

Bylaws of the Mission Society of Enrolled Agents, Inc.

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ARTICLE 1
NAME, PRINCIPAL OFFICE, PURPOSES AND RESTRICTIONS

1.01 Name. The name of the Society is the Mission Society of Enrolled Agents, Inc. (Society). The Society is a California non-profit mutual benefit corporation.

1.02 Principal office. The principal office of the Society is located in the County of Santa Clara, California. The Board of Directors may change the location of the principal office.

1.03 Purposes. The purposes of the Society include:

a) Advancing and improving all aspects of the profession of enrolled agents (the profession) in California through meetings, seminars, communications, publications and other programs and activities.

b) Articulating and advocating the needs and interests of the profession before legislative, administrative, and judicial branches of local governments;

c) Cooperating on behalf of the profession with persons and firms directly and through their Societies in matters involving the business and governmental affairs of the profession; and

d) Promulgating policies and conducting activities for the betterment of all those individuals or firms involved in some aspect of the profession.

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

a) Applicable federal, state and local antitrust, trade regulation or other legal

requirements; and

b) Applicable tax exemption requirements.

ARTICLE 2 DEFINITIONS

2.01 NAEA "National Association" shall refer to the National Association of Enrolled Agents.

2.02 CSEA "California Society" shall refer to the California Society of Enrolled Agents.

2.03 Circular 230. "Circular 230" shall refer to United States Treasury Department Circular 230, 31 Code of Federal Regulations, Subtitle A, Part 10, as revised.

2.04 Members. "Member" shall refer to both members and members emeritus.

2.05 Non-Member Affiliate. The Society shall recognize a "Professional Affiliate" status. This Professional Affiliate status is limited to individuals residing or working in California, regulated under Circular 230, who are not otherwise eligible for membership. Professional Affiliates shall not vote on any issue and shall not hold elective office. Professional Affiliates shall be entitled to those benefits of membership as are determined by the Board of Directors. The Professional Affiliates shall be subject to all applicable provisions of these Bylaws.

2.06 Non-Member Associates. The Society shall recognize a "Student Associate" status and a "Professional Associate" status. Student Associate status and Professional Associate status does not confer membership in the Society. The Student Associate status and the Professional Associate status are limited to individuals who are not defined in Sec 10.3 (a) through (d) of Circular 230. The Student Associate status is limited to students at accredited colleges, professional schools or state ROP (Regional Occupational Program) career track. Professional Associates are defined as individuals lawfully engaged in the practice of tax. Student Associates and Professional Associates shall be required to meet the same continuing professional education requirements as Members. For Student Associates full time or part time enrollment in tax or accounting course of study will be presumed to satisfy this requirement. Student Associates and Professional Associates shall annually attest to the Society the fulfillment of those continuing professional educational requirements. Student Associates and Professional Associates shall not have the right to vote or hold elective office. Persons who have been removed from practice under the provisions of Circular 230 shall not be eligible for status as the Student Associate or Professional Associate. Student Associates and Professional Associates shall be subject to all applicable provisions of these Bylaws and the National Association's Code of Ethics and Rules of Professional Conduct.

2.07 Member of the Board of Directors. The Board of Directors shall include all Officers and Directors.

ARTICLE 3 MEMBERS

3.01 Classes of Membership. The Society shall have two classes of membership:

member and member emeritus.

3.02 Member. Membership in the Society is limited to persons who are members of the Chapter, the California Society and of the National Association and who reside in or maintain their principal place of business in the State of California.

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, and who is not an "income tax return preparer" under the Internal Revenue Code. A member emeritus shall not be required to fulfill the educational requirements as promulgated by the National Association.

3.04 Member Obligation to Follow Society 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 educational requirements as promulgated by the National Association, shall report to the Society the fulfillment of those requirements, and shall abide by the National Association Code of Ethics and Rules of Professional Conduct, these Bylaws, and the rules of Circular 230, as amended.

3.05 Member Liability. No member of the Society shall be personally or otherwise liable for any of the debts, and/or obligations of the Society.

3.06 Compensation and Expenses. Members of the Society shall serve without remuneration. The Board of Directors may reimburse a member for actual and necessary expenses for Society business.

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 their successors upon completion of the tenure of office.

3.08 Termination of Membership. Membership shall terminate under the following conditions:

- 1) Voluntary resignation of a member with notice;
- 2) Expiration of membership unless the membership is renewed on the renewal terms fixed by the board;
- 3) Non-payment of dues or assessments or 4) Failure to comply with the continuing education requirements of promulgated by NAEA.

3.09 Suspension of Membership. Any member, whose enrollment to practice before the IRS 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 IRS. Any member whose enrollment to practice before the IRS is permanently terminated by the issuing authority shall be automatically expelled from the Society.

3.10 Discipline of Members. A member is liable for discipline if:

- a) The member violates the Society Bylaws, Code of Ethics, Rules of Professional Conduct, or Circular 230;

b) A member is held by the Board of Directors to have been guilty of an act discreditable to the profession.

c) A member purports to represent the official position of the Society without prior approval of the Board of Directors. Directors and committee chairman shall be considered representing the Society in matters regarding their respective positions. Actions against a member under this section shall be processed in accordance with the Ethics and Professional Conduct Standing Operating Procedures adopted by the California Society.

ARTICLE 4 MEMBERSHIP DUES AND ASSESSMENTS

4.01 Setting Annual Dues. The Board of Directors shall set the amount of the annual dues for membership, professional affiliates and student associates. Further, the Board of Directors shall furnish to the membership annually through the Society's professional bulletin, or other media of general circulation to the membership, what the annual dues will be. This information shall be noticed to the general membership at least ninety (90) days before the beginning of the Society's fiscal year.

4.02 Payment of Dues. Membership dues are due and payable July 1 of each year. New members shall be billed at the expiration of the first billing cycle after joining.

4.03 Assessments. 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 Directors.

ARTICLE 5 MEMBERSHIP MEETINGS

5.01 Annual Meeting. The regular annual meeting of the members shall be held each June (or at such other time as selected by the Board of Directors) at a place selected by the Board of Directors.

5.02 Notice of annual meeting. The President shall issue a call to the meeting at least thirty (30) days prior to the date set. Such notice shall be in writing and shall Include :

- a) An agenda for the business meetings,
- b) The report of the Nominating Committee to include a list of the nominees, and
- c) The text of any proposed Bylaw change to be voted on at the meeting, with the analysis of the Bylaws Committee including minority arguments, if any.

5.03 Election of Officers. Officers of the Society shall be elected during the annual meeting. Nominations, in addition to the Nominating Committee's report, may be made from the floor by any member at the time designated for nominations.. Installation of officers shall be held directly after elections at the annual meeting.

5.04 Special Meetings. A special meeting of the membership may be called by a petition signed by five percent (5%) of the members as of the date the petition is received

at the office of the Society. The Secretary shall promptly attest to the validity of the members' signatures and that the number of signatures is sufficient to comply with the five percent (5%) requirement. The Secretary shall then issue a call to the special meeting with the agenda of topics to be considered. The meeting shall take place under Standing Rules adopted by the Board. A special meeting of the Society may be called for any lawful purpose. No business other than the business the general nature of which is set forth in the notice of the meetings, shall be transacted at a special meeting of the membership.

5.05 Quorum. A quorum at the annual meeting shall be a majority of the members registered for that meeting. A quorum at a special meeting of the members shall be fifteen percent (15%) of the members of the Society. However, if a special meeting of the membership of the Society is attended by less than one third (1/3) of the members, the only Bylaws proposals that may be voted upon are those where notice of their general nature was given under these Bylaws and the California Corporations Code.

5.06 Voting. Each Society member is entitled to one vote on each matter to be decided at the annual or special meeting of the Society. Cumulative and proxy voting shall be prohibited. Professional affiliates and student associates shall not be allowed to vote. Unless otherwise specified in these Bylaws, or otherwise required by the California Corporations Code, or otherwise in conflict with Robert's Rules of Order Newly Revised shall govern the Society in all cases to which they are applicable and in which they are not inconsistent with these Bylaws or any special rules of order the Society may adopt.

5.07 Record date of membership. The Board of Directors shall fix a date as the record date of membership for determining entitlement to vote.

5.08 Regular meetings. Meetings of members shall be held at such locations as designated by resolution of the Board of Directors.

5.09 Satellite Meeting. Meetings of Satellite groups may meet within the chapter boundaries with the prior approval of the board of directors. Funds may be allocated to Satellite meetings with board approval.

ARTICLE 6 BOARD MEETINGS

6.01 Call of Meetings. A meeting of the Board of Directors may be called by the President, or upon written request of six (6) members of the Board of Directors.

6.02 Time and Place of Meeting. The time and place for all meetings of the Board of Directors shall be fixed and determined by the President.

6.03 Notice of Meetings. The time and place of subsequent meetings shall be determined at the close of the board meeting and will be noticed to all members in a manner specified by the Board of Directors.

6.04 Open Meetings. All meetings of the Board of Directors shall be open to the members except when

- a) An ethics or professional conduct issue is before the Board of Directors.
- b) Contractual, personnel or lawsuits involving the Chapter are before the Board of

Directors.

6.05 Quorum. A quorum at a meeting of the Board of Directors shall be a majority of the Board of Directors.

6.06 Telephonic Meetings. A meeting of the Board of Directors may be held by conference telephone or similar communications equipment. Such meeting shall be valid if

- 1) a majority of the Directors participate, and
- 2) if all participating can hear one another.

ARTICLE 7 BOARD OF DIRECTORS

7.01 Qualifications and Terms of Office. Only members shall be eligible to serve as members of the Board of Directors.

7.02 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. The Board of Directors shall exercise the powers of the Society, control its property and conduct its affairs, except as otherwise prohibited by law. It shall be the duty of the Directors to:

- 1) Perform any and all duties imposed on them collectively or individually by law, by the articles of incorporation of the Society and Roberts Rules of Order, when not in conflict with the bylaws.
- 2) Appoint and remove, employ and discharge, and except as otherwise provided in these bylaws, prescribe the duties and fix the compensation of all agents and employees of the society.
- 3) Supervise all officers, agents and employees of the Society to assure that their duties are properly performed;
- 4) Meet at such times and places as required by these bylaws provided at least eight (8) meetings a year are held by the board of directors.
- 5) Require that special meetings of members be called as deemed necessary or demanded by the members as provided in these bylaws.
- 6) (a) Within ninety (90) days after the end of the organizations fiscal year, the Examination committee shall review the books and records of the Society and give its report to the Board of Directors.

(b) The review report shall be incorporated in the Society's annual report and made a permanent record of the minutes of both the board of directors and the general membership,

(c) The annual report shall be published in the next MSEA monthly form of communication after acceptance by the board and shall cover one (1) full year.

7.03 Compensation and expenses. The Directors shall serve Without remuneration. The Board of Directors may reimburse a Director for actual and necessary expenses for Society business. A member may be engaged by the Society upon the approval of majority of the board of directors.

7.04 Composition. The Board consists of fifteen (15) persons: President, President Elect, Vice President, Secretary, Treasurer, the Immediate Past President, and nine (9) members elected from the membership at large.

7.05 CSEA Director. One member of the Board of Directors shall also be a CSEA director, and shall be so designated by the nominating committee. The CSEA director can be either an officer or director of the board and shall serve a term of one year, with no more than four (4) consecutive terms

7.06 Election/Installation. The Board of Directors shall be elected by written ballot at the annual meeting. The candidates receiving the highest number of votes up to the number of directors to be elected shall be declared elected, unless there is only one nominee, in which case that member shall be elected by acclamation. All nominees must be present to be elected, except in extenuating circumstances accepted by 2/3rds of the membership present at the election session. Installation of directors shall be held directly after elections at the annual meeting.

7.07 Removal of Directors. Any individual Director may be removed from office:

- a) at any time by 3/4ths majority of the entire board, not including the subject director.
- b) after having two(2) consecutive absences or three(3) absences at regular Board meetings during the Board year for reasons a majority of the remaining members of the Board of Directors determine to be insufficient, his or her resignation shall be deemed to be rendered and accepted, and he or she shall be so notified.

The entire board of Directors may be removed from office at any time by majority vote of the membership.

7.08 Resignation of Directors. Any Director may resign upon giving written notice to the President, Secretary or Board of Directors, and such resignation shall be immediate unless otherwise specified.

7.09 Vacancies. Vacancies shall exist on the death, resignation or removal of any director, whenever the authorized number of directors is increased, and on the failure of the members in any election to elect the full number of Directors authorized.

ARTICLE 8 OFFICERS

8.01 Officers of the Society. The officers of the Society shall be a President, a President Elect, a Vice President, a Secretary, the Immediate Past President and a Treasurer each of whom shall be a member of the Society.

8.02 Election of Officers. Each officer shall be elected by the members at the annual meeting to serve for a one-year term, from the time of installation until their successors have been elected and installed.

8.03 Removal of Officers. An officer may be suspended from office for missing three meetings of the Board of Directors.

8.04 Vacancies. a) If all three senior offices become vacant the Board of Directors shall elect a President and a President-elect to serve the remainder of these terms. b) If the Secretary and/or Treasurer is unable to act, the Board of Directors shall select a member to assume the duties of Secretary and/or Treasurer for the period of the unexpired term.

8.05 President. The President shall be the Chief Executive Officer of the Society. Subject to the control of the Board, the President shall exercise general supervision of the affairs of the Society. The President shall preside at all members' meetings and Board meetings and shall have such other powers and perform such other duties as the Board or Bylaws may prescribe.

8.06 President Elect/Vice President. The President Elect and the Vice President shall be responsible, at the discretion of the President, for the functioning of standing and task force committees. In the absence or disability of the President, the President Elect and the Vice President, in order of their rank, shall perform the duties of the President and shall have such Other powers and perform such other duties as the Board or Bylaws may prescribe.

8.07 Secretary. The Secretary, or designee, shall keep the minutes of all members' meetings and Board meetings, shall maintain proper books and records of the Society, shall maintain the membership rolls of the Society, and shall have such other powers and perform such other duties as the Board or Bylaws may prescribe.

8.08 Treasurer. The Treasurer shall be the Chief Financial Officer of the Corporation. The Treasurer shall keep or cause to be kept all funds of the Society in such depositories as approved by the Board of Directors, and will disburse funds to pay any obligation of the Society approved by the Board of Directors. All drafts over \$1000 shall be signed by two (2) individuals, bonded by a bonding company, as determined by the Board of Directors. All signators shall be bonded. Any person designated as signatory by the Board is forbidden to sign an incomplete draft. The Treasurer should be one of the signatories: however, in an emergency situation, telephonic approval by the Treasurer to other signatories shall be permissible. The Treasurer shall keep or cause to be kept, at the discretion of the Board of Directors, the books on an accrual basis in accordance with generally accepted accounting principles. The Treasurer shall be responsible for the presentation of monthly financial statements, at the request of the board, and the tax returns for the fiscal year ending immediately after expiration of the term of office. The Board of Directors may designate another person to prepare the tax returns.

8.09 Compensation and Expenses. The officers of the Society will serve without remuneration. The Board of Directors may reimburse an officer for actual and necessary expenses for Society business. A member may be engaged by the Society with the approval of the majority of the Board of Directors. Educational instructors are exempt from this requirement and may be paid for instructing.

ARTICLE 9 COMMITTEES

9.01 Committee Members. All committee chairmen shall be members. The President and the responsible President Elect or Vice President shall be ex officio members

of the committees.

9.02 Nominating committee. Prior to the close of the Second board meeting of the current term of office, the Board shall elect a Nominating committee of no less than three (3) members. This Committee may report to the Board of Directors, but shall report to the membership no later than thirty (30) days prior to the annual meeting.

9.03 Examination Committee. No later than the second Board of Directors meeting of the current term of office the President shall nominate, for Board of Directors confirmation, Examination Committee to audit the books and records of the Corporation. The Examination Committee report shall be delivered in writing to the Board of Directors no later than its fourth meeting. The Board of Directors shall cause said report to be presented to the membership.

9.04 Standing Committees. The President shall nominate, for Board of Directors confirmation, the chairman of the following standing committees:

- a. Bylaws Committee
- b. Ethics and Professional Conduct Committee
- d. Finance and Budget Committee
- e. Audit
- f. Long Range Planning Committee. The President-elect and Vice President will be Members of this Committee.
- g. Membership and Chapter Development Committee
- h. Education Committee.
- I. Public Information and Awareness Committee
- j. Historical
- k. Newsletter
- l. Speakers Bureau
- m. Nominating
- n. Past Presidents Advisory Council

** The audit committee and nominating committee will select their own chairman from those elected by the board.

9.05 Task Force Committees. The President may appoint such task force committees as deemed appropriate; however, such appointment shall be reported to the Board of Directors no later than the following meeting of the Board of Directors.

9.06 Reports and Recommendations. Reports and recommendations of committees shall be submitted to the Board of Directors.

9.07 Telephonic Meetings. A meeting of a committee may be held by conference telephone or similar communications equipment. Such meeting shall be valid if:

- a) a majority of the Committee participate, and
- b) if all participating can hear one another.

ARTICLE 10 FISCAL YEAR

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

ARTICLE 11
BYLAWS

11.01 Amendment. Amendments to these Bylaws may be made at any regular meeting, annual meeting or special meeting by a majority vote of the members voting, provided the proposed changes are noticed to the members and notification of the meeting is included. Amendments may also be made by mail ballot, in accordance with procedures adopted by the Board of Directors.

11.02 Effective Date. Bylaws shall become effective immediately upon their adoption. Amendments of the bylaws shall become effective upon their adoption unless otherwise noted in the amendment.

11.03 Amendment Proposals. Proposals to amend these Bylaws may be made by members of the Society or by the Board of Directors. All proposed amendments shall be signed by a minimum of five (5) members and presented to the Bylaws Committee. The Bylaws Committee shall prepare an analysis of the proposed amendment and shall include both the proposal and the analysis in its report to the annual meeting, special meeting, or as an insert with the mail ballot solicitation. Proposals to amend the Bylaws shall be submitted for a vote at either the annual meeting, special meeting or by a mail ballot no later than eighteen (18) months following presentation to the Bylaws Committee.

11.04 Special Quorum Requirement. Notwithstanding any other provision of these Bylaws, these Bylaws may be amended at any properly called meeting which is attended by one third (1/3) of the members of the Society.

ARTICLE 12
INDEMNIFICATION AND INSURANCE

12.01 Indemnification. To the fullest extent permitted by law, the Society shall indemnify and hold harmless any and all past, present, or 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 any and 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 in action in the performance of the duties of such director, officer, employee or agent on behalf of the Society.

The provisions of this article shall be interpreted and applied subject to and in conformance with the provisions of Sections 7237 and 7238 of the California Corporations Code and shall be in addition to and exclusive of any other rights to which any director, officer, employee or agent may be entitled by law.

12.02 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 or arising out of the agent's status as such.

ARTICLE 13
Annual Report

13.01 The corporation shall notify each member of the member's right to receive a financial report. The annual report shall be prepared not later than one hundred twenty

days after the close of the Corporations fiscal year, June 30.

13.02 Contents. The annual report shall contain appropriate detail listing; 1) the balance sheet, income statement, report of the Examination committee and any other statements or schedules as may be determined beneficial or necessary by the board or membership for such fiscal year; 2) a statement of the place where the names and addresses of the current members are kept; and 3) any information concerning certain transactions and indemnifications required by code; 4) the President's report to CSEA.

13.03 Disclaimer. An authorized officer of the corporation shall attest that the annual reports were prepared without audit from the books and records of the corporation.

ARTICLE 14 Standing Operating Procedures

14.01 It shall be the responsibility of the Board of Directors of the society to prepare requisite standing operating procedures (SOP) for the efficient operation of the society. All SOP's must be reviewed and updated each year. Each committee shall be responsible for their SOP.

STANDING RULES OF THE MISSION SOCIETY OF ENROLLED AGENTS

STANDING RULE #1 - OFFICERS - REMUNERATION

Reimbursement to be paid to President and President-elect or Designee for attendance at the California Society and President's workshops, and IRS/FTB Liaison meetings, as representatives of the Mission Society. Reimbursed expenses will be:

1. The lesser of Air fare or IRS mileage rate;
2. Hotel accommodations -one night per meeting attendance;
3. Registration, including all required events.

President and the designee are expected to attend all general sessions, caucus meetings, board meetings and required events.

STANDING RULE #2 - BADGES

A new member will receive a Mission Society name badge at no cost. New officers and directors will receive new badges with the office designation.

STANDING RULE #3 - CSEA Directors/COMMITTEE CHAIR REIMBURSEMENT

Reimbursement expenses for CSEA Directors and Committee Chairs or Designees will be:

1. The lesser of Air fare or IRS mileage rate;
2. Hotel accommodations, while attending meetings;
3. Registrations, including all required events.

Any expenses reimbursed by CSEA shall not be reimbursed by MSEA.

Passed on 21 June 2011