

POLICIES AND PROCEDURES OF THE WASHINGTON STATE SOCIETY OF ENROLLED AGENTS

Mission statement

*Enhance the success of our members through quality education
and mutual support and promote Enrolled Agents as THE tax
professional of choice!*

Core Values

Protection of Taxpayers' Rights

Expert Service

Professionalism

Ethical Responsibility

Effective Communication

Fiscal Integrity

The Washington State Society of Enrolled Agents (WSSEA) is the professional society representing Enrolled Agents (EAs) in Washington State

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PREAMBLE

PURPOSE

The purpose of the Policies and Procedures is to accurately reflect, and guide, the operations of The Washington State Society of Enrolled Agents (also referred to as WSSEA).

POLICIES AND PROCEDURES AND BYLAWS

These Policies and Procedures shall be in harmony with the bylaws of the Washington State Society of Enrolled Agents.

However, should there be a conflict between the bylaws and these Policies and Procedures, the bylaws shall prevail.

ELIGIBILITY TO VOTE AT EACH BOARD MEETING

Please refer to Washington State Society of Enrolled Agents bylaws.

REVISING THESE POLICIES AND PROCEDURES

Any Board Member may introduce proposed revision(s) to these Policies and Procedures to be voted on at the Board Meeting after the revision(s) are introduced.

TERMS

ACTIVE MEMBER(S): refer to the Washington State Society of Enrolled Agents bylaws. (Section 2.02)

ADMINISTRATIVE DIRECTOR: refers to the individual or company that is awarded the Administrative Office Contract.

ASSOCIATE: refer to the Washington State Society of Enrolled Agents bylaws. (Section 2.04)

BOARD: refers to The Washington State Society of Enrolled Agents Board of Directors: Immediate Past President, President, President-Elect, Vice-President, Secretary, Treasurer and Directors.

CPE – refers to Continued Professional Education as described in IRS circular 230.

DIRECTOR: refers to Director of The Washington State Society of Enrolled Agents, an Active Member elected by a majority of the votes cast by WSSEA Active Members.

ELECTED OFFICERS (Executive Committee) refers to the Immediate Past-President, President, President-Elect, Vice-President, Secretary, and Treasurer.

IMMEDIATE PAST PRESIDENT refers to the member of The Washington State Society of Enrolled Agents who served as the President immediately preceding the current President.

Member Emeritus – refer to the Washington State Society of Enrolled Agents bylaws section 2.03.

NAEA – refers to the National Association of Enrolled Agents

NOMINATING COMMITTEE refers to the committee appointed by the President and Chaired by the Immediate Past President for the purpose of presenting the nominated slate of Officers and Directors to the Board.

PAST PRESIDENT refers to those members of The Washington State Society of Enrolled Agents who have served as President of WSSEA.

PRESIDENT refers to the President of The Washington State Society of Enrolled Agents, an Active Member elected by a majority of the votes cast by WSSEA Active Members.

PRESIDENT-ELECT refers to the President-Elect of the Washington State Society of Enrolled Agents, an Active Member elected by a majority of the votes cast by WSSEA Active Members.

SECRETARY refers to the Secretary of The Washington State Society of Enrolled Agents, an Active Member elected by a majority of the votes cast by WSSEA Active Members.

SOCIETY: refers to The Washington State Society of Enrolled Agents.

TREASURER refers to the Treasurer of The Washington State Society of Enrolled Agents, an Active Member elected by a majority of the vote cast by WSSEA Active Members.

VICE-PRESIDENT refers to the Vice-President of The Washington State Society of Enrolled Agents, an Active Member elected by a majority of the votes cast by WSSEA Active Members.

WSSEA – refers to the Washington State Society of Enrolled Agents

APPROVED EXPENSES

BOARD MEMBERS REIMBURSEMENT PROCEDURE

Reimbursements for expenses incurred which are directly related to board business activities shall be made to current Board Members and the Administrative Director when submitted within 30 days of the expense or activity and submitted with an approved expense voucher with receipt(s) attached.

Spring and Fall Affiliate Presidents' Exchange (APEX) and NAEA Fly-In

Expenses as approved annually by the Board for President and President-Elect to attend include:

- Airfare
- Parking
- Taxi
- Hotel (4 nights)
- Mileage to and from Airport
- Meals not provided at the event to be reimbursed at IRS maximum allowed Per Diem

Board Member Expenses

All expenses incurred which are directly related to board business activities to include mileage at the current IRS rate, but excluding reimbursements for attendance at local forum meetings and mileage for attending board meetings.

Board Meetings

- Meeting Room
- Meals, not to include alcoholic beverages

Annual Meeting/Convention

- Meeting Rooms
- Catering, as approved by the Board
- Speakers and speaker expenses according to their written contracts
- Printing and binders
- Admin Office expenses – hotel, mileage according to written contract, meals per diem
- Lunch (or other meal) with main speaker, old and new President and new President Elect
- Annual Meeting Items – plaques, nametags, gifts, awards
- Current President and President-elect (before elections) attend convention at no cost (no cpe awarded)
- Any other expenses which are approved by the board.

Administrative Office Expenses

- Administrative Director Salary and expenses per contract

Mileage to seminars, not board meetings, other mileage directly related to WSSEA
Administrative Office telephone
Postcards, postage, etc. for WSSEA mailings

Web Site

Web Hosting
Web Site Maintenance per contract

Educational Events/Seminars approved by Board

Postage
Meeting Room Fees
Catering
Speaker's fees and expenses per contract
Advertising
Brochures/flyers

Other Expenses

Certificates, envelopes
Promotional items approved by board

Incidental Expenses

Expenses less than \$100

The Board will vote on all expenses that are not pre-authorized. If an expense is submitted to the Treasurer that may be questioned as being pre-authorized, the Treasurer should bring it to the Vice-President for clarification.

CHECK POLICY

One (1) signature by the Treasurer or someone approved by the board is needed on each check.

The Treasurer will pay all bills promptly within 30 days.

CODE OF ETHICS

All Enrolled Agents and members of The WSSEA are bound by the National Association of Enrolled Agents Code of Ethics and Professional Conduct and Circular 230.

DUES

The Board will review the annual membership dues every year. Dues will be adjusted, in even dollar amounts, to reflect the current and future economic needs of the association per the WSSEA bylaws.

MEMBERSHIP

Terms of membership for all membership classes will be determined by NAEA.

MEMBERSHIP SUSPENSION (FROM NAEA)

Any Member or Associate suspended from NAEA is automatically suspended from WSSEA

EDUCATIONAL REQUIREMENTS

WSSEA follows the guidelines that NAEA requires for Enrolled Agents:

CPE REQUIREMENTS

Members and Associates must attest to the completion of the NAEA CPE requirements prior to or concurrent with renewal. NAEA will have a CPE attestation form available on the NAEA website, and will include information on the CPE renewal process with the renewal information sent to members and associates.

Enrolled agents who initially receive their card during the current year must complete a total of at least 2 hours of CPE per month for the remainder of that year. Enrollment in any part of the month (i.e. January 31 or February 28) is considered enrollment for the entire month.

NAEA members who report less than the minimum hours must earn the missing CPE hours in the next calendar year, in addition to the 30 hours required for that year. Members may not report more than 30 hours in a year with the intention of lessening the requirement for the next year.

In accordance with IRS requirements for enrollment renewal, members must earn at least 2 hours of Ethics in each calendar year in accordance with IRS Circular 230. Enrolled agents who receive their card during the current year are not required to earn Ethics for that year.

QUALIFYING CPE

CPE as defined by IRS Circular 230 guidance of 24 hours will qualify towards NAEA's CPE requirement. CPE, in the areas of state and local taxation or practice management will be eligible for the additional six (6) hours of CPE required by NAEA above the IRS requirement.

WAIVER

WSSEA will honor NAEA's approval of a waiver

ELECTIONS

ELECTED BOARD MEMBERS

Elections for The WSSEA Board Members (President, President-Elect, Vice-President, Secretary, Treasurer, and four (4) Directors) shall be held every year. Once elected at the annual convention they shall immediately take office. Immediate Past Treasurer will

assist the new Treasurer for 30 days to facilitate a smooth transition of the financial responsibilities.

BOARD MEMBERS JOB DUTIES

Please refer to Appendix A.

IRS FORM 990 - INFORMATION RETURN

WSSEA is a non-profit organization and required to file an annual information return, Form 990, Return of Organization Exempt from Income Tax, with the Internal Revenue Service on or before November 15 unless extended with approval of the Board to February 15th.

The completion of Form 990 will be done by a non board member approved by the Board. The Vice President will oversee the timely completion of Form 990. The President on behalf of the Society will sign the return.

ADMINISTRATIVE OFFICE PROCEDURES

Please refer to Admin office Contract

CONFLICT OF INTEREST POLICY

The Administrative Director, Officers and Members of the Board of Directors will:

- Avoid placing (and avoid the appearance of placing) one's own self-interest or any third-party interest above that of WSSEA; while the receipt of incidental personal or third-party benefit may necessarily flow from certain WSSEA activities, such benefit must be merely incidental to the primary benefit to WSSEA and its purposes;
- Not use their positions as Board members to obtain favors or services from WSSEA staff that would not routinely be available to any or all members of the Society.
- Not represent to third parties that their authority as a Board member extends any further than it actually extends.
- Not engage in any outside business, professional or other activities that would directly or indirectly be materially adverse to WSSEA.
- No Board member shall represent any policy not approved by the Board.

NON-DISCRIMINATION AND ANTI-HARASSMENT POLICY

WSSEA is committed to equal opportunity for all persons without regard to sex, age, race, color, religion, creed, national origin, marital status, disability or sexual orientation. It is the policy of WSSEA to comply with all federal, state and local laws and regulations regarding equal opportunity. Accordingly, WSSEA will not tolerate unlawful discrimination against or harassment of any of our employees, members or others present at our office or in our meetings by anyone, including any officer, director, employee or subcontractor, or event participant of WSSEA.

UNLAWFUL DISCRIMINATION AND HARASSMENT

Unlawful discrimination includes treating someone less well in opportunities for work, promotions, shifts, overtime or other conditions of employment because of his or her race, national origin, sex, age, religion, disability or other protected attribute. Harassment consists of unwelcome or unwanted conduct, whether verbal, physical or visual, that is based upon a person's protected status. Examples of unlawful harassment include words, gestures, stories, jokes or nicknames that are derogatory, demeaning or insulting to a person based upon his or her race, national origin, sex, disability, age, religion or other protected attribute.

SEXUAL HARASSMENT CONSISTS OF:

Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature constitute sexual harassment when (1) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment or member's receipt of services, (2) submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual, or (3) such conduct has the purpose or effect of creating an intimidating, hostile, or offensive work or meeting environment.

All discrimination and harassment complaints are to be submitted to the WSSEA ethics committee.

APPENDIX A

BOARD MEMBER JOB DUTIES

OFFICERS

WSSEA PRESIDENT

OVERVIEW:

The President is the Chief Executive Officer of the Washington State Society of Enrolled Agents (WSSEA) and presides at all WSSEA board meetings. The President is responsible for protecting WSSEA interests and the rights of all members. The President leads WSSEA in achieving its goals. The President must know and understand WSSEA core values, strategic plans, by-laws, and policies and procedures.

RESPONSIBILITIES:

The President is WSSEA's representative at state, national and affiliate association meetings.

The President informs the Board of any concerns or other matters that affect WSSEA's mission.

The President chairs the Executive Committee and calls the Executive Committee meetings as needed.

The President chairs the Board of Directors and calls Board of Directors meetings as needed and determines the time and place for all such meetings.

The President will issue a "Call to the Annual Meeting" at least thirty (30) days prior to the annual meeting date fixed by the Board of Directors, in accordance with Article IV, 4.02 of the By-Laws.

The President will call Special Meetings of the members upon written request by either a) Six (6) Members of the Board, or b) Ten percent of the voting members.

The President appoints or nominates committee chairs, committee members, and task forces as needed.

The President develops an agenda for each Board meeting.

The President maintains open communication with other NAEA state affiliates.

The President maintains open communication and cooperation with the WSSEA Board of Directors.

The President ensures that all provisions of WSSEA's governing documents are observed.

The President and his/her delegate acts as the WSSEA spokesperson to the media, legislature and regulatory bodies.

The President prepares and submits a *President's Message* for the convention brochure.

WSSEA PRESIDENT-ELECT

OVERVIEW:

The President-Elect is elected by the membership to be an officer of the Washington State Society of Enrolled Agents (WSSEA). The President-Elect serves as back-up to the President, and must be completely familiar with the President's duties and responsibilities. At the end of a one-year term the President-Elect automatically becomes President of WSSEA. If the President is absent, the President-Elect performs the duties of the Presidency during that time. The President-Elect must know and understand WSSEA's core values, strategic plans, by-laws, and policies and procedures.

RESPONSIBILITIES:

The President-Elect is a voting member of the Executive Committee.

The President-Elect assists the President and the Board in promoting the objectives of WSSEA.

The President-Elect works closely with the President and Immediate Past President on existing and future projects to ensure a smooth transition in leadership from one year to the next.

The President-Elect assists the incoming President in appointing or nominating potential committee and task force members and chairs.

The President-Elect establishes and maintains a close working relationship with the Administrative office to provide continuity of WSSEA's goals, objectives, purposes, core values, and strategic plans.

The President-Elect, with the assistance of the Executive Committee, leads the Administrative office annual performance evaluation process.

WSSEA VICE-PRESIDENT

OVERVIEW:

The Vice-President is elected by the membership to be an officer of the Washington State Society of Enrolled Agents (WSSEA). The Vice-President serves as back-up to the President-Elect, and must be completely familiar with the President-Elect's duties and responsibilities. The Vice-President must know and understand WSSEA's core values, strategic plans, by-laws, and policies and procedures.

RESPONSIBILITIES:

The Vice-President is a voting member of the Executive Committee.

The Vice-President assists the Board in promoting the objectives of WSSEA.

The Vice-President works closely with the Board on existing and future projects to ensure a smooth transition in leadership from one year to the next.

The Vice-President is point of contact for clarification of expense reimbursements of expenses not previously approved by the Board of Directors.

The Vice-President reviews the financial data from the Treasurer on a monthly basis, including the QuickBooks file and bank reconciliations.

WSSEA SECRETARY

OVERVIEW:

The Secretary is elected by the membership and serves a one year term. As Secretary, the minutes are managed to ensure effective administration of WSSEA records. The Secretary must know and understand WSSEA's core values, strategic plans, by-laws, and policies and procedures.

RESPONSIBILITIES:

The Secretary is a voting member of the Executive Committee. The Secretary manages the minutes of the Board of Directors meetings and the Annual Meeting. Minutes must first be distributed to the President then to the complete Board and administrative office within 14 days of the meeting.

The Secretary verifies a quorum is present at each Board or Annual Convention meeting.

The Secretary will maintain a copy, either paper or electronic, of the minutes to be passed on to the next Secretary. Minutes to be maintained for four (4) years.

WSSEA TREASURER

OVERVIEW:

The Treasurer is elected by the membership and serves a one year term, with one extra month at the end of the term to overlap with the incoming Treasurer. The Treasurer is responsible for the sound fiscal management of WSSEA and keeps the Board of Directors informed about WSSEA's ongoing financial condition. The Treasurer must know and understand WSSEA's core values, strategic plans, by-laws, and policies and procedures.

RESPONSIBILITIES:

The Treasurer is a voting member of the Executive Committee. The Treasurer ensures that WSSEA's incorporation and nonprofit status is maintained through the annual filing of required reports.

The Treasurer informs members of the Board of Directors of WSSEA's financial condition by overseeing and distributing financial statements at all Board meetings and upon request of the Vice-President.

The Treasurer, with input from the newly elected President, President elect and Vice President, will prepare an operating budget for the current fiscal year and present this budget not later than the second Board meeting of this fiscal year for approval by the Board. The budget will appear on all financial reports that are presented to the Board.

The Treasurer reviews and authorizes expense reimbursement to the Administrative Director and Board Members.

The Treasurer is a signer on all WSSEA bank accounts. Each year the Treasurer evaluates WSSEA's financial condition and at the November Board meeting recommends whether dues should be increased or remain at the previous year's level.

The Treasurer will maintain Certificates of Deposits (CD) as a reserve for anticipated net costs of the Convention and other seminars. The Agents for these CDs will be the Treasurer and the President. Balances and activity of these CDs will be reported to the Board at each Board meeting.

The Treasurer with the Vice President is responsible for identifying a preparer to complete the Annual Form 990 Tax Return. Board approval is required to approve the final selection of preparer and the cost of preparation. This must be done by July 31 of the current fiscal year.

TREASURER DUTIES:

Check Post Office Box or Mail Box a minimum of once per week.

Maintain the books of the organization in QuickBooks (QB) or other accounting software as determined by the Board.

Pay bills and reimbursement requests in a timely manner.

Revenue

Make deposits within two (2) business days of receipt (Treasurer may use ATM debit card to make deposits with the Credit Union).

Process Credit Cards within two business days of receipts; attach Merchant Copy of the Sales Slip to the registration form.

Expenses

All expenditures must be approved before payment.

Prior approval by Board for routine payments (list attached)

Approval by the Board of Directors is required for all other expenses and reimbursements. Vice President must be notified for clarification and approval of expenses and reimbursements not covered above.

Reports

Reconcile bank statements monthly, within three (3) weeks of the closing date, and forward QB backup along with a copy of the bank statement to Vice-President.

Prepare the following Fiscal Year-to-date reports

Profit and Loss, Balance Sheet and Class Comparison Report (the Class Comparison Report will include each Seminar and Special Event and will be reported with a Current Year/Previous year comparison to reflect Revenue, Expenses and Profit (Loss). FYTD Profit & Loss and Balance. Calendar Year Annual convention comparison to previous year.

Keep the President and Vice President informed of the Bank and QB password and password changes.

Reconcile the list of attendees received from the Admin Office to registrations paid and deposited.

Treasurer will provide a detailed general ledger to be archived at the Administrative Office as of June 30th closing of the current year. After the review by the Audit Committee, the Audit committee will also provide a detailed general ledger to be archived at the Administrative Office.

WSSEA IMMEDIATE PAST PRESIDENT

OVERVIEW

The Immediate Past President is an officer of the Washington State Society of Enrolled Agents (WSSEA). Upon completion of his/her term, the President of WSSEA serves a one-year term as Immediate Past President. As appropriate, the Immediate Past President provides counsel and advice to the WSSEA officers. The Immediate Past President must know and understand WSSEA's core values, strategic plans, by-laws, and policies and procedures.

RESPONSIBILITIES:

The Immediate Past President serves as a voting member of the Executive Committee. As requested by the President, the Immediate Past President assists in the selection of WSSEA committee chairs, members, and task force members.

As requested by the President, the Immediate Past President represents the WSSEA President at official WSSEA functions.

As assigned by the President, the Immediate Past President undertakes other duties. Immediate Past president will attend, and participate in, the NAEA Affiliates teleconferences. A review of the teleconference will be submitted to the board within 14 days.

Immediate Past President will Chair the Nominating Committee.

WSSEA EXECUTIVE COMMITTEE:

OVERVIEW:

The Executive Committee is comprised of the Officers of the Washington State Society of Enrolled Agents (WSSEA). The committee will have such powers and authorities as deemed necessary by the Board, and as permitted under the By-Laws and Washington State and federal law. Between scheduled meetings of the Board, the Committee will conduct the business of the Board that cannot reasonably be delayed until the Board meets. The Committee will exercise its best business judgment to act in what it believes to be in the best interest of WSSEA and its members. In the event the Committee takes action in lieu of the Board, the Committee will report those actions (either in person, teleconference, or by-mail) to the Board at the next meeting of the Board or within 14 days, whichever comes first.

RESPONSIBILITIES:

The Executive Committee negotiates employment contracts with the Administrative Director.

After consultation with the Board of Directors, and led by the President-Elect, the Executive Committee conducts the Administrative Directors annual performance evaluation.

WSSEA DIRECTOR

OVERVIEW:

The Board of Directors is the governing body of the Washington State Society of Enrolled Agents (WSSEA). Directors are elected by the WSSEA membership and serve a one-year term (with the possibility of serving additional terms if agreeable to the Board and Director). Directors bare fiduciary and legal responsibility to promote the best interests of WSSEA. Directors must practice knowledge-based governance principals and develop strategic policies for the Society. Each Director must place WSSEA's needs above their individual interests or desires and communicate member concerns. Directors must attend and participate in all board meetings and must prepare by reviewing meeting materials in advance. Directors must know and understand WSSEA's core values, strategic plans, bylaws, and policies and procedures. WSSEA has liability insurance through NAEA to protect directors against legal recourse resulting from the discharge of their board responsibilities.

RESPONSIBILITIES:

Every member of the Board of Directors is legally bound to fulfill their responsibilities consistent with the Standard of Care while performing duties on behalf of WSSEA. This Standard requires that Directors act in good faith and in the best interests of WSSEA as well to make reasonable inquiry when indicated.

Directors, along with officers and other members of the WSSEA Board, are responsible financially for WSSEA and must monitor and ensure proper use of assets and approve annual budgets.

Directors develop and establish WSSEA policies.

The Board speaks with a unified voice. Directors must support all final Board decisions even if an individual Director opposed the decision during debate.

At the discretion of the President, a Director will be selected to act as a chair or liaison between the Board and committees, task forces, etc.

Directors represent WSSEA in every way during their term, including Board Meetings and functions, as well as at various state events. Directors must maintain the appropriate professional decorum and attire in all dealings with WSSEA members, and other events where WSSEA is being represented.

Directors understand that the WSSEA President is the official spokesperson for WSSEA. All requests for WSSEA appearances must be directed to the WSSEA President. At the discretion of the President, other members may be asked to represent WSSEA.

All questions that arise about WSSEA operations must be directed solely to the President, who will take the appropriate action.

The Board selects the Administrative Director. Directors, collaborating with the President-Elect and the Executive Committee, set appropriate performance goals for the Administrative Director and evaluate the Administrative Director's performance on an annual basis prior to the expiration of the contract.