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BYLAWS
THE ASSOCIATION OF FORMER SPECIAL AGENTS OF THE INTERNAL REVENUE SERVICE

ARTICLE I – NAME

The name of the organization is The Association of Former Special Agents of the Internal Revenue Service (hereinafter referred to as "The Association").

ARTICLE II – PURPOSE

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; provide opportunities for Continuing Professional Education (CPE); administer scholarship programs; and to disseminate information relating to job opportunities and issues affecting former and current special agents of the Internal Revenue Service.

ARTICLE III –

MEMBERSHIP Section 1 – Regular Membership

Regular 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. The requirement of at least five years of service may be waived by a majority vote of the Board of Directors if the Executive Director, otherwise, approves the application.

Regular Membership shall continue unless one of the following should occur:

(a) Resignation. Requested in writing by a member.

(b) Nonpayment of Dues or Assessments. Failure to pay any dues or assessments timely.

(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.

Section 2 – Life Membership

Life Membership in the Association may be awarded to and bestowed upon any deserving member by a unanimous vote of the entire Board of Directors at any regular or special meeting. The Board of Directors will establish criteria and procedures for such award. Upon receipt of Life Membership in the Association, a member shall be exempt from any further payment of dues or assessments to the Association.

Section 3 – Associate Membership

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 except Associate Members shall have the right to vote for or against fees or assessments proposed by the Association. The amount of dues for Associate Members shall be the same as for regular members.

Section 4 – Honorary Membership

Honorary Memberships may be granted by special action of the Board of Directors to persons not eligible to become regular members who, by their work for, or contribution to the Association, are deemed worthy of recognition. Such members will have the same rights and privileges of regular members except the right to vote and hold office, however, Honorary Members shall have the right to vote for or against fees or assessments proposed by the Association.

ARTICLE IV – OFFICERS AND BOARD OF DIRECTORS

Section 1

(a) The officers of the Association shall be a President, a Vice-President (President-Elect), a Secretary, and a Treasurer. The President and Vice-President (President-Elect) shall each serve for a term of one year, or until their successors take office. The Treasurer and the Secretary shall serve for a term of two years, or until their successors 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.

(c) Should the President resign, or the office otherwise become vacant during the term, the Vice-President (President-Elect) shall immediately succeed to the office of President. The Board of Directors shall appoint one of its members as acting Vice-President only for the remainder of the year of such appointment at which time the Vice President position will be open for nomination. Should 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.

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) shall automatically become President at the conclusion of his/her term, taking office 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) shall automatically have his/her term extended for one year.

(b) The Secretary and Treasurer shall be elected biannually on alternate years in the manner and form as provided by these bylaws. 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

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

The Regional Directors shall be elected for a term(s) of three years. Newly elected Regional Directors shall take office on January 1 of the year following their election. Directors shall represent geographical areas of the United States with the number of Directors and their areas of responsibility as established by the Board of Directors.

The Immediate Past President shall continue to serve as a member of the Board of Directors for one year following the term of President.

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

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 bylaws; and, as it may deem advisable, it shall have power to make such rules and regulations, prescribe procedures, and act in the best interests of the Association not inconsistent with such bylaws.

Section 6

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 7

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 an 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 the President deems their presence necessary.

Section 8

A majority of all Directors who are currently serving and recorded as in attendance by the Secretary at any meeting of the Board of Directors shall constitute a quorum for the transaction of business.

Section 9

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. 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 10

Officials appointed by the Board of Directors to assist the Association shall not have voting privileges but shall be entitled to all the privileges of the Board. These officials include:

(a) Attorney – 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.

(b) Parliamentarian – The Board of Directors shall appoint a member in good standing to serve as Parliamentarian. 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.

(c) Historian – The Board of Directors shall appoint a member in good standing to serve as Historian. 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 of the Board of Directors.

(d) Newsletter Editor – The Board of Directors shall appoint a member in good standing to serve as Newsletter Editor. 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.

(e) Information Technology Advisor – The Board of Directors shall appoint a member in good standing to serve as Information Technology Advisor. 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.

Section 11

The Board of Directors may appoint other members in good standing to serve as advisors to the Board and Executive Director. The appointee shall not be a voting member of the Board but shall be entitled to all the privileges of a Board member.

Section 12

The Board of Directors may establish guidelines or procedures to implement any provision of these bylaws. In all instances, however, the bylaws will always take precedence.

ARTICLE V – OFFICERS, DIRECTORS, AND REGIONAL REPRESENTATIVES

Section 1

The President of the Association shall be the Chairman of the Board of Directors; shall preside at all meetings of the Association and perform the other duties usually pertaining to the office. Among other duties, the President will deliver an annual report to the membership at the Annual Meeting. If the President is absent or unable to act, or at his/her request, the Vice-President (President-Elect) shall preside and perform such duties.

Section 2

The Secretary shall be the Secretary of the Board of Directors and keep and preserve records and documents pertaining to the Association.

Section 3

The Treasurer shall keep and maintain adequate and correct books and records of the properties and business transactions of the Association.

Section 4

Regional Directors shall promote, support and facilitate the Association and all Association activities and with current Association members, retirees who are not members, and active-duty special agents seeking to become members.

Section 5

Regional Representatives shall be selected by Regional Directors to provide assistance with all duties of the Regional Director to accomplish the Association's mission.

Section 6

The Board of Directors may authorize any officer or designated official to enter into any contract or execute and deliver any instrument on behalf of the Association. Such authority may be general or confined to specific instances provided that any contract or instrument involving an amount more than three thousand dollars ($3,000) shall require the signatures of two (2) officers.

ARTICLE VI – NOMINATIONS AND ELECTIONS

Section 1

The Nominating Committee shall provide nominations to the Board of Directors for candidates for Officer and Regional Director vacancies. The Vice-President (President Elect) shall chair the Nominating Committee.

Section 2

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.

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.

Section 4

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.

ARTICLE VII – COMMITTEES

Section 1– Life Membership Committee

The Life Membership Committee shall consist of all living Life Members. The Life Member with the longest tenure as a Life Member will serve as the Chairman of the Committee. In the event the Life Membership Committee consists of fewer than three members, the President shall appoint other members in good standing to the Committee such that the committee consists of at least three members.

Section 2 – Standing Committees

The President may appoint members to the following standing committees each year:

(a) Nominating Committee – 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 consist of two at-large members in good standing.

(b) Scholarship Committee – to administer the Scholarship program. The Scholarship Committee shall be chaired by a Board member, and consist of two at-large members in good standing.

(c) Audit Committee – to conduct reviews as necessary of the books and records of AFSA to make sure they properly account for the financial operations as authorized by the Board of Directors and the assets are properly protected. The committee shall consist of at least one member of AFSA who did not have any approval authority for expenditures or signature authority on any of the bank accounts or other accounts at financial institutions belonging to AFSA during the year being reviewed.

(d) The Convention Planning and Continuing Professional Education (CPE) Committee - to plan and coordinate activities for the annual general meeting, and to establish and sponsor a curriculum to be presented in conjunction with the annual general meeting or at other times during the year. The committee shall work with the Treasurer within parameters set by these Bylaws and established guidelines, policies, and procedures. The committee will be comprised of a chairperson and members in good standing.

(e) Section 3 – Ad Hoc Committees

The President shall have the power to appoint ad hoc committees from the membership to address issues that affect the business of the Association. Appointment to such committees shall be for a period to coincide with the President's term of office.

Section 4

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

ARTICLE VIII – MEMBERSHIP MEETINGS

Section 1

National conferences and the annual general meeting 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.

Section 3

A majority of members present shall constitute a quorum at any National meeting of the Association. Each voting 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 nonmembers.

Section 5

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 IX – FISCAL YEAR, DUES, AND ASSESSMENTS

Section 1

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

Section 2

Annual dues shall be proposed by the Board of Directors and approved by the members at the annual meeting.

Section 3

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 4

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 in attendance at the annual meeting. For the purpose of this Section, the term "majority of the general membership" means more than 50 percent of the total members voting.

ARTICLE X – AWARDS

Section 1

Life Membership Award – The Life Membership is the highest award or recognition of the Association. This award is to honor individuals who have made substantial and significant contributions to the Association. The Board of Directors will establish guidelines and procedures for making this award.

Section 2

Thomas J. Clancy Meritorious Service Award – The Thomas J. Clancy Meritorious Service Award is to recognize individuals who have contributed their time and talents to the Association above and beyond what is normally expected. The Board of Directors may bestow this award to deserving individuals.

ARTICLE XI – CHAPTERS

Section 1

The Board of Directors may authorize the formation of chapters within the Association.

Section 2

The chapter shall be subject to these bylaws and to rules and regulations prescribed by the Board of Directors for the conduct of the Association and its chapters.

Section 3

The Board of Directors may amend, cancel, suspend, or revoke the charter of a chapter for any good cause.

ARTICLE XII – PUBLICATIONS

Section 1

The Association shall prepare and distribute a newsletter, the membership directory, and any other publication deemed appropriate.

Section 2

The Board of Directors shall govern the content, policies, distribution and use of any publication.

Section 3

The membership directory shall be used by members of the Association for personal reasons only. The directory should 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 XIII – AMENDMENTS

Section 1

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

(a) An affirmative vote of a majority 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 bylaws may be amended by a two-third affirmative vote of all members present at the annual general meeting. Notification of proposed amendments will be made to the general membership at least 10 days before the annual general meeting.

ARTICLE XIV – DISSOLUTION

Section 1

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 therefore.

(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 bylaws to the extent that the bylaws 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.

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 therefore, 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 therefore.

(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.

Adopted: _____