

COLORADO SOCIETY OF ENROLLED AGENTS

BYLAWS

**NOVEMBER 16, 2010
As Amended January 25, 2011**

ARTICLE I

NAME, PRINCIPAL OFFICE, PURPOSE AND RESTRICTIONS

1.01 – NAME

The name of this organization is the Colorado Society of Enrolled Agents (“CoSEA”). CoSEA is an affiliate of the National Association of Enrolled Agents (NAEA). CoSEA is a nonprofit corporation established under the laws of the State of Colorado.

1.02 – PRINCIPAL OFFICE

The Board of Directors (“the Board”) may select a location for the principal office of CoSEA.

1.03 – PURPOSE

The primary purpose of CoSEA is to provide organized professional education programs. 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.

The other purposes of CoSEA are:

- (a) to support Enrolled Agents in tax related professional development;**
- (b) to develop a strong, professional, effective statewide organization of Members and Local Chapters;**
- (c) to represent the interests of CoSEA Members as part of NAEA;**
- (d) to represent the interest of Enrolled Agents on a State Level with all authorities;**
- (e) to promote and protect the interest of Enrolled Agents;**
- (f) to promote the NAEA Code of Ethics, Rules of Professional Conduct, Circular 230; and**
- (g) to exercise all rights and powers conferred on nonprofit corporations under the laws of the State of Colorado.**

1.04 – RESTRICTIONS

All policies and activities of CoSEA shall be consistent with applicable federal, state, and local antitrust trade regulations or other legal requirements, including applicable tax-exemption requirements.

ARTICLE II

DEFINITIONS AND PARLIMENTARY AUTHORITY

2.01 – LOCAL CHAPTERS

A “Local Chapter” is a group formed within a specific geographical area in the State of Colorado. Such Chapters shall be governed by the Bylaws of CoSEA. Members of a local Chapter must be Members of NAEA and CoSEA.

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” shall refer to Members, Members Emeritus (retired), Provisional Members and Associate Members.

2.04 – NOTICE

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

- (a) For US Mail, the date stamped by the USPS, or
- (b) For hand-delivery, the time of notice as shown on the records of an IRS-approved carrier, or
- (c) Facsimile, confirmed facsimile transmission, or
- (d) For electronic notice, the time stamped on the originated e-mail.

2.05 – PARLIAMENTARY AUTHORITY

Unless otherwise specified in these Bylaws, the rules contained in the current edition of *Roberts’s Rules of Order Newly Revised* shall govern CoSEA in all cases where Robert’s Rules are inconsistent with statute.

ARTICLE III

MEMBERS

3.01 – QUALIFICATIONS AND RIGHTS OF MEMBERSHIP

CoSEA shall have four (5) Membership classes: Member, Member Emeritus, Provisional, Associate and Academic Associate. An individual must be a Member in good standing of the NAEA in order to be a Member of the Colorado Society of Enrolled Agents. You are entitled to membership without regard to race, creed, color, gender or national origin.

3.02 – MEMBER

Membership in CoSEA 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(b) and (c) of these Bylaws.

3.03 – MEMBER EMERITUS

A “Member Emeritus” must be on “inactive-retired status” as defined by Circular 230, and must have been a Member of CoSEA for the five (5) years proceeding retirement. A Member Emeritus shall not be required to fulfill requirements for continuing professional education (CPE). The board may waive the length of the membership requirement.

3.04 – PROVISIONAL MEMBER

CoSEA may recognize “Provisional Member” status for those persons who have successfully completed a portion of the Special Enrollment Examination or who have completed the required IRS employment. Provisionals shall enjoy all the benefits of membership, except that they shall not vote on any issue before the membership, nor shall they hold elected office. Provisional status shall be granted for a period not to exceed twelve (12) months.

3.05 – ASSOCIATE MEMBER

A person not otherwise eligible for membership may join CoSEA as an “Associate.” Associates must be in a professional tax related field regulated under Circular 230, and they must meet the same CPE requirements as Members. Associates shall enjoy all the benefits of membership, except that they shall not vote on any issue before the membership, nor shall they hold elected office.

3.06 – ACADEMIC ASSOCIATE

A part-time or full-time student enrolled in an accredited college or professional school in a tax, accounting or finance career track may join CoSEA as an “Academic Associate”. An Instructor of tax, accounting, or finance career track classes in accredited colleges or professional schools may join CoSEA as an “Academic Associate”. Academic Associates shall enjoy all the benefits of membership, except that they shall not vote on any issue before the membership, nor shall they hold elected office.

3.07– MEMBERSHIP OBLIGATION TO FOLLOW CoSEA/NAEA RULES

Each Member of CoSEA agrees to be bound by these Bylaws and any amendments thereto, and by the lawful actions of the Board of the voting Members of CoSEA. In particular, each Member shall without exception 1) fulfill CPE requirements as promulgated by NAEA, 2) report annually to NAEA the fulfillment of those requirements, 3) abide by the NAEA Code of Ethics and Rules of Professional Conduct, and 4) these Bylaws.

3.08 – MEMBER LIABILITY

No Member shall be personally or otherwise liable for any obligations of CoSEA.

ARTICLE IV

MEMBERSHIP DUES AND ASSESSMENTS

4.01 – ANNUAL DUES

The Board of Directors shall determine the amount of 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 dues are due and payable annually per methods approved by the NAEA Board. Once submitted, dues remain the property of CoSEA unless the membership application is rejected.

(b) Associate dues are due and payable annually. Once submitted, dues remain the property of CoSEA unless the associateship application is rejected.

4.03 – ASSESSMENTS

The Board of Directors of CoSEA may levy such additional assessments as are necessary to carry out the activities of CoSEA, upon ratification of two-thirds (2/3) majority of the Directors.

ARTICLE V

MEMBERSHIP STATUS (CESSATION, SUSPENSION AND EXPULSION)

5.01 – CESSATION OF MEMBERSHIP

Membership shall cease upon the occurrence of any event that renders a Member ineligible for membership, or upon failure to satisfy or to continue to satisfy, membership requirements.

5.02 – FAILURE TO PAY DUES OR MAKE CPE REPORTS

Membership shall be automatically suspended, terminated, and/or reinstated in accordance with Section 5.01 and 5.02 of the Bylaws of the NAEA.

5.03 – STATUS WITH THE INTERNAL REVENUE SERVICE

(a) Any Member or Associate, who is temporarily suspended from practice for any reason by the issuing authority, shall automatically be suspended from membership or associateship during the period of suspension from practice before the Service. Any Member or Associate who is permanently terminated from practice by the issuing authority shall be automatically expelled from CoSEA.

(b) Notwithstanding any other provision of these Bylaws, any person whose Enrollment to Practice before the Internal Revenue Service is cancelled by the issuance of a state license to practice as a Certified Public Accountant or by admission to practice before the Bar of any state or higher jurisdiction, shall be eligible for membership in CoSEA, provided that said reason is the sole reason for cancellation of Enrollment, and that said person meets all other criteria for membership.

(c) Notwithstanding any other provision of these Bylaws, any person who is not allowed to practice before the Internal Revenue Service because of having accepted employment in government services, shall be eligible for membership in CoSEA provided that said reason is the sole reason for not being able to practice before the Service, and that said person meets all other criteria for membership.

ARTICLE VI

MEMBERSHIP MEETINGS

6.01 – ANNUAL MEETING

The regular Annual Meeting of the Members shall be held each November at a place and time selected by the Board of Directors.

6.02 – CALL TO MEETING

The President shall issue a “Call to Annual Meeting” at least thirty (30) days prior to the chosen date. Such notice shall be in writing as defined in Section 2.05 and shall include:

- (a) an agenda for the business meeting;
- (b) the report of the Nominating Committee, including a list of Nominees; and
- (c) the text of any proposed Bylaws changes, including Bylaws Committee analysis and minority report, if any.

6.03 – ELECTION OF OFFICERS AND DIRECTORS

- (a) Nominating Committee shall present for consideration at the Annual Meeting one candidate for each elective office of CoSEA where a vacancy will occur at the time of the Meeting.
- (b) Additional nominations may be made from the floor of the Annual Meeting by any voting Member duly registered and in attendance at the Annual Meeting at the time designated on the Agenda for such nominations. The Secretary will certify as to the eligibility of such nominee(s) for office.

6.04 – QUORUM

A quorum at any meeting shall be a majority of the Members present at such meeting.

6.05 – VOTING

Each Member is entitled to one (1) vote on all matters to come before the Annual Meeting of CoSEA. Cumulative and proxy voting shall be prohibited.

6.06 – SPECIAL MEETINGS

Special meetings may be called by the Board of Directors. Such meetings shall be governed by the rules for Annual Meetings.

6.07 – AMENDMENTS

- (a) The Membership shall have, by a two-thirds majority vote at CoSEA’s Annual Meeting, the power and authority to amend, alter, or repeal these Bylaws or any provision thereof.

(b) 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. Amendments submitted, along with the Committee's recommendations, shall be included in the "Call to Annual Meeting" to the Members.

ARTICLE VII

DIRECTORS

7.01 – THE BOARD OF DIRECTORS

The Board of Directors shall comprise the President, Vice-President, Secretary, Treasurer, Immediate Past President, and up to seven Directors.

7.02 – QUALIFICATION AND TERMS OF OFFICE

Members only shall be eligible to serve on the Board of Directors. The President and the Vice-President shall be elected for a one (1) year term, with the right to serve consecutively, except that the President shall not serve more than two (2) consecutive years as President. The Secretary and Treasurer shall be elected for two (2) year terms with the right to serve consecutively. The Directors shall be elected for two (2) year terms, with the right to serve consecutive terms. No more than four (4) Directors shall be elected in odd-numbered years, and no more than three (3) Directors shall be elected in even-numbered years.

7.03 – DUTIES AND RESPONSIBILITIES

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

7.04 – REMOVAL OF OFFICERS AND DIRECTORS

Any Board Member who fails to attend at least two-thirds (2/3) of the duly announced Board meetings in one Calendar Year, Annual Meeting to Annual Meeting, shall not be eligible for re-election to the Board in any capacity. The Board of Directors may, by two-thirds (2/3) vote of those present, excuse such member from this requirement for one year at a time, upon the Member's written request.

7.05 – VACANCIES

If a seat on the Board of Directors becomes vacant for any reason, the Board of Directors shall elect a Member to fill the vacancy until the next Annual Meeting.

ARTICLE VIII

BOARD MEETINGS

8.0 – CALL TO MEETING

A Meeting of the Board of Directors may be called by the President, or by written request of three (3) 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 – OPEN MEETINGS

All meeting of the Board of Directors shall be open to all Member categories (supra), except when an ethics, professional-conduct, or personal issue is before the Board. Members attending open Board meetings have the privilege of voice. The Board of Directors may invoke cloture.

8.04 – QUORUM

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

ARTICLE IX

OFFICERS

9.01 – OFFICERS OF CoSEA

The Officers of CoSEA shall be comprised of the President, the Vice-President, the Secretary, and the Treasurer. Officers must be Members of CoSEA.

9.02 – PRESIDENT

The President shall be Chief Executive Officer of CoSEA and shall exercise general supervision over its affairs. The President shall preside at all meetings of the general membership and of the Board. The President shall have such other powers and shall 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 of all meetings of the Board of Directors. The Secretary shall have such other powers and perform such other duties as the Board or Bylaws prescribe.

9.05 – TREASURER

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

ARTICLE X

COMMITTEES

10.01 – COMMITTEE MEMBERS

All Committee Chairpersons must be Members of CoSEA. Members of committees must be Members, Provisional Members, or Associates. The President shall be an *ex officio* member of all committees except for the Nominating Committee, and the Ethics and Professional Conduct Committee.

10.02 – SPECIAL COMMITTEES

The special committees of CoSEA shall comprise:

(a) Review. A Review Committee of up to three members shall be appointed by the President. The committee's duty shall be to review the Treasurer's accounts for designated period(s) and report their findings to the Board.

(b) Nominating. Prior to the close of the first Board of Directors' meeting of the current term of office, the Board shall elect not less than two (2) nor more than four (4) additional members. This Committee shall report to the Membership no later than thirty (30) days prior to the Annual Meeting.

10.03 – STANDING COMMITTEES

The standing committees of CoSEA shall comprise:

- (a) Budget & Finance**
- (b) Bylaws**
- (c) Education/Programs**
- (d) Membership**
- (e) Media/Website**
- (f) Newsletters**
- (g) Such other Standing Committees as may be created by the Board of Directors.**
- (h) Legislative Committee**

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.

ARTICLE XI

FISCAL YEAR

11.01 – FISCAL YEAR

The fiscal year of CoSEA and the terms of office for elected Officers and Directors shall be the calendar year.

ARTICLE XII

DISSOLUTION

12.01 – DISSOLUTION

The dissolution (or winding up) of CoSEA shall follow the provisions of the Colorado Corporation Code. Upon dissolution, assets of CoSEA that remain after payment of all debts and liabilities of CoSEA and after compliance with the Internal Revenue Code for distribution of any assets held in charitable trust, shall be distributed to the National Association of Enrolled Agents Educational Foundation.

NOTES TO BY-LAWS: By-laws were rewritten and approved by the membership on November 16, 2010. Because of change by NAEA, on January 25, 2011, membership approved the addition to Article III of the “Academic Associate.”