

COLORADO SOCIETY OF ENROLLED AGENTS

BYLAWS

**JANUARY 22, 1991
AS AMENDED FEBRUARY 27, 2007**

ARTICLE I

NAME, PRINCIPAL OFFICE, PURPOSE AND RESTRICTIONS

1.01 – NAME

The name of this organization is the Colorado Society of Enrolled Agents, Inc. (“the Society”). The Society is an affiliate of the National Association of Enrolled Agents (NAEA). The Society 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 the Society.

1.03 – PURPOSE

The primary purpose of the Society is to provide organized professional education programs without regard to race, creed, color, gender, or national origin.

The other purposes of the Society are:

- (a) to provide an organized professional development program for Enrolled Agents;**
- (b) to develop a strong, professional, effective statewide organization of Members and Local Chapters;**
- (c) to represent the interests of the Society’s Members as part of NAEA**
- (d) to represent Enrolled Agents with all State of Colorado governmental agencies;**
- (e) to promote and protect the interest of Enrolled Agents; and,**
- (f) 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 the Society 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 the Society. Members of a local Chapter must be Members of the Society and of NAEA.

2.02 – SATELLITES

A “Satellite” is a group formed within a specific geographical area in the State of Colorado. Such satellites shall not be governed by the Bylaws of the Society. Members of a Satellite must be Members of the Society and of NAEA.

2.03 – CIRCULAR 230

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

2.04 – MEMBER

“Member” shall refer to Members Emeritus.

2.05 – NOTICE

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

2.06 – 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 the Society in all cases where Robert’s Rules are consistent with statute.

ARTICLE III

MEMBERS

3.01 – QUALIFICATIONS AND RIGHTS OF MEMBERSHIP

The Society shall have two Membership classes: Member and Member Emeritus. 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.

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 qualifying under Section 5.03 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 the Society 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 – MEMBERSHIP OBLIGATION TO FOLLOW SOCIETY/NAEA RULES

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

3.05 – MEMBER LIABILITY

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

3.06 – NONMEMBER AFFILIATIONS

(a)The Society may recognize “Provisional Member” status for those persons who have successfully completed the Special Enrollment Examination or who have completed the required IRS employment, and who have applied for their Enrollment Card. Provisional Members 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 Member status shall be granted for a period not to exceed twelve (12) months.

(b) A person not otherwise eligible for membership may join the Society 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.

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 when invoiced by NAEA each year. New Members shall receive twelve (12) months membership from the time of joining. Once submitted, dues remain the property of the Society unless the membership application is rejected.

(b) Associated dues are due and payable when invoiced by the Society. New Associates shall receive twelve (12) months associateship from the time of joining. Once submitted, dues remain the property of the Society unless the associateship application is rejected.

4.03 – ASSESSMENTS

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

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 5.02 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 the Society.

(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 the Society, 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 the Society 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 CONVENTION

The regular Annual Meeting of the Members (State 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 chosen date. Such notice shall be in writing and shall include:

- (a) an agenda for the business meeting of the Convention;**
- (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 of the Convention one candidate for each elective office of the Society where a vacancy will occur at the time of the Convention.

(b) Additional nominations may be made from the floor of the Convention by any voting Member duly registered for the Convention 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 each matter to be decided at the Annual Meeting of the Society. Cumulative and proxy voting shall be prohibited. All matters to come before the Annual Meeting of the Society shall be decided by a majority of those voting.

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 majority vote at the Society's Annual Meeting, the power and authority to amend, alter, or repeal these Bylaws or any provision thereof, and may from time-to-time make additional Bylaws.

(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 Convention" 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 five Directors.

7.02 – QUALIFICATION AND TERMS OF OFFICE

Members only shall be eligible to serve on the Board of Directors. Officers shall be elected for a one-year term. The Directors shall be elected for two-year (2) terms, with the right to serve consecutive terms. Effective in 1991, three (3) Directors shall be elected in odd-numbered years, and two (2) Directors shall be elected in even-numbered years.

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 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 Membership 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 a 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, and announced to the general membership at the monthly meeting.

8.03 – OPEN MEETINGS

All meeting of the Board of Directors shall be open to the Members, 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.

ARTICLE IX

OFFICERS

9.01 – OFFICERS OF THE SOCIETY

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

9.02 – PRESIDENT

The President shall be Chief Executive Officer of the Society 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 the Society. The Treasurer shall be responsible for the preparation of the tax return of the Society. The Treasurer shall be maintain complete records of all of the financial affairs and transactions of the Society, 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 Chairmen of Committees must be Members of the Society. 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 the Society shall comprise:

(a) Audit. An Audit Committee of three members shall be appointed by the President. The committee’s duty shall be to audit 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 three (3) nor more than five (5) additional members. 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 COMMITTEES

The standing committees of the Society shall comprise:

- (a) Budget & Finance**
- (b) Bylaws**
- (c) Education**
- (d) Ethics and Professional Conduct**
- (e) Membership**
- (f) Public Relations**
- (g) Publications**
- (h) Such other Standing Committees as may be created by the Board of Directors.**

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 may be submitted in writing to the Board of Directors. Each committee shall make a written report to the Members at the Annual Meeting.

ARTICLE XI**FISCAL YEAR****11.01 – FISCAL YEAR**

The fiscal year of the Society 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 the Society shall follow the provisions of the Colorado Corporation Code. Upon dissolution, assets of the Society that remain after payment of all debts and liabilities of the Society 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 Education Foundation.