

COLORADO SOCIETY OF ENROLLED AGENTS

BYLAWS

RESTATED NOVEMBER 19, 2013

ARTICLE I

NAME, PRINCIPAL OFFICE, PURPOSE, AND RESTRICTIONS

1.01 – NAME

The name of this organization is the Colorado Society of Enrolled Agents (“CoSEA”). CoSEA is a nonprofit corporation established under the laws of the State of Colorado, and these bylaws must follow the Colorado Revised Nonprofit Corporation Act.

1.02 – PRINCIPAL OFFICE

The Board of Directors (“the Board”) may select a location for the principal office of CoSEA.

1.03 – PURPOSE

The primary purpose of CoSEA is to provide organized, professional education programs. –The Association may exercise all lawful powers granted under law and engage in all lawful purposes and activities that advance the Enrolled Agent profession.

The other purposes of CoSEA are:

- (a) to support Enrolled Agents in tax-related professional development.
- (b) to develop a strong, professional, effective statewide organization of Members.
- (c) to represent the interests of CoSEA Members at the Colorado Legislature.
- (d) to represent the interest of Enrolled Agents on a State Level with all authorities.
- (e) to promote and protect the interest of Enrolled Agents.
- (f) to promote the Code of Ethics, Rules of Professional Conduct, Circular 230; and
- (g) to exercise rights & powers conferred on nonprofit corporations in Colorado.

1.04 – RESTRICTIONS

All policies and activities of CoSEA shall be consistent with applicable federal, state, and local antitrust trade regulations or other legal requirements, including applicable tax-exemption requirements.

ARTICLE II

DEFINITIONS AND PARLIAMENTARY AUTHORITY

2.01 – LOCAL CHAPTERS

A “Local Chapter” is a group formed within a specific geographical area in Colorado. The Bylaws of CoSEA shall govern such Chapters. Members of a local Chapter must be Members of CoSEA.

2.02 – CIRCULAR 230

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

2.03 – MEMBER

“Member” shall refer to Members, Members Emeritus (retired), Provisional Members, Associate Members, and Academic Associate Members.

2.04 – NOTICE

The “time” of notice referred to in these bylaws is defined as follows:

- (a) For US Mail, the date stamped by the USPS, or
- (b) For hand-delivery, the time of notice as shown on the records of an IRS-approved carrier, or
- (c) Facsimile, confirmed facsimile transmission, or
- (d) For electronic notice, the time stamped on the originated e-mail.

2.05 – PARLIAMENTARY AUTHORITY

Unless otherwise specified in these Bylaws, the rules contained in the current edition of *Roberts’s Rules of Order Newly Revised* shall govern CoSEA in all cases where Robert’s Rules are inconsistent with the Colorado Revised Nonprofit Corporation Statute.

2.06 – MEETING

The term “meeting” will be defined as a gathering of Members and Associates to conduct Association business in person or via video conference.

2.07 – REGULAR SCHEDULED BOARD MEETING

The term “regular scheduled Board meeting” will be defined as a gathering of the Board of Directors and Officers.

ARTICLE III

MEMBERS

3.01 – QUALIFICATIONS AND RIGHTS OF MEMBERSHIP

CoSEA shall have five (5) Membership classes: Member, Member Emeritus, Provisional, Associate, and Academic Associate. You are entitled to membership regardless of race, creed, color, gender, national origin, or sexual orientation.

3.02 – MEMBER

Membership in CoSEA is limited to those persons recognized by the United States Treasury Department Internal Revenue Service as Enrolled Agents in good standing and those persons qualifying under Section 5.03(b) and (c) of these Bylaws.

3.03 – MEMBER EMERITUS

A “Member Emeritus” must be on “inactive-retired status” as defined by Circular 230 and must have been a Member of CoSEA for the five (5) years preceding retirement. A Member Emeritus shall not be required to fulfill continuing education (CE) requirements. The board may waive the length of the membership requirement.

3.04 – PROVISIONAL MEMBER

CoSEA may recognize “Provisional Member” status for those persons who have completed a portion of the Special Enrollment Examination or completed the required IRS employment. Provisional Members shall enjoy all membership benefits, except that they shall not vote on any issue before the membership, nor shall they hold elected office. Temporary status shall be granted for not exceeding twelve (12) months.

3.05 – ASSOCIATE MEMBER

A non-eligible for membership may join CoSEA as an “Associate.” Associates must be in a professional tax-related field regulated under Circular 230 and meet the exact CE requirements as Members. Associates shall enjoy all membership benefits, except they shall not vote on any issue before the membership or hold elected office.

3.06 – ACADEMIC ASSOCIATE MEMBER

A part-time or full-time student enrolled in an accredited college or professional school in a tax, accounting, or finance career track may join CoSEA as an “Academic Associate.” An instructor of tax, accounting, or finance career track classes in accredited colleges or professional schools may join CoSEA as an “Academic Associate.” Academic Associates shall enjoy all membership benefits, except they shall not vote on any issue before the membership or hold elected office.

3.07– MEMBERSHIP OBLIGATION TO FOLLOW CoSEA RULES

Each Member of CoSEA agrees to be bound by these Bylaws and any amendments to them and by the lawful actions of the Board of the voting Members of CoSEA. Each Member shall, without exception, 1) fulfill CE requirements promulgated by US Treasury Circular 230, 2) report annually the fulfillment of those requirements, 3) abide by the Code of Ethics and Rules of Professional Conduct, and 4) these Bylaws.

3.08 – MEMBER LIABILITY

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

ARTICLE IV

MEMBERSHIP DUES AND ASSESSMENTS

4.01 – ANNUAL DUES

The Board of Directors shall determine the number of annual dues for membership. The amount of the annual dues shall be notified to the membership no later than sixty (60) days after the Board has voted to

change the yearly dues or ninety (90) days before the close of the CoSEA calendar year, whichever occurs first.

4.02 – PAYMENT OF DUES

- (a) Membership dues are due and payable annually per methods approved by the CoSEA Board. Once submitted, rights remain the property of CoSEA unless the membership application is rejected.
- (b) Associate dues are due and payable annually. Once submitted, rights remain the property of CoSEA unless the associateship application is rejected.

4.03 – ASSESSMENTS

~~The Board of Directors of CoSEA may levy such additional assessments as are necessary to carry out the activities of CoSEA upon ratification of two thirds (2/3) majority of the Directors.~~ Per 12/12/23 general membership meeting

ARTICLE V

MEMBERSHIP STATUS (CESSATION, SUSPENSION AND EXPULSION)

5.01 – CESSATION OF MEMBERSHIP

Membership shall cease upon any event that renders a Member ineligible for membership or upon failure to satisfy or to continue to satisfy membership requirements. Violations of the code of ethics and rules of professional conduct may result in disciplinary actions up to and including removal of membership.

5.02 – FAILURE TO PAY DUES OR SUBMIT CE REPORTS

Membership shall be automatically suspended, terminated, and reinstated upon payment of dues.

5.03 – STATUS WITH THE INTERNAL REVENUE SERVICE

- (a) Any individual suspended from practice by the issuing authority shall automatically be suspended from membership during the period of suspension from practice before the Service. Any individual permanently terminated from practice by the issuing authority shall be automatically expelled from CoSEA.
- (b) Notwithstanding any other provision of these Bylaws, any person whose Enrollment to Practice before the Internal Revenue Service is canceled by the issuance of a state license to practice as a Certified Public Accountant or by admission to practice before the Bar of any state or higher jurisdiction, shall be eligible for membership in CoSEA, provided that said reason is the sole reason for cancellation of Enrollment, and that said person meets all other criteria for membership.
- (c) Notwithstanding any other provision of these Bylaws, any person who is not allowed to practice before the Internal Revenue Service because of having accepted employment in government services shall be eligible for membership in CoSEA provided that said reason is the sole reason for not being able to practice before the Service, and that said person meets all other criteria for membership.

5.04 Code of Ethics

1. *Enhancing the Status of Enrolled Agents (EAs):*
Members and Associates are committed to enhancing the status of enrolled agents (EAs) and promoting their qualifications in both personal and public life. This implies a dedication to raising awareness about the role and expertise of EAs in serving the public.
2. *Demonstrating Honesty, Integrity, and Objectivity:*
Honesty, integrity, and objectivity are foundational principles in all professional actions and relationships of Members and Associates. These qualities are essential for maintaining trust and credibility in tax practice.
3. *Continual Improvement of Competence:*
Members and Associates must strive for self-improvement by staying informed and educated about tax practice and representation developments. This commitment to ongoing learning ensures they provide their clients with the best service.
4. *Maintaining Confidentiality:*
Maintaining confidentiality in professional relationships is a fundamental aspect of their responsibilities. This involves safeguarding sensitive information and client privacy.
5. *Supporting EA License Reputation and Prestige:*
Members and Associates will actively support efforts to advance and uphold the reputation and prestige of the EA license. This demonstrates a commitment to maintaining high professional standards.
6. *Compliance with Treasury Department Circular 230 and Code of Ethics:*
Members and Associates will adhere to the most current provisions of Treasury Department Circular 230 and the Code of Ethics and Rules of Professional Conduct to uphold professional ethics, ensuring that they operate within the framework of established regulations.
7. *Avoiding Misrepresentation or Omission:*
Members and Associates are strictly prohibited from knowingly misrepresenting or omitting information when preparing, approving, or filing tax returns, documents, affidavits, or other papers related to IRS matters. In cases where a client insists on such actions, the Member or Associate should withdraw from the task and refuse to prepare the return or related documents to maintain ethical standards.

5.05 Rules of Professional Conduct:

1. *Equal Opportunity:*
Members and Associates must follow laws and regulations ensuring equal opportunity for all clients and employees, irrespective of protected characteristics.
2. *Professional Behavior:*
Interactions between Members and other credentialed tax practitioners, including but not limited to those licensed by the Colorado Bar Association and the Colorado Board of Accountancy, must be professional, civil, and free from attacks, insults, or abusive comments. Those exhibiting unsanctioned behavior at sponsored functions may be subjected to removal.
3. *Confidentiality:*
Members and Associates must maintain strict client confidentiality and disclose information only when authorized or legally obligated.

4. *IRS Cooperation:*
Prompt submission of requested information to the IRS is mandatory. Interference with lawful IRS efforts is allowed only if based on good faith and reasonable grounds.
5. *Designation:*
Only Members may use the title "Member(s) of the Colorado Society of Enrolled Agents."
6. *Conflict of Interest:*
No representation of conflicting interests without express written consent after full disclosure.
7. *Business Interests:*
Business interests should not compromise client representation; disclosures must be made when referring clients to other firms.
8. *Anti-Influence:*
Members must refuse gifts or favors that could influence their actions.
9. *Position on Tax Returns:*
Only take favorable tax positions with substantial authority or disclose with a reasonable basis when the law is uncertain.
10. *Associating with Suspended/ Disbarred Individuals:*
Avoid professional association with suspended or disbarred individuals.
11. *Commissions and Referrals:*
Commission or referral payments require proper licensing and complete written disclosure to clients.
12. *Solicitation:*
Follow Circular 230, prohibiting false or deceptive advertising or solicitation.
13. *Professional Competence:*
Engage only in tax matters that can be handled with professional competence.
14. *Government Interaction:*
Be considerate and provide information requested by governmental agencies when required by law.
15. *Special Consideration:*
Do not imply special consideration from government agencies due to prior IRS employment.
16. *Client Compliance:*
Advise clients in writing if non-compliance with revenue laws is suspected.
17. *Withdrawal from Representation:*
Members and associates will not represent client or withdraw from representation of client if doing so will result in a violation of the rules of professional conduct or the law.
18. *Client Termination:*
Take reasonable steps to protect the client's interests when representation is terminated.
19. *Record Return:*
Return client-provided records and data.

20. *Authorized Services:*
Offer tax services by Circular 230 provisions.

ARTICLE VI

MEMBERSHIP MEETINGS

6.01 – ANNUAL MEETING

The regular Annual Meeting of the Members shall be held each November at a place and time selected by the Board of Directors.

6.02 – CALL TO MEETING

The President shall issue a “Call to Annual Meeting” thirty (30) days before the chosen date. Such notice shall be in writing as defined in Section 2.04 and shall include:

- (a) an agenda for the business meeting.
- (b) the report of the Nominating Committee, including a list of Nominees; and
- (c) the text of any proposed Bylaws changes, including Bylaws Committee analysis and minority report, if any.

6.03 – ELECTION OF OFFICERS AND DIRECTORS

- (a) The Nominating Committee shall present for consideration at the Annual Meeting one candidate for each elective office of CoSEA where a vacancy will occur at the time of the Meeting.
- (b) Additional nominations may be made from the floor of the Annual Meeting by any voting Member duly registered and in attendance at the Annual Meeting at the time designated on the agenda for such nominations. The Secretary will certify the eligibility of such nominee(s) for office.

6.04 – QUORUM

A quorum at any meeting shall be a majority of the Members present at such meeting.

6.05 – VOTING

Each Member is entitled to one (1) vote on all matters before the Annual Meeting of CoSEA. Cumulative and proxy voting shall be prohibited.

6.06 – SPECIAL MEETINGS

The Board of Directors may call special meetings. The rules for Annual Meetings shall govern such meetings.

6.07 – AMENDMENTS

- (a) The Membership shall have, by a two-thirds majority vote at CoSEA’s Annual Meeting, the power and authority to amend, alter, or repeal these Bylaws or any provision thereof.

(b) Amendments to the Bylaws must be submitted in writing by the Bylaws Chairman forty-five (45) days before the date of the Annual Meeting. Amendments proposed and the Committee's recommendations shall be included in the "Call to Annual Meeting" to the Members.

ARTICLE VII

DIRECTORS

7.01 – THE BOARD OF DIRECTORS

The Board of Directors shall comprise the President, Vice-President, Secretary, Treasurer, Immediate Past President, and up to seven Directors.

7.02 – QUALIFICATION AND TERMS OF OFFICE

Members shall only be eligible to serve on the Board of Directors. The President and the Vice-President shall be elected for a one (1) year term, with the right to serve consecutively, except that the President shall not serve more than two (2) consecutive years as President. The Secretary and Treasurer shall be elected for two (2) year terms with the right to serve consecutively. The Directors shall be elected for two (2) year terms, with the right to serve consecutive terms. No more than four (4) Directors shall be elected in odd-numbered years, and no more than three (3) Directors shall be elected in even-numbered years.

7.03 – DUTIES AND RESPONSIBILITIES

The Board of Directors shall be the governing body of CoSEA and have the authority and responsibility for its supervision, control, and direction.

7.04 – REMOVAL OF OFFICERS AND DIRECTORS

The Board may declare the office of an Officer vacant or remove an Officer for any reason per the Colorado Non-Profit Corporation Law or other law. Any Board Member who fails to attend at least two-thirds (2/3) of the duly announced Board meetings in one 12-month period from Annual Meeting to Annual Meeting shall not be eligible for re-election to the Board in any capacity. The Board of Directors may, by two-thirds (2/3) vote of those present, excuse such member from this requirement for one year upon the Member's written request.

7.05 – VACANCIES

If any seat on the Board becomes vacant for any reason, the Board of Directors shall elect a Member to fill the vacancy until the next Annual Meeting.

ARTICLE VIII

BOARD MEETINGS

8.01 – CALL TO MEETING

A Meeting of the Board of Directors may be called by the President or by written request of three (3) 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 the approval of the Board.

8.03 – OPEN MEETINGS

All meetings of the Board of Directors shall be open to all Member categories (supra), except when an ethics, professional conduct, or personal issue is before the Board. Members attending open Board meetings have the privilege of voice. The Board of Directors may invoke closure.

8.04 – QUORUM

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

8.05 - TELEPHONIC/ELECTRONIC MEETING

Subject to the Colorado Non-Profit Corporation Law requirements, a meeting of the Board may be held by conference via telephone or similar communications equipment. Such a meeting will be valid if (1) the Board has been notified, (2) a majority of the Board participates, and (3) all participants can hear one another or participate in the electronic media.

ARTICLE IX

OFFICERS

9.01 – OFFICERS OF CoSEA

The Officers of CoSEA shall comprise the President, the Vice-President, the Secretary, the Treasurer, and the Immediate Past President. Officers must be Members of CoSEA.

9.02 – PRESIDENT

The President shall be the Chief Executive Officer of CoSEA and exercise general supervision over its affairs. The President shall preside at all available membership and Board meetings. The President shall have other powers and perform such duties as the Board or the Bylaws prescribe.

9.03 – VICE-PRESIDENT

The Vice-President shall, in the absence or disability of the President, perform the duties of the President.

9.04 – SECRETARY

The Secretary shall record the Annual Meeting minutes and all Board of Directors meetings. The Secretary shall have other powers and perform other duties as the Board or Bylaws prescribe.

9.05 – TREASURER

The Treasurer shall be the Chief Financial Officer of CoSEA and shall receive all funds of CoSEA. The Treasurer shall be responsible for preparing the tax return of CoSEA. The Treasurer shall maintain complete records of all of the financial affairs and transactions of CoSEA, render periodic reports as prescribed by the

Board of Directors, and report to the Annual Meeting. The Treasurer shall have other powers and perform other duties as the Board or Bylaws prescribe.

9.06 – IMMEDIATE PAST PRESIDENT

The Immediate Past President is an officer of the CoSEA. After their term, the President automatically becomes an Immediate Past President. As appropriate, the Immediate Past President counsels and advises the CoSEA officers.

ARTICLE X

COMMITTEES

10.01 – COMMITTEE MEMBERS

All Committee Chairpersons must be Members of CoSEA. Members of committees must be Members, *supra*. The President shall be an *ex officio* member of all committees except for the Nominating Committee.

10.02 - NOMINATING COMMITTEE

The President will nominate, for Board confirmation, a Nominating Committee consisting of three Members for one year. No later than fifteen days before the publishing of the September/October Newsletter, the Committee will submit a report to the Board nominating at least one but not more than two nominees for each Director and Officer position that is vacant or scheduled for replacement.

10.03 – STANDING COMMITTEES

The Board will establish procedures for creating and operating standing committees and task force committees as it deems appropriate. Committee Chairs will be Members, and the majority will comprise Members.

10.04 – REPORTS AND RECOMMENDATIONS

Reports and recommendations of committees shall be submitted in writing to the Board of Directors.

ARTICLE X1

FISCAL YEAR

11.01 – FISCAL YEAR

The fiscal year of CoSEA and the terms of office for elected Officers and Directors shall be the calendar year.

ARTICLE XII

DISSOLUTION

12.01 – DISSOLUTION

The dissolution (or winding up) of CoSEA shall follow the provisions of the Colorado Revised Nonprofit Corporation Act. Upon dissolution, assets of CoSEA that remain after payment of all debts and liabilities of CoSEA and after compliance with the Internal Revenue Code for distribution of any assets held in a charitable trust shall be distributed to the National Association of Enrolled Agents Educational Foundation.