

MISSISSIPPI SOCIETY OF ENROLLED AGENTS
(A Mississippi Non-Profit Corporation)
BY-LAWS

ARTICLE I: NAME, PRINCIPAL OFFICE, PURPOSES AND RESTRICTIONS

Section 1. Name. The name of this organization shall be "The Mississippi Society of Enrolled Agents" (Hereinafter, the "Society").

Section 2. Location. Offices of the Society shall be located in the State of Mississippi or as otherwise directed by the Board of Directors.

Section 3. The purpose of the Society include but not limited to:

- a) Advancing and implementing all aspects of the Enrolled Agents profession through meetings, communications, publications, education and other programs and activities.
- b) Articulating and advocating the needs and interests of the profession before legislative, administrative, and judicial branches of State government.
- c) Cooperating on behalf of the profession with persons and businesses directly and through their organizations in matters involving the business and governmental affairs of the profession.
- d) Promulgating policies and activities for the betterment of all those individuals and businesses involved in some aspect of the profession, and:
- e) Explaining and clarifying to the public proposed and existing governmental actions that will impact Enrolled Agents and the clientele of Enrolled Agents.

Section 4. To the extent practical, the policies and procedures of the Mississippi Society of Enrolled Agents (MSEA) shall be consistent with:

- a) Applicable federal, state and local antitrust, trade Regulation or other legal requirements; and
- b) Applicable tax exemption requirements, and
- c) Applicable by-laws of the National Association of Enrolled Agents.

ARTICLE II: MEMBERSHIP

Section 1. Membership in NAEA is a prerequisite to membership in the Society.

Section 2. Membership in the Mississippi Society of Enrolled Agents shall be defined as follows:

- a) Active Enrolled Agent Members shall be residents of or practicing in the State of Mississippi and must be an Enrolled Agent in good standing.
- b) Provisional Associate shall include those persons who have successfully completed the enrollment examination or who have completed the required IRS employment and who have applied for their enrollment card. Provisional Associates shall enjoy all the benefits of membership except they shall not vote on any issue before members and shall not hold elective office. Provisional status shall be granted for a period not to exceed twelve (12) months. The Board of Directors may extend the term of Provisional Associate status. Upon receipt of their Treasury Card, this person shall qualify for active membership.
- c) Life Members. (Selected from Active Enrolled Agents members) shall be granted by the Board of Directors. Life members shall have all the privileges of Active Members but shall not be required to pay State dues.
- d) Member Emeritus shall be a person who has been a member for the preceding five (5) years, who is on "inactive status" under Circular 230, and who is not an "income tax preparer" under the Internal Revenue Code. A member emeritus shall not be required to fulfill the requirements for CPE. The Board may waive the five year requirement.
- e) Professional Associate shall be a CPA, Attorney, or an out of State Enrolled Agent. All must be in good standing with their Professional Qualifications. Professional Associates may not hold an elective office in the Society.
- f) Student Members shall be a student enrolled as a full time student, majoring in accounting, in an accredited college or university within the State of Mississippi. Student members may attend and participate in any and all general meetings of the Association but shall not have the right to vote or to hold office.

Section 3. Membership Certificate: Each member shall receive a membership certificate card which shall remain the property of the Society. Upon severance of membership, the member shall return the membership certificate and membership card to the Society Office. In the event

of death, the certificate and membership card shall be returned to the Society for cancellation and then be returned to the family of the deceased member.

- Section 4. Member Obligation: Each member of the Society agrees to be bound by these by-laws and 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 CPE requirements as promulgated by the National Association. All members must pledge compliance with the code of ethics and professional conduct of the National Association and adhere to the provisions of United States Treasury Department Circular 230, Title 31 Code of Federal Regulations Subtitle A, Part 10, as amended.
- Section 5. CPE Requirements: Each member shall complete thirty (30) hours of qualifying CPE per calendar year; no fewer than twenty (20) hours must be completed within each year. The required hours shall be prorated for new members.
- Section 6. Member Liability: No member shall be personally or otherwise liable for any obligation of the Society.
- Section 7. Compensation: No person who holds office in the Society 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.
- Section 8. 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 their tenure in office.

Chapters may not use the word "member" in the title of any Associate or in any official document provided to the Associate. Any such Associate status shall be reported to the Society,

ARTICLE III: MEMBERSHIP DUES AND ASSESSMENTS

- Section 1. Setting Annual Dues: The Board of Directors shall set the amount of the annual dues for the membership. The amount of the annual dues shall be noticed to the membership no later than sixty (60) 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.
- Section 2. Payment of Dues: Membership dues are due and payable July 1 of each year. All members must have their dues paid to the State Treasurer on or before June 30 of each year to be eligible to be elected as an officer or to serve on any committee from July 1st forward for the new fiscal year. Membership shall commence upon being accepted by the Membership Committee. Dues for new members shall be prorated on a half-year (1/2) basis; January 1st through June 30.

- a) The annual dues of the Retired Members shall be one-half (1/2) of the annual dues set by the Board.
- b) Life members shall have no dues.
- c) The National Association of Enrolled Agents will collect dues for both National and State.

Section 3. Assessments: The Board of Directors may, upon ratification in writing of two (2/3) majority of the Directors, levy such additional assessments as are necessary to carry out the activities of the Society.

ARTICLE IV: MEMBERSHIP STATUS (Cessation, Suspension, Termination)

Section 1. Cessation of Membership: A membership shall terminate whenever the Board or a committee or person authorized by the Board in good faith determines that any of the following events have occurred:

- a) Resignation of member on reasonable notice to the Society
- b) Expiration of the period of membership, unless the membership is renewed on the renewal terms fixed by the Board; or
- c) Occurrence of any event that renders a member ineligible for membership, or failure to satisfy membership qualifications..

Section 2. Failure to Pay Dues or Make CPE report

- a) All rights and privileges of membership shall automatically be suspended for non-payment of dues or assessments ninety (90) days after the due date. The Treasurer shall send by certified mail to each member in default, a notice to the effect that, unless such dues are paid within fifteen (15) days thereafter, such member is subject to termination. Any member whose dues delinquency shall extend six (6) months shall be terminated without further notice.
- b) All rights and privileges of membership shall automatically be suspended for non-reporting of fulfillment of the CPE requirement ninety (90) days after the due date for reporting. Membership shall automatically terminate when a member is delinquent with this requirement six (6) months after the due date.
- c) Any member whose membership is in jeopardy of termination under this section shall be notified in writing at his last known address at least thirty (30) days prior to the potential date that membership will terminate.
- d) Any member terminated for non-payment of dues or non-reporting of CPE requirements within the previous six (6) months, whose record shows no complaints or

charges pending before the ethics and professional conduct committee may be eligible for reinstatement by forwarding a request for same to the Secretary of the National Association with one year's dues and/or evidence of fulfilling the CPE requirement.

- e) In the event of hardship or extenuating circumstances, the Board of Directors, on written request, may waive the payment of the delinquent dues and/or CPE requirements.

Section 3. Status with Internal Revenue Service:

- a) 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 suspension to before the Service. Any member whose enrollment to practice before the Service is permanently terminated by the issuing authority shall be automatically expelled from the National Association and the State Society.
- b) Notwithstanding any other provision of these by-laws, any person whose enrollment to practice before the Service is cancelled by virtue of the issuance of a State license to practice as a Certified Public Accountant or admission to practice before the Bar of any state or higher jurisdiction, if said reason is the sole reason for cancellation of the enrollment, shall be eligible for membership in the Society provided said person meets all other criteria of membership.
- c) Notwithstanding any other provision of these by-laws, any person who is not allowed to practice before the Service by virtue of acceptance of a position in government service, if said reason is the sole reason for not being able to practice before the Service, shall be eligible for membership in the Association provided said person meets all other criteria of membership.

Section 4. Discipline: A member may be disciplined (which may include private or public censure, suspension or termination) if:

- a) A member violates the Society By-Laws, National Code of ethics, National Rules of Professional Conduct or Circular 230.
- b) A member is determined by the Board of Directors to have been guilty of an act discreditable to the profession.
- c) A member is convicted of a felony or is judged of unsound mind by a final order of a court.
- d) A member purports to represent the official position of the Society without prior approval of the Board of Directors. Directors and Officers shall have the authority to represent 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 Standard Operating Procedures adopted by the National Association and incorporated into these Society By-Laws by reference.

ARTICLE V: MEMBERSHIP MEETINGS

Section 1. Annual Convention: The regular annual meeting of the members (Convention) shall be held at a place and time selected by the Board of Directors.

Section 2. Call to Convention: The President shall issue a Call to the Convention at least forty-five (45) days prior to the date set. such notice shall be in writing and shall include:

- a) An agenda for the business meetings of the Convention
- b) The report of the Nominating Committee to include a list of the selected officers and directors.
- c) The text of any proposed By-Law change with the analysis of the By-Laws Committee including minority reports if any.

Section 3. Election of Officers and Directors: Officers and Directors of the Society shall be elected during the business meeting of the annual convention. Nominations in addition to the Nominating Committee report may be made by any member in the manner and at the time prescribed by the Board, in accordance with the Mississippi Corporations Code.

Section 4. Special Meetings: A special meeting of the membership may be called by a petition signed by five (5) percent of the members as of the date the petition is received at the office of the Society. The Secretary shall promptly attest that the number of signatures is sufficient to comply with the five percent requirement and that the signatures are apparently valid. 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 for Special Meetings 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 meeting shall be transacted at a special meeting of the membership.

Section 5. Quorum: A quorum at the convention shall be a majority of the members registered. A quorum at a special meeting of the members shall be five percent (5%) of the members of the Society. However, if an annual or special meeting of the membership of the Society is attended by less than one-third (1/3) of the members, the only By-Laws proposals that may be voted upon are those where notice of their general nature was given under these By-Laws.

Section 6. Voting: Each Society 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 shall be prohibited. Unless otherwise specified by these By-Laws, or otherwise in conflict with Roberts Rules of Order, all matters to come before a regular or special meeting of the Society shall be decided by a majority of those voting.

ARTICLE VI: DIRECTORS

Section 1. The Board of Directors: The Board of Directors of the Society shall consist of no less than five (5) nor more than seven (7) directors at large and the officers of the Society.

Section 2. Qualification and Term of Office: Only members shall be eligible to serve as members of the Board of Directors. Directors shall be elected to serve a one (1) year term.

Section 3. 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 is charged with the fiduciary responsibility for policy development, planning, evaluation, member liaison and financial integrity of the association.

Section 4. Removal of Directors: A Director shall be removed from office for unexcused absence at two (2) scheduled meetings of the Board per year.

A Director may be removed from office if said Director acts in a manner detrimental to the efforts and goals of the Society. Such removal must be by a three-fourths (3/4) vote of the Board of Directors, excluding the Director being removed.

Section 5. Vacancies: If a Directorship becomes vacant for any reason, the Board of Directors may select a member to fill the vacancy until the next Convention at which time the membership shall elect new Directors

ARTICLE VII: BOARD MEETINGS

Section 1. Call of Meeting: A meeting of the Board of Directors may be called by the President or upon written request of four (4) members of the Board.

Section 2. Time and Place of Meetings: The time and place for all meetings of the Board of Directors shall be fixed and determined by the President with the approval of the Board.

Section 3. Notice of Meeting: Written notice of meeting shall contain an agenda and be mailed to the members of the Board at least seven (7) days prior thereto by the Secretary or designee.

Section 4. Open Meetings: All meetings of the Board of Directors shall be open to the members except when an ethics or professional conduct issue is before the Board.

Section 5. Quorum: A quorum at a meeting of the Board of Directos

shall be a majority of the Board.

- Section 6. **Telephonic Meeting:** A meeting of the Board may be held by conference telephone or similar communications equipment. Such meeting shall be valid if (1) all members of the Board have been notified; (2) a majority of the Directors participate, and (3) if all participating can hear one another.
- Section 7. **Action by Unanimous Consent:** Any action required or permitted to be taken by the Board of Directors under any provision of law may be taken without a meeting, if all members of the Board shall individually or collectively consent in writing to such action.

ARTICLE VIII: OFFICERS

- Section 1. **Officers of the Society:** The officers of the Society shall be a President, a Vice-President, a Secretary and a Treasurer and the immediate Past President, each of whom shall be a member in good standing.
- Section 2. **Election of Officers:** Each officer shall be elected by the members at the State Convention to serve for a one year term, with the exception of the immediate Past President who shall assume office without further election. Officers shall serve from the time of their installation until their successors have been elected, or assumed office and have been installed.
- Section 3. **Removal of Officers:** An Officer shall be removed from office for unexcused absence at two (2) regularly scheduled meetings of the Board. An Officer may be removed from office if said Officer acts in a manner detrimental to the efforts and goals of the Society. Such removal must be by a three-fourths (3/4) vote of the Board of Directors excluding the Officer being removed.
- Section 4. **Vacancies:** Any vacancy of an officer position either by death, Disability, resignation or failure to fill/her office shall be filled By Members appointed by the President.
- Section 5. **President:** The President shall be the Chief Executive Officer of the Society and shall exercise general supervision over the affairs of the Society. The President shall preside at all members' meeting and Board meetings and shall have such other powers and perform such other duties as the Board or the By-Laws may prescribe. Specific duties as outlined in the Job Description.
- Section 6. **Vice-President:** The Vice-President shall be responsible for the functioning of the committees. Specific duties as outline in the Job Description.

In the absence of the President, or in the event of his inability or refusal to act, the Vice-President shall perform all the duties of the President and when so acting shall have all the powers of and be subject to all the restrictions on the President. He shall have such

other powers and perform such duties as may be prescribed by law, by the Articles of Incorporation, or by these By-Laws, or as may be prescribed by the Board of Directors.

Section 7. Secretary: The Secretary or designee, shall keep the minutes of all members' meetings and Board meetings, shall maintain proper books and records of the membership rolls of the Society, shall have custody of the seal of the Society, shall maintain the membership rolls of the Society and shall have other such powers and perform such other duties as the Board or By-Laws may prescribe. Specific duties as outlined in Job Description.

Section 8. Treasurer: The Treasurer shall be the Chief Financial Officer of the Society. The Treasurer shall be responsible for the preparation of the tax returns for the fiscal year ending immediately before the expiration of the term of office; the Board may designate another person to prepare the tax returns. The Treasurer, or designee, shall receive all funds of the Society and deposit same in the name of the Society in such bank or banks as the Board may select, shall maintain complete records and books of account of all the financial affairs and transactions of the Society, shall render a report and account to the Board relative to the administration thereof upon request of the Board, and shall have such other duties as the Board or By-Laws may prescribe. Specific duties as outlined in the Job Description.

The Treasurer will prepare a semi-annual operating statement with a current period and year to date column and a semi-annual balance sheet statement, with fiscal year report to the Executive Officers and at the request of the President.

The Treasurer shall make available to the Audit Committee all necessary records, including all deposits, checks and substantiating receipts and statements for a complete, detail audit not later than two (2) weeks prior to the Annual Convention. The final reporting period will be June 30th. A completed Audit Financial Statement shall be submitted to the Board of Directors immediately following the Audit.

Section 9. Immediate Past President: The immediate Past President shall be the last person who served as President before the current President and shall have such other powers and perform such duties as the Board or the By-Laws may prescribe.

Section 10. Reports: All Officers shall make a written report to the Convention.

ARTICLE IX: COMMITTEES

Section 1. Committee Members: All committee chairmen and committee members shall be members in good standing. The President and Vice-President shall be ex-officio members of all committees with the exception of the Nominating Committee and Ethics and Professional Conduct Committee. Each Chairman will be provided with a copy of the approved Standard Operating Procedure (SOP) for the committee.

Section 2. Nominating Committee: The Committee shall consist of two (2) Board members and one (1) member at large. The Committee will meet for the purpose of selecting the best qualified members who are willing and qualified to serve as Officers and Directors for the coming year. This committee may report to the Board of Directors but shall report to the membership no later than forty-five (45) days prior to the annual meeting in the Call to Convention the Annual Convention. Specific duties and responsibilities as outlined in SOP.

Section 3. Executive Committee: The Board of Directors may designate the elected Officers of the Society to constitute the Executive Committee and delegate to such Committee such powers and authorities as deemed necessary by the Board and as permissible under these By-Laws and the law. The Executive Committee, if any, shall report to each Board of Directors meeting. The existence of an Executive Committee shall not relieve the Board, or any individual Director, of the responsibility imposed on Directors by Articles, these By_laws or law.

Section 4. Special Committees: No later than the second Board of Directors meeting of the current term of office, the President shall nominate for Board of Directors confirmation, an:

- a) Audit Committee to audit or cause to be audited the books and records of the corporation for the prior year. The Audit Committee report shall be delivered in writing to the Board of Directors and shall be presented to the membership.
- b) Ethics and Professional Conduct Committee which shall consist of no less than three (3) members. Only one (1) member of this Committee may also be a member of the Board.

Section 5. Standing 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, the chairman of the following standing committees:

- a) By-Laws Committee: The By-Laws Committee shall review proposed amendments and present these to the Board of Directors for approval to be presented to the membership.
- b) Convention Committee: The Convention Committee is responsible for organizing and coordinating the State Convention. The Chairman shall work closely with the Chairman of Education for programs.
- c) Education Committee: The Education Committee is responsible for development and the coordination of Treasury Card Classes and State Seminars. The Chairman will be available to advise and assist Chapters in their Education Programs. The Chairman shall work closely with the Convention Chairman.
- d) Finance and Budget Committee: The Committee will keep abreast of the financial condition of the Society. It will explore new avenues of increasing the revenue. The Committee will prepare a Budget for the coming year. Such Budget will be submitted to the

Board of Directors for their approval at a meeting prior to the Annual Convention.

- e) Legislative Committee: The Legislative Committee will be responsible to have knowledge of the legislative changes and make recommendations in our behalf. The Chairman will coordinate the legislative efforts and keep the Society informed.
- f) Membership Development Committee: The Committee will promote members and start new chapters.
- g) The Publicity Committee: The Committee will be responsible for Educating the Public about EA's and CPE and promote relationships with IRS and other Societies.

The President shall delegate responsibility for the functioning of the standing committees to the Vice-President. Each Committee Chairman will be provided a copy of the SOP relating to their specific committee.

Section 6. Reports and Recommendations: Reports and recommendations of committees shall be submitted in writing to the Board of Directors. Each Committee shall make an annual written report to the members at the annual meeting.

Section 7. Past Presidents' Advisory Council: All Past Presidents of the Society may comprise the "Past Presidents' Advisory Council". The Chairman of the Council shall be selected by its members.

ARTICLE X : FISCAL YEAR

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

ARTICLE XI: CONSTRUCTION

Section 1. As used in these By-Laws:

- a) The present tense includes past and future tenses and the future tense includes the present tense;
- b) The masculine gender includes the feminine and neuter genders;
- c) The singular number includes the plural number;
- d) The word "shall" is mandatory and the word "may" is permissive;
- e) The words "corporation" or "Society" means the Mississippi Society of Enrolled Agents.
- f) The abbreviation for the Mississippi Society of Enrolled Agents shall be MSSEA.

ARTICLE XII: GOVERNING LAW

Section 1. These By-Laws shall be governed by the applicable laws of the State of Mississippi.

Section 2. By-Law Review: These By-Laws shall be reviewed periodically To ensure current applicability.

ARTICLE XIII; AMENDMENT OF BY-LAWS

Section 1. Amendment: Amendments to these By-Laws that have been properly noticed may be made at any regular convention or special meeting of the members by a majority vote of the members voting.

Section 2. Amendment Proposals

- a) Proposal to amend these By-Laws may be made by members of the Society or by the Board of Directors. All proposed amendments by members shall be signed by five (5) members in good standing and presented to the By-Laws Committee. The By-Laws Committee shall prepare an analysis of the proposed amendment and shall include the proposed amendment and shall include both the proposal and the analysis in the Call of the Convention.
- b) A notice of proposed amendments to the By-Laws shall be sent to all members by the Chairman of the By_Laws Committee at least thirty (30) days prior to the opening of the Annual Convention. In the event a bulletin or newsletter is issued by the Society and a copy is mailed to members in accordance with the above time limit, the notice of proposed amendments may be published in such bulletin or newsletter in lieu of notice from the Chairman of the By-Laws Committee.
- c) Any and all amendments to the By-Laws shall be presented to the Board of Directors at the meeting immediately preceding the Annual Convention. Only those amendments which are approved by the Board will be submitted to the delegates of the Convention for a vote.
- d) Any proposed amendment to the By-Laws that has not been presented in the manner required above, must be presented to the By-Laws Committee, who must determine if it is one considered to be an emergency before presenting it to the floor, in which event said amendment shall require a three-fourths (3/4) vote by the Convention. The determination as to adoption shall be made based on the number of votes cast, with voting members present but abstaining not being counted as either a vote in favor or a vote opposed to the proposition.
- e) These By-Laws shall become effective immediate

Section 3. Convention Agenda: All proposals that have been processed within the prescribed time for issuance of the Call to Convention shall become a part of the Convention agenda; any proposals not received in sufficient time for processing shall be forwarded to the succeeding By-Laws Committee for inclusion in notice to and presentation at the

next annual or special meeting.

Section 4. Special Quorum Requirement: Notwithstanding any other provisions of these By-Laws, these By-Laws may be amended at any properly called meeting which is attended by one-third (1/3) of the members of the Society.

ARTICLE XIV: RULES OF ORDER;

Section 1. Rules of Order at any meeting of this Society shall follow Robert's Rules of Order as revised.

ARTICLE XV; INDEMNIFICATION AND INSURANCE.

Section 1. 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.

ARTICLE XVI; DISPOSITION OF ASSETS;

Section 1. No part of the net earnings of the Society shall inure to the benefit of or be distributable to its members, trustees, officers or other private persons except that the Society shall be authorized and empowered to pay reasonable compensation for services rendered. No substantial part of the activities of the Society shall be the carrying on of propaganda or otherwise attempting to influence legislation, and the society shall not participate in or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office.

Section 2. Notwithstanding any other provision of these articles, this Society shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes of this Society.

ARTICLE XVII; DISSOLUTION;

Section 1. The dissolution or winding up the Society shall follow the requirements of the Mississippi Corporate Code. Upon dissolution of this Society assets shall be distributed for one or more exempt purposes within the meaning of section 501 (c) (3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a Mississippi or local government, for a public purpose. It shall be the duty of the Board of directors to select such exempt organization and/or government entity.