

Bylaws

ARTICLE I

NAME, PRINCIPAL OFFICE, PURPOSES AND RESTRICTIONS

1.01 NAME

The name of this corporation shall be: Pennsylvania Society of Enrolled Agents, Inc. (Herein known as Society and/or PSEA). The Society is a Pennsylvania nonprofit corporation.

1.02 PRINCIPAL OFFICE

The principal office of the Society for the transactions of its business is to be located in the geographical area designated by the Board of Directors.

1.03 PURPOSES

The purposes of the Society include:

- a. Advancement and improvement of all aspects of the profession of Enrolled Agents (the profession) through meetings, communications, publications, education and other programs and activities.
- b. Articulating and advocating the needs and interests of the profession before legislative and judicial branches of Federal and 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 involved in some aspects of the profession.

1.04 RESTRICTION

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

- a. Applicable Federal, State, and Local antitrust, trade regulations or other legal requirements.
- b. Applicable tax exemption requirements.

ARTICLE II

DEFINITIONS AND PARLIAMENTARY AUTHORITY

2.01 CHAPTER

A chapter means an organization chartered directly by the Society which is an unincorporated chapter comprised of members working or residing within a geographic area

of Pennsylvania.

2.02 CIRCULAR 230

"Circular 230" means the United States Treasury Department Circular 230, 31 Code of Federal Regulations Subtitle A, Part 10, as amended.

2.03 MEMBER

"Member" shall refer to both active members and members emeritus.

2.04 Notice

The "time" of notice referred to in these bylaws is defined as follows for:

1. U.S. mail, the date stamped by the USPS;
2. Hand-delivery, the time of notice as shown on the record of an IRS-approved carrier;
3. Electronic and/or digital notice, the time stamped on the originating electronic and/or digital communication (this includes correspondence via e-mail and/or any other electronic transmission of information).

2.05 PARLIAMENTARY AUTHORITY

Unless otherwise specified in these by-laws, the rules contained in the current edition of Robert's Rules of Order, Revised, shall govern the society in all uses to which they are not inconsistent with the law.

ARTICLE III MEMBERS

3.01 QUALIFICATIONS AND RIGHTS OF MEMBERSHIP

The Society shall have two classes of members: Member and Member Emeritus. a Member in the Geographical area of a Chapter shall be a Member of that Chapter.

3.02 MEMBER

Active membership in the Society is limited to those persons holding a current enrollment card issued by the United States Treasury Department, Internal Revenue Service, and those persons qualifying under Section 5.03 of these by-laws.

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. A Member Emeritus shall not be required to fulfill the requirements for continuing professional education (CPE). The

Board may waive the requirement of membership for the preceding five (5) years, if the NAEA Board so waives.

3.04 MEMBERSHIP CERTIFICATE

Each Member and Member Emeritus shall receive a membership certificate which shall remain the property of the Society. Upon severance of membership, the Member shall return the membership certificate to the Society office.

3.05 MEMBER OBLIGATION TO FOLLOW SOCIETY RULES

Each Member of this Society agrees to be bound by these by-laws and any amendments thereto, and by the lawful actions of the Board of the voting members of the Society. In particular, without limitation, each member shall fulfill CPE requirements as promulgated by the NAEA, shall annually report to NAEA the fulfillment of those requirements, and shall abide by the Society Code of Ethics and Rules of Professional Conduct, and these by-laws.

3.06 CPE REQUIREMENTS

Each active member shall comply with NAEA CPE requirements.

3.07 MEMBER LIABILITY

No Member shall be personally or otherwise liable for any obligations of the Society.

3.08 COMPENSATION

No person who holds office in the Society or its Chapters 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.

3.09 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 the incumbents' completion of their tenure in office.

ARTICLE IV MEMBERSHIP DUES AND ASSESSMENTS

4.01 SETTING ANNUAL DUES

The Board of Directors shall set the amount of the Annual Dues for membership. The amount of the annual dues shall be noticed to the membership no later than sixty (60) days after the Board has voted to change the annual dues or ninety (90) days prior to the close of the fiscal year, whichever occurs first.

4.02 PAYMENT OF ANNUAL DUES

Membership dues are due and payable to NAEA annually per methods approved by the PSEA Board. Once submitted, dues remain the property of the Society unless membership is rejected upon application.

4.03 ASSESSMENTS

The Board of Directors may, upon ratification of two-thirds (2/3) majority of the directors, levy such additional assessments as are necessary to carry out the activities of the Society.

ARTICLE V

MEMBERSHIP STATUS

(CESSATION, SUSPENSION, EXPULSION)

5.01 CESSATION OF MEMBERSHIP

A membership shall terminate whenever 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.
- c. Occurrence of any event that renders a member ineligible for membership, or failure to satisfy membership qualifications.

5.02 FAILURE TO PAY DUES OR MAKE CPE REPORT

- a. Membership shall automatically be suspended for non-payment of dues or assessments thirty (30) days after the due date. Membership shall automatically terminate when a Member is delinquent in payment of dues seventy-five (75) days or more after the due date of that member's dues or assessments.
- b. The annual CPE report shall be filed with membership dues payment. Membership shall automatically be suspended for non-reporting of the fulfillment of the CPE requirement thirty (30) days after the due date for reporting. Membership shall automatically terminate when a member is delinquent with this requirement seventy five (75) days after the due date.
- c. Any member whose membership is in jeopardy of termination under this section shall be notified at least thirty (30) days prior to the potential date that membership shall 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 Society 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 delinquent dues and/or the CPE requirements.

5.03 STATUS WITH INTERNAL REVENUE SERVICE

- a. Any member whose enrollment to practice before the Internal Revenue Service (Service) is temporarily suspended for any reason by the issuing authority shall be automatically suspended from membership during the period of suspension to practice before service. Any member whose enrollment to practice before the service is permanently terminated by the issuing authority shall be automatically expelled from the Society.
- b. Notwithstanding any other provision of these by-laws, any person whose enrollment to practice before the Internal Revenue Service is canceled 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 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 Internal Revenue 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 Society provided said person meets all other criteria of membership.

5.04 DISCIPLINE

A member may be disciplined (which may be private or public censure, suspension or expulsion) if:

- a. A member violates the society by-laws, Code of Ethics, 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 the court.
- d. A member purports to represent the official position of the Society without prior approval of the Board of Directors. Directors and Committee chairpersons 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 Procedures adopted by the Society and incorporated into these by-laws by reference.

ARTICLE VI

MEMBERSHIP MEETINGS

6.01 ANNUAL CONVENTION

The annual meeting of the members (convention) shall be held at a place and time selected by the Board of Directors.

6.02 CALL TO CONVENTION

The President shall issue a call to convention 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 meeting of the convention.
- b. The report of the Nominating Committee to include a list of the nominees.
- c. The text of any proposed by-laws change with the analysis of the by-laws Committee including minority reports, if any.

6.03 ELECTION OF OFFICERS AND DIRECTORS

Officers and Directors of the Society shall be elected during a business meeting of the convention. Nominations in addition to the Nominating Committee's report may be made by any other member in the manner and at the time prescribed by the Board.

6.04 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 that the number of signatures is sufficient to comply with the five percent (5%) 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.

6.05 QUORUM

A quorum at the conventions 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.

6.06 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. Unless otherwise specified by these by-laws, or otherwise in conflict with Roberts's Rules of Order, all matters to come before a regular or special meeting of the Society shall be determined by a majority of those voting.

ARTICLE VII DIRECTORS

7.01 THE BOARD OF DIRECTORS

The Board of Directors of the Society shall consist of Officers of the Association and a Director at large for each fifty (50) members or part thereof. Membership roster as of March 1st preceding the convention.

In addition to the Officers and elected Directors at large, the Immediate Past President shall

also serve as a member of the Board of Directors.

7.02 QUALIFICATIONS AND TERMS OF OFFICE

Only Members shall be eligible to serve as members of the Board of Directors. Beginning with elections to be held in June 2018, half the members to be elected will be elected to serve for one year and the other half for two years. In the event, there is an odd number of directors to be elected in 2018, the number to be elected for two years shall be rounded up. Thereafter all Board of Directors will be elected to serve for two years.

7.03 POWERS AND DUTIES

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.

7.04 REMOVAL OF DIRECTORS

A Director shall be removed from office for unexcused absence at two (2) consecutively scheduled meetings of the Board per year.

7.05 VACANCIES

If a directorship becomes vacant for any reason, the President, with the Board of Directors' approval, shall select a member to fill the vacancy until the next convention.

ARTICLE VIII

BOARD MEETINGS

8.01 CALL TO 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.

8.02 TIME AND PLACE OF MEETINGS

The time and place of all meetings of the Board of Directors shall be fixed and determined by the President with approval of the Board.

8.03 NOTICE OF MEETINGS

Written notice of meetings shall contain an agenda and be mailed to the members of the Board at least seven (7) days prior thereto by the President or designee.

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 or a personnel issue is before the Board. Members attending open Board meetings shall be heard.

8.05 QUORUM

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

8.06 TELEPHONE MEETINGS

A meeting of the Board may be held by conference telephone or similar communications equipment. Such meetings shall be valid if:

- a. All members of the Board have been notified,
- b. A majority of the Directors participate, and
- c. If all participating can hear one another.

8.07 ACTION BY UNANIMOUS CONSENT

Any action required or permitted to be taken by the Board of Directors under any provision of the law may be taken without a meeting if all members of the Board shall individually or collectively consent in writing to such action.

ARTICLE IX

OFFICERS

9.01 OFFICERS OF THE SOCIETY

The officers of the Society shall be a President, a First Vice President, a Second Vice President, Secretary and Treasurer, each of whom shall be active members.

9.02 ELECTION TERM OF OFFICERS

Each Officer shall be elected by the members at the convention to serve for a two-year term. Officers shall serve from the time of their Installation until their successors have been elected, or assumed office and have been installed.

9.03 REMOVAL OF OFFICERS

An Officer shall be removed from office for an unexcused absence at tow (2) regularly scheduled meetings of the Board.

9.04 VACANCIES

If because of disability, resignation, or other cause any office becomes vacant, the President shall appoint a replacement, with the approval of the Board, to serve the remainder of the term.

9.05 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 meetings and Board meetings and shall have such other powers and perform such other duties as the Board or the by-laws prescribe. No President shall be elected for more

than two (2) consecutive terms.

9.06 VICE PRESIDENTS

The First and Second Vice Presidents shall be responsible, at the direction of the President, for the functioning of the standing and task force committees. 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 by-laws may prescribe.

9.07 SECRETARY

The Secretary, or designee, shall keep the minutes of all members' meetings and Board meetings, shall maintain proper books and records of the association, shall have custody of the seal of the Society, shall maintain membership rolls of the Society, and shall perform such other duties as the Board or by-laws prescribe.

9.08 TREASURER

The Treasurer shall be the Chief Financial Officer of the Society. The Treasurer shall be responsible for the filing 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 the accounts 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 powers and perform such other duties as the Board or by-laws may prescribe.

9.09 EXECUTIVE VICE PRESIDENT

The Board of Directors may engage, as an employee, an Executive Vice President who shall perform such duties as are prescribed by the Board of Directors. The Executive Vice President shall be considered an officer for all purposes except that the Executive Vice President is not a member of the Society and therefore may not vote on matters reserved for members.

9.10 REPORTS

All Officers shall make a report to the convention.

ARTICLE X COMMITTEES

10.01 COMMITTEE REPORTS

All committee chairpersons and committee members shall be society members. The President and responsible Vice President shall be Ex-officio members of all committees, except for Nominating Committee and Ethics and Professional Conduct Committee.

10.02 EXECUTIVE COMMITTEE

The Executive Committee shall consist of the President, 1st Vice President, 2nd Vice President,

Secretary, Treasurer and Immediate Past President. The Executive Committee will have such powers and authorities as deemed necessary by the Board and as permitted under these bylaws and the law. The Executive Committee's actions, if any, will be reported to the Board within fourteen days, or at the next meeting of the Board, whichever is sooner. The existence of an Executive Committee shall not relieve the Board, or any individual director, of responsibility imposed on directors by the Articles, these bylaws, or the law.

10.03 NOMINATING COMMITTEE

Prior to the close of the second Board of Directors meeting of the current term of office, the President shall appoint a Nominating Committee of no less than five (5) active members. 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.

10.04 SPECIAL COMMITTEES

No later than the second Board of Director 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 society and chapters 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.

10.05 STANDING 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, the chairperson for the following standing committees:

1. By-laws Committee
2. Convention Committee
3. Education Committee
4. Finance and Budget Committee
5. Government Relations
6. Long Range Planning
7. Public Information
8. Membership and Chapter Development Committee
9. Educate America Committee
10. Website Committee

10.06 TASK FORCE COMMITTEE

The President may appoint such committees as deemed appropriate and shall report the formation of any such committee at the next Board of Directors meeting.

10.07 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.

10.08 PAST PRESIDENTS' ADVISORY COUNCIL

All past presidents of the society may comprise the "Past Presidents Advisory Council". The chairperson of the Council shall be the immediate past President.

ARTICLE XI FISCAL YEAR

11.01 FISCAL YEAR

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

ARTICLE XII LOCAL CHAPTERS

12.01 AUTHORITY TO CHARTER LOCAL CHAPTERS

The authority to charter local chapters resides with the Board of Directors and may be granted only after a thorough investigation into the practicability of issuing a charter by the Membership and Chapter Development Committee. Charters may be granted at the local chapter level providing only one local chapter exists for any geographical area. Local chapter applications shall be processed according to standing operation procedures.

- a. The Society shall secure the fictitious name for the local chapter and deliver it with the charter to the local chapter. Ownership of the name remains the property of the Society.
- b. Applications for the authority to form a local chapter shall be addressed to the Membership Committee of the Society and signed by at least five (5) persons desiring to become affiliated with the Society. All signers must be members in good standing of the Society. The by-laws of each local chapter shall be in conformity with the by-laws of the Society. By-laws of the new local chapters shall be approved by the society before a charter is granted. In case of conflicts between by-laws of the local chapter and the Society by-laws, the Society by-laws will prevail.

12.03 CHARTERS

A charter shall be issued to each local chapter bearing the seal of the Society and the signatures of the President and the Secretary of the Society. The acceptance of said charter by the local chapter shall be deemed to constitute ratification and acceptance of the by-laws of the Society, and the local chapter membership shall be bound by the contents thereof.

12.04 DUES AND APPLICATION FEES

The society shall allow each local chapter to set and collect dues and application fees.

12.05 MEMBERSHIP REQUIREMENTS

A local chapter shall require that its active members and members emeritus maintain membership in the National and Association and the Society.

12.06 WITHDRAWAL OF CHARTER

Authorization to operate a local chapter may be withdrawn whenever the Board of Directors in good faith determines that any of the following events have occurred:

- a. Failure to serve the members within the local chapter's area of responsibility,
- b. Failure to maintain membership,
- c. Failure to abide by the Society's by-laws
- d. Unethical conduct unbecoming of the profession.

Such withdrawal under this section shall be predicated upon a thorough investigation by the appropriate committee. The local chapter shall receive notification that such withdrawal is being considered and shall benefit from the principles of due process. A local chapter shall retain the right to appeal any decision of the Board to the membership at the convention.

A local chapter may voluntarily surrender its charter by submission of notice in writing, accompanied by the charter, to the Board.

12.07 SOCIETY AND LOCAL CHAPTER LIABILITY

Each local chapter shall be solely liable for any debts or obligations it incurs unless prior written consent for the Society to be responsible has been obtained from the Board of Directors. The Society shall be solely liable for debts and obligations incurred by the Society.

12.08 LOCAL ETHICS AND PROFESSIONAL CONDUCT COMMITTEE

The Board of Directors will authorize the establishment of local Ethics and Professional Conduct Committees, but the Society reserves the right to review the decisions of any such committees. Any person censured by such committee shall have the right of appeal to the Society Ethics and Professional Conduct Committee.

12.09 ANNUAL ACCOUNTING

The Society shall have the right to receive an annual accounting from each chapter. These accountings shall be abdicable by the state Audit Committee.

12.10 LETTERHEADS AND PUBLICATIONS

All letterheads and publications should represent that the local chapter is a member of the Society and the National Association.

12.11 SUSPENSION AND DISSOLUTION

Suspension and dissolution of a local chapter shall follow the provisions of Article XV "The Prohibition Against Sharing Corporate Profits and Assets".

ARTICLE XIII ASSOCIATES

13.01 PROVISIONAL ASSOCIATE

The Society shall recognize a "Provisional Associate" status for those persons who have successfully completed the enrollment examination or who have completed the required IRS employment and who have applied for their enrollment cards. Provisional Associates shall enjoy all the benefits of active membership, except they shall not vote on any issue before members, and shall not hold elective office. Provisional Associate 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 Recognition.

13.02 OTHER ASSOCIATE CATEGORIES

- a. The Board of Directors may establish an associate category for individual practitioners regulated under Circular 230. No Enrolled Agent shall qualify for associate status.
- b. Such Associates shall not:
 - a. Have the right to vote on any issue that comes before the Society.
 - b. Hold elective office in the Society
 - c. Have been removed from practice under the provisions of United States Treasury Circular 230.
- c. The Board of Directors shall determine all other matters including, but not limited to dues, period of affiliation, qualifications, restrictions, privileges and benefits, discipline, and termination of Associate Status.
- d. The Board of Directors may establish an Associate Category for any individual who is not defined in paragraph 10.3(a) through (d) of Circular 230 and who is engaged in some aspect of the practice of tax. Such Associates shall be required to meet the same continuing professional education requirements as Members, **annually report to the Association the fulfillment of those continuing professional education requirements, and abide by the Association's Code of Ethics and Rules of Professional Conduct.** Such Associates shall not have the right to vote on any issue that comes before the Society or hold elective office in the Society.

13.03 LOCAL CHAPTER ASSOCIATES

Local chapters may recognize other "Associate" categories to persons not otherwise eligible for membership provided that such associates shall not vote on any issue before members and shall not hold elective or appointive office.

Local chapters shall 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 XIV

INDEMNIFICATION AND INSURANCE

14.01 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 by-laws, 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.

The provisions of this article shall be interpreted and applied subject to and in conformance with the provisions of the Pennsylvania Corporate Code (provision of Sec 1003 (41) Act of May 5, 1933 PL 364 as amended) 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.

14.02 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 arising out of the agent's status as such.

ARTICLE XV

15.01 DISSOLUTION

The dissolution or winding up of the Society shall follow the provisions of Pennsylvania non-profit corporation code. Upon dissolution, assets of the Society remaining after the payment of, or provisions for payment of, all debts and liabilities of the Society, and after compliance with the Internal Revenue Code for distribution of assets held in a charitable trust, shall be distributed. (No part of the net earnings inures to the benefit of any private shareholder or individual.)

ARTICLE XVI

AMENDMENT OF BY-LAWS

16.01 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.

Amendments may also be made by mail ballot.

16.02 AMENDMENT PROPOSALS

Proposals 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 ten (10) members and presented to the By-laws Committee. The By-laws Committee shall prepare an analysis in the call to convention or with any mail ballot sent to the membership.

16.03 CONVENTION AGENDA

If a proposal is to come before the convention and has been processed within the prescribed time for issuance of the call to convention, it shall become a part of the convention agenda. Any proposal 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, or in a mail ballot.

In testimony whereof, we, the undersigned, being the members of Pennsylvania Society of Enrolled Agents, do hereby affix our hands and seals this day 4th August 1995 in approval of the foregoing by-laws.

PRESIDENT

DIRECTOR

FIRST VICE PRESIDENT

DIRECTOR

SECOND VICE PRESIDENT

DIRECTOR

TREASURER

DIRECTOR

SECRETARY

DIRECTOR

By-laws PSEA May 17, 1995

By-laws amended (January 14, 1988)

By-laws amended (May 17, 1995)

By-laws amended (December 15, 2001)

By-laws amended (June 13, 2016)

By-laws amended (June 12, 2017)