

BYLAWS OF THE MICHIGAN CHAPTER OF NATIONAL ASSOCIATION OF TAX PROFESSIONALS

ARTICLE I NAME

The name of this Association shall be the Michigan Chapter of the National Association of Tax Professionals (the National Association is hereinafter NATP and the Chapter hereinafter Association). The principal office of the Association shall be the Association President's current business address. The principal office, and other offices as established by the Board of Directors, shall exist for the purposes described herein and in the Association Articles of Incorporation.

ARTICLE II PURPOSE

The purpose of this Association shall be to unite those who provide tax and related financial services, to protect the interest of tax and financial services practitioners for the public benefit, to promote and maintain high standards of conduct in the tax profession as expressed in the National Association of Tax Professionals Code of Ethics and Standards of Professional Conduct, and to provide and promote continuing education programs and various other services for the benefit of the Association's membership, with an interest in issues and changes in state law.

ARTICLE III MEMBERS

Section 1. Requirements of membership. All members of the Association shall hold membership in NATP. The membership of this Association shall be limited to any person, firm, or organization having an interest in the practice of taxation and related financial services. Members shall abide by the Bylaws of this Association and those of NATP. Members shall practice in conformity with the NATP's Code of Ethics and Standards of Professional Conduct. Continuation of membership is also dependent upon timely payment of NATP annual dues.

Section 2. Association members voting right. Association members in good standing are eligible to vote once to elect Association Officers and Board of Directors, and NATP Board of Directors.

Section 3. Granting approval of individual memberships. Memberships in the Association shall be granted by the Association President upon receipt at the Association's principal office of confirmation of the person, firm, or organization's dual membership in NATP. Persons, firms, and organizations may hold memberships in multiple NATP Chapters.

Section 4. Discipline of members. Association members may only be disciplined by NATP, pursuant to NATP Bylaws and NATP Board of Director policy and procedure.

ARTICLE IV REGIONS

The Association shall be divided into geographical regions, which will provide reasonable representation on the Board of Directors to members in the Association. Michigan shall have six (6) regions as drawn on the attached map of Michigan.

ARTICLE V THE BOARD OF DIRECTORS

Section 1. Board authority. The Board shall be the governing body of the Association, charged with the responsibility of conducting necessary business. The Board may perform such acts and make such rules, regulations, and policies, and repeal, alter, or amend the same, consistent with the Articles of Incorporation, the Bylaws of the Association, the Bylaws of NATP, and NATP Board of Directors policy and procedures. Each Director shall have the unqualified right to, at reasonable times, inspect and copy all Association documents of any kind, and to inspect all Association properties and holdings. The Board may, in the execution of its powers, delegate certain of its authority and responsibility to the Executive Committee.

Section 2. Board composition and term. The number of Directors shall be fifteen (15), consisting of six (6) regional Directors and nine (9) at-large directors. Each Director shall hold office until the expiration of the term for which he or she is elected or until a resignation or removal creates a vacancy. A term shall consist of three years with no term limits, and terms shall be staggered so that the terms of approximately one-third of the Directors expire in any given year. Eligibility to be elected as a regional Director shall be defined by personal residence or principal place of business, subject to the current regional boundaries in place.

Section 3. Nomination of Association Director candidates. Association members who are at least 18 years of age and in good standing are eligible to be nominated as Director candidates. In order to be eligible as Director candidates, Members must be nominated by the Nomination Committee, or be nominated from the floor at the Association Annual Conference. The Nomination Committee shall receive candidate recommendations from any member. The Committee shall annually nominate at least **one** member for each expired Director's term. Nominations made from the floor at an Association Annual Conference need be seconded. Any Association member registered and in attendance at an Association Annual Conference membership business meeting may rise in order to nominate or second a nominated member.

Section 4. Notice of Board of Directors election. Association members in good standing are eligible to vote in Association Board of Director elections. Association members in good standing may vote up to the number of times corresponding to the number of expiring Association Director terms. No nominee shall receive more than one (1) vote from any voter. The number of nominees corresponding to the number of expiring terms who receive the highest number of votes cast shall be deemed elected. In case of a tie, a new vote will be taken only for that position voting on only those persons that tied.

The election of Directors shall take place at the Annual Meeting, which shall be held at a date to be determined by the Board of Directors. The Board of Directors shall set this on the occasion of their first regular meeting each year.

Election shall be by ballot. The ballot shall contain the names of all candidates including those added from the floor. Association Board of Directors ballots shall be cast by Association members at the Association Annual Conference business meeting of the membership. The date to hold the membership business meeting, within the conference, shall be the date to announce the results of Association Directors election. The Board of Directors shall set this on the occasion of their first regular meeting each year. Fifty percent (50%) of the Association members registered to attend any part of the Association Annual Conference shall constitute a quorum. Except where these Bylaws otherwise provide or where otherwise established by rule or procedure or law, a simple majority vote of a quorum shall control. Members may not vote by proxy.

Section 5. Resignations. A Director may resign at any time by giving written notice to the Board, the President, or the Secretary of the Association. Unless otherwise specified in the notice, the resignation shall take effect upon receipt thereof by the Board or such other officer and the acceptance of the resignation shall not be necessary to make it effective.

Section 6. Board member vacancy elections. A vacancy on the Board of Directors may be caused by a resignation, incapacity, death, or removal. Vacancies shall be filled by the Board of Directors by electing an interim Director who serves only the remainder of the unexpired term. The election shall be held at the next regular meeting or at a special meeting held in person or by telephone conference called in either case by the Executive Committee for this purpose. Board members must be present to vote. Board members may nominate, for each vacancy, one member who is at least 18 years of age and in good standing. A single ballot shall be taken where the nominee(s) receiving the highest number(s) of votes cast is deemed elected.

Section 7. Board member removal. The Board, by a two-thirds vote of Directors present at any regular or special meeting, may reprimand, suspend, or remove a Board member for neglect, incapacity, malfeasance, or disloyalty to the Association or to NATP. The unexcused absence of any Board member from two (2) consecutive regular meetings shall constitute neglect. The Board shall consider each absence as a separate circumstance and may find that absences are justified.

Section 8. Regular Board meetings. A regular meeting of the Board of Directors shall be held at least four (4) times during each year. The date, time, and place of each regular meeting of the Board shall be set by the Board. Notice of regular meetings, containing the date, time, and place of the meeting, shall be given to the Board of Directors at least seven (7) days before the date of the meeting.

Section 9. Special Board meetings. Special meetings of the Board of Directors may be called by the President upon seven days notice to each Board member, and may be convened by telephone conference. Such notice may be provided by telephone, with ordinary mail confirmation, and shall contain the general nature of the business to be considered and meeting time and place. Special meetings may also be called by two Officers or by two Directors. Special meetings not called by the President require written notice, containing the general nature of the business to be considered and the date, time, and place of the meeting. Such notice must be given to the Board of Directors at least 7 days before the date of the meeting.

A majority of the Directors present, whether or not a quorum is present, may adjourn any meeting to another time and place. Notice of adjournment shall be given all Directors who were absent at the time of adjournment and, unless such time and place are announced at the meeting, to the other Directors.

Section 10. Board meeting procedures. A quorum of the Board of Directors shall consist of eight (8) voting Board members declared present at any Board meeting. Except where these Bylaws otherwise provide, or where otherwise established by rule of procedure or law, a simple majority vote of a quorum shall be binding and constitute the decision of the Board. Compliance with regular and special Board meeting notice rules shall be reflected in meeting minutes. Director waiver of the right to receive notice of a Board meeting must be made in writing. A Director's attendance at or participation in a meeting, without objection before participation, waives any required notice of the meeting. Waiver or absence of objection to notice shall be recorded in the minutes.

Section 11. Board compensation and reimbursement. No compensation as such shall be paid to Directors for their services, but by resolution of the

Board a fixed sum and expenses for actual attendance at each regular or special meeting of the Board and/or reasonable expenses incurred in the performance of duty may be authorized. Nothing herein contained shall be construed to preclude any Director from serving the Association in any other capacity and receiving compensation therefor.

ARTICLE VI OFFICERS

Section 1. Officers and Officer terms. The Officers of the Association shall be the President, Vice-President, Secretary, and Treasurer, elected from and by the new Board of Directors. All officers shall be elected to one-year terms at the Annual Meeting of the Board of Directors and will serve until a successor has been elected or appointed and qualified. The names of the officers shall be provided to NATP in writing in the manner and by the date requested.

Section 2. President. The President is the Chairman and Presiding Officer of the Board of Directors. The President shall preside at all Board meetings and membership meetings, and shall act in such a manner and be responsible for such duties appropriate to the Office and as may be assigned from time to time by the Board of Directors. The President is a member of the Executive Committee, and an ex-officio member of all committees.

Section 3. Vice-President. The Vice-President shall be responsible for assuming the duties of the President in the event that the President is unable to perform the duties of President or is absent where the President would ordinarily be present. The Vice-President shall perform such other duties as may be assigned from time to time by the President or the Board of Directors. The Vice President is a member of the Executive Committee. The Vice President shall serve as chairperson of the Education Committee.

Section 4. Secretary. The Secretary shall:

A.

Record all votes and minutes of all proceedings in a book kept for that purpose.

Give, or cause to be given, notice of all regular and special meetings of the Board and send all required reports to NATP.

Keep in safe custody the seal of the Association and affix it to any instrument when authorized by the Board.

Keep all the documents and records of the Association as required by law or otherwise in a proper and safe manner.

Perform such other duties as may be prescribed by the President or the Board.

Section 5. Treasurer. The Treasurer shall:

Have the custody of the Association funds and securities.

Keep full and accurate accounts of receipts and disbursements in the Association books.

Record and account for all money and other valuables in the name and to the credit of the Association in such depositories as may be designated by the Board.

Disburse the funds of the Association as may be ordered or authorized by the Board, and preserve proper vouchers for such disbursements.

Render to the President and Board at the regular meetings of the Board, or whenever they require it, an account of all transactions as Treasurer, and of the financial condition of the Association.

Render a full financial report at the annual Meeting of the Board of Directors.

Complete and file Form 990, Forms 1099 and 1096, Michigan Sales, Use, and Withholding Taxes and all other forms required by a local, state, commonwealth, district or Federal government.

Be furnished by all Association officers and agents, at the Treasurer's request, with such reports and statements as the Treasurer may require as to all financial transactions of the Association.

Perform such other duties as are given to the Treasurer by these Bylaws or as from time to time are assigned to the Treasurer by the President or the Board.

Send the Financial Report to NATP using the form provided.

Complete all financial related responsibilities within the time limits as set by NATP.

Section 6. Election of Officers. Association Officer elections are to be held at the May conference meeting of the incoming Board of Directors. A separate election is held for the office of President, Vice-President, Secretary, and Treasurer. Board members are eligible to vote once in each election. Board members who will continue to serve in the succeeding year may become candidates for office by self-declaration or by being nominated by another Board member. The candidate receiving the highest number of votes on the first ballot for each Office shall be deemed elected. In the event a first ballot results in a tie, subsequent ballots shall be taken until a single individual is deemed elected for that office. Subsequent ballots shall contain only the names of the candidates who tied on the immediately preceding ballot.

Section 7. Officer vacancy and removal. In the event of the resignation, incapacity, death, or removal from Office of the Association President, the Vice-President shall succeed to the Office of the President. In the event of the resignation, incapacity, death, or removal from Office of both the President and Vice-President, the Secretary shall succeed to the Office of

the President. Any vacancy occurring in the Offices of the Vice-President, Secretary, or Treasurer, shall be filled from the Board of Director membership by election of the Board of Directors. The Board, by a two-thirds vote of Directors present at any regular or special meeting, may reprimand, suspend, or remove the President, Vice-President, Secretary, or Treasurer for neglect, incapacity, malfeasance, or disloyalty to the Association.

ARTICLE VII COMMITTEES

Section 1. The Executive Committee. The Officers are members of the Executive Committee, with the President serving as Chair. The Committee may act for the Board of Directors in between Board meetings on all matters, except those specifically reserved by these Bylaws to the Board or as otherwise prohibited by law. Any Officer may call a meeting of the Committee by giving notice containing the general nature of the business to be considered and the date, time and place of the meeting at least seven (7) days before the date of the meeting. The majority of the Committee shall constitute a quorum at any duly called meeting of the Committee. In the case of a tie vote, the President shall decide the matter before the Committee unilaterally. Within a reasonable time, actions of the Committee shall be reported to the Board of Directors.

Section 2. Standing Committees. The duties of the Association's Standing Committees shall be as follows:

Education. - Plan, promote, and conduct educational programs at the state and /or local level for the benefit of members, particularly in the Michigan Association, in accordance with NATP Bylaws.

Government Relations – Promote political awareness through member involvement in the political process. Maintain contact and liaison with elected officials. Monitor legislation relative to the profession and keep the membership informed concerning political issues affecting them. Provide assistance and encouragement to the membership to become involved in the political process.

Membership and Public Relations – Promote membership in NATP. Promote the Association members to the general public in accordance with NATP Bylaws.

Bylaws – Review the Association Bylaws as necessary or instructed. Make recommendations for changes to the Board of Directors, and, if approved by the Board, forward those changes to NATP for review and approval. The approved changes must be voted on by the Association membership before they take effect. Any and all proposed Bylaw changes must adhere to Article XIV of these Bylaws before they take effect.

Nomination – Oversee the elections process of the Association Board of Directors.

Newsletter – Oversee or prepare and send an Association newsletter to all Association members and NATP. The newsletter shall provide information on all Association educational programs, select NATP programs, and other information as appropriate.

Budget – Prepare and present a budget for upcoming years, and monitor the economic health of the Association, and make a report to the Board at each Board meeting.

Audit – Perform the Association annual audit and present a report to the Board.

ARTICLE VIII

ASSOCIATION ANNUAL CONFERENCE AND MEETING OF MEMBERSHIP

The annual meeting of the membership shall be held in conjunction with the Association Annual Conference. The Association Annual Conference will be held at a date and place to be set at the discretion of the Board of Directors. Notice of the date, time, and place of the meeting shall be provided to each member at least 60 days in advance. Notice of the meeting may be sent by electronic means, or by ordinary mail as either a separate mailing or within other content such as a regular newsletter. Fifty percent of the members registered to attend any part of the Association Annual Conference shall constitute a quorum. Except where these Bylaws otherwise provide, or where otherwise established by rule of procedure or

law, a simple majority vote of a quorum shall control. Members may not vote by proxy.

ARTICLE IX

ASSOCIATION RECORDS, REPORTS, AND PROCEDURES

Section 1. Maintenance of Records. The Association shall maintain accurate books and records of the assets and liabilities, and shall keep minutes of all proceedings involving members and Board of Directors. All books, records, and minutes must be kept in written form, except those books and records that can be kept in a form convertible into written form.

Section 2. Examination of Records. The Association's records of the membership, the books and records of the assets and liabilities, and the approved minutes of the meetings and proceedings shall be available and provided by mail to any member upon advance written request. The Association's three most recent annual returns (Form 990), its application for tax exemption, any papers submitted in support of such application, and any letter or other document issued by the Internal Revenue Service with respect to such application shall be available and provided by mail to any member upon advance written request.

Section 3. Association's fiscal year. The fiscal year of the Association shall be from April 1st through March 31st of each year. The Board of Directors shall cause the Association's books and records of account to be audited (or reviewed) annually.

Section 4. Parliamentary Authority. The rules contained in the current edition of Robert's Rules of Order Newly Revised shall govern the Association in all cases to which they are applicable and not inconsistent with law or these Bylaws.

ARTICLE X

MEMBER PARTICIPATION IN THE ELECTION OF NATP DIRECTORS

Section 1. NATP Director Elections. The Association President votes in NATP Board of Director elections on behalf of the Association's membership. Association members may vote for properly nominated NATP Board of Director candidates to collectively determine the vote of the Association President before NATP. The Association President is bound to represent the will of the Association membership before NATP. Association members in good standing may vote up to the number of times corresponding to the number of expiring NATP Director terms. No nominee shall receive more than one vote from any voter. The number of nominees corresponding to the number of expiring terms who receive the highest numbers of votes cast shall be deemed elected.

Section 2. Notice of NATP Director elections. Notice of NATP Board of Director elections shall be provided to every Association member at least 30 days prior to the date set to announce the results of the Association's election to determine the vote of its President before NATP. Notice of NATP Director elections shall contain in random order the names of the nominees, followed by the nominee's biographical information, and the date, time, and place where the results of the Association's election to determine the vote of the President before NATP will be announced. The notice itself may also serve as the ballot used in casting votes. The notice may be provided by ordinary mail as either a separate mailing or within other content such as a regular newsletter.

ARTICLE XI

EXECUTION OF INSTRUMENTS

Section 1. Instrument and Documents. All Association instruments and documents shall be signed or countersigned, executed, verified or acknowledge by such officers, agent or agents, as the Board may from time to time designate.

Section 2. Checks. All corporate, drafts or other orders for the payment of money, notes, or other evidence of indebtedness issued in the name of the Association shall be signed by officer or officers, agent or agents of the Association, and in such manner as shall be determined from time to time by resolution of the Board of Directors.

ARTICLE XII
CORPORATE SEAL

The Seal of the Chapter shall be in circular form and bear the year of its creation and the words "Michigan Chapter NATP." The seal may be used by causing it to be impressed directly on the instrument or writing to be sealed, or upon adhesive substance affixed thereto.

ARTICLE XIII
REFERENCES TO ARTICLES OF INCORPORATION

References to the Articles of Incorporation in the Bylaws shall include all amendments thereto or changes thereof.

ARTICLE XIV
AMENDMENT OF BYLAWS

Section 1. Association members vote. The Association conditioned on the terms of this article may vote on questions of amendment to these Bylaws.

Section 2. Time and place for Bylaw amendment voting. These Bylaws may be subject to amendment by vote of the members at the Association Annual Conference and only at the Association Annual Conference. Where a membership proposal to amend these Bylaws satisfies the requirements of this Article, the Board shall set a date, time, and place within the Association Annual Conference for a business meeting of the membership. At such a meeting, the Association President or other designee shall present proposed Bylaw amendments.

Section 3. Bylaw amendment proposal process. Properly sponsored Bylaw amendments shall be signed by the minimum number of sponsors and submitted in writing to NATP headquarters and to the Association principal office before the opening of the Association Annual Conference. No proposal of Bylaw amendment may be considered at the Association Annual Conference unless it is supported by three (3) members of the Board of Directors or five (5) Association members and NATP in either case.

Section 4. Notice of Bylaw amendments is required. A notice of properly proposed Bylaw amendments shall be provided to the Association's membership prior to the opening of the Association Annual Conference. Proper notice shall contain the names of the proposed Bylaw amendment sponsors, the precise text of the amendment, a rational basis in support of the proposed amendment, and a proposed date, time, and place of the Association Annual Conference business meeting of the membership. Notice is satisfied by either being included in established publications, regular mail, or on the Association's electronic billboard accompanied by a general announcement in an established publication directing members to the electronic notice.

Section 5. Member voting to amend these Bylaws. Member voting to amend these Bylaws is limited to a properly set Association Annual Conference business meeting. Voting shall be either for or against each amendment as originally sponsored; no amendment of an amendment is permitted. Members may not vote by proxy. Effective amendment of these Bylaws requires a quorum, or fifty percent (50%) of those members registered to attend any part of the Association Annual Conference, and a two-thirds majority vote of the quorum.

Section 6. Effective date of a Bylaw amendment. Unless some Bylaw amendment states otherwise, all amendments to these Bylaws shall be effective immediately upon their adoption.

FINAL COPY, AS AMENDED, EFFECTIVE 05/20/04
Grammar changes made 08-07 at request of national.