

THE
AMERICAN SOCIETY
OF
TAX PROFESSIONALS

BYLAWS

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Bylaws of the American Society of Tax Professionals

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ARTICLE I

CLASSES OF MEMBERSHIP

SECTION 1. Membership in the American Society of Tax Professionals (ASTP) shall consist of five classes: Active Members, Associate Members, Life Members, Inactive Members, and Honorary Members.

SECTION 2. All applicants for membership must be of good character, must pledge to conform to the ASTP Code of Ethics and Rules of Professional Conduct, and shall be residents of the United States or its Territories, and except for Associate Members, natural persons.

SECTION 3. Persons meeting the requirements of SECTION 3 (a), (b), (c), or (d) below shall be eligible for Active Membership in ASTP.

- (a) An individual who is in the business of preparing and/or auditing tax returns for clients.
- (b) An individual who is an employee of an individual who meets the requirements of SECTION 3 (a) and who prepares returns for clients.
- (c) An individual who performs accounting or bookkeeping services for clients and prepares their tax returns.
- (d) An individual who is employed by someone who meets the requirements of SECTION 3 (c) and prepares the client's tax return under supervision.

SECTION 4. Persons shall be eligible for Associate Membership in ASTP who are students or staff of tax professionals who are active members of ASTP.

SECTION 5. Life Members shall include all Past Presidents (Past Presidents shall include current President if he/she has served at least one year) of ASTP and those members nominated for Life Membership and elected to Life Membership by the Board of Directors.

- (a) Fifteen members-at-large of ASTP can also nominate another member to Life Membership. They must submit to the Board a request of not more than 1,000 words as to why they think this person should be elected to Life Membership.
- (b) All Life Members will receive a Life Membership Card.
- (c) Founders of ASTP shall be given a wall plaque to honor them as Founders. When the last Founder is deceased, this section shall be deleted from the Bylaws.

SECTION 6. Inactive Members shall include persons who have been members of ASTP for 10 continuous years, who have attained the age of 65, and who have retired from public practice. Inactive status may be granted upon application to the Executive Office of ASTP. Such application shall be subject to review and approval by the Board of Directors.

SECTION 7. Only Active Members and Life Members shall be eligible to vote or hold office. Inactive and Honorary Members shall have all the privileges of Active Members except those of voting and holding office and except as otherwise expressly limited to Active or Life Members by these Bylaws. Life Members shall have all the privileges of Active Members and will pay dues as per ARTICLE III, SECTION 6. Associate members have no privileges.

ARTICLE II

ADMISSION TO MEMBERSHIP

SECTION 1. Application for membership in ASTP shall be on the form found on the website. The Executive Director shall have the right of final acceptance or rejection of all applications and shall consider all communications received concerning any candidate.

SECTION 2. Application fees for Active Membership shall be prescribed by the Board of Directors. When an applicant has been accepted as a member, he shall pay the Society dues as per ARTICLE III, SECTION 6.

SECTION 3. The Board of Directors shall have the power to prescribe rules and regulations pertaining to membership, including the receipt and collection of dues, issuance of certificates and all other matters necessary to the proper administration of the membership not inconsistent with the Constitution and Bylaws of ASTP.

SECTION 4. All appeals resulting from rejection of membership applications shall be filed in writing with the Board of Directors. The actions of the Board of Directors in such matters shall be final. No further appeals will be considered.

SECTION 5. A new member shall pay annual dues based on the month during which he/she became a member. Dues must be paid per ARTICLE III, SECTION 3.

SECTION 6. All members will be issued a copy of the Bylaws on request and with acceptance into ASTP. The Board of Directors may establish a fee for additional copies of the Bylaws.

ARTICLE III

DUES

SECTION 1. The annual dues of the members shall be set by the Board of Directors and shall be due and payable on the first day of July, in advance, for the ensuing year. New members of the Society shall receive a prorated statement from the beginning of the month of initial acceptance through the last day of June. Such dues shall include the annual subscription of each member to the Society newsletter.

SECTION 2. The Board of Directors may levy such additional assessments as are necessary to carry out the activities of ASTP. Such assessment will be effective upon ratification by a two-thirds majority of the members of ASTP actually voting by mail or present at the Annual Member Meeting.

SECTION 3. All dues will be billed 60 days in advance of the due date and are payable before the first day of the due month. If any member shall fail to pay his/her dues by that time, it shall be the duty of the Executive Director to send to each member so in default a notice to the effect within 15 days.

SECTION 4. Any member who becomes disabled may apply in writing for a waiver of dues for the duration of the disability. Such application shall be made to the Executive Director's Office. Such application shall be subject to review and approval by the President.

SECTION 5. Active Members and Associate Members shall pay dues as determined by the Board of Directors. Inactive Members shall pay dues at the rate of one-third the Active Members' dues. Life Members and Honorary Members shall not pay any dues. Inactive Life Members will be entitled to receive the official publications of the Society and attend all functions of ASTP at Active Member rates. The dues may be changed from time to time as needed by the Board of Directors.

ARTICLE IV

SUSPENSION OR EXPULSION OF MEMBERS

A Member renders him/herself liable to suspension or expulsion if:

- (a) he/she violates any of these Bylaws or any of the Rules of Professional Conduct as approved by the Board of Directors, or
- (b) his/her right to prepare income tax returns has been revoked by the Internal Revenue Service, or
- (c) he/she has been declared by a court of competent jurisdiction to have committed any fraud, or to be insane, or to be otherwise incompetent, or
- (d) he/she is found by the Trial Board to be guilty of any act that reflects discredit upon the tax preparation profession, or
- (e) he/she is convicted of a crime involving morals.

ARTICLE V

CHARGES, TRIALS, AND PENALTIES

SECTION 1. Any complaint or charge against a member under ARTICLE IV shall be filed in writing with the Executive Director, who shall forward same to the Committee on Ethics and Grievances, including the charged member.

SECTION 2. The Committee on Ethics and Grievances shall consider the charges in the complaint. If, after considering the charges, the Committee by a plurality does not consider that a violation has been committed, the Committee shall dismiss the complaint by notice in writing to the complainant. If the Committee shall dismiss any complaint against a member, or shall fail to act thereon within 90 days after such complaint is received by it, the member filing the complaint may present the complaint in writing to the Board of Directors for investigation and decision. If, upon consideration of the charges in the complaint, the Committee on Ethics and Grievances is of the opinion that probable cause existed for the filing of the complaint, then the Committee shall request the Executive Director to notify the accused member in writing of the charges against him/her and summon him/her to appear before the Trial Board to answer such charges at the time and place of the next meeting of the Trial Board.

SECTION 3. The President shall appoint three members of the State in which the accused resides, and they shall constitute a Trial Board and shall meet for hearing of cases not less than 30, nor more than 90, days after the filing of such case with it. The President may, at his/her discretion, appoint additional Trial Boards as he/she deems necessary.

SECTION 4. The following are provided as rules of procedure in the conduct of cases before the Trial Board:

- (a) Notice of the time and place of the hearing shall be sent by the Executive Director to the parties concerned at least 30 days prior to the proposed session of the Trial Board.
- (b) The Committee on Ethics and Grievances or a member representative thereof shall present any evidence of the alleged violation and shall have the burden of proof in matters before the Trial Board.

- (c) After hearing the evidence presented by the Committee on Ethics and Grievances or a member or representative thereof, and by the defense, the Trial Board, by a plurality of the members present and voting, shall enter its written order and recommend acquittal, censure, or suspension for a period of time not to exceed one year, or expulsion of the member against whom the complaint has been filed.
- (d) The Trial Board shall submit a statement of the case and its order to the Board of Directors.

SECTION 5. The member against whom an order of the Board is entered shall have the right to appeal to the Board of Directors within 90 days from the submission of the Trial Board's statement of the case and its order for review of the case before the Trial Board. The Board of Directors shall review the record on appeal and enter its decision, either sustaining the action of the Trial Board or remanding the case to the Trial Board for further action not inconsistent with the decision of the Board of Directors. There shall be no appeal from the decision of the Board of Directors.

SECTION 6. If no appeal to the Board of Directors is taken by the defendant member within the time herein provided, the Executive Director shall notify the Board of Directors of such fact, and the action recommended by the Trial Board shall be carried out immediately.

SECTION 7. The ASTP shall pay all expenses of hearings, including travel, lodging, and meals, for the Ethics and Grievances Committee and the Trial Boards.

SECTION 8. Failure of the defendant to appear before the Trial Board is an admission that the charges against him/her could be true if he/she had appeared for the hearing. The Trial Board shall then act according to ARTICLE V, SECITON 4 (c). No hearing of the evidence will be necessary, and the Trial Board will make its recommendations to the Board of Directors.

ARTICLE VI

OFFICERS OF THE SOCIETY

SECTION 1. The Officers of the Society shall be President, First Vice President, Second Vice President, Secretary, and Treasurer. Officers shall be elected from the Board of Directors by a plurality of the Directors at their first meeting after the new Directors have been duly elected and installed.

SECTION 2. The President shall be the Chief Executive Officer. He/She shall preside at all meetings of the Board of Directors at the Annual Seminar and at such Regional or State meetings of the membership as may be set by the Board of Directors. He/She shall sign or have his/her signature printed on all certificates of membership. He/She shall appoint all standing committees within 30 days of taking office. He/She shall be an ex-officio member of all committees. He/She may appoint any committee he/she may deem advisable to promote the welfare of ASTP. He/She shall write an excerpt for each edition of the newsletter and transmit it to the Executive Director's Office for publication. He/She may suspend and temporarily remove any committee person appointed by him/her for neglect of duty, gross inefficiency or violation of the Constitution or Bylaws. He/She shall make an annual report to the members at the Annual Board Meeting on the progress of ASTP. He/She shall do any and all things that, with the approval of the Board of Directors, he/she may deem necessary to carry out the provisions of the Constitution, to protect the rights and interests of ASTP, and to promote the common welfare of the members.

SECTION 3. The First Vice President shall have such powers and shall perform such duties as are or shall be prescribed by the Bylaws, the Board of Directors, and/or the President. In the case of the inability of the President to perform his/her duties or in his/her absence from any meeting where his/her presence would be required, the First Vice President shall perform the duties of the President during such inability or absence. If the Office of the President shall become vacant, the First Vice President shall thereupon become President for the unexpired term only. Such service shall not affect the First Vice President's being nominated for the office of President at the next Annual Member Meeting in accordance with the provisions of

ARTICLE VI, SECTIONS 1 and 10, of these Bylaws. It shall not be construed that completing a term of a President who is unable to serve or absent for any reason entitles the First Vice President to the status of Past President or Life Membership. It shall also be the duty of the First Vice President to prepare his/her program for his/her probable term as President.

SECTION 4. The Second Vice President shall have such powers and shall perform such duties as are or shall be prescribed by the Bylaws, the Board of Directors, and/or the President. In the case of the inability of the First Vice President to perform his/her duties, or in his/her absence from any meeting where his/her presence would be required, the Second Vice President shall perform the duties of the First Vice President during such inability or absence. If the office of the First Vice President shall become vacant, the Second Vice President shall become the First Vice President for the unexpired term. Such service shall not affect the Second Vice President's being nominated for the office of First Vice President at the next Annual Member Meeting in accordance with ARTICLE VI, SECTIONS 1 and 10 of the Bylaws.

SECTION 5. The Secretary shall keep a record of the minutes of all meetings of the Board of Directors and any other regularly called meeting, showing the time, place of holding, whether regular or special (if special, how authorized), notice given, names of Directors present at the Board Meeting, and the proceedings of such meetings. The Secretary shall also perform such other duties as directed by the Board of Directors, the Bylaws, and/or the President. In the absence of the Secretary at a duly authorized meeting the President shall appoint a temporary Secretary to record the minutes of the meeting.

SECTION 6. The Treasurer shall have custody of all monies and funds (General, Special, and Trust) and shall keep, or cause to be kept, adequate and correct accounts of the properties and business transactions of ASTP, including accounts of its assets, liabilities, receipts, and disbursements. He/She shall disburse all funds except petty office expenses of the Executive Director and only upon vouchers regularly certified by the Executive Director and approved by the Treasurer, this certification to show that the disbursement is within the appropriation adopted in the budget or, as to special or trust funds, is within the purpose of the particular fund.

The Treasurer shall make a quarterly report to the President and the Board of Directors, showing the total receipts and disbursements for the quarter and the balance on hand at the end of the quarter. He/She shall make an annual report to the membership at the Annual Member Meeting. If and when the cash balance reflects a surplus greater than the budget needs of ASTP, it shall be the duty of the Treasurer to inform the Board of Directors and request instructions from them as to how the Treasurer shall invest the surplus funds. If and when the cash balance in ASTP's General Fund Account is insufficient to meet the operating needs of ASTP, and it is necessary that sums be temporarily withdrawn from invested surplus in order to meet expenses, the Treasurer shall have authority, subject to approval by the Board of Directors, to make such withdrawals as may be necessary to replenish the cash balance of the General Fund. The Board of Directors shall authorize the Treasurer to make payment of compensation to the Executive Director and any ASTP employees and to reimburse the officers for all reasonable and necessary expenses incident to the performance of duties of their office within the amounts adopted in the budget. The Board of Directors shall cause the books and records of account of ASTP to be audited annually by the Auditing Committee.

The Treasurer shall prepare, or cause to be prepared, an annual budget to be submitted to the incoming Board of Directors before the Fiscal year end of June 30th. The Treasurer shall receive a stipend based on his/her contract.

SECTION 7. In case either the Secretary or Treasurer shall become unable to perform his/her duties, as determined by the President or either office shall become vacant, the President shall appoint, with the approval of the Board of Directors, an eligible member to serve in the capacity of either Secretary or Treasurer. The appointment shall not be effective beyond the first Annual Member Meeting subsequent to the appointment. If either the Secretary or Treasurer is unable to resume his/her office at that time, the office shall be open to prospective candidates at the first Board of Directors meeting following the Annual Member Meeting.

SECTION 8. The President, Executive Director, and all Officers of ASTP shall not incur total expenditures other than as provided in the budget in excess of \$250.00 for any individual item without first obtaining the approval of a two-thirds majority of the Board of Directors.

SECTION 9. The President and the Secretary shall sign all contracts binding ASTP, unless provided otherwise by the Board of Directors.

SECTION 10. The President, First Vice President, Second Vice President, Secretary, and Treasurer shall be elected for a term of one year and may be eligible for re-election for two additional terms or until their successors are duly elected and qualified. The Secretary and Treasurer may be re-elected to their offices if they have been re-elected to the Board of Directors. The Secretary and Treasurer are not limited to two terms.

SECTION 11. No member of ASTP shall hold more than one elected office at a time, within ASTP.

ARTICLE VII

EXECUTIVE DIRECTOR

The Administrative Officer of ASTP shall be the Executive Director. The Executive Director is the public face of the organization. The Executive Director is the first and last impression this organization makes on its members, prospective members, vendors, and business partners. The Executive Director is the heartbeat of the organization.

The purpose of the Executive Director's position is two-fold: To serve the membership and to manage the day to day operations of the organization. Both of these objectives will be done in concert with the Board of Directors.

Among the duties of the Executive Director is to serve the membership. In order to fulfill this duty, the Executive Director is charged with:

- Maintaining a database of member contact information, including mailing address, email address and telephone.
- Emailing a bi-monthly newsletter to the membership by the 15th of each odd-numbered month.
- Including registrations to upcoming events no later than 90 days before the event is scheduled.
- Emailing registration confirmations and reminders.
- Emailing tax law updates that contain information deemed too important to wait for the next newsletter, at the discretion of the Newsletter Committee.
- Handling new member requests within five days of receiving the inquiry; making sure that each new member receives a membership certificate upon joining the organization.
- Any other duties necessary to make sure that the membership rolls are maintained.

The Executive Director reports directly to the Board President and with accountability to the full Board of Directors. Among the responsibilities to the Board, the Executive Director is charged with:

- Attendance at all board meetings, with exception of Executive Sessions.
- Facilitation of bringing the Board together, whether in conference call or in person.
- Membership in ex-officio capacity on all Board approved standing committees and ad hoc committees as deemed necessary by the Board.
- The Executive Director shall execute contracts with vendors/business partners, etc., after Board or Committee approval of contracts.
- As liaison with membership, the Executive Director shall forward member concerns/complaints to the appropriate board member with authority to take action with that particular concern.
- The Executive Director shall provide written report summarizing the year's activities at the annual membership meeting.
- The Executive Director shall handle the funds of the organization with utmost care. The Executive Director shall receive all monies and funds of ASTP and deposit all funds into the ASTP account in an insured depository designated annually by the Board of Directors. The Executive Director shall immediately as convenient make Treasurer informed of all banking transactions made by the Executive Director.
- Any other duties deemed necessary by the Board President, or Board of Directors.

In consideration of the duties of the Executive Director, shall receive a stipend based on his/her contract.

ARTICLE VIII

THE BOARD OF DIRECTORS

SECTION 1. The Board of Directors shall be the governing body of ASTP and shall be composed of elected members and all Past Presidents.

SECTION 2. The Board of Directors shall have the authority to suspend or temporarily remove by a two-thirds majority vote any member of the Board for inefficiency, bad conduct, missing two consecutive meetings if not previously excused by the President, and/or disloyalty to ASTP.

SECTION 3. In the event a Board Member is suspended or temporarily removed from office pursuant to SECTION 2 above, the Board of Directors shall have the power to appoint an acting Board Member to perform the duties of such office during the period of suspension or temporary removal.

SECTION 4. The Chairman of the Board of Directors shall also be the President of ASTP and shall preside at all meetings, regular or special.

SECTION 5. The Directors receiving expenses for attending a Board Meeting (if approvable) does not constitute receiving a salary or fee from the Society.

SECTION 6. If for any reason a Director's membership on the Board of Directors becomes temporarily or permanently vacant, the President shall submit to the Board the name of a nominee from the affected Region to become Director during such vacancy. Such nomination shall be subject to approval of the Board. In the event the Board does not approve such nominee, the President shall submit to the Board the name of another nominee. The Director approved by the Board shall serve for the remaining term of the Director whose resignation, incapacitation, or death created the vacancy.

SECTION 7. The Board of Directors shall meet at least one time each year, and this meeting shall be held after the Annual Member Meeting.

SECTION 8. More than half of the Members of the Board of Directors shall constitute a quorum at any regular or special meeting. A vote of a plurality of the members present and voting at an official meeting shall be binding on all other members.

SECTION 9. Special meetings of the Board of Directors may be called by the President. Special meetings may also be called by five Directors by filing a written petition with the President at least 30 days prior to the stated date of the special meeting. The petition for, and notice of, any special meeting must contain the date and agenda for said meeting.

SECTION 10. Decisions of the Board of Directors may be arrived at in meetings (telephone or in-person) or, at the discretion of the President, by mail or e-mail ballots. In the latter case, an affirmative vote of the plurality of those voting shall be binding. Mail ballots shall be valid and counted only if received in the Executive Office by the return date so specified thereon.

SECTION 11. Expenses for each Director attending the Board meetings shall be paid by ASTP as per the budget. Expenses to be covered are auto miles at the current rate, air fare, train or bus fare, motel or hotel room for one, tips, meals to, at, and from the meeting, and transportation expenses to and from the airport, train, or bus terminal and seminar expenses.

SECTION 12. Directors and Indemnification. No Director shall incur, or cause to incur, any debt in excess of \$250.00 without prior approval of the Board of Directors. No Director acting hereunder shall be personally liable for any liabilities or debts of the General Fund of the Society or for the proper discharge of the obligations created hereunder, but the same shall be paid only out of the General Fund, and until paid, shall constitute a charge upon such General Fund. The Directors and each individual Director shall not be liable for any error of judgment, or for any action taken upon advice of counsel, or for any loss arising out of any act or omission in the execution of their duties so long as they act in good faith and without willful

misconduct or gross negligence; nor shall any Director, in the absence of his/her own willful misconduct, bad faith, or gross negligence, be personally liable for the acts or omissions (whether performed at the request of the Directors or not) of any other Director, or of any agent or attorney elected or appointed by or acting for the Director.

The Director shall be fully protected in acting upon any instrument, certificate, or paper believed by him/her to be genuine and to be signed or presented by the proper person or persons and shall be under no duty to make any investigation or inquiry as to any statement contained in any such writing, but may accept the same as conclusive evidence of the truth and accuracy of the statement therein contained.

The Society shall in no way be liable in any respect for any of the acts, omissions, or obligations of the members of the Board of Directors, individually or collectively.

SECTION 13. The Board of Directors shall be charged with the responsibility of carrying out the policies adopted by the members at the Annual Member Meeting. The Board shall have full power to select and appoint an Executive Director, fix his/her duties, fix his/her compensation, and hire such additional employees it deems necessary, and to do all things necessary and proper to carry out the provisions of ASTP's constitution and bylaws. In order to protect the rights and interests of ASTP and to promote the common welfare of its members, the Board shall have the power to invest, appropriate and expend the monies thereof.

SECTION 14. The Board of Directors shall consist of a minimum of five (5) members and a maximum of ten (10) members in addition to the Past Presidents.

ARTICLE IX

ANNUAL MEETINGS

SECTION 1. The annual meeting of the members, hereinafter referred to as the “Annual Member Meeting,” shall be held after the 31st of May and before the 31st of December each year. The Annual Member Meeting shall be held right before the Annual Board of Directors Meeting, which is held before the Annual Seminar. The location of each Annual Seminar shall be chosen one year or more in advance.

SECTION 2. The exact date and place shall be determined by the Board of Directors.

SECTION 3. It shall be the duty of the Executive Director to e-mail a notice of such meeting to all members at least 90 days prior to the official opening of the Annual Member Meeting & Seminar. In the event an official bulletin or periodical is issued by ASTP and a copy e-mailed to each member in accordance with the above time limit, then the notice of the Annual Member Meeting & Seminar may be published in such bulletin or periodical in lieu of such notice from the Executive Director.

SECTION 4. The notice shall state the exact date and place of the Annual Member Meeting & Seminar.

SECTION 5. The Board of Directors shall fix, or cause to be fixed, the registration fee to the Annual Seminar.

SECTION 6. Parliamentary procedure at the Annual Member Meeting shall be conducted in accordance with Roberts Rules of Order, unless otherwise provided and approved by a plurality of the members present and voting.

SECITON 7. At each Annual Member Meeting, one Director shall be elected, for a three-year term, for each vacancy created on the Board. He/She may be re-elected for additional terms of three years or until his/her successor is duly elected or qualified.

ARTICLE X

COMMITTEES

SECTION 1. It shall be the duty of the President within 30 days following the close of the Annual Member Meeting & Seminar to appoint a chairman and no less than three members to the following committees as needed:

- (a) Preparer Penalty Review
- (b) Membership
- (c) Public Relations
- (d) Ethics and Grievances
- (e) Bylaws and Rules of Professional Conduct
- (f) Nominating

SECTION 2. The members serving on all committees shall serve three-year terms, except the Nominating and the Ethics and Grievances Committees. (See SECTIONS 7 and 8 of this ARTICLE.) The President shall first appoint members to these committees to serve one-, two-, and three-year terms. Any new committees added to the list shall have members appointed in the same manner.

SECTION 3. The President may appoint sub-committees and special committees if, in his opinion, the affairs of ASTP may thus be handled in a more efficient and satisfactory manner.

SECTION 4. It shall be the duty of the President to issue specific instructions to the chairman of each committee advising him/her as to the scope and limitations of the activities of his/her committee. No committee shall exceed the scope and limitations as set by the President.

SECTION 5. The President shall appoint one member to the Nominating Committee to serve for one year. The Nominating Committee shall nominate one candidate for each vacancy to be filled and shall forward its slate of nominees to the President. The Members of ASTP may submit names for the Committee to consider for nomination for election to the Board of Directors. Nominations for any of the vacancies may be made by the membership in writing to the President by May 1st, or can be made at the Annual Member Meeting.

SECTION 6. The immediate Past President shall serve as Chairman to the Ethics and Grievances Committee until such time as the Past Presidency position is filled by the current President. In the event that the immediate Past President is unable or unwilling to serve in this capacity, the position will be filled by the next available Past President in order of service.

SECTION 7. The Auditing Committee will be appointed by the President at the Annual Board Meeting.

ARTICLE XI

AMENDMENTS TO BYLAWS

SECTION 1. The members of ASTP at the Annual Member Meeting may amend these Bylaws by a two-thirds majority vote of the members present at the Annual Member Meeting, except that the Board of Directors may declare an emergency need for a change in the Bylaws. If this occurs, a notice of the change shall be submitted to all of the members by e-mail, and they shall return their vote FOR or AGAINST the change in the Bylaws. If a two-thirds majority of those responding to the request approve the change, it shall become effective when the votes have been counted and affirmed by the ASTP Board of Directors.

SECTION 2. No amendment to the Bylaws shall be considered by the members at the Annual Member Meeting unless submitted in advance to the Chairman of the Bylaws and Rules of Professional Conduct Committee or to the Executive Office for transmittal to the Chairman of the Committee.

SECTION 3. Any proposed amendment to the Bylaws may be presented for consideration at the Annual Member Meeting by a three-fourths vote of the members present and voting.

SECTION 4. The Bylaws and Rules of Professional Conduct Committee shall review all proposed amendments and shall report its recommendation to the members assembled at the Annual Member Meeting.

SECTION 5. Unless otherwise stated, all amendments to the Bylaws shall be effective immediately upon their adoption.

ARTICLE XII

CONTINUING EDUCATION

SECTION 1. It behooves each member to obtain as many hours of continuing education as needed to keep current in the field of taxation.

SECTION 2. The Society feels that, when one learns taxes, he/she learns only the basics. He/She should continue to learn thereafter by attending seminars and by just getting together with fellow tax preparers and talking over tax problems.

ARTICLE XIII

REPORTS AND PUBLICATIONS

SECTION 1. The minutes of the Annual Member Meeting shall be made to the membership as soon as possible following the meeting. It shall contain Annual Reports of Officers and such other information as is deemed pertinent.

SECTION 2. The Board of Directors shall authorize the publication of a monthly or bi-monthly bulletin or magazine devoted to the welfare of the tax preparer and to keep the members informed of the activities of ASTP. All such publications and reports shall be supervised by the Executive Director.

ARTICLE XIV

CODE OF ETHICS

RULES OF PROFESSIONAL CONDUCT

It shall be the duty of the Board of Directors, upon the recommendation of the Committee on Bylaws and Rules of Professional Conduct, to approve and publish a CODE OF ETHICS AND RULES OF PROFESSIONAL CONDUCT.

ARTICLE XV

FISCAL YEAR

The Fiscal Year of ASTP shall end on the 30th day of June of each year.

ARTICLE XVI

ELECTIONS

SECTION 1. As per ARTICLE IX, SECTION 8, the members at the Annual Member Meeting shall elect Directors.

SECTION 2. In order to solidify election to the Board of Directors each nominee must be present at the Annual Member Meeting where his/her name has been placed for nomination.

SECTION 3. If a tie vote exists, ballots will be recast where a tie vote exists. After this vote and if a tie still exist, the result will be determined by lot.

SECTION 4. The results shall be announced at the Annual Member Meeting and published in the Society publications.