

**TENNESSEE SOCIETY OF ENROLLED AGENTS
BYLAWS
As Adopted June 21, 2019**

ARTICLE I.

Name, Principal Office, Purposes and Restrictions

1.01 Name

The name of this Association shall be the Tennessee Society of Enrolled Agents (the National Association is hereinafter NAEA and the Chapter hereinafter Association).

1.02 Principal Office

The principal office of the Association for the transaction of its business shall be the address of the Association Treasurer's office. The principal office, and other offices as established by the Board of Directors, shall exist for the purposes herein and the Articles of Incorporation.

1.03 Purposes

The purposes of the Association shall include, but are not limited to:

- a. Uniting those who provide tax and related financial services;
- b. Promoting and maintaining high standards of conduct in the tax profession as expressed in the NAEA Code of Ethics and Standards of Professional Conduct;
- c. Providing and Promoting continuing education programs and other various services for the benefit of the Association's membership;
- d. Advancing and implementing all aspects of the Enrolled Agents Profession through meetings, communications, publications, education and other programs and activities;
- e. Articulating and advocating the needs and interests of the profession;
- f. Cooperating on behalf of the profession with persons and businesses directly and through their organization in matters involving the business and government affairs of the profession;
- g. Promulgating policies and activities for the betterment of all individuals involved in some aspect of the profession, and;
- h. Explaining and clarifying to the public proposed and existing governmental actions that will impact Enrolled Agents and the clientele of Enrolled Agents.

1.04 Restrictions

The Association may exercise all lawful powers granted to it pursuant to law and may engage in all lawful purposes and activities that advance the Enrolled Agent profession.

ARTICLE II.

Definitions and Parliamentary Authority

2.01 Circular 230

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

2.02 Member

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

2.03 Associates

- a. The term “Associate(s)” will include any individual who is not an enrolled agent and is engaged in some aspect of the practice of tax.
- b. The term “Academic Associate” will refer to students and instructors who provide proof of enrollment or instruction in colleges or professional schools in tax, accounting, or finance.

2.04 Notice

The “time” of notice referred to in these bylaws is defined as follows for:

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

2.05 Meeting

The term “meeting” will be defined as a gathering of members and associates for the purposes of conducting Association business.

2.06 Regularly Scheduled Board Meeting

The term “regularly scheduled Board meeting” will be defined as a gathering of the Board of Directors which usually occurs four times per year, and is noticed in advance as described in Section 4.08.

2.07 Parliamentary Authority

The Association will use a recognized parliamentary authority as specified in the Association's Policy and Procedure Manual.

2.08 Governance Year

The governance year commences with the Officers and Directors installation and will run until the next installation.

ARTICLE III.

Members

3.01 Qualifications and Rights of Membership

All members of the Association shall hold membership in NAEA. The membership of this Association shall be limited to those persons recognized by the United States Treasury Department, Internal Revenue Service as enrolled agents in ~~good~~ *good* standing.

3.02 Member Obligation to Follow Association Rules

Each member of the Association agrees to abide by these bylaws and any amendments thereto, and by the lawful actions of the Board or the voting members of the Association. Each member will abide by the Association's Code of Ethics and Rules of Professional Conduct.

3.03 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 Policy and Procedure Manual of NAEA.

3.04 Member Liability

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

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 days after the Board has voted to change the annual dues or ninety days prior to the close of the fiscal year, whichever occurs first.

4.02 Payment of Dues

Membership dues are due and payable annually. Once submitted, dues remain the property of the Association unless membership is rejected upon application.

4.03 Assessments

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

ARTICLE V.

Membership Status

5.01 Termination/Suspension of Membership

A member will be:

1. Terminated upon written notice of resignation to the Association.
2. Suspended for nonpayment of membership dues or assessments thirty days beyond the due date.
3. Terminated for nonpayment of dues or assessments, or non-submission of required CPE hours, seventy-five days beyond the due date.
4. 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 of NAEA, 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 from the Association.

5.04 Discipline

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

1. A Member violates the Association's Bylaws, Code of Ethics, Rules of Professional Conduct, or Circular 230.
2. A Member is determined by the Board to have been engaged in an act disreputable to the profession.
3. A Member is convicted of a felony.

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

ARTICLE VI.

Membership Meetings

6.01 Annual Meeting

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

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 sixty days prior to the date set. The notice can be a separate piece or can be included within other content such as a newsletter or Annual Conference Marketing piece. Such notice will be in writing and will include:

1. The place, date, and time of meeting;
2. The agenda;
3. The text of any proposed matters and/or resolutions for consideration by the Membership;
4. If officers and/or directors are to be elected at the meeting, the notice will include the names of any nominees.

6.03 Special Meetings

Special meetings may be called as detailed in the Tennessee Non-Profit Law.

6.04 Quorum

A quorum will be fifty percent of the Members and whose membership status has been verified who are registered to attend any part of the Association Annual Conference.

6.05 Voting

Each Association Member is entitled to one vote on each matter to be decided at the Annual or Special Meeting of the Association. Cumulative and proxy voting will not be permitted. Except

where these Bylaws otherwise provide, or where otherwise established by rule of procedure or law, a simple majority vote of a quorum shall control.

ARTICLE VII.

The Board of Directors

7.01 Board Authority

The Board shall be the governing body of the Association charged with the responsibility of conducting necessary business.

7.02 Board Composition and Term

The Board of Directors shall be composed of the President, Vice-President, Secretary, Treasurer, *Immediate Past President*, and ~~eight (8)~~ *four (4)* other eligible Association members. Board members will serve three-year terms that commence upon installation ceremony. Board member terms shall be staggered such that no more than four (4) will end in a year. Board member terms are not limited.

7.03 Board Member Qualifications

Only Members will be eligible to serve as Directors and Officers of the Board. They must be at least eighteen years of age and in good standing to be eligible to be nominated.

7.04 Nominations

Members must be properly nominated by the Nomination Committee or be properly nominated from the floor at the Association Annual Conference. The Nomination Committee shall receive candidate recommendations from any member and deliberate its nominations. The period for recommendations shall close sixty days before the date set to announce the results of Association Directors elections. The committee shall annually nominate at least two members for each expired Director's term. The nominations of the Nominations Committee shall be forwarded to the Association principle office at least forty-five days before the date to announce the election results. Nominations may also be made from the floor at an Association Annual Conference business meeting and needs to be seconded. Any Association member registered and in attendance at an Association Annual Conference membership business meeting may rise in order to nominate or second a nominated member.

7.05 Notice of Board of Directors Elections

Notice of election shall be given to every Association member thirty (30) days prior to the date set to announce the results of Association Director elections. Notice of Director elections shall contain in random order the names of the nominees, followed by the nominee's biographical

information, and the date, time, and the place where membership votes will be validated, counted, and where results will be announced to the membership. Notice of election shall be sent by electronic means, or by ordinary mail as either a separate mailing or within other content such as a regular newsletter or Annual Conference Advertising piece, or by posting on the Association's website.

7.06 Board of Directors Elections

Association members in good standing are eligible to vote in Association Board of Directors elections. Association members in good standing may vote up to the number of times corresponding to the number of expiring Association Director terms. No nominee may receive more than one vote from any voter. The number of nominees corresponding to the number of expiring terms who receive the highest numbers of votes cast shall be deemed elected. Association Board of Directors ballots shall be cast by Association members at an Association Annual Conference business meeting of the membership. The date to hold the membership business meeting, within the Conference, shall be the date to announce the results of the Association Director election. This shall be set by the Association Board of Directors on the occasion of their first regular meeting each year. Fifty percent (50%) of the members registered to attend any part of the Association Annual Conference shall constitute a quorum. Except where these Bylaws otherwise provide, or where otherwise established by rule of procedure or law, a simple majority vote of a quorum shall control. Members may not vote by proxy. In the event the first Board of Director ballot results in a tie, The Association Board of Directors shall decide the tie unilaterally.

7.07 Board Member Vacancy Elections

A vacancy on the Board of Directors may be caused by a resignation, incapacity, death, or removal. Vacancies shall be filled by the Board of Directors by electing an interim Director who serves only the remainder of the unexpired term. The election will be held at the next regular meeting or at a special meeting held in person or by telephone conference called in either case by the Executive Committee for this purpose. Board members must be present to vote. Board members may nominate, for each vacancy, one (1) member who is at least eighteen (18) years of age and in good standing. A single ballot will be taken where the nominee(s) receiving the highest number(s) of votes cast is deemed elected.

7.08 Board Member Removal

The General Membership, by a two-thirds (2/3) vote of members present at any regular or special meeting, may reprimand, suspend, or remove a Board member for neglect, incapacity, malfeasance, or disloyalty to the Association or to NAEA. The unexcused absence of any Board member from two (2) consecutive meetings per governance year shall constitute neglect. The membership shall consider each absence as a separate circumstance and may find that the absences are justified.

7.09 Board Compensation and Reimbursement

Except where the meeting is held entirely by conference call, Directors may be compensated for attending regular and special Board meetings and Association Committee meetings. Directors may also be separately reimbursed for reasonable and actual expenses incurred. Directors may not otherwise accept compensation from the Association. The Board shall set Board member compensation rates by policy and shall establish reimbursement policy to control all reasonable and actual Association business-related expenses.

ARTICLE VIII.

Officers

8.01 Officers of the Association

The Officers of the Association will be the President, who will automatically succeed to the Office of Immediate Past-President; the Vice-President; the Secretary; and the Treasurer. Elected Officers may not hold more than one office in the Association at a time.

8.02 Election of Officers

Association Officers will be elected by the Board of Directors. A separate election will be held for the President, Vice-President, Secretary, and Treasurer. Board members are eligible to vote once in each election. Board members who will continue to serve in the succeeding year may become candidates for office by self-declaration or by being nominated by another Board member. The same person may not accept a nomination or be a candidate for more than one office in a single year. The candidate receiving the highest number of votes on the first ballot for each Office shall be deemed elected. In the event a first ballot results in a tie, subsequent ballots shall be taken until a single individual is deemed elected for that office. Subsequent ballots shall contain only the names of the candidates who tied on the immediately preceding ballot.

8.03 Terms of Office

Regular terms for elected officers shall be two 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.

8.04 Removal of Officers

In the event of resignation, incapacity, death, or removal from Office of the Association President, the Vice-President shall succeed to the Office of the President. In the event of the resignation, incapacity, death, or removal from Office of both the President and Vice-President, the Secretary will succeed to the Office of the President. The Board, by a two-third (2/3) vote of Directors present at any regular or special meeting, may reprimand, suspend, or remove the President, Vice-President, Secretary, or Treasurer for neglect, incapacity, malfeasance, or

disloyalty to the Association. An Officer will be removed from office for unexcused absence from any two regularly scheduled meetings of the Board per governance year.

8.05 Vacancies

Any vacancy occurring in the Offices of the Vice-President, Secretary, or Treasurer will be filled from the Board of Director membership by election of the Board of Directors to fulfil the remainder of the term.

8.06 President

The President is the Chairman and Presiding Officer of the Board of Directors. The President is the Chief Executive Officer of the Association. The President will preside at all Board meetings and membership meetings, and will act in a manner and be responsible for such duties appropriate to the Office and as may be assigned from time to time by the Board of Directors. The President is a member of the Executive Committee.

8.07 Vice-President

The Vice-President will be responsible for assuming the duties of the President in the event that the President is unable to perform the duties of President or is absent where the President would ordinarily be present. The Vice-President will perform such other duties as may be assigned from time to time by the President or the Board of Directors. The Vice-President is a member of the Executive Committee.

8.08 Secretary

The Secretary will be responsible for keeping records of the Board of Directors proceedings, including overseeing the taking of minutes at all Board of Directors meetings, giving notice of Board of Director meetings, distributing copies of minutes and the agenda to members of the Board of Directors, and assuring that Association records are properly maintained. The Secretary will perform such other duties as may be assigned from time to time by the President or the Board of Directors. The Secretary is a member of the Executive Committee.

8.09 Treasurer

The Treasurer is the Chief Financial Officer of the Association. The Treasurer will be responsible for remaining fully advised as to the financial condition of the Association and shall regularly report to the Board of Directors on the financial condition of the Association and the adequacy of the accounting records of the Association. The Treasurer will perform such other duties as may be assigned from time to time by the President or the Board of Directors. The Treasurer is a member of the Executive Committee.

ARTICLE IX.
Board Meetings

9.01 Call of Meetings

A meeting of the Board of Directors may be called by the President or upon written request of a majority of the Board.

9.02 Time and Place of Meetings

The time and place for all meetings of the Board will be set by the Board of Directors at its first duly called meeting each fiscal year. Regular meetings of the Board of Directors will be held four (4) times during each year.

9.03 Notice of Meeting

Notice of regular meetings, containing the date, time, and place of the meeting, will be given to the Board of Directors at least thirty (30) days before the date of the meeting.

9.04 Special Board Meetings

Special meetings of the Board of Directors may be called by the President upon seven (7) days' notice to each Board member, and may be convened by telephone conference. Such notice may be provided by telephone, with ordinary mail or email confirmation, and shall contain the general nature of the business to be considered and meeting time and place. Special meetings may also be called by two (2) Officers or by five (5) Directors. Special meetings not called by the President require written notice which can be in the form of an email, containing the general nature of the business to be considered and the date, time, and place of the meeting. Such notice must be given to the Board of Directors at least thirty (30) days before the date of the meeting.

9.05 Quorum

A quorum of the Board of Directors will consist of ~~seven (7)~~ five (5) (one more than half the total number in composition) Board members declared present at any Board meeting.

9.06 Procedures

Except where these Bylaws otherwise provide, or otherwise established by rule of procedure or law, a simple majority vote of a quorum will be binding and constitute the decision of the Board. Compliance with regular and special Board member notice will be reflected in the minutes. Director waiver of the right to receive notice of a Board meeting must be made in

writing. A Director's attendance at or participation in a meeting, without objection before participation, waives any required notice of the meeting. Waiver or absence of objection to notice will be recorded in the minutes.

9.07 Telephone/Electronic Meeting

Subject to the requirements of the Tennessee Non-Profit Corporation Law, a meeting of the Board may be held by conference via telephone or similar communications equipment. Such meeting will be valid if (1) the Board has been noticed, (2) a majority of the Board participate, and (3) if all participants can hear one another.

9.08 Action by Unanimous Consent

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.

ARTICLE X. Committees

10.01 Committees

The Board of Directors may create one or more committees or task force work groups as deemed necessary to accomplish the work of the Association.

10.02 Executive Committee

The Officers of the Association are members of the Executive Committee, with the President serving as Chair. The Committee may act for the Board of Directors in between Board meetings on all matters, except those specifically reserved by the Bylaws to the Board. The Executive Committee, at its first meeting each year, shall schedule Board of Director meetings. The Executive Committee is responsible for developing and rewriting fiscal policies and the annual and projected budget. The Executive Committee may establish and appoint members to ad hoc committees or task force work groups, and make other appointments as deemed necessary to the administration of the Association. Any Officer may call a meeting of the Committee by giving notice containing the general nature of the business to be considered and the date, time, and place of the meeting at least seven (7) days before the date of the meeting. The majority of the Committee shall constitute a quorum at any duly called meeting of the Committee. In the case of a tie vote, the President shall decide the matter before the Committee unilaterally. Within a reasonable time, actions of the Committee will be reported to the Board of Directors.

10.03 Nominating Committee

The Executive Committee shall appoint a Nominating Committee composed of five (5) members. The Executive Committee will appoint a Director to be the Chair of the Nominating Committee. The Nominating Committee will be representative of the Association. No more

than two (2) Nominating Committee members may be from the Board of Directors if other non-board members from each region are available and willing to serve. Nominating Committee members are ineligible to be nominated themselves in their year of service on the Nominating Committee.

ARTICLE XI.

Association Annual Conference and Meeting of Membership

11.01 Annual Meeting

The annual meeting of the membership will be held in conjunction with the Association Annual Conference.

11.02 Time and Place

The Association Annual Conference will be held at a date and place to be set at the discretion of the Board of Directors.

11.03 Notice

Notice of the date, time, and place of the meeting will be provided to each member at least sixty (60) days in advance. Notice of the meeting may be sent by electronic means, or by ordinary mail as either a separate mailing or within other content such as a regular newsletter or an advertisement piece.

11.04 Quorum

Fifty percent (50%) of the members registered to attend any part of the Association Annual Conference shall constitute a quorum.

11.05 Voting

Each member will have one (1) vote per business item. Except where these Bylaws otherwise provide, or where otherwise established by rule of procedure or law, a simple majority vote of a quorum shall control. Members may not vote by proxy.

ARTICLE XII.

Parliamentary Authority and Governance

12.01 Robert's Rules of Order

The rules contained in the current edition of Robert's Rules of Order Newly Revised will govern the Association in all cases to which they are applicable and not inconsistent with law or these Bylaws.

12.02 Conformity with NAEA Bylaws

These Bylaws shall be in compliance with the Bylaws of NAEA, except where prohibited by the Laws of the State of Tennessee. The NAEA Board of Directors, by a two-third (2/3) vote may amend the Bylaws of the Association.

ARTICLE XIII.

Association's Fiscal Year

13.01 Fiscal Year

The fiscal year of the Association will end on May 31 of each year. The Board of Directors will cause the Association's books and records of account to be compiled annually, and will seek to have them reviewed by non-board members.

ARTICLE IV.

Association Records and Reports

14.01 Maintenance of Records

The Association will maintain accurate books and records of the assets and liabilities, and will keep minutes of all proceedings involving members and Board of Directors. All books, records, and minutes must be kept in written form, except those books and records that can be kept in a form convertible into written form.

14.02 Examination of Records

The Association's records of the membership, the books and records of the assets and liabilities, and the approved minutes of the meetings and proceedings will be available and provided by mail to any member upon advance written request. The Association's three (3) most recent annual returns (Form 990), its application for tax exemption, any papers submitted in support of such application, and any letter or other document issued by the Internal Revenue Service with respect to such application will be available and provided by mail to any member upon advance written request.

ARTICLE XV.

Member Participation in the Election of NAEA Directors

15.01 NAEA Director Elections

The membership will vote individually in the elections for the NAEA Board of Directors and Officers. Association members in good standing may vote up to the number of times corresponding to the number of expiring NAEA Directors term. The NAEA Elections Coordinator will set forth the rules of voting and electing the Board of Directors and Officers.

ARTICLE XVI.

Indemnification and Insurance

16.01 Indemnification

To the fullest extent permitted by law, the Association will indemnify and hold harmless any and all past, present, or future Directors and Officers, as identified and defined in these Bylaws 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 or Officer on behalf of the Association.

16.02 Insurance

The Association will have the right to purchase and maintain insurance to the full extent permitted by law on behalf of all its agents, including Officers and Directors, against any liability asserted against or incurred by the agent in such capacity arising out of the agent's status as such.

ARTICLE XVII.

Dissolution

17.01 Dissolution

The dissolution or winding up of the Association will follow the requirements of the Tennessee Non-Profit Corporation Law. Upon dissolution, it will be the obligation of the Treasurer to ensure that all just debts and claims against the Association 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 XVIII.

Amendment of Bylaws

18.01 Association Members Vote

The Association membership, conditioned on the terms of this Article, may vote on questions of amendment to these Bylaws.

18.02 Time and Place for Bylaw Amendment Voting

These Bylaws may be subject to amendment by vote of the members at the Association Annual Conference and only at the Association Annual Conference. Where a membership proposal to

amend these Bylaws satisfies the requirements of this Article, the Board shall set a date, time, and place within the Association Annual Conference for a business meeting of the membership. At such a meeting, the Association President or other designee shall present proposed Bylaws amendments.

18.03 Proposal Process

Properly sponsored Bylaw amendments will be signed by the minimum number of sponsors and submitted in writing to NAEA Headquarters and to the Association principle office at least sixty (60) days before the opening of the Association Annual Conference. No proposal of Bylaw Amendment may be considered at the Association Annual Conference, unless it is sponsored by three (3) Board of Directors, five (5) Association members, and NAEA.

18.04 Notice Requirement

A notice of properly proposed Bylaw amendments will be provided to the Association's membership at least thirty (30) days prior to the opening of the Association Annual Conference. Proper notice will contain the names of the proposed Bylaw amendment sponsors, the precise text of the amendment, a rational basis in support of the proposed amendment, and a proposed date, time, and place of the Association Annual Conference business meeting of the membership. Notice is satisfied by either being included in established publications, regular mail, or on the Association's electronic billboard accompanied by a general announcement in an established publication directing members to the electronic notice.

18.05 Member Voting

Member voting to amend these Bylaws is limited to a properly set Association Annual Conference business meeting. Voting will be either for or against each amendment as originally sponsored; no amendment of an amendment is permitted. Members may not vote by proxy. Effective amendment of these Bylaws requires a quorum, or fifty percent (50%) of those members registered to attend any part of the Association Annual Conference, and a two-thirds (2/3) majority vote of the quorum.

18.06 Effective Date of Amendment

Unless a Bylaw amendment states otherwise, all amendments to these Bylaws will be effective immediately upon their adoption.