

BYLAWS
OF
OREGON SOCIETY OF ENROLLED AGENTS, INC.

ARTICLE I

NAME

The name of this corporation is the Oregon Society of Enrolled Agents, Inc.

PRINCIPAL ADDRESS

A principal address shall be selected by the Board of Directors as the official address of the society and mail shall be disbursed from that location.

ARTICLE II

PURPOSE

The purposes of this society include:

- a) aiding in the continuing education of Enrolled Agents.
- b) promoting and protecting the interest of Enrolled Agents.
- c) keeping Enrolled Agents informed of new laws that affect the public and Enrolled Agents
- d) representing Enrolled agents before all state governmental agencies.
- e) increasing the availability of expert tax counsel to the general public.

RESTRICTIONS

All policies and activities and definitions of this society shall be consistent with:

- a) applicable legal requirements
- b) applicable tax exemption requirements; and,
- c) applicable NAEA Bylaw provisions.

ARTICLE III

MEMBERSHIP

The Association has two classes of Members: Members and Member Emeritus.

MEMBER

Membership in the Association is limited to those persons recognized by the United States Treasury Department, Internal Revenue Service as enrolled agents in good standing.

Each Member of this Association agrees to abide by the By-Laws 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.

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 National Association's Policy & Procedure Manual.

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

MEMBER EMERITUS

A Member Emeritus is a person who has been a Member for the preceding five years and who is on "inactive retired status" under Circular 230. A Member Emeritus will not be required to fulfill the requirements for continuing professional education (CPE). The Board may waive the requirements of membership for the preceding five years.

ARTICLE IV

MEMBERSHIP DUES AND ASSESSMENTS

The Board of Directors shall set the amount of the annual dues for membership. The amount of annual dues will be provided 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. Current dues amounts and any changes to that amount will be posted on the Society's website.

Membership dues are due and payable on an annual basis. New members shall become members upon receipt of an approved application and payment of the annual dues. Members shall be billed annually at the expiration of twelve months of membership by the National Association. Association dues shall be collected by the state society directly if not already collected by the national association on behalf of the state society.

A member indicates on the National Association application to be a member of a state affiliate. Upon receipt of the state association dues, a member becomes a member of a state affiliate.

The Board of Directors 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 Board members voting.

All rights and privileges of 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.

ARTICLE V

SUSPENSION OR EXPULSION OF MEMBERS

A member renders himself liable to suspension or expulsion if:

- a) a member violates any of the Society's Bylaws, Code of Ethics, Rules of Professional Conduct of the National Association of Enrolled Agents, or Circular 230.
- b) The member refuses or neglects to comply with any decision of the Board of Directors.
- c) A member is held by the Board of Directors to have been guilty of an act discreditable to the profession.
- d) A member is convicted by a State or Federal Court of a felony or is judged by one of these courts to be insane or incompetent. If a member is suspended by the Oregon Board of Tax Practitioners, they are subject to review by the Ethics and Professional Conduct Committee of the Oregon Society of Enrolled Agents. Within thirty (30) days of a suspension from this organization, the Secretary will send a written letter to the National organization.

Any member whose enrollment to practice before the Internal Revenue Service is temporarily suspended for any reason by the issuing authority shall be automatically suspended from membership during the period of suspension to practice before the Internal Revenue Service. Any member whose enrollment to practice before the Internal Revenue Service is permanently terminated by the issuing authority shall automatically have his/her membership in the Society permanently withdrawn.

There will be no refund of dues, partial or full, if a member is suspended or expelled.

ARTICLE VI

BOARD OF DIRECTORS
POWERS AND DUTIES

Subject to the limitations contained in the Articles of Incorporation and these Bylaws, the Directors shall exercise the powers of the Society, control its property and conduct its affairs, except as otherwise provided by law.

SPECIFIC POWERS: Without prejudice to these general powers, and subject to the same limitations, the directors shall have the powers to:

- a) Perform any and all duties imposed on them collectively or individually by law and by the Articles of Incorporation of the Society in these Bylaws.
- b) Appoint, remove, employ, discharge and, except as otherwise noted, prescribe the duties and fix the compensations, if any, of all agents and employees of the Society.
- c) Supervise all officers, agents and employees of the Society to assure that their duties are properly performed.

Within ninety (90) days after the ending of the fiscal year, the Board of Directors shall be responsible for the audit of the books and records of the Society. The audit report will be made a permanent record of the Society's Board of Directors' minutes and the minutes of the general membership.

ARTICLE VII

OFFICERS AND DIRECTORS

SECTION 1 QUALIFICATIONS

Only active members in good standing of this Society may hold office.

SECTION 2 NUMBER OF DIRECTORS

The authorized number of directors shall be twelve (12). The board shall consist of four (4) officers, seven (7) directors, and the immediate Past President. The elected officer, who may come from any area of the State, shall be: President, Vice-President, Secretary, and Treasurer. There shall be seven (7) directors: two (2) from the Northern area of the state, one (1) from the Central area West, one (1) from the Central area East, two (2) from the Southern area of the state, one (1) at large.

One person may not hold two or more offices at one time.

SECTION 3 TERM OF OFFICE

Officers shall serve for one (1) year and directors shall serve for two (2) years from July 1 to June 30. Three directors shall be elected each year. Partial terms of office served by an individual as a result of appointment or election to complete a vacant term shall be considered as an addition to any regularly elected term of office for that individual.

No elected officer or director of this Society, except Secretary and Treasurer, shall serve more than two (2) consecutive terms in the same office. Secretary may serve up to four (4) consecutive one (1) year terms and Treasurer may serve up to four (4) consecutive one (1) year terms to provide continuity of fiscal responsibility. This does not prohibit election to the same office in a later year.

The terms of three (3) directors, one (1) from the Northern area, one (1) from the Central area, and one (1) from the Southern area will begin and end in even numbered years; the terms of the other four (4) directors, one (1) from the Northern area, one (1) from the Central area, and one (1) from the Southern area, and the director-at-large will begin and end in odd numbered years.

SECTION 4 REMOVAL OF OFFICERS

An officer or a director may be removed from office for a not excused absence at two (2) regularly scheduled meetings of the Board.

SECTION 5 VACANCIES

If because of disability, resignation, or other cause, an office or directorship becomes vacant, the Board of Directors shall appoint a member to fill the vacancy until the next conference at which time the membership shall elect a Director to serve the remaining term.

ARTICLE VIII

SELECTION OF OFFICERS AND DIRECTORS

SECTION 1 NOMINATING COMMITTEE

A nominating committee of three (3) members, one (1) of whom shall be the Immediate Past President, shall be appointed by the President by two (2) months prior to the annual meeting of each year. The nominating committee shall select one (1) nominee for each of the following offices: President, Vice-President, Secretary, and Treasurer; and shall present its selection to the membership at the annual meeting. In addition to the officers referred to above, the committee shall select one (1) nominee for each position of Directors that is chosen in that year.

SECTION 2 FLOOR NOMINATIONS

Additional nominations may be made from the floor by any member at the time designated.

SECTION 3 ELECTIONS

All officers and members of the Board of Directors shall be elected by a majority vote of the members in good standing present and voting at the annual meeting.

ARTICLE IX

DUTIES OF THE OFFICERS

SECTION 1 PRESIDENT

The President shall be the Chief Executive Officer of the Society and shall preside at all meetings of the general membership and the Board of Directors and shall exercise general supervision over the affairs of the Society. The President shall appoint members to any and all committees deemed necessary and advisable to promote the welfare of the Society including, but not limited to, the Nominating Committee, the Audit Committee, the Ethics and Professional Conduct Committee and the following standing committees:

- a) Bylaws
- b) Communications
- c) Conference

- d) Education
- e) Finance and Budget
- f) Government Relations
- g) Membership
- h) Media and Public Relations
- i) Strategic Planning
- j) Historian
- k) Scholarships and Awards
- l) Legislative

The President shall delegate responsibility for the functioning of the standing committees to the Vice-President and shall be an ex-officio member of all committees except the Nominating Committee.

SECTION 2 VICE-PRESIDENT

In the absence or disability of the President, the Vice-President shall perform the duties of the President and shall have such other powers and perform such other duties at the President or the Bylaws prescribe.

SECTION 3 SECRETARY

The Secretary shall keep the minutes of all membership meetings and Board meetings, shall maintain proper books and records of the Society, shall have custody of the seal of the Society, shall maintain or cause to be maintained the membership rolls of the Society, and shall have such other powers and perform such other duties as the Board or Bylaws may prescribe.

SECTION 4 TREASURER

The Treasurer shall have charge and custody of and be responsible for all funds and securities of the Society and deposit all such funds in banks, trust companies, or other depositories, receive and give receipts for monies due and payable to the Society, disburse or cause to be disbursed the funds of the Society, keep and maintain adequate and correct amounts of the Society's properties and business transactions, and shall render a report and account to the Board of the financial status of the Society. Such report is to be included in the annual report to the members.

ARTICLE X

FISCAL YEAR

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

ARTICLE XI

MEETINGS

SECTION I ANNUAL MEETING

The annual meeting of the general membership shall be held once a year at a time and place to be selected by the Board of Directors. Notification of the date of the meeting must be in the hands of the general membership at least ninety (90) days before the Society's annual meeting. Such notification shall be in writing 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 Bylaw change with the analysis of the Bylaws Committee, including minority reports, if any.

SECTION 2 OTHER MEETINGS

Regular meetings of the Board of Directors shall be held no fewer than four (4) times per year. The Secretary shall be sure all Board members are notified of the time and place of all regular meetings of the Board. Other meetings may be called at the request of the President or of three (3) Board members.

Action may be taken without a meeting provided a written record of the action, signed and approved by three-fourths (3/4) of the directors, is entered into the minutes of the next Board meeting.

A special meeting of the membership may be called for any lawful purpose by the Board of Directors or a petition signed by 5% of the members, such percentage being determined as of the date the signed petition is received at the official address of the society. Notification of the date of the meeting must be in the hands of the membership at least thirty (30) days prior to such meeting. Issues subject to vote at a special meeting shall be limited to those identified in the notice of meeting.

SECTION 3 QUORUM

A majority of the authorized number of Directors shall constitute a quorum for the Board of Directors for the transaction of business, except to adjourn.

A majority of members present at the beginning of any meeting of the general membership shall constitute a quorum for the transaction of business, except to adjourn.

SECTION 4 LOCAL CHAPTERS

A Chapter is a group formed within a geographical area in the State of Oregon. They shall be governed by the Bylaws of the State Society.

The authority to approve a Chapter resides with the Board of Directors. Following Policies and Procedures of the State Society, the application for a Chapter may be withdrawn by the Board of Directors, a Chapter has the right to appeal to the Board of Directors, and a Chapter may voluntarily surrender its application.

Chapters are subordinate to the State Society concerning all matters.

Each Chapter may establish and collect dues and application fees. Each Chapter shall submit an annual accounting to the State Society Treasurer within forty-five (45) days of the end of the fiscal year. All publications and letterhead shall represent the Chapter as a member of the State Society and NAEA.

ARTICLE XII

ASSOCIATES

The Board may establish an Associate category for any individual who is not an enrolled agent and who is engaged in some aspect of the practice of tax.

Academic Associate Category

Individuals who are defined in Circular 230 or those who have been removed from practice under the provisions of Circular 230 are not eligible for this category. Students and instructors eligible for this category must provide proof of enrollment or instruction in colleges or professional schools in tax, accounting, or finance. Academic Associates will not retain voting rights nor will they be eligible to hold elected office. Members of this category will abide by the Association's Code of Ethics and Rules of Professional Conduct. Students may retain this classification of membership for a period of no longer than

ten (10) years before full associate or regular membership dues will be required. Instructors may belong to this category so long as requirements for eligibility are met.

Affiliates' Associates

Affiliates may recognize other "Associate" categories to persons not otherwise eligible for membership. Affiliates and chapters will not use the word "member" in the title of any Associated or in any official document provided to the Associate. Any such Associate status will be reported to the Association. Affiliates will not allow Associates to vote on any issue before the affiliates nor to hold elective or appointed office.

ARTICLE XIII

INDEMNIFICATION AND INSURANCE COMPENSATION AND RECORDS

SECTION 1 INDEMNIFICATION

To the fullest extent permitted by law, the Society shall indemnify and hold harmless all past, present, and future directors and officers as identified and defined in these Bylaws, and in its discretion and in accordance with law, may indemnify and hold harmless any agent or employee of this Society of and from all liabilities, expenses, and counsel fees reasonably incurred in connection with all claims, demand, 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, officer, employee, or agent on behalf of the society.

SECTION 2 INSURANCE

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

SECTION 3 COMPENSATION

No person who holds office in the Society or its affiliates 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 of Directors 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, associates, and nonmembers, may be paid fair market value for their services, as authorized by the Education Committee, Conference Committee or the Board of Directors.

SECTION 4 RECORDS

All official correspondence, papers, and records in the possession of members when serving as officers, directors, committee chairs or members of committees are the property of the Society and shall be turned over to the Society upon the incumbents' completion of tenure in office.

ARTICLE XIV

DISSOLUTION

Upon the winding up or dissolution of this Society, and after paying or adequately providing for payment of all debts and obligations of the Society, the remaining assets shall be distributed to a non-profit fund, foundation, or Society that maintains a non-profit, tax exempt status, to be used for substantially the same uses and purposes as this Society.

ARTICLE XV

DEFINITIONS

Parliamentary Authority: Robert's Rules of Order shall prevail in all situations not specified in the Articles of Incorporation or these Bylaws.

ARTICLE XVI

AMENDMENTS

Amendments to these Bylaws may be proposed at any time by a request in writing to the Board of Directors. They may be referred to the Bylaws Committee who will report back to the Board. The proposed amendment shall be posted on the Society's website and voted on at the next scheduled membership meeting. A majority of members present and voting shall adopt the amendment presented.

Alternately, amendments may be presented without prior circulation to the membership at the annual business meeting of the Society. In this event, it will require a two-thirds (2/3) vote of the membership present and voting to adopt the amendment.