period subsequent thereto. Each such three year period is known as a CPE cycle.
- (b) Each Associate shall complete thirty (30) hours of qualifying CPE per year per cycle. No fewer than 20 hours must be completed within each year. No more than ten (10) hours may be carried back. The required hours shall be prorated for new Associates at the rate of 2 ½ hours per month or part of a month during a CPE cycle year.

12.04 – ASSOCIATE LIABILITY

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

ARTICLE XIII

FISCAL YEAR

13.01 – FISCAL YEAR

The fiscal year of the Society shall be July 1st through June 30th.

ARTICLE XIV

BASIC CONFORMITY WITH NAEA BYLAWS

14.01 – NNESEA BYLAWS

NNESEA Bylaws and changes thereto shall not be in conflict with the NAEA Bylaws. In case such conflict shall arise, the NAEA Bylaws shall prevail, unless the conflict is the result of the laws of the State of New Hampshire.

ARTICLE XV

DISSOLUTION

15.01 – DISSOLUTION

The dissolution or winding up of the Society shall follow the requirements of the New Hampshire Corporation Code. Upon dissolution, it shall 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 shall 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.

16.00 – AMENDMENTS

- (c) The Membership, by a Majority vote at the NNESEA Annual 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 additional Bylaws.
- (d) Amendments to the Bylaws must be submitted in writing to the Bylaws Chairman forty-five (45) days prior to the date of the Annual Meeting of NNESEA. Amendments submitted, along with the Committee’s recommendations, shall be included in the “Call to Convention” to the members.