

BY-LAWS
OF
THE ASSOCIATION OF FORMER SPECIAL AGENTS
OF
THE INTERNAL REVENUE SERVICE

(With Amendments Approved October 15, 2008)

ARTICLE I – PURPOSE

Section 1

The Association's purpose is to provide for continuing association and communication among former special agents of the Internal Revenue Service; to promote fraternal relationships among agents via chapters established throughout the United States and through meetings conducted at chapter and national levels; and to disseminate information relating to job opportunities and issues affecting former and current special agents of the Internal Revenue Service.

Article II – MEMBERSHIP

Section 1

Membership shall be open to persons of good character who formerly served for a period of five years or more as Special Agents of the Internal Revenue Service, and who served with due fidelity to their oaths of office, and with loyalty to the Service and to their fellow Agents.

Section 2

Application for membership shall be made in writing on forms provided by the Association and addressed to the Executive Director. Such application shall be accompanied by the application fee provided in ARTICLE VIII of the By-Laws. Upon review and approval of the Executive Director the applicant shall be declared entitled to membership. The requirement, above, of at least five years of service may be waived by a majority vote of the Board of Directors if the application is otherwise approved by the Executive Director.

Section 3

In the event adverse information about an applicant is communicated to the Executive Director, he or she shall obtain a report from the Chapter Chairman (or former supervisors or other associates) in the area (or nearest the area) where the applicant resides and the area of the applicant's last IRS office of assignment. The Executive Director then shall refer the file on such application, with its recommendation, to the Board of Directors. Approval of such application by a majority of the Board of Directors at any regular or special meeting shall constitute election to membership. Confidentiality requests of information sources shall be honored.

Section 4

If an applicant is rejected, a subsequent application for such individual shall not be considered by the Executive Director for a period of one year from the date of rejection. Upon a second rejection, the applicant shall not thereafter be eligible for membership unless approved by the Board of Directors by majority vote at any regular or special meeting.

Section 5

- (a) **Resignation.** Resignation shall be in writing, signed by the member, and addressed to the Executive Director.
- (b) **Nonpayment of Dues or Assessments.** Failure to pay timely any dues or assessments as provided by ARTICLE VIII of these By-Laws shall be reason for termination of a membership in the Association by the Board of Directors. No membership shall be terminated for this reason (1) unless such dues or assessments are delinquent for a period of 90 days and (2) after 30 days written notice of such proposed action by mail, to such member at his/her last mailing address shown on the records of the Association. If payment is not made within the grace period, membership is automatically terminated. Such member may be reinstated by the Board of Directors and, in hardship cases, dues or assessments owing by a member may be waived by the Board of Directors.
- (c) **Expulsion.** The Board of Directors, upon the affirmative majority vote of its members, may terminate a membership and expel from the Association any member whose conduct is deemed detrimental to the good name or best interests of the Association or its members. Such action shall not be taken until after a hearing before a regular or special meeting of the Board of Directors where the member charged with such conduct has been afforded an opportunity to be present, answer the charges and present a defense, either in person or through a fellow member on his/her behalf. Thirty days prior to the hearing date set by the Board of Directors, written notice of the hearing and proposed action shall be sent by certified mail, return receipt requested, to such member at his/her last mailing address shown on the records of the Association.
- (d) The effective date of membership termination shall be stated in any such action taken by the Board of Directors. Notice of effective date of termination or reinstatement for any cause of any member who is also a participant under any insurance program of the Association shall be furnished to the insurance carrier of the Association by the Executive Director.
- (e) The Board of Directors shall have the authority to suspend any member at the time of sending notice of the hearing for termination of membership. Any member convicted of a felony by the final judgment of a court of competent jurisdiction shall have his/her membership terminated on the effective date of such final judgment of conviction without the necessity of any action by the Board of Directors.

Section 6

Life Membership in the Association may be awarded to and bestowed upon any deserving member by a unanimous vote of the Board of Directors at any regular or special meeting. The criteria for such award shall be established by the Board of Directors. A Life Membership may be awarded regardless of age or length of membership in the Association. Upon receipt of Life Membership in the Association, a member shall be exempt from any further payment of dues or assessments to the Association as provided in ARTICLE VIII of these By-Laws.

Section 7

Associate memberships shall be available to currently employed Special Agents of the Internal Revenue Service who have completed at least five years of service. Such members will have the same rights and privileges of regular members, except the right to vote and hold office. The amount of dues for Associate Members shall be the same as for regular members. Associate Members shall have the right to vote for or against fees or assessments proposed under the provisions of Article VIII, Section 5.

ARTICLE III – OFFICERS AND DIRECTORS

Section 1

- (a) The officers of the Association shall be a President, a Vice-President (President-Elect), a Second Vice-President, a Secretary, and a Treasurer. The President, Vice-President (President-Elect), and Second Vice President shall each serve for a term of one year, or until their successors shall take office. The Treasurer and the Secretary shall serve for a term of two years, or until their successors shall take office.
- (b) The President may serve one additional term of one year if nominated and elected at the annual general meeting. The President is limited to two consecutive one-year terms.

Section 2

- (a) Officer vacancies shall be filled by vote of the membership at the annual general meeting with certain exceptions. The Vice President (President Elect) and the Second Vice President shall automatically become President and Vice President (President Elect), respectively, at the conclusion of their terms, taking those offices on January 1 of the succeeding year, unless the President is re-elected for a second one-year term. Upon re-election of the President, the Vice President (President Elect) and the Second Vice President shall automatically have their terms extended for one year, at the conclusion of which they shall succeed to their higher office.
- (b) The Secretary and Treasurer shall be elected biannually on alternate years in the manner and form as provided in Article V of these By-Laws. Each such officer shall take office on January 1 of the succeeding year.

Section 3

Election to each of the above offices shall be deemed election as a member of the Board of Directors for a term coincidental with the term of the office.

Section 4

- (a) There shall be nine (9) Regional Directors to constitute the remaining members of the Board of Directors, in addition to the officers and Immediate Past President. Regional Directors shall be elected under the provisions of Article V for terms of three (3) years. Newly elected Regional Directors shall take office on January 1 of the year following their election. Regional Directors shall represent geographical areas of the US to be established by the Board of Directors.
- (b) The Immediate Past President shall continue to serve as a member of the Board of Directors for one year following the term of President
- (c) In the event the President is elected to serve an additional one year term, the Immediate Past-President will serve as a member of the Board of Directors until the Vice-President (President Elect) assumes the office of President.

Section 5

A candidate for nomination or election to any of the above offices in the Association shall have been a member for a period of at least three years and shall have been a member in good standing at the time of nomination and election.

Section 6

The President shall preside at all meetings of the Association and perform the other duties usually pertaining to the office; and in his/her absence or inability to act, or at his/her request, the Vice-President (President-Elect) shall preside and perform such duties. If the Vice-President (President-Elect) is absent or unable to act, or at his/her request, the Second Vice President shall assume the position of the Vice-President (President-Elect).

Section 7

It shall be the duty of the Secretary to attend meetings, keep minutes, receive and carry on correspondence, keep and preserve records and documents pertaining to the Association, give due notice of meetings of the Association and of such committees as may be appointed by the Board of Directors, and do the other things which are usually associated with the office of Secretary, and perform such other duties as may be assigned by the Board of Directors.

Section 8

It shall be the duty of the Treasurer:

- (a) To arrange for and supervise the receipt and deposits of all monies, funds and credits of the Association in banking institutions authorized by the Board of Directors.
- (b) To cause to be kept and maintained adequate and correct books and records of the properties and business transactions of the Association including assets, liabilities, income and expenses, and to make such records open to inspection by auditors designated by the Board of Directors.
- (c) To arrange for and supervise the drawing and delivery of checks covering all disbursements on behalf of the Association, with all checks to be signed by the Treasurer, or any other officers, or persons as designated by the Board of Directors.
- (d) To make certain that appropriate vouchers and invoices are obtained and kept for all disbursements of Association funds.
- (e) To present at meetings of the Board of Directors current reports of the financial operations of the Association, and to prepare an annual report for distribution to the membership. To present, at the annual meeting of the Association, a detailed report of the year's financial operations. To prepare tax returns and other returns required by federal, state or city governments.
- (f) To provide a suitable bond, if required by the Board of Directors, payment for such bond to be at Association expense.
- (g) To perform such other duties and have such other authority and powers as the Board of Directors may from time to time prescribe, or as the President may from time to time delegate.

Section 9

It shall be the duty of each Regional Director:

- (a) To promote and facilitate the formation of local chapters of the Association.
- (b) To encourage new membership through contact with current and former special agents by direct contact with retiring special agents, participating in local retirement programs and continuing education seminars, and by attending local retirement ceremonies for special agents.

- (c) To follow-up on expired memberships to attempt to retain or reinstate those who have failed to pay their dues, and to determine and report reasons for voluntarily dropped memberships.
- (d) To assist in establishing future meeting sites for regional and national conferences, and whenever appropriate, serve as local host for such meetings.
- (e) To serve as the focal point for timely dissemination of information on critical or noteworthy events such as honors bestowed on members, serious illness of members, deaths of members, major case coverage, or other items of interest for publication in the AFSA Newsletter.
- (f) To seek out and communicate to the Executive Director employment opportunities within the region's defined geographical area.
- (g) To solicit and obtain other information that may be of general interest to all AFSA members.

Section 10

It shall be the duty of each Regional Representative:

To provide assistance to Regional Directors as deemed necessary and appropriate to accomplish the AFSA mission. Regional Directors have the option to identify, recruit, select, and appoint AFSA members in good standing in defined geographical area within the region to serve as Regional Representatives. Representatives shall provide aid and assistance to the Regional Directors to accomplish the duties outlined in Section 9. It is contemplated that such services would likely be needed beyond the reasonable geographic reach of the Regional Director. Regional Representatives, as appointees, shall not be members of the Board of Directors.

Section 11

Should the President resign or the office otherwise become vacant during the term, the Vice-President (President-Elect) shall immediately succeed to that office, and the Second Vice-President shall immediately succeed to the office of Vice-President (President-Elect). The Board of Directors shall appoint one of its members as acting Second Vice-President only for the remainder of the year of such appointment and until such office of Second Vice-President is filled at the next election of officers. Should the Secretary, the Treasurer, or any other officer, Director, or appointed official of the Association resign or his/her office otherwise become vacant, the Board of Directors shall appoint a successor for the unexpired term.

ARTICLE IV – BOARD OF DIRECTORS

Section 1

The Board of Directors shall be comprised of the President, the Vice President (President Elect), the Second Vice President, the Secretary, the Treasurer, the Immediate Past President, and the nine (9) Regional Directors.

Section 2

The Board of Directors shall have all the powers and perform all the duties necessary and appropriate to such a board in the general management of the affairs and interests of the Association. It shall direct the manner and purposes for which all funds of the Association shall be disbursed and approve all expenditures and disbursements, but it shall not have power to make the Association liable for any debt in excess of the amount of money in the treasury at any one time net of any liabilities already existent. It may delegate authority to any officer or committee of the Association, prescribe additional duties for officers and employees of the Association, and may authorize any officer, employee, or other committee to contract for the Association provided such contract is approved by a majority of the Board of Directors. The Board of Directors shall perform all other duties required of it under these By-Laws; and, as it may deem advisable, it shall have power to make such rules and regulations, prescribe procedures, and take action in the best interests of the Association not inconsistent with such By-Laws.

Section 3

The President of the Association shall be the Chairman of the Board of Directors, and the Secretary of the Association shall be the Secretary of the Board of Directors.

Section 4

The Board of Directors shall keep minutes of its meetings, supervise the activities of Chapters, direct and supervise publications of the Association, and otherwise direct and manage the affairs of the Association to further its purposes and best interests.

Section 5

Regular meetings of the Board of Directors shall be held at least twice each year, at such places and on such dates as are fixed by the President. One of the meetings shall take place in conjunction with the annual general meeting. Special meetings may be called by the President or at the request of four members of the Board of Directors. Notice of meetings shall specify the time and place and contain an agenda for the business of the meeting, to the extent practicable. Notice of a special meeting shall state the purpose for which it is called. Committee Chairmen shall not be required to attend meetings of the Board of Directors unless their presence is deemed necessary by the President.

Section 6

Eight (8) members shall constitute a quorum for the transaction of business at any meeting of the Board of Directors.

Section 7

The Board of Directors may engage the services of an Executive Director. The person designated may or may not be a member of the Association. His/her duties shall consist of running the day-to-day operations of the Association. This may include, but is not limited to: maintaining membership lists, taking initiatives to increase membership, handling correspondence, and assisting in the preparation and mailing of Association publications. The Executive Director may be compensated at the discretion of the Board of Directors. The Executive Director shall receive reimbursement for reasonable travel and lodging expenses for attendance at the Association's annual conferences.

Section 8

The Board of Directors shall appoint an attorney, who shall be a member of the Association. His/her duties shall consist of advising the Board of Directors on legal matters and handling any other matters desired by the Board of Directors or the President. The appointed attorney may be compensated at the discretion of the Board of Directors. The attorney will receive travel and lodging expenses of the same amount provided officers and directors.

Section 9

The President shall appoint a member in good standing to serve as Parliamentarian. Such appointment shall require the concurrence of a majority of the members of the Board of Directors. The appointment shall begin on the date of appointment and continue until the end of the fourth full year to follow that appointment. The appointment may be terminated by a majority vote of the Board of Directors. The purpose and function of the position is to provide advice and guidance to officers, directors, and members on the orderly conduct of business meetings of the Board of Directors and the membership while providing a sense of history and continuity across administration lines. While expected to attend all Board of Director meetings, the incumbent shall not be a voting member of the Board, but shall be entitled of all other privileges of a Board member.

ARTICLE V – NOMINATIONS AND ELECTIONS

Section 1

Nominations of candidates for officer vacancies shall be made by the Nominating Committee. Such Committee shall nominate one candidate for each office to be filled and shall submit the names of candidates to the Secretary not later than ten days prior to the meeting of the Board of Directors in conjunction with the annual general meeting. Prior to submission of the proposed slate of candidates, the Nominating Committee shall assure that each candidate has agreed to accept such office if elected.

Section 2

(a) Election of officers by vote of the members shall take place at the annual general meeting of the Association. Nomination of a candidate for office by the Nominating Committee shall not be a requirement for a valid nomination. Any member in good standing who has been a member of the Association for three years may be nominated for any office during the nomination and election process, provided that the nominee has assured the person making such nomination that the office would be accepted if elected.

(b) The means for conducting the nomination and election of officers shall be established by the Board of Directors.

Section 3

Qualified candidates receiving the highest number of votes for each such office on the ballot shall be declared elected. In the event of a tie vote, the election for such office shall be presented to the Board of Directors for its determination. The Secretary shall certify the results of the election to the President, and a notice of the election results shall be promptly sent to all candidates and to the membership.

ARTICLE VI – COMMITTEES

Section 1

The President shall have the power to appoint committees from the membership for the conduct of the business of the Association. Appointment to such committees shall be for a period to coincide with the President's term of office.

Section 2

The President shall establish a Nominating Committee each year to nominate candidates for offices of the Association which will become vacant at year end. The Nominating Committee shall be chaired by the Second Vice President, and shall additionally consist of two at-large members in good standing who shall be appointed by the President. The Committee shall prepare a proposed slate of nominees. The chairman of the Committee shall present its proposed slate of nominees to the Board of Directors for consideration at the Board meeting held in conjunction with the Annual Meeting. Upon the Board's approval, the slate will be presented during the election-of-officers portion of the ensuing annual business meeting. The election shall be conducted as provided in Article V.

Section 3

All committees shall keep minutes of their meetings and furnish copies to the Executive Director of the Association.

ARTICLE VII – MEMBERSHIP MEETINGS

Section 1

National meetings of the Association may be held at places and on dates selected by the Board of Directors.

Section 2

On the written application of twenty-five members, setting forth the reason or purpose of a proposed meeting, the President shall call a special meeting of the Association. Thirty days' advance written notice of any special meeting and its purpose shall be sent to all members.

Section 3

A majority of members present shall constitute a quorum at any National meeting of the Association. Each member present may cast one vote in any matter requiring such vote.

Section 4

Only members of the Association shall normally be permitted to attend meetings of the Association or any Chapter, provided, however, that the President or Chapter Chairman may permit attendance by non-members.

Section 5

Resolutions proposed to be presented to the general membership at any meeting of the Association shall first be submitted in writing to the Board of Directors for its consideration at its last meeting or special meeting as provided in ARTICLE IV, Section 5, thirty days preceding such meeting.

Section 6

Robert's Rules of Order (Modern Edition) shall be the parliamentary authority for the conduct of meetings of the Association and of the chapters.

ARTICLE VIII – FISCAL YEAR, DUES, AND ASSESSMENTS

Section 1

The fiscal year of the Association shall be the calendar year.

Section 2

Annual dues, the amount to be established by the Board of Directors by majority vote, shall be payable to the Association between January 1 and March 31 for the then current calendar year. Dues will include members' payment for the Association's newsletters and membership directory.

Section 3

Upon application for membership, one year's annual dues must accompany the application form. Applicants submitting applications electronically will mail the one year's annual dues payment to the Treasurer. No pro-ration shall be made of annual dues. However, when application with payment of annual dues is made in the last calendar quarter (October through December), dues will be treated as payment of dues for the following year.

Section 4

Fees and charges for special events or services such as conference registration fees, meals, entertainment, or other activities directly related to Association business or purposes shall be established by the Board of Directors.

Section 5

Any fees or assessments other than as described above in this Article shall be proposed to the general membership by the Board of Directors. Such fees or assessments shall become binding and collectible only after an affirmative vote of a majority of the general membership, taken by mail ballot, and to be returned and tabulated on or before the 45th day following the mailing. For the purpose of this Section, the term "majority of the general membership" means more than 50 percent of the total members voting, including regular and associate members.

ARTICLE IX – CHAPTERS

Section 1

Upon a written petition signed by a minimum of four (4) members in good standing, the Board of Directors may authorize the formation of a Chapter. Petitioners shall reside, be employed or have a business office within the area for which the Chapter is proposed. Each Chapter shall be named in a manner to indicate only its geographic location.

Section 2

Upon issuance of a Chapter Charter by the Board of Directors, the petitioners shall issue an invitation to all known Association members in the Chapter's area to attend an organizational meeting. A majority of the petitioners shall constitute a quorum.

Section 3

The Chapter shall be subject to these By-Laws and to rules and regulations prescribed by the Board of Directors for the conduct of the Association and its Chapters.

Section 4

By a majority of its members voting, a Chapter may prepare, adopt or amend Chapter By-Laws in conformity with these By-Laws, and any applicable rules or regulations made by the Board of Directors. A copy of such By-Laws shall be filed with the Secretary of the Association. Chapter dues shall be established by majority vote of its members.

Section 5

The Board of Directors may amend, cancel, suspend, or revoke the Charter of a Chapter for any good cause. Such action of the Board of Directors shall be final and conclusive. Upon cancellation, suspension, or revocation of the Charter of any Chapter, the Board of Directors shall have the right and power through its designated agents to take possession, custody and control of all the records, property, and assets of said Chapter and to make such disposition of them as the Board of Directors shall deem appropriate.

Section 6

Membership in the Chapter shall be open to any Association member in good standing. By a majority vote of the members present at a regularly called meeting, a Chapter may recommend to the President of the Association the suspension of a member from good standing in the Chapter. The President of the Association shall have authority immediately to suspend such member from good standing in the Chapter until the next meeting of the Board of Directors where appropriate action on such membership in the Association shall be considered.

ARTICLE X – PUBLICATIONS

Section 1

The Association shall prepare and distribute two publications: the newsletter and the membership directory.

Section 2

The content, policies, distribution and use of the newsletter and membership directory shall be governed by the Board of Directors.

Section 3

The membership directory shall be updated and republished as necessary.

Section 4

The membership directory shall be used by members of the Association for personal reasons only. The directory shall not be used by Association members for mass mailings of a commercial nature and shall not be used by non-members for any reason. Any violation of this policy will result in action by the Board of Directors.

ARTICLE XI – AMENDMENTS

Section 1

An amendment or amendments to these By-Laws may be proposed for submission to the general membership only by:

- (a) An affirmative vote of five members of the Board of Directors; or
- (b) A petition in writing signed by a minimum of twenty-five (25) members in good standing and filed with the Secretary.

Section 2

These By-Laws may be amended by a two-thirds affirmative vote of all members present at the annual general meeting. Notification of proposed amendments will be mailed to the general membership at least 10 days before the annual general meeting.

ARTICLE XII – DISSOLUTION

Section 1

The Association of Former Special Agents of the IRS may dissolve and wind up its affairs in the following manner. The dissolution of the Association (corporation) shall be authorized at a meeting of the Board of Directors upon the adoption of a resolution to dissolve by the vote of a majority of the officers and directors then in office. Upon the adoption of such resolution by the Board of Directors, the corporation shall cease to conduct its affairs except insofar as may be necessary for the winding up thereof, shall immediately cause a notice of the proposed dissolution to be mailed to each known creditor of the corporation and to the Virginia State Corporation Commission, and shall proceed to collect its assets and apply and distribute them.

Section 2

Distribution of assets: The assets of the corporation in the process of dissolution shall be applied and distributed as follows:

- (a) All liabilities and obligations of the corporation shall be paid, satisfied and discharged, or adequate provision shall be made therefor;
- (b) Assets held by the corporation upon condition requiring return, transfer or conveyance, which condition occurs by reason of the dissolution, shall be returned, transferred or conveyed in accordance with such requirements;

- (c) Assets received and held by the corporation subject to limitations permitting their use only for charitable, religious, eleemosynary, benevolent, educational or similar purposes, but not held upon a condition requiring return, transfer or conveyance by reason of the dissolution, shall be transferred or conveyed to one or more domestic or foreign corporations, societies or organizations engaged in activities substantially similar to those of the dissolving corporation, pursuant to a plan of distribution adopted by the Board of Directors;
- (d) Other assets, if any, shall be distributed in accordance with the provisions of the By-Laws to the extent that the By-Laws determine the distributive rights of members, or any class or classes of members, or provide for distribution to others;
- (e) Any remaining assets may be distributed to such persons, societies, organizations or domestic or foreign corporations, whether issuing shares or not, as may be specified in a plan of distribution adopted by the Board of Directors.

Section 3

A plan providing for the distribution of assets may be adopted by the Association in the process of dissolution and shall be approved by the Board of Directors for the purpose of authorizing any transfer or conveyance of its assets.

Section 4

The corporation may, at any time prior to the issuance of a certificate of dissolution by the Commission, revoke the action theretofore taken to dissolve the corporation. A resolution to revoke the voluntary dissolution proceedings may be adopted at a meeting of the Board of Directors upon receiving the vote of a majority of the directors then in office. Upon the adoption of such resolution by the Board of Directors, the Association may thereupon again conduct its affairs, and notice of such revocation shall be mailed to the Commission.

Section 5

If voluntary dissolution proceedings have not been revoked, then when all debts, liabilities, and obligations of the Association shall have been paid and discharged, or adequate provisions shall have been made therefor, and all of the remaining property and assets of the Association shall have been transferred, conveyed or distributed, Articles of Dissolution shall be executed for the Association by its President or a Vice-President, and by its Secretary. The statement shall set forth:

- (a) The name of the Association (corporation).
- (b) A statement that there are no members, the date of the meeting of the Board of Directors at which the resolution to dissolve was adopted, and a statement of the fact that such resolution received the vote of a majority of the Officers and Directors then in office.
- (c) That all debts, obligations and liabilities of the corporation have been paid and discharged or that adequate provision has been made therefor.
- (d) That all the remaining property and assets of the corporation have been transferred, conveyed or distributed.
- (e) That there are no suits pending against the corporation in any court, or that adequate provision has been made for the satisfaction of any judgment, order, or decree which may be entered against it in any pending suit.

Section 6

The Articles of Dissolution shall be delivered to the Virginia State Corporation Commission. If the Commission finds that the Articles comply with the requirements of law and that all required fees have been paid, it shall by order issue a Certificate of Dissolution. The Commission shall notify the clerk of the circuit court in the city or county in which the registered office of the corporation is located, and provide such clerk with the date of the dissolution decree and the book and page number where the charter of the corporation is recorded. Upon the issuance of such Certificate of dissolution the existence of the corporation shall cease, except for the purpose of suits, other proceedings, and appropriate corporate action by members, directors, and officers.