

**BYLAWS
OF
ORANGE COUNTY CHAPTER
CALIFORNIA SOCIETY OF ENROLLED AGENTS, INC.**

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BYLAWS

Article 1 NAME, PRINCIPAL OFFICE, PURPOSES AND RESTRICTIONS

1.01 Name. The name of this unincorporated organization is the Orange County Chapter (Chapter) of the California Society of Enrolled Agents, Inc. (Society). The Society is a California nonprofit mutual benefit corporation.

1.02 Charter and Geographic Boundaries. The Society has chartered the Chapter to serve the geographic area generally described as the County of Orange, California.

1.03 Principal Office. The principal office of the Chapter is the office of the duly installed President of this Chapter.

1.04 Purposes. The purposes of the Chapter include:

- a) advancement and improvement of 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 its members before legislative, administrative, and judicial branches of local and state governments;
- c) cooperating on behalf of its members with persons and firms directly and through their Societies in matters involving the business and governmental affairs of the profession;
- d) promulgating policies and conducting activities for the betterment of all those individuals or firms involved in some aspect of the profession;
- e) requiring a professional level of competence, character, and integrity among the members; and
- f) representing its members' interests in their relationship with the Society and its aims and programs.

1.05 Restrictions. All policies and activities of the Chapter shall be consistent with the Society's Bylaws, with these Bylaws and with:

- a) applicable federal, state, and local antitrust and trade regulations and/or other legal requirements; and
- b) applicable tax exemption requirements.

1.06 Parliamentary Authority. Unless otherwise specified in these Bylaws or otherwise required by the California Corporation Code, Robert's Rules of Order, Newly Revised, shall govern the Chapter in all cases to which they are applicable and in which they are not inconsistent with these Bylaws or any other policies or special rules of order the Chapter may adopt.

Article 2 **DEFINITIONS**

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

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

2.03 Member. "Member" shall refer to both Members in good standing and Members Emeritus.

Article 3 **MEMBERS**

3.01 Qualifications and Rights of Membership. Membership in this organization shall consist of only Members and Members Emeritus of the National Association of Enrolled Agents who are in good standing therein and in the California Society of Enrolled Agents.

3.02 Member Liability. No member of the Chapter shall be personally or otherwise liable for any of the debts and/or obligations of the Chapter.

3.03 Compensation and Expenses. Members of the Chapter who serve in any capacity including as Officer or as Director shall serve without remuneration. The Board of Directors may allow a Member, including a Member who serves as Officer or as Director, actual and necessary expenses for Chapter business. No person who serves as Officer or as Director shall be employed by the Chapter except as an educational instructor.

3.04 Chapter 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 Chapter and shall be turned over to their successors upon completion of their tenure of office.

3.05 Non-Member Affiliate and Professional Associate.

a) The Chapter shall recognize a "Professional Affiliate" status of the Society. This Professional Affiliate status is limited to individuals regulated under Circular 230, who are not otherwise eligible for membership. Professional Affiliates shall enjoy all the benefits of membership except they shall not vote on any issue and shall not hold elective or appointive office.

b) The Chapter may recognize a "Professional Associate" category, provided such Professional Associate shall not (1) be a person regulated under Circular 230; (2) vote on any issue before Chapter members; and (3) hold elective or appointive office. The word "Member" shall not be used to describe a professional associate in any title or official document provided to the professional associate.

c) The Chapter shall recognize a Student Affiliate category, provided that such Student Affiliate shall be a student of an accredited college, professional school or State Regional Occupational Program (ROP) credentialed program, and is enrolled in a tax, accounting or financial career track. This status shall not be available to individuals defined in Par. 10.3 (a) through (d) of Circular 230, or those who have been removed from practice under the provisions of Circular 230

3.06 Member Obligation to Follow Society and Chapter Rules. Each member of this Chapter and each Non-Member Professional Affiliate and Professional Associate agrees to be bound by these Bylaws and any amendments thereto, and by the lawful actions of the Board or voting members of the Chapter. In particular, without limitation, each member, professional affiliate or professional associate shall fulfill educational requirements and shall abide by the code of ethics and rules in accordance with the provisions of the Society Bylaws which are incorporated into these Bylaws by reference.

3.07 Cessation of Membership. Membership in the Chapter shall be concurrent with membership in the Society, and cessation of membership shall follow the provisions of the Society Bylaws.

Article 4 MEMBERSHIP DUES AND ASSESSMENTS

4.01 Payment of Dues. Members, Professional Affiliates and Professional Associates shall pay dues in accordance with the provisions of the Society Bylaws.

4.02 Assessments. The Board of Directors may set dues and fees, make assessments and set terms of payments. Non-Member Professional Associates may be subject to dues and/or assessments as established by the Board of Directors.

Article 5 BOARD OF DIRECTORS

5.01 Duties and Responsibilities. The Board shall be the governing body of the Chapter and shall have authority and responsibility for the supervision, control, and direction of the Chapter.

5.02 Composition. The Board shall be composed of the Officers and Directors as defined below.

5.03 Removal of Officers and Directors. An Officer or Director may be removed from office at the discretion of the Board for having two (2) consecutive unexcused absences or three (3) unexcused absences at regular Board meetings during the Board year. Excused absences are those caused by illness, family emergencies, religious holidays or while on official business performing duties associated with or appointed by this Chapter, the California Society of Enrolled Agents and/or the National Association of Enrolled Agents.

Article 6 OFFICERS

6.01 Officers of the Chapter. The Officers of the Chapter shall be a President, a First Vice President, a Second Vice President, Secretary, Treasurer and the Immediate Past President, each of whom shall be a Member of the Chapter.

6.02 Election of Officers. Each Officer shall be elected by the Members with the exception of the Immediate Past President who shall automatically assume office.

6.03 Vacancies.

a) If because of disability, resignation or other cause, either the President and/or either Vice President is unable to act, the right of succession shall govern in accordance with the provisions of these Bylaws. However, if an Officer should decline or be unable to move up to the higher position, the Board of Directors shall elect a Member to serve the remainder of the term.

b) If because of disability, resignation or other cause, all three senior offices become vacant; the Board of Directors shall elect a President, First Vice President and Second Vice President to serve the remainder of these terms.

c) If because of disability, resignation or other cause, the Secretary and/or Treasurer is unable to act, the Board of Directors shall elect a Member(s) to assume the duties of the Secretary and/or Treasurer for the period of such disability or for the remainder of the unexpired term.

6.04 President. The President shall be the Chief Executive Officer of the Chapter.

6.05 Vice Presidents. The First Vice President and Second 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 First Vice President and the Second Vice President, in order of their rank, shall perform the duties of the President.

6.06 Secretary. The Secretary, or other designate, shall be responsible for all records of the Chapter.

6.07 Treasurer. The Treasurer shall be the Chief Financial Officer of the Chapter.

6.08 Immediate Past President. The Immediate Past President shall be the last person who held the position of President.

6.09 Reports. All Officers shall make a written report to the President for incorporation in the Chapter annual report to the Society prior to the convention.

Article 7 DIRECTORS

7.01 Qualifications and Terms of Office. Only Members, as defined in § 3.01 of these By-Laws, shall be eligible to serve as members of the Board of Directors. There shall be no more than thirteen (13) Directors, including all Officers and the Society Director. The term of office of duly elected Officers, the Directors, and the Society Director shall begin upon installation and shall last until the next Annual Meeting. All Officers, Directors, and the Society Director shall serve a term of one year.

There shall be elected one (1) Society Director from the Chapter. The term of office of the Society Director shall commence on the same day as the other Officers and Directors.

No member shall serve as Society Director for more than two (2) consecutive terms.

7.02 Vacancies.

a) In the event the Society Director is elected an Officer of the Society, the Chapter shall replace that Director in a manner prescribed by these Bylaws.

- b) If a position of Chapter Director or Society Director becomes vacant by disability, resignation or other cause, the Board of Directors shall elect a Member(s) to fill the vacant position(s) for the remainder of the term.
- c) If the Immediate Past President is not able fulfill the duties of the Office of Immediate Past President, then the Office shall be declared vacant, and the responsibilities of the Immediate Past President shall be re-assigned among the remaining Officers, Directors, and the Society Director, at the discretion of the President.

Article 8 BOARD MEETINGS

8.01 Call of Meetings. A meeting of the Board of Directors may be called by the President, or upon written request of four members of the Board of Directors.

8.02 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.

8.03 Notice of Meetings. Notice of a Board meeting shall be communicated to the members of the Board at least seven (7) days prior thereto by the President or his designate.

8.04 Open Meetings. All meetings of the Board of Directors shall be open to the Members except when an ethics or professional conduct issue, the performance of an Officer or Director, or a lawsuit involving the Chapter is before the Board of Directors.

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

8.06 Telephonic and/or Facsimile Voting. A meeting of the Board of Directors may be held by telephone, by facsimile transmission and/or by e-mail. Such a meeting shall constitute a valid meeting if (a) special circumstances require a rapid decision; (b) the issue is fully explained to each contacted Board member clearly, indicating both pro and con positions; and (c) a majority of Board members participate and respond.

Article 9 MEMBERSHIP MEETINGS

9.01 Annual Meeting. The regular annual meeting of the Members shall occur on the third Tuesday of June each year (or at such other time as selected by the Board of Directors) at a place selected by the Board of Directors.

9.02 Election and Installation of Officers and Directors. Officers and Directors shall be elected at the May meeting of the Chapter. Nominations in addition to the Nominating Committee's report may be made from the floor of the meeting by any Member in good standing at the time designated for nominations. Installation of Officers and Directors shall take place at the Annual Meeting.

9.03 Quorum. A quorum at a membership meeting shall be five percent (5%) of the Members of the Chapter. However, if a general membership meeting does not have a quorum, the only Bylaws proposals that may be voted upon are those where notice of their general nature was given at least thirty (30) days, but not more than ninety (90) days, prior to the meeting.

9.04 Voting. Each Chapter Member is entitled to one vote on each matter to be decided at a Chapter membership meeting. Cumulative and proxy voting shall be prohibited. Professional Affiliates and Professional Associates are not entitled to vote on any matter to be decided at a Chapter membership meeting. Unless otherwise specified in these Bylaws, or otherwise required by the California Corporation Code, or otherwise in conflict with Robert's Rules of Order, Newly Revised, all matters to come before a regular or special meeting of the Chapter shall be decided by a majority of those voting.

Article 10 COMMITTEES

10.01 Committee Members. All committee chairpersons shall be Members. Members of designated committees may include Members, Professional Affiliates or Professional Associates; however, Professional Affiliates or Professional Associates shall not have voting rights. The President and the responsible Vice President shall be ex-officio members of all committees.

10.02 Nominating Committee. Prior to the close of the second Board meeting, the Board shall elect a Nominating Committee of at least five (5) but not more than seven (7) members. No Professional Affiliate or Professional Associate may be a member of this Committee.

10.03 Examination Committee. Prior to the close of the first Board meeting of the fiscal year, the President shall nominate, for the Board of Directors confirmation, an Examination Committee of at least three (3) members; the Treasurer shall not be a member of this Committee. The Examination Committee report shall be delivered in writing to the Board no later than the August Board meeting of the following fiscal year.

10.04 Standing Committees. The President shall nominate, for Board of Directors confirmation, the Chairpersons of the following standing committees and delegate responsibility for their functioning to the cognizant Vice Presidents:

- a) Bylaws Committee
- b) Finance and Budget Committee
- c) Membership Committee
- d) Professional Education Committee
- e) Long Range Planning Committee
- f) Public Information and Awareness Committee
(The Vice Presidents shall be members of this committee)
- g) Past Presidents' Advisory Committee
- h) Legislative Affairs Committee
- i) Scholarship Committee

10.05 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 and its members.

10.06 Open Meetings. Generally, committee meetings shall be open to all members, professional affiliates and professional associates. The Board of Directors may approve procedures to permit executive sessions for committees, except that, by its very nature, the Nominating Committee shall always meet in executive sessions.

10.07 Reports and Recommendations. Reports and recommendations of committees shall be submitted, in writing, to the Board of Directors. All committees shall make an annual report to the President for incorporation in the Chapter annual report to the Society prior to its convention.

Article 11 FISCAL YEAR

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

Article 12 CHAPTER REQUIREMENTS

12.01 Bylaws Interpretation. The Bylaws of this Chapter shall be subject to and consistent with the Chapter Model Bylaws of the Society, and must be interpreted to conform with the Society Bylaws, as they may be amended from time to time. Any proposed changes in the Chapter Bylaws shall be processed as defined below.

12.02 Liability. This Chapter is solely liable for any debts or liabilities it incurs, unless prior consent of the Society to be responsible therefore has been obtained from the Society's Board of Directors. The Society shall be solely liable for debts and obligations incurred by the Society.

12.03 Annual Accounting. The accrual method of accounting prepared by the Chapter Treasurer shall be filed with the Society no later than forty-five (45) days following the close of the fiscal year. Such accounting shall be subject to audit by the Chapter and Society Audit Committees.

12.04 Letterheads and Publications. All letterheads and publications of the Chapter shall represent that the Chapter is an affiliate of the Society and the National Association.

Article 13 INDEMNIFICATION

13.01 Indemnification. To the fullest extent permitted by law, the Chapter 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 Chapter of or 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 inaction in the performance of the duties of such director, officer, employee or agent on behalf of the Chapter.

The provisions of this article shall be interpreted and applied to and in conformance with the provisions of Section 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.

Article 14 AMENDMENT OF BYLAWS

14.01 Amendment of Bylaws. These Bylaws may be amended in accordance with the procedures established by the Board of Directors.

ADOPTED 11/86

AMENDED 01/17/89

AMENDED 10/15/91

AMENDED 03/16/93

AMENDED 02/15/94

AMENDED 03/21/2000

AMENDED 08/21/2001

AMENDED 11/18/2003

AMENDED 11/16/2004

AMENDED 10/21/2008