

BY-LAWS

Connecticut Society of Enrolled Agents Inc.

ARTICLE 1 - MEMBERSHIP

Membership in the Ct. Society of Enrolled Agents Inc. shall consist solely of regular professional members of the National Association of Enrolled Agents.

2. Members shall be those persons who hold enrollment to practice before the Internal Revenue Service, resident within the territory of of this chapter, and who have been found qualified for membership under Article 1 of the By-Laws, of the Ct. Society Enrolled Agents Inc., and who have complied with the provisions of Article II thereof.

ARTICLE II - DUES & FEES

1. The revenue of this Society shall be supplemented by a per-capita Fee in an amount to be determined by the Board of directors of the Ct. Society of Enrolled Agents Inc., and which is to be paid from the regular dues of the members resident within the territory of the Ct. Society of Enrolled Agents Inc. Fees or dues may be assessed by this Society for the purpose of membership.

2. Nothing in this Article shall be construed as precluding assessment by this Society of necessary fees for educational events or courses, refreshments or materials courses, refreshments or materials supplied to the members making use thereof.

3. Dues shall be payable to the National Association of Enrolled Agents on the first day of July annually, and delinquent on the 31st day thereafter.

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ARTICLE III - MEMBERS

The provisions of Article IV of the By-Laws of the National Association of Enrolled Agents, are extended to apply equally to members of this Society of Enrolled Agents in matters pertaining to this Ct. Society of Enrolled Agents Inc.

ARTICLE IV - OFFICERS

1. Only active members in good standing of this Society shall be eligible to hold office.

2. a) The elective officers of this Society shall be:

President
Vice-President
Secretary
Treasurer

All of whom shall serve on the Board of Directors by virtue of their offices.

b) Other members on the Board of Directors shall be the immediate Past President and not more than five (5) other members.

c) At such times when there is no immediate Past President, owing to removal of said officer from the territory of this Society, a member at large of the Board of Directors may be elected in place of the immediate Past President, or order that the total board membership remain constant.

3. 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 regular meeting in the month of June. They shall serve for one year from July 1 to June 30 or until their successors have been elected or appointed and qualifies.

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4. Officers and directors may be elected to succeed themselves provided, however, that a President or Vice-President may serve in the same office two (2) consecutive terms only.

5. In the event any officer or member of the Board of directors of this Society fails to perform his duties pursuant to the Articles of Incorporation or By Laws of the National Association of Enrolled Agents, or the By-Laws of this Society, the President, or other presiding officer may suspend from office such person and notify him of such suspension in writing, addressed to him at his last known address as shown by the records of the chapter, If such person fails to deliver his resignation within fifteen (15) days, declare such office vacant and shall thereupon appoint a successor for the unexpired term of such office.

6. A vacancy in any elective office because of death, resignation, removal, disqualification or any other cause, shall be filled by a majority vote of the Board of Directors. Each officer, so appointed, shall hold office for the unexpired term of such office or until his successor is elected or appointed and qualified.

7. Members elected to serve as President, Vice-President, secretary or Treasurer of the Ct. Society of Enrolled Agents Inc. shall not concurrently hold office or serve as members of the Board of directors by virtue of the distinction of being the immediate Past President of this Society.

8. When required, the Board of Directors may appoint such additional officers as deemed necessary, who shall have duties as the Board of Directors may direct, and whose terms shall expire not later than the last day of the regular term in office of the appointing Board of Directors.

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ARTICLE V - OFFICIAL DUTIES

1. The duties prescribed for each officer shall be identical in nature and scope as pertains to this Society as is provided for Officers of the National Association of Enrolled Agents in Article VII of the By-Laws of the Association.

2. Checks or drafts upon the accounts of this Society shall be valid when signed by any one of the following officers.

President
Vice-President
Secretary
Treasurer

ARTICLE VI - BOARD OF DIRECTORS

1. The government of this Society shall be vested in a Board of directors, composed of the individuals listed in Paragraph 2, Article IV of these By-Laws.

2. The Board of directors shall have all powers not in violation of the Articles of Incorporation of the Ct. Society of Enrolled Agents Inc. or the By-Laws thereof. Specifically, the Board of Directors shall:

- a. Designate from time to time, the time and place of its meetings or authorize the President to do so, at their pleasure.
- b. Select and designate the bank or savings institution of their choice as official depository of the funds of this Society and to prescribe and order the manner in which such deposits shall be made and/or withdrawn.

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3. At all meetings of the Board of Directors, a quorum shall consist of three members of the Board of directors.

- a. A majority vote of the Directors present at any meeting of the Board of Directors shall be regarded as the act of the Board of Directors.
- b. The Board of Directors shall meet at least once each year, at the call of the President. Such meeting shall be called in June, prior to the Annual Convention of the membership of the National Association of enrolled Agents.
- c. Special meetings of the Board of directors may be called by the President at his discretion, or shall be called upon written request of two (2) Directors at such time and place as may be determined. five (5) days written notice of special meeting of the Board of directors shall be given to each Director by the Secretary.

4. Within forty five (45) days from the beginning of each fiscal year, the Board of Directors must forward a written record of all financial transactions to the Board of directors of the National Association of Enrolled Agents. The books and records of the Society shall remain open thereafter for review by an auditor appointed by the Board of Directors of the Association, or until written clearance is received from the Board of Directors.

5. Within forty five (45) days from beginning of each fiscal year, the Board of Directors must forward a true copy of the minutes of the Board of Directors of this Society to the Board of Directors of the National Association of Enrolled Agents. In addition, a true copy of each contract entered into by this Society, and an extract of the annual membership meeting of this Society shall be submitted for review.

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ARTICLE VII - EMPLOYEES

1. The Board of Directors shall have the authority and power to retain the services of temporary employees for periods not to exceed 90 days, without notice to, nor approval by, the National Association of Enrolled Agents.

2. Employment for periods of longer than 90 days, or for permanent employment, require the concurrence of the board of Directors, National Association of Enrolled Agents. Applications for such employment, together with a report of requirements and necessary investigation and recommendations, shall be forwarded to the Board of Directors of the National Association not less than 30 days prior to the date on which such employment is to commence. This provision does not preclude the temporary employment of an individual pending approval of the National Association, provided such temporary employment shall not exceed 90 days.

ARTICLE VIII - FISCAL YEAR

The fiscal year of the Ct. Society of Enrolled Agents Inc. shall be September 30th

ARTICLE IX - ELECTION OF OFFICERS

Nominations for office in this Society shall be made at the meeting prior to the June regular meeting of the membership, and due notice of the election scheduled for the June regular meeting shall be issued not less than 15 days prior to the date scheduled for said election. a majority of the regular members present and voting at said meeting shall be necessary to elect. In the event that more than two candidates are nominated and none receives a majority on the first ballot there shall be a run-off election between the two candidates receiving the highest number of votes in order that one candidate receive a majority vote.

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ARTICLE X - AMENDMENTS

Amendments to the By-Laws of this Society may be proposed at any regular or special meeting of the membership hereof. Proposed amendments receiving a majority of votes from the members present and voting at such meeting shall be forwarded to the Board of Directors of the National Association of Enrolled Agents for review. If there is no objection filed by said Board of Directors, the proposed amendments shall be circulated to the membership of the Ct. Society, and ballot taken for final approval at the next following regular or special meeting.

ARTICLE XI - MISCELLANEOUS

1. No member of this Society shall be personally or otherwise liable for any of the debts, liabilities and or obligations of this Society.

2. The officers, directors and members shall serve without remuneration, but the Board of Directors may allow any officer, director or member expense for Society business. Nothing herein contained shall be construed to preclude employment of any officer director or member by the Board of directors of this Society or by the National Association of Enrolled Agents to service in any capacity other than that of officer, director or member, and receive compensation therefor.

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3. The correspondence and all other papers and records of any officer, director or committee member shall be turned over to the Secretary and/or Treasurer upon completion of the term of office of such officer, director or committee member. The Secretary shall turn over the complete records and papers of the society to his successor upon completion of his term in office, or to the Board of Directors of the Ct. Society of Enrolled Agents Inc. or its duly appointed representative, upon petition therefore.

4. Roberts Rules of Order shall prevail in such situations as are not specified in the By-Laws.

ARTICLE XII - LEGAL REQUIREMENTS AND RATIFICATION

1. In addition to any other requirements and provisions of the Articles of Incorporation of the National Association of Enrolled Agents or the By-Laws thereof, each Society situated without the boundaries of the State of California shall, before engaging in any activities which could be construed as National Association of enrolled Agents business, secure registration under the laws of the state in which such Society is situated. such registration shall be secured by the Board of Directors of the Ct. Society of Enrolled Agents Inc. as expeditiously as possible following receipt of a petition for formation of a Society from each group located without California.

2. These By-Laws shall be forwarded in three copies to the Secretary, National Association of Enrolled Agents, upon adoption by the members forming this Society, and presented for review to the Board of directors of the Association by said Secretary.

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3. Upon approval by the Board of Directors of the National Association of Enrolled Agents, the secretary shall cause to be returned one approved copy of these By-Laws, together with one of the documents described hereunder, under seal of the Corporation.

a) Chapter requests from members within any State where registration of the National Association of enrolled Agents has been previously obtained may be granted by the Board of directors. In such cases, a letter of authorization to form a chapter will be forwarded, together with the name and address of the member designated as Resident Agent of the corporation within that State.

b) Chapter requests from members in any state where previous registration of the National Association of enrolled Agents has not been obtained may be granted only temporary operating approval by the Board of directors. Specific limits within which the chapter-elect must operate during the interim period will be explained in such letter, which will also nominate the President-elect of said applicant chapter as the Resident Agent within his state.,

These By-Laws of the Connecticut Society of Enrolled Agents Inc. are signed this 11th Day of OCTOBER 1988 and are effective retroactive to September 27th, 1982

Patricia Burtin Director
Alfred B. Gordon Director
Herbert A. Burton Director